



Sen. Heather A. Steans

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LRB100 08528 JWD 41189 a

1 AMENDMENT TO HOUSE BILL 3342

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3342 by replacing  
3 everything after the enacting clause with the following:

4 "ARTICLE 1. GENERAL PROVISIONS

5 Section 1-1. Short title. This Act may be cited as the  
6 FY2019 Budget Implementation Act.

7 Section 1-5. Purpose. It is the purpose of this Act to make  
8 changes in State programs that are necessary to implement the  
9 State budget.

10 ARTICLE 5. AMENDATORY PROVISIONS

11 Section 5-5. The Election Code is amended by adding Section  
12 1A-55 as follows:

1 (10 ILCS 5/1A-55 new)

2 Sec. 1A-55. Cyber security efforts. The State Board of  
3 Elections shall provide by rule, after at least 2 public  
4 hearings of the Board and in consultation with the election  
5 authorities, a Cyber Navigator Program to support the efforts  
6 of election authorities to defend against cyber breaches and  
7 detect and recover from cyber attacks. The rules shall include  
8 the Board's plan to allocate any resources received in  
9 accordance with the Help America Vote Act and provide that no  
10 less than half of any such funds received shall be allocated to  
11 the Cyber Navigator Program. The Cyber Navigator Program should  
12 be designed to provide equal support to all election  
13 authorities, with allowable modifications based on need. The  
14 remaining half of the Help America Vote Act funds shall be  
15 distributed as the State Board of Elections may determine, but  
16 no grants may be made to election authorities that do not  
17 participate in the Cyber Navigator Program.

18 Section 5-10. The Balanced Budget Note Act is amended by  
19 changing Section 5 as follows:

20 (25 ILCS 80/5) (from Ch. 63, par. 42.93-5)

21 Sec. 5. Supplemental Appropriation Bill Defined. For  
22 purposes of this Act, "supplemental appropriation bill" means  
23 any appropriation bill that is (a) introduced or amended  
24 (including any changes to legislation by means of the

1 submission of a conference committee report) on or after July 1  
2 of a fiscal year and (b) proposes (as introduced or as amended  
3 as the case may be) to authorize, increase, decrease, or  
4 reallocate any general funds appropriation for that same fiscal  
5 year. The general funds consist of the General Revenue Fund,  
6 the Common School Fund, the General Revenue Common School  
7 Special Account Fund, ~~and~~ the Education Assistance Fund, the  
8 Fund for the Advancement of Education, the Commitment to Human  
9 Services Fund, and the Budget Stabilization Fund.

10 (Source: P.A. 87-688.)

11 Section 5-15. The State Finance Act is amended by changing  
12 Sections 5.857 and 6z-100 as follows:

13 (30 ILCS 105/5.857)

14 (Section scheduled to be repealed on July 1, 2018)

15 Sec. 5.857. The Capital Development Board Revolving Fund.  
16 This Section is repealed July 1, 2019 ~~2018~~.

17 (Source: P.A. 99-78, eff. 7-20-15; 99-523, eff. 6-30-16;  
18 100-23, eff. 7-6-17.)

19 (30 ILCS 105/6z-100)

20 (Section scheduled to be repealed on July 1, 2018)

21 Sec. 6z-100. Capital Development Board Revolving Fund;  
22 payments into and use. All monies received by the Capital  
23 Development Board for publications or copies issued by the

1 Board, and all monies received for contract administration  
2 fees, charges, or reimbursements owing to the Board shall be  
3 deposited into a special fund known as the Capital Development  
4 Board Revolving Fund, which is hereby created in the State  
5 treasury. The monies in this Fund shall be used by the Capital  
6 Development Board, as appropriated, for expenditures for  
7 personal services, retirement, social security, contractual  
8 services, legal services, travel, commodities, printing,  
9 equipment, electronic data processing, or telecommunications.  
10 Unexpended moneys in the Fund shall not be transferred or  
11 allocated by the Comptroller or Treasurer to any other fund,  
12 nor shall the Governor authorize the transfer or allocation of  
13 those moneys to any other fund. This Section is repealed July  
14 1, 2019 ~~2018~~.

15 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

16 Section 5-20. The State Finance Act is amended by changing  
17 Sections 6z-27, 8g-1, and 13.2 as follows:

18 (30 ILCS 105/6z-27)

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

23 Within 30 days after the effective date of this amendatory  
24 Act of the 100th General Assembly, the State Comptroller shall

1 order transferred and the State Treasurer shall transfer from  
 2 the following funds moneys in the specified amounts for deposit  
 3 into the Audit Expense Fund:

4 Agricultural Premium Fund ..... 18,792

5 Anna Veterans Home Fund ..... 8,050

6 Appraisal Administration Fund ..... 4,373

7 Attorney General Court Ordered and Voluntary Compliance

8 Payment Projects Fund ..... 14,421

9 Attorney General Whistleblower Reward and

10 Protection Fund ..... 9,220

11 Bank and Trust Company Fund ..... 93,160

12 Budget Stabilization Fund ..... 131,491

13 Care Provider Fund for Persons with a

14 Developmental Disability ..... 6,003

15 CDLIS/AAMVAnet/NMVTIS Trust Fund ..... 2,495

16 Cemetery Oversight Licensing and Disciplinary Fund .... 5,583

17 Chicago State University Education Improvement Fund .... 4,233

18 Child Support Administrative Fund ..... 2,299

19 Commitment to Human Services Fund ..... 122,475

20 Common School Fund ..... 433,663

21 Community Association Manager Licensing and

22 Disciplinary Fund ..... 877

23 Community Mental Health Medicaid Trust Fund ..... 9,897

24 Credit Union Fund ..... 22,441

25 Cycle Rider Safety Training Fund ..... 1,084

26 DCFS Children's Services Fund ..... 241,473

1	<u>Department of Business Services Special</u>	
2	<u>Operations Fund</u> .....	<u>5,493</u>
3	<u>Department of Corrections Reimbursement</u>	
4	<u>and Education Fund</u> .....	<u>18,389</u>
5	<u>Department of Human Services Community Services Fund</u> ....	<u>5,399</u>
6	<u>Design Professionals Administration and</u>	
7	<u>Investigation Fund</u> .....	<u>5,378</u>
8	<u>The Downstate Public Transportation Fund</u> .....	<u>32,074</u>
9	<u>Downstate Transit Improvement Fund</u> .....	<u>1,251</u>
10	<u>Dram Shop Fund</u> .....	<u>514</u>
11	<u>Driver Services Administration Fund</u> .....	<u>897</u>
12	<u>Drivers Education Fund</u> .....	<u>1,417</u>
13	<u>Drug Rebate Fund</u> .....	<u>21,941</u>
14	<u>Drug Treatment Fund</u> .....	<u>527</u>
15	<u>The Education Assistance Fund</u> .....	<u>1,230,281</u>
16	<u>Electronic Health Record Incentive Fund</u> .....	<u>657</u>
17	<u>Energy Efficiency Portfolio Standards Fund</u> .....	<u>126,046</u>
18	<u>Facilities Management Revolving Fund</u> .....	<u>15,360</u>
19	<u>Fair and Exposition Fund</u> .....	<u>911</u>
20	<u>Federal High Speed Rail Trust Fund</u> .....	<u>59,579</u>
21	<u>Federal Workforce Training Fund</u> .....	<u>152,617</u>
22	<u>Feed Control Fund</u> .....	<u>1,584</u>
23	<u>Fertilizer Control Fund</u> .....	<u>1,369</u>
24	<u>The Fire Prevention Fund</u> .....	<u>3,183</u>
25	<u>Fund for the Advancement of Education</u> .....	<u>130,528</u>
26	<u>General Professions Dedicated Fund</u> .....	<u>19,678</u>

1	<u>The General Revenue Fund</u>	<u>17,653,153</u>
2	<u>Grade Crossing Protection Fund</u>	<u>2,379</u>
3	<u>Health and Human Services Medicaid Trust Fund</u>	<u>3,852</u>
4	<u>Healthcare Provider Relief Fund</u>	<u>71,263</u>
5	<u>Horse Racing Fund</u>	<u>215,160</u>
6	<u>Hospital Provider Fund</u>	<u>44,230</u>
7	<u>Illinois Affordable Housing Trust Fund</u>	<u>5,478</u>
8	<u>Illinois Capital Revolving Loan Fund</u>	<u>1,067</u>
9	<u>Illinois Charity Bureau Fund</u>	<u>2,236</u>
10	<u>Illinois Gaming Law Enforcement Fund</u>	<u>1,395</u>
11	<u>Illinois State Dental Disciplinary Fund</u>	<u>5,128</u>
12	<u>Illinois State Fair Fund</u>	<u>7,297</u>
13	<u>Illinois State Medical Disciplinary Fund</u>	<u>21,473</u>
14	<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>8,839</u>
15	<u>Illinois Veterans Assistance Fund</u>	<u>3,863</u>
16	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>634</u>
17	<u>Illinois Workers' Compensation Commission</u>	
18	<u>Operations Fund</u>	<u>4,758</u>
19	<u>IMSA Income Fund</u>	<u>6,823</u>
20	<u>Income Tax Refund Fund</u>	<u>176,034</u>
21	<u>Insurance Financial Regulation Fund</u>	<u>110,878</u>
22	<u>Insurance Premium Tax Refund Fund</u>	<u>16,534</u>
23	<u>Insurance Producer Administration Fund</u>	<u>107,833</u>
24	<u>Intermodal Facilities Promotion Fund</u>	<u>1,011</u>
25	<u>International Tourism Fund</u>	<u>6,566</u>
26	<u>LaSalle Veterans Home Fund</u>	<u>36,259</u>

1	<u>LEADS Maintenance Fund</u> .....	<u>1,050</u>
2	<u>Live and Learn Fund</u> .....	<u>10,805</u>
3	<u>Lobbyist Registration Administration Fund</u> .....	<u>521</u>
4	<u>The Local Government Distributive Fund</u> .....	<u>113,119</u>
5	<u>Local Tourism Fund</u> .....	<u>19,098</u>
6	<u>Long-Term Care Provider Fund</u> .....	<u>6,761</u>
7	<u>Manteno Veterans Home Fund</u> .....	<u>68,288</u>
8	<u>Medical Interagency Program Fund</u> .....	<u>602</u>
9	<u>Mental Health Fund</u> .....	<u>3,358</u>
10	<u>Money Laundering Asset Recovery Fund</u> .....	<u>1,115</u>
11	<u>Monitoring Device Driving Permit</u>	
12	<u>Administration Fee Fund</u> .....	<u>797</u>
13	<u>Motor Carrier Safety Inspection Fund</u> .....	<u>1,289</u>
14	<u>The Motor Fuel Tax Fund</u> .....	<u>101,821</u>
15	<u>Motor Vehicle License Plate Fund</u> .....	<u>5,094</u>
16	<u>Nursing Dedicated and Professional Fund</u> .....	<u>10,673</u>
17	<u>Optometric Licensing and Disciplinary Board Fund</u> .....	<u>1,608</u>
18	<u>Partners for Conservation Fund</u> .....	<u>8,973</u>
19	<u>The Personal Property Tax Replacement Fund</u> .....	<u>119,343</u>
20	<u>Pesticide Control Fund</u> .....	<u>5,826</u>
21	<u>Professional Services Fund</u> .....	<u>1,569</u>
22	<u>Professions Indirect Cost Fund</u> .....	<u>176,535</u>
23	<u>Public Pension Regulation Fund</u> .....	<u>9,236</u>
24	<u>The Public Transportation Fund</u> .....	<u>91,397</u>
25	<u>Quincy Veterans Home Fund</u> .....	<u>64,594</u>
26	<u>Real Estate License Administration Fund</u> .....	<u>34,822</u>



1	<u>Regional Transportation Authority Occupation and</u>	
2	<u>Use Tax Replacement Fund</u> .....	<u>3,486</u>
3	<u>Registered Certified Public Accountants' Administration</u>	
4	<u>and Disciplinary Fund</u> .....	<u>3,423</u>
5	<u>Rental Housing Support Program Fund</u> .....	<u>2,388</u>
6	<u>Residential Finance Regulatory Fund</u> .....	<u>17,742</u>
7	<u>The Road Fund</u> .....	<u>662,332</u>
8	<u>Roadside Memorial Fund</u> .....	<u>1,170</u>
9	<u>Savings Bank Regulatory Fund</u> .....	<u>2,270</u>
10	<u>School Infrastructure Fund</u> .....	<u>14,441</u>
11	<u>Secretary of State DUI Administration Fund</u> .....	<u>1,107</u>
12	<u>Secretary of State Identification Security and Theft</u>	
13	<u>Prevention Fund</u> .....	<u>6,154</u>
14	<u>Secretary of State Special License Plate Fund</u> .....	<u>2,210</u>
15	<u>Secretary of State Special Services Fund</u> .....	<u>10,306</u>
16	<u>Securities Audit and Enforcement Fund</u> .....	<u>3,972</u>
17	<u>Special Education Medicaid Matching Fund</u> .....	<u>2,346</u>
18	<u>State and Local Sales Tax Reform Fund</u> .....	<u>6,592</u>
19	<u>State Asset Forfeiture Fund</u> .....	<u>1,239</u>
20	<u>State Construction Account Fund</u> .....	<u>106,236</u>
21	<u>State Crime Laboratory Fund</u> .....	<u>4,020</u>
22	<u>State Gaming Fund</u> .....	<u>200,367</u>
23	<u>The State Garage Revolving Fund</u> .....	<u>5,521</u>
24	<u>The State Lottery Fund</u> .....	<u>215,561</u>
25	<u>State Offender DNA Identification System Fund</u> .....	<u>1,270</u>
26	<u>State Pensions Fund</u> .....	<u>500,000</u>

1	<u>State Police DUI Fund</u> .....	1,050
2	<u>State Police Firearm Services Fund</u> .....	4,116
3	<u>State Police Services Fund</u> .....	11,485
4	<u>State Police Vehicle Fund</u> .....	6,004
5	<u>State Police Whistleblower Reward</u>	
6	<u>and Protection Fund</u> .....	3,519
7	<u>Supplemental Low-Income Energy Assistance Fund</u> .....	74,279
8	<u>Tax Compliance and Administration Fund</u> .....	1,479
9	<u>Technology Management Revolving Fund</u> .....	204,090
10	<u>Tobacco Settlement Recovery Fund</u> .....	1,855
11	<u>Tourism Promotion Fund</u> .....	40,541
12	<u>University of Illinois Hospital Services Fund</u> .....	1,924
13	<u>The Vehicle Inspection Fund</u> .....	1,469
14	<u>Violent Crime Victims Assistance Fund</u> .....	13,911
15	<u>Weights and Measures Fund</u> .....	5,660
16	<u>The Working Capital Revolving Fund</u> .....	18,184
17	<del>Agricultural Premium Fund</del> .....	<del>182,124</del>
18	<del>Assisted Living and Shared Housing Regulatory Fund</del> .....	<del>1,631</del>
19	<del>Capital Development Board Revolving Fund</del> .....	<del>8,023</del>
20	<del>Care Provider Fund for Persons with a</del>	
21	<del>Developmental Disability</del> .....	<del>17,737</del>
22	<del>Carolyn Adams Ticket for the Cure Grant Fund</del> .....	<del>1,080</del>
23	<del>CDLIS/AAMVANet/NMVTIS Trust Fund</del> .....	<del>2,234</del>
24	<del>Chicago State University Education Improvement Fund</del> .....	<del>5,437</del>
25	<del>Child Support Administrative Fund</del> .....	<del>5,110</del>
26	<del>Common School Fund</del> .....	<del>312,638</del>

1	<del>Communications Revolving Fund .....</del>	<del>40,492</del>
2	<del>Community Mental Health Medicaid Trust Fund .....</del>	<del>30,952</del>
3	<del>Death Certificate Surcharge Fund .....</del>	<del>2,243</del>
4	<del>Death Penalty Abolition Fund .....</del>	<del>8,367</del>
5	<del>Department of Business Services Special Operations Fund</del>	<del>11,982</del>
6	<del>Department of Human Services Community Services Fund....</del>	<del>4,340</del>
7	<del>Downstate Public Transportation Fund .....</del>	<del>6,600</del>
8	<del>Driver Services Administration Fund .....</del>	<del>2,644</del>
9	<del>Drivers Education Fund .....</del>	<del>517</del>
10	<del>Drug Rebate Fund .....</del>	<del>17,541</del>
11	<del>Drug Treatment Fund .....</del>	<del>2,133</del>
12	<del>Drunk &amp; Drugged Driving Prevention Fund .....</del>	<del>874</del>
13	<del>Education Assistance Fund .....</del>	<del>894,514</del>
14	<del>Electronic Health Record Incentive Fund .....</del>	<del>1,155</del>
15	<del>Emergency Public Health Fund .....</del>	<del>9,025</del>
16	<del>EMS Assistance Fund .....</del>	<del>3,705</del>
17	<del>Estate Tax Refund Fund .....</del>	<del>2,088</del>
18	<del>Facilities Management Revolving Fund .....</del>	<del>92,392</del>
19	<del>Facility Licensing Fund .....</del>	<del>3,189</del>
20	<del>Fair &amp; Exposition Fund .....</del>	<del>13,059</del>
21	<del>Federal High Speed Rail Trust Fund .....</del>	<del>9,168</del>
22	<del>Feed Control Fund .....</del>	<del>14,955</del>
23	<del>Fertilizer Control Fund .....</del>	<del>9,404</del>
24	<del>Fire Prevention Fund .....</del>	<del>4,146</del>
25	<del>Food and Drug Safety Fund .....</del>	<del>1,101</del>
26	<del>Fund for the Advancement of Education .....</del>	<del>12,463</del>

1	<del>General Revenue Fund</del> .....	<del>17,653,153</del>
2	<del>Grade Crossing Protection Fund</del> .....	<del>965</del>
3	<del>Hazardous Waste Research Fund</del> .....	<del>543</del>
4	<del>Health Facility Plan Review Fund</del> .....	<del>3,704</del>
5	<del>Health and Human Services Medicaid Trust Fund</del> .....	<del>16,996</del>
6	<del>Healthcare Provider Relief Fund</del> .....	<del>147,619</del>
7	<del>Home Care Services Agency Licensure Fund</del> .....	<del>3,285</del>
8	<del>Hospital Provider Fund</del> .....	<del>76,973</del>
9	<del>ICJIA Violence Prevention Fund</del> .....	<del>8,062</del>
10	<del>Illinois Affordable Housing Trust Fund</del> .....	<del>6,878</del>
11	<del>Illinois Department of Agriculture Laboratory</del>	
12	<del>    Services Revolving Fund</del> .....	<del>7,887</del>
13	<del>Illinois Health Facilities Planning Fund</del> .....	<del>4,816</del>
14	<del>IRMSA Income Fund</del> .....	<del>6,876</del>
15	<del>Illinois School Asbestos Abatement Fund</del> .....	<del>2,058</del>
16	<del>Illinois Standardbred Breeders Fund</del> .....	<del>1,381</del>
17	<del>Illinois State Fair Fund</del> .....	<del>94,229</del>
18	<del>Illinois Thoroughbred Breeders Fund</del> .....	<del>3,974</del>
19	<del>Illinois Veterans' Rehabilitation Fund</del> .....	<del>1,308</del>
20	<del>Illinois Workers Compensation</del>	
21	<del>    Commission Operations Fund</del> .....	<del>183,518</del>
22	<del>Income Tax Refund Fund</del> .....	<del>36,095</del>
23	<del>Lead Poisoning Screening, Prevention,</del>	
24	<del>    and Abatement Fund</del> .....	<del>3,311</del>
25	<del>Live and Learn Fund</del> .....	<del>22,956</del>
26	<del>Livestock Management Facilities Fund</del> .....	<del>683</del>

1	<del>Lobbyist Registration Administration Fund .....</del>	<del>1,057</del>
2	<del>Local Government Distributive Fund .....</del>	<del>26,025</del>
3	<del>Long Term Care</del>	
4	<del>    Monitor/Receiver Fund .....</del>	<del>63,014</del>
5	<del>Long Term Care Provider Fund .....</del>	<del>15,082</del>
6	<del>Mandatory Arbitration Fund .....</del>	<del>2,484</del>
7	<del>Medical Interagency Program Fund .....</del>	<del>1,343</del>
8	<del>Mental Health Fund .....</del>	<del>9,176</del>
9	<del>Metabolic Screening and Treatment Fund .....</del>	<del>41,241</del>
10	<del>Monitoring Device Driving Permit</del>	
11	<del>    Administration Fee Fund .....</del>	<del>1,403</del>
12	<del>Motor Fuel Tax Fund .....</del>	<del>23,607</del>
13	<del>Motor Vehicle License Plate Fund .....</del>	<del>15,200</del>
14	<del>Motor Vehicle Theft</del>	
15	<del>    Prevention Trust Fund .....</del>	<del>4,803</del>
16	<del>Multiple Sclerosis Research Fund .....</del>	<del>5,380</del>
17	<del>Nursing Dedicated and Professional Fund .....</del>	<del>1,613</del>
18	<del>Partners for Conservation Fund .....</del>	<del>8,620</del>
19	<del>Personal Property Tax Replacement Fund .....</del>	<del>23,828</del>
20	<del>Pesticide Control Fund .....</del>	<del>83,517</del>
21	<del>Pet Population Control Fund .....</del>	<del>526</del>
22	<del>Plumbing Licensure and Program Fund .....</del>	<del>5,148</del>
23	<del>Professional Services Fund .....</del>	<del>6,487</del>
24	<del>Public Health Laboratory</del>	
25	<del>    Services Revolving Fund .....</del>	<del>11,242</del>
26	<del>Public Transportation Fund .....</del>	<del>16,112</del>

1	<del>Road Fund .....</del>	<del>746,799</del>
2	<del>Regional Transportation Authority Occupation</del>	
3	<del>and Use Tax Replacement Fund .....</del>	<del>563</del>
4	<del>School Infrastructure Fund .....</del>	<del>17,532</del>
5	<del>Secretary of State DUI Administration Fund .....</del>	<del>2,336</del>
6	<del>Secretary of State Identification Security</del>	
7	<del>and Theft Prevention Fund .....</del>	<del>11,609</del>
8	<del>Secretary of State Special License Plate Fund .....</del>	<del>4,561</del>
9	<del>Secretary of State Special Services Fund .....</del>	<del>24,693</del>
10	<del>Securities Audit and Enforcement Fund .....</del>	<del>9,137</del>
11	<del>Special Education Medicaid Matching Fund .....</del>	<del>5,019</del>
12	<del>State and Local Sales Tax Reform Fund .....</del>	<del>1,380</del>
13	<del>State Construction Account Fund .....</del>	<del>27,323</del>
14	<del>State Gaming Fund .....</del>	<del>79,018</del>
15	<del>State Garage Revolving Fund .....</del>	<del>15,516</del>
16	<del>State Lottery Fund .....</del>	<del>348,448</del>
17	<del>State Pensions Fund .....</del>	<del>500,000</del>
18	<del>State Surplus Property Revolving Fund .....</del>	<del>2,025</del>
19	<del>State Treasurer's Bank Services Trust Fund .....</del>	<del>551</del>
20	<del>Statistical Services Revolving Fund .....</del>	<del>63,131</del>
21	<del>Supreme Court Historic Preservation Fund .....</del>	<del>33,226</del>
22	<del>Tattoo and Body Piercing</del>	
23	<del>Establishment Registration Fund .....</del>	<del>812</del>
24	<del>Tobacco Settlement Recovery Fund .....</del>	<del>23,084</del>
25	<del>Trauma Center Fund .....</del>	<del>12,572</del>
26	<del>University of Illinois Hospital Services Fund .....</del>	<del>4,260</del>

1	<del>Vehicle Inspection Fund .....</del>	<del>3,266</del>
2	<del>Weights and Measures Fund .....</del>	<del>72,488</del>

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

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

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

23           In the event that moneys on deposit in any fund are  
24 unavailable, by reason of deficiency or any other reason  
25 preventing their lawful transfer, the State Comptroller shall  
26 order transferred and the State Treasurer shall transfer the

1 amount deficient or otherwise unavailable from the General  
2 Revenue Fund for deposit into the Audit Expense Fund.

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

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

25 (Source: P.A. 99-38, eff. 7-14-15; 99-523, eff. 6-30-16;  
26 100-23, eff. 7-6-17.)



1 (30 ILCS 105/8g-1)

2 Sec. 8g-1. Fund transfers.

3 (a) (Blank). ~~In addition to any other transfers that may be~~  
4 ~~provided for by law, on and after July 1, 2012 and until May 1,~~  
5 ~~2013, at the direction of and upon notification from the~~  
6 ~~Governor, the State Comptroller shall direct and the State~~  
7 ~~Treasurer shall transfer amounts not exceeding a total of~~  
8 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
9 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
10 ~~retransferred by the State Comptroller and the State Treasurer~~  
11 ~~from the Tobacco Settlement Recovery Fund to the General~~  
12 ~~Revenue Fund at the direction of and upon notification from the~~  
13 ~~Governor, but in any event on or before June 30, 2013.~~

14 (b) (Blank). ~~In addition to any other transfers that may be~~  
15 ~~provided for by law, on and after July 1, 2013 and until May 1,~~  
16 ~~2014, at the direction of and upon notification from the~~  
17 ~~Governor, the State Comptroller shall direct and the State~~  
18 ~~Treasurer shall transfer amounts not exceeding a total of~~  
19 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
20 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
21 ~~retransferred by the State Comptroller and the State Treasurer~~  
22 ~~from the Tobacco Settlement Recovery Fund to the General~~  
23 ~~Revenue Fund at the direction of and upon notification from the~~  
24 ~~Governor, but in any event on or before June 30, 2014.~~

25 (c) (Blank). ~~In addition to any other transfers that may be~~

1 ~~provided for by law, on July 1, 2013, or as soon thereafter as~~  
2 ~~practical, the State Comptroller shall direct and the State~~  
3 ~~Treasurer shall transfer the sum of \$1,400,000 from the General~~  
4 ~~Revenue Fund to the ICJIA Violence Prevention Fund.~~

5 (d) (Blank). ~~In addition to any other transfers that may be~~  
6 ~~provided for by law, on July 1, 2013, or as soon thereafter as~~  
7 ~~practical, the State Comptroller shall direct and the State~~  
8 ~~Treasurer shall transfer the sum of \$1,500,000 from the General~~  
9 ~~Revenue Fund to the Illinois Veterans Assistance Fund.~~

10 (e) (Blank). ~~In addition to any other transfers that may be~~  
11 ~~provided for by law, on July 1, 2013, or as soon thereafter as~~  
12 ~~practical, the State Comptroller shall direct and the State~~  
13 ~~Treasurer shall transfer the sum of \$500,000 from the General~~  
14 ~~Revenue Fund to the Senior Citizens Real Estate Deferred Tax~~  
15 ~~Revolving Fund.~~

16 (f) (Blank). ~~In addition to any other transfers that may be~~  
17 ~~provided for by law, on July 1, 2013, or as soon thereafter as~~  
18 ~~practical, the State Comptroller shall direct and the State~~  
19 ~~Treasurer shall transfer the sum of \$4,000,000 from the General~~  
20 ~~Revenue Fund to the Digital Divide Elimination Fund.~~

21 (g) (Blank). ~~In addition to any other transfers that may be~~  
22 ~~provided for by law, on July 1, 2013, or as soon thereafter as~~  
23 ~~practical, the State Comptroller shall direct and the State~~  
24 ~~Treasurer shall transfer the sum of \$5,000,000 from the General~~  
25 ~~Revenue Fund to the Communications Revolving Fund.~~

26 (h) (Blank). ~~In addition to any other transfers that may be~~

1 ~~provided for by law, on July 1, 2013, or as soon thereafter as~~  
2 ~~practical, the State Comptroller shall direct and the State~~  
3 ~~Treasurer shall transfer the sum of \$9,800,000 from the General~~  
4 ~~Revenue Fund to the Presidential Library and Museum Operating~~  
5 ~~Fund.~~

6 (i) (Blank). ~~In addition to any other transfers that may be~~  
7 ~~provided for by law, on and after July 1, 2014 and until May 1,~~  
8 ~~2015, at the direction of and upon notification from the~~  
9 ~~Governor, the State Comptroller shall direct and the State~~  
10 ~~Treasurer shall transfer amounts not exceeding a total of~~  
11 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
12 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
13 ~~retransferred by the State Comptroller and the State Treasurer~~  
14 ~~from the Tobacco Settlement Recovery Fund to the General~~  
15 ~~Revenue Fund at the direction of and upon notification from the~~  
16 ~~Governor, but in any event on or before June 30, 2015.~~

17 (j) (Blank). ~~In addition to any other transfers that may be~~  
18 ~~provided for by law, on July 1, 2014, or as soon thereafter as~~  
19 ~~practical, the State Comptroller shall direct and the State~~  
20 ~~Treasurer shall transfer the sum of \$10,000,000 from the~~  
21 ~~General Revenue Fund to the Presidential Library and Museum~~  
22 ~~Operating Fund.~~

23 (k) In addition to any other transfers that may be provided  
24 for by law, on July 1, 2017, or as soon thereafter as  
25 practical, the State Comptroller shall direct and the State  
26 Treasurer shall transfer the sum of \$500,000 from the General

1 Revenue Fund to the Grant Accountability and Transparency Fund.

2 (l) In addition to any other transfers that may be provided  
3 for by law, on July 1, 2018, or as soon thereafter as  
4 practical, the State Comptroller shall direct and the State  
5 Treasurer shall transfer the sum of \$800,000 from the General  
6 Revenue Fund to the Grant Accountability and Transparency Fund.

7 (m) In addition to any other transfers that may be provided  
8 for by law, on July 1, 2018, or as soon thereafter as  
9 practical, the State Comptroller shall direct and the State  
10 Treasurer shall transfer the sum of \$650,000 from the Capital  
11 Development Board Contributory Trust Fund to the Facility  
12 Management Revolving Fund.

13 (n) In addition to any other transfers that may be provided  
14 for by law, on July 1, 2018, or as soon thereafter as  
15 practical, the State Comptroller shall direct and the State  
16 Treasurer shall transfer the sum of \$2,750,000 from the Capital  
17 Development Board Contributory Trust Fund to the U.S.  
18 Environmental Protection Fund.

19 (Source: P.A. 100-23, eff. 7-6-17.)

20 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

21 Sec. 13.2. Transfers among line item appropriations.

22 (a) Transfers among line item appropriations from the same  
23 treasury fund for the objects specified in this Section may be  
24 made in the manner provided in this Section when the balance  
25 remaining in one or more such line item appropriations is

1 insufficient for the purpose for which the appropriation was  
2 made.

3 (a-1) No transfers may be made from one agency to another  
4 agency, nor may transfers be made from one institution of  
5 higher education to another institution of higher education  
6 except as provided by subsection (a-4).

7 (a-2) Except as otherwise provided in this Section,  
8 transfers may be made only among the objects of expenditure  
9 enumerated in this Section, except that no funds may be  
10 transferred from any appropriation for personal services, from  
11 any appropriation for State contributions to the State  
12 Employees' Retirement System, from any separate appropriation  
13 for employee retirement contributions paid by the employer, nor  
14 from any appropriation for State contribution for employee  
15 group insurance. During State fiscal year 2005, an agency may  
16 transfer amounts among its appropriations within the same  
17 treasury fund for personal services, employee retirement  
18 contributions paid by employer, and State Contributions to  
19 retirement systems; notwithstanding and in addition to the  
20 transfers authorized in subsection (c) of this Section, the  
21 fiscal year 2005 transfers authorized in this sentence may be  
22 made in an amount not to exceed 2% of the aggregate amount  
23 appropriated to an agency within the same treasury fund. During  
24 State fiscal year 2007, the Departments of Children and Family  
25 Services, Corrections, Human Services, and Juvenile Justice  
26 may transfer amounts among their respective appropriations

1 within the same treasury fund for personal services, employee  
2 retirement contributions paid by employer, and State  
3 contributions to retirement systems. During State fiscal year  
4 2010, the Department of Transportation may transfer amounts  
5 among their respective appropriations within the same treasury  
6 fund for personal services, employee retirement contributions  
7 paid by employer, and State contributions to retirement  
8 systems. During State fiscal years 2010 and 2014 only, an  
9 agency may transfer amounts among its respective  
10 appropriations within the same treasury fund for personal  
11 services, employee retirement contributions paid by employer,  
12 and State contributions to retirement systems.  
13 Notwithstanding, and in addition to, the transfers authorized  
14 in subsection (c) of this Section, these transfers may be made  
15 in an amount not to exceed 2% of the aggregate amount  
16 appropriated to an agency within the same treasury fund.

17 (a-2.5) During State fiscal year 2015 only, the State's  
18 Attorneys Appellate Prosecutor may transfer amounts among its  
19 respective appropriations contained in operational line items  
20 within the same treasury fund. Notwithstanding, and in addition  
21 to, the transfers authorized in subsection (c) of this Section,  
22 these transfers may be made in an amount not to exceed 4% of  
23 the aggregate amount appropriated to the State's Attorneys  
24 Appellate Prosecutor within the same treasury fund.

25 (a-3) Further, if an agency receives a separate  
26 appropriation for employee retirement contributions paid by

1 the employer, any transfer by that agency into an appropriation  
2 for personal services must be accompanied by a corresponding  
3 transfer into the appropriation for employee retirement  
4 contributions paid by the employer, in an amount sufficient to  
5 meet the employer share of the employee contributions required  
6 to be remitted to the retirement system.

7 (a-4) Long-Term Care Rebalancing. The Governor may  
8 designate amounts set aside for institutional services  
9 appropriated from the General Revenue Fund or any other State  
10 fund that receives monies for long-term care services to be  
11 transferred to all State agencies responsible for the  
12 administration of community-based long-term care programs,  
13 including, but not limited to, community-based long-term care  
14 programs administered by the Department of Healthcare and  
15 Family Services, the Department of Human Services, and the  
16 Department on Aging, provided that the Director of Healthcare  
17 and Family Services first certifies that the amounts being  
18 transferred are necessary for the purpose of assisting persons  
19 in or at risk of being in institutional care to transition to  
20 community-based settings, including the financial data needed  
21 to prove the need for the transfer of funds. The total amounts  
22 transferred shall not exceed 4% in total of the amounts  
23 appropriated from the General Revenue Fund or any other State  
24 fund that receives monies for long-term care services for each  
25 fiscal year. A notice of the fund transfer must be made to the  
26 General Assembly and posted at a minimum on the Department of

1 Healthcare and Family Services website, the Governor's Office  
2 of Management and Budget website, and any other website the  
3 Governor sees fit. These postings shall serve as notice to the  
4 General Assembly of the amounts to be transferred. Notice shall  
5 be given at least 30 days prior to transfer.

6 (b) In addition to the general transfer authority provided  
7 under subsection (c), the following agencies have the specific  
8 transfer authority granted in this subsection:

9 The Department of Healthcare and Family Services is  
10 authorized to make transfers representing savings attributable  
11 to not increasing grants due to the births of additional  
12 children from line items for payments of cash grants to line  
13 items for payments for employment and social services for the  
14 purposes outlined in subsection (f) of Section 4-2 of the  
15 Illinois Public Aid Code.

16 The Department of Children and Family Services is  
17 authorized to make transfers not exceeding 2% of the aggregate  
18 amount appropriated to it within the same treasury fund for the  
19 following line items among these same line items: Foster Home  
20 and Specialized Foster Care and Prevention, Institutions and  
21 Group Homes and Prevention, and Purchase of Adoption and  
22 Guardianship Services.

23 The Department on Aging is authorized to make transfers not  
24 exceeding 2% of the aggregate amount appropriated to it within  
25 the same treasury fund for the following Community Care Program  
26 line items among these same line items: purchase of services



1 covered by the Community Care Program and Comprehensive Case  
2 Coordination.

3 The State Treasurer is authorized to make transfers among  
4 line item appropriations from the Capital Litigation Trust  
5 Fund, with respect to costs incurred in fiscal years 2002 and  
6 2003 only, when the balance remaining in one or more such line  
7 item appropriations is insufficient for the purpose for which  
8 the appropriation was made, provided that no such transfer may  
9 be made unless the amount transferred is no longer required for  
10 the purpose for which that appropriation was made.

11 The State Board of Education is authorized to make  
12 transfers from line item appropriations within the same  
13 treasury fund for General State Aid, General State Aid - Hold  
14 Harmless, and Evidence-Based Funding, provided that no such  
15 transfer may be made unless the amount transferred is no longer  
16 required for the purpose for which that appropriation was made,  
17 to the line item appropriation for Transitional Assistance when  
18 the balance remaining in such line item appropriation is  
19 insufficient for the purpose for which the appropriation was  
20 made.

21 The State Board of Education is authorized to make  
22 transfers between the following line item appropriations  
23 within the same treasury fund: Disabled Student  
24 Services/Materials (Section 14-13.01 of the School Code),  
25 Disabled Student Transportation Reimbursement (Section  
26 14-13.01 of the School Code), Disabled Student Tuition -

1 Private Tuition (Section 14-7.02 of the School Code),  
2 Extraordinary Special Education (Section 14-7.02b of the  
3 School Code), Reimbursement for Free Lunch/Breakfast Program,  
4 Summer School Payments (Section 18-4.3 of the School Code), and  
5 Transportation - Regular/Vocational Reimbursement (Section  
6 29-5 of the School Code). Such transfers shall be made only  
7 when the balance remaining in one or more such line item  
8 appropriations is insufficient for the purpose for which the  
9 appropriation was made and provided that no such transfer may  
10 be made unless the amount transferred is no longer required for  
11 the purpose for which that appropriation was made.

12 The Department of Healthcare and Family Services is  
13 authorized to make transfers not exceeding 4% of the aggregate  
14 amount appropriated to it, within the same treasury fund, among  
15 the various line items appropriated for Medical Assistance.

16 (c) The sum of such transfers for an agency in a fiscal  
17 year shall not exceed 2% of the aggregate amount appropriated  
18 to it within the same treasury fund for the following objects:  
19 Personal Services; Extra Help; Student and Inmate  
20 Compensation; State Contributions to Retirement Systems; State  
21 Contributions to Social Security; State Contribution for  
22 Employee Group Insurance; Contractual Services; Travel;  
23 Commodities; Printing; Equipment; Electronic Data Processing;  
24 Operation of Automotive Equipment; Telecommunications  
25 Services; Travel and Allowance for Committed, Paroled and  
26 Discharged Prisoners; Library Books; Federal Matching Grants

1 for Student Loans; Refunds; Workers' Compensation,  
2 Occupational Disease, and Tort Claims; and, in appropriations  
3 to institutions of higher education, Awards and Grants.  
4 Notwithstanding the above, any amounts appropriated for  
5 payment of workers' compensation claims to an agency to which  
6 the authority to evaluate, administer and pay such claims has  
7 been delegated by the Department of Central Management Services  
8 may be transferred to any other expenditure object where such  
9 amounts exceed the amount necessary for the payment of such  
10 claims.

11 (c-1) Special provisions for State fiscal year 2003.  
12 Notwithstanding any other provision of this Section to the  
13 contrary, for State fiscal year 2003 only, transfers among line  
14 item appropriations to an agency from the same treasury fund  
15 may be made provided that the sum of such transfers for an  
16 agency in State fiscal year 2003 shall not exceed 3% of the  
17 aggregate amount appropriated to that State agency for State  
18 fiscal year 2003 for the following objects: personal services,  
19 except that no transfer may be approved which reduces the  
20 aggregate appropriations for personal services within an  
21 agency; extra help; student and inmate compensation; State  
22 contributions to retirement systems; State contributions to  
23 social security; State contributions for employee group  
24 insurance; contractual services; travel; commodities;  
25 printing; equipment; electronic data processing; operation of  
26 automotive equipment; telecommunications services; travel and

1 allowance for committed, paroled, and discharged prisoners;  
2 library books; federal matching grants for student loans;  
3 refunds; workers' compensation, occupational disease, and tort  
4 claims; and, in appropriations to institutions of higher  
5 education, awards and grants.

6 (c-2) Special provisions for State fiscal year 2005.  
7 Notwithstanding subsections (a), (a-2), and (c), for State  
8 fiscal year 2005 only, transfers may be made among any line  
9 item appropriations from the same or any other treasury fund  
10 for any objects or purposes, without limitation, when the  
11 balance remaining in one or more such line item appropriations  
12 is insufficient for the purpose for which the appropriation was  
13 made, provided that the sum of those transfers by a State  
14 agency shall not exceed 4% of the aggregate amount appropriated  
15 to that State agency for fiscal year 2005.

16 (c-3) Special provisions for State fiscal year 2015.  
17 Notwithstanding any other provision of this Section, for State  
18 fiscal year 2015, transfers among line item appropriations to a  
19 State agency from the same State treasury fund may be made for  
20 operational or lump sum expenses only, provided that the sum of  
21 such transfers for a State agency in State fiscal year 2015  
22 shall not exceed 4% of the aggregate amount appropriated to  
23 that State agency for operational or lump sum expenses for  
24 State fiscal year 2015. For the purpose of this subsection,  
25 "operational or lump sum expenses" includes the following  
26 objects: personal services; extra help; student and inmate

1 compensation; State contributions to retirement systems; State  
2 contributions to social security; State contributions for  
3 employee group insurance; contractual services; travel;  
4 commodities; printing; equipment; electronic data processing;  
5 operation of automotive equipment; telecommunications  
6 services; travel and allowance for committed, paroled, and  
7 discharged prisoners; library books; federal matching grants  
8 for student loans; refunds; workers' compensation,  
9 occupational disease, and tort claims; lump sum and other  
10 purposes; and lump sum operations. For the purpose of this  
11 subsection (c-3), "State agency" does not include the Attorney  
12 General, the Secretary of State, the Comptroller, the  
13 Treasurer, or the legislative or judicial branches.

14 (c-4) Special provisions for State fiscal year 2018.  
15 Notwithstanding any other provision of this Section, for State  
16 fiscal year 2018, transfers among line item appropriations to a  
17 State agency from the same State treasury fund may be made for  
18 operational or lump sum expenses only, provided that the sum of  
19 such transfers for a State agency in State fiscal year 2018  
20 shall not exceed 4% of the aggregate amount appropriated to  
21 that State agency for operational or lump sum expenses for  
22 State fiscal year 2018. For the purpose of this subsection  
23 (c-4), "operational or lump sum expenses" includes the  
24 following objects: personal services; extra help; student and  
25 inmate compensation; State contributions to retirement  
26 systems; State contributions to social security; State

1 contributions for employee group insurance; contractual  
2 services; travel; commodities; printing; equipment; electronic  
3 data processing; operation of automotive equipment;  
4 telecommunications services; travel and allowance for  
5 committed, paroled, and discharged prisoners; library books;  
6 federal matching grants for student loans; refunds; workers'  
7 compensation, occupational disease, and tort claims; lump sum  
8 and other purposes; and lump sum operations. For the purpose of  
9 this subsection (c-4), "State agency" does not include the  
10 Attorney General, the Secretary of State, the Comptroller, the  
11 Treasurer, or the legislative or judicial branches.

12 (c-5) Special provisions for State fiscal year 2019.  
13 Notwithstanding any other provision of this Section, for State  
14 fiscal year 2019, transfers among line item appropriations to a  
15 State agency from the same State treasury fund may be made for  
16 operational or lump sum expenses only, provided that the sum of  
17 such transfers for a State agency in State fiscal year 2019  
18 shall not exceed 4% of the aggregate amount appropriated to  
19 that State agency for operational or lump sum expenses for  
20 State fiscal year 2019. For the purpose of this subsection  
21 (c-5), "operational or lump sum expenses" includes the  
22 following objects: personal services; extra help; student and  
23 inmate compensation; State contributions to retirement  
24 systems; State contributions to social security; State  
25 contributions for employee group insurance; contractual  
26 services; travel; commodities; printing; equipment; electronic

1 data processing; operation of automotive equipment;  
2 telecommunications services; travel and allowance for  
3 committed, paroled, and discharged prisoners; library books;  
4 federal matching grants for student loans; refunds; workers'  
5 compensation, occupational disease, and tort claims; lump sum  
6 and other purposes; and lump sum operations. For the purpose of  
7 this subsection (c-5), "State agency" does not include the  
8 Attorney General, the Secretary of State, the Comptroller, the  
9 Treasurer, or the legislative or judicial branches.

10 (d) Transfers among appropriations made to agencies of the  
11 Legislative and Judicial departments and to the  
12 constitutionally elected officers in the Executive branch  
13 require the approval of the officer authorized in Section 10 of  
14 this Act to approve and certify vouchers. Transfers among  
15 appropriations made to the University of Illinois, Southern  
16 Illinois University, Chicago State University, Eastern  
17 Illinois University, Governors State University, Illinois  
18 State University, Northeastern Illinois University, Northern  
19 Illinois University, Western Illinois University, the Illinois  
20 Mathematics and Science Academy and the Board of Higher  
21 Education require the approval of the Board of Higher Education  
22 and the Governor. Transfers among appropriations to all other  
23 agencies require the approval of the Governor.

24 The officer responsible for approval shall certify that the  
25 transfer is necessary to carry out the programs and purposes  
26 for which the appropriations were made by the General Assembly

1 and shall transmit to the State Comptroller a certified copy of  
2 the approval which shall set forth the specific amounts  
3 transferred so that the Comptroller may change his records  
4 accordingly. The Comptroller shall furnish the Governor with  
5 information copies of all transfers approved for agencies of  
6 the Legislative and Judicial departments and transfers  
7 approved by the constitutionally elected officials of the  
8 Executive branch other than the Governor, showing the amounts  
9 transferred and indicating the dates such changes were entered  
10 on the Comptroller's records.

11 (e) The State Board of Education, in consultation with the  
12 State Comptroller, may transfer line item appropriations for  
13 General State Aid or Evidence-Based Funding between the Common  
14 School Fund and the Education Assistance Fund. With the advice  
15 and consent of the Governor's Office of Management and Budget,  
16 the State Board of Education, in consultation with the State  
17 Comptroller, may transfer line item appropriations between the  
18 General Revenue Fund and the Education Assistance Fund for the  
19 following programs:

20 (1) Disabled Student Personnel Reimbursement (Section  
21 14-13.01 of the School Code);

22 (2) Disabled Student Transportation Reimbursement  
23 (subsection (b) of Section 14-13.01 of the School Code);

24 (3) Disabled Student Tuition - Private Tuition  
25 (Section 14-7.02 of the School Code);

26 (4) Extraordinary Special Education (Section 14-7.02b



1 of the School Code);

2 (5) Reimbursement for Free Lunch/Breakfast Programs;

3 (6) Summer School Payments (Section 18-4.3 of the  
4 School Code);

5 (7) Transportation - Regular/Vocational Reimbursement  
6 (Section 29-5 of the School Code);

7 (8) Regular Education Reimbursement (Section 18-3 of  
8 the School Code); and

9 (9) Special Education Reimbursement (Section 14-7.03  
10 of the School Code).

11 (Source: P.A. 99-2, eff. 3-26-15; 100-23, eff. 7-6-17; 100-465,  
12 eff. 8-31-17; revised 10-4-17.)

13 Section 5-25. The State Revenue Sharing Act is amended by  
14 changing Section 12 and by adding Section 11.2 as follows:

15 (30 ILCS 115/11.2 new)

16 Sec. 11.2. Funding of certain school districts; fiscal year  
17 2019.

18 (a) On July 1, 2018, or as soon as practical thereafter,  
19 the State Board of Education shall identify to the Department  
20 of Revenue school districts having Personal Property Tax  
21 Replacement Fund receipts totaling 13% or more of their total  
22 revenues in fiscal year 2017.

23 (b) In fiscal year 2019, any school district identified  
24 under subsection (a) shall receive, in addition to its annual

1 distributions from the Personal Property Tax Replacement Fund,  
2 16% of the total amount distributed to the school district from  
3 the Personal Property Tax Replacement Fund during fiscal year  
4 2017, provided that the total amount of additional  
5 distributions under this Section shall not exceed \$4,300,000.

6 If the total additional distributions exceed \$4,300,000,  
7 such distributions shall be calculated on a pro rata basis,  
8 based on the percentage of each district's total fiscal year  
9 2017 revenues to the total fiscal year 2017 revenues of all  
10 districts qualifying for an additional distribution under this  
11 Section.

12 (30 ILCS 115/12) (from Ch. 85, par. 616)

13 Sec. 12. Personal Property Tax Replacement Fund. There is  
14 hereby created the Personal Property Tax Replacement Fund, a  
15 special fund in the State Treasury into which shall be paid all  
16 revenue realized:

17 (a) all amounts realized from the additional personal  
18 property tax replacement income tax imposed by subsections (c)  
19 and (d) of Section 201 of the Illinois Income Tax Act, except  
20 for those amounts deposited into the Income Tax Refund Fund  
21 pursuant to subsection (c) of Section 901 of the Illinois  
22 Income Tax Act; and

23 (b) all amounts realized from the additional personal  
24 property replacement invested capital taxes imposed by Section  
25 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue

1 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and  
2 Section 3 of the Water Company Invested Capital Tax Act, and  
3 amounts payable to the Department of Revenue under the  
4 Telecommunications Infrastructure Maintenance Fee Act.

5 As soon as may be after the end of each month, the  
6 Department of Revenue shall certify to the Treasurer and the  
7 Comptroller the amount of all refunds paid out of the General  
8 Revenue Fund through the preceding month on account of  
9 overpayment of liability on taxes paid into the Personal  
10 Property Tax Replacement Fund. Upon receipt of such  
11 certification, the Treasurer and the Comptroller shall  
12 transfer the amount so certified from the Personal Property Tax  
13 Replacement Fund into the General Revenue Fund.

14 The payments of revenue into the Personal Property Tax  
15 Replacement Fund shall be used exclusively for distribution to  
16 taxing districts, regional offices and officials, and local  
17 officials as provided in this Section and in the School Code,  
18 payment of the ordinary and contingent expenses of the Property  
19 Tax Appeal Board, payment of the expenses of the Department of  
20 Revenue incurred in administering the collection and  
21 distribution of monies paid into the Personal Property Tax  
22 Replacement Fund and transfers due to refunds to taxpayers for  
23 overpayment of liability for taxes paid into the Personal  
24 Property Tax Replacement Fund.

25 In addition, moneys in the Personal Property Tax  
26 Replacement Fund may be used to pay any of the following: (i)

1 salary, stipends, and additional compensation as provided by  
2 law for chief election clerks, county clerks, and county  
3 recorders; (ii) costs associated with regional offices of  
4 education and educational service centers; (iii)  
5 reimbursements payable by the State Board of Elections under  
6 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the  
7 Election Code; (iv) expenses of the Illinois Educational Labor  
8 Relations Board; and (v) salary, personal services, and  
9 additional compensation as provided by law for court reporters  
10 under the Court Reporters Act.

11 As soon as may be after the effective date of this  
12 amendatory Act of 1980, the Department of Revenue shall certify  
13 to the Treasurer the amount of net replacement revenue paid  
14 into the General Revenue Fund prior to that effective date from  
15 the additional tax imposed by Section 2a.1 of the Messages Tax  
16 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of  
17 the Public Utilities Revenue Act; Section 3 of the Water  
18 Company Invested Capital Tax Act; amounts collected by the  
19 Department of Revenue under the Telecommunications  
20 Infrastructure Maintenance Fee Act; and the additional  
21 personal property tax replacement income tax imposed by the  
22 Illinois Income Tax Act, as amended by Public Act 81-1st  
23 Special Session-1. Net replacement revenue shall be defined as  
24 the total amount paid into and remaining in the General Revenue  
25 Fund as a result of those Acts minus the amount outstanding and  
26 obligated from the General Revenue Fund in state vouchers or

1 warrants prior to the effective date of this amendatory Act of  
2 1980 as refunds to taxpayers for overpayment of liability under  
3 those Acts.

4 All interest earned by monies accumulated in the Personal  
5 Property Tax Replacement Fund shall be deposited in such Fund.  
6 All amounts allocated pursuant to this Section are appropriated  
7 on a continuing basis.

8 Prior to December 31, 1980, as soon as may be after the end  
9 of each quarter beginning with the quarter ending December 31,  
10 1979, and on and after December 31, 1980, as soon as may be  
11 after January 1, March 1, April 1, May 1, July 1, August 1,  
12 October 1 and December 1 of each year, the Department of  
13 Revenue shall allocate to each taxing district as defined in  
14 Section 1-150 of the Property Tax Code, in accordance with the  
15 provisions of paragraph (2) of this Section the portion of the  
16 funds held in the Personal Property Tax Replacement Fund which  
17 is required to be distributed, as provided in paragraph (1),  
18 for each quarter. Provided, however, under no circumstances  
19 shall any taxing district during each of the first two years of  
20 distribution of the taxes imposed by this amendatory Act of  
21 1979 be entitled to an annual allocation which is less than the  
22 funds such taxing district collected from the 1978 personal  
23 property tax. Provided further that under no circumstances  
24 shall any taxing district during the third year of distribution  
25 of the taxes imposed by this amendatory Act of 1979 receive  
26 less than 60% of the funds such taxing district collected from

1 the 1978 personal property tax. In the event that the total of  
2 the allocations made as above provided for all taxing  
3 districts, during either of such 3 years, exceeds the amount  
4 available for distribution the allocation of each taxing  
5 district shall be proportionately reduced. Except as provided  
6 in Section 13 of this Act, the Department shall then certify,  
7 pursuant to appropriation, such allocations to the State  
8 Comptroller who shall pay over to the several taxing districts  
9 the respective amounts allocated to them.

10 Any township which receives an allocation based in whole or  
11 in part upon personal property taxes which it levied pursuant  
12 to Section 6-507 or 6-512 of the Illinois Highway Code and  
13 which was previously required to be paid over to a municipality  
14 shall immediately pay over to that municipality a proportionate  
15 share of the personal property replacement funds which such  
16 township receives.

17 Any municipality or township, other than a municipality  
18 with a population in excess of 500,000, which receives an  
19 allocation based in whole or in part on personal property taxes  
20 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the  
21 Illinois Local Library Act and which was previously required to  
22 be paid over to a public library shall immediately pay over to  
23 that library a proportionate share of the personal property tax  
24 replacement funds which such municipality or township  
25 receives; provided that if such a public library has converted  
26 to a library organized under The Illinois Public Library

1 District Act, regardless of whether such conversion has  
2 occurred on, after or before January 1, 1988, such  
3 proportionate share shall be immediately paid over to the  
4 library district which maintains and operates the library.  
5 However, any library that has converted prior to January 1,  
6 1988, and which hitherto has not received the personal property  
7 tax replacement funds, shall receive such funds commencing on  
8 January 1, 1988.

9 Any township which receives an allocation based in whole or  
10 in part on personal property taxes which it levied pursuant to  
11 Section 1c of the Public Graveyards Act and which taxes were  
12 previously required to be paid over to or used for such public  
13 cemetery or cemeteries shall immediately pay over to or use for  
14 such public cemetery or cemeteries a proportionate share of the  
15 personal property tax replacement funds which the township  
16 receives.

17 Any taxing district which receives an allocation based in  
18 whole or in part upon personal property taxes which it levied  
19 for another governmental body or school district in Cook County  
20 in 1976 or for another governmental body or school district in  
21 the remainder of the State in 1977 shall immediately pay over  
22 to that governmental body or school district the amount of  
23 personal property replacement funds which such governmental  
24 body or school district would receive directly under the  
25 provisions of paragraph (2) of this Section, had it levied its  
26 own taxes.

1           (1) The portion of the Personal Property Tax  
2 Replacement Fund required to be distributed as of the time  
3 allocation is required to be made shall be the amount  
4 available in such Fund as of the time allocation is  
5 required to be made.

6           The amount available for distribution shall be the  
7 total amount in the fund at such time minus the necessary  
8 administrative and other authorized expenses as limited by  
9 the appropriation and the amount determined by: (a) \$2.8  
10 million for fiscal year 1981; (b) for fiscal year 1982,  
11 .54% of the funds distributed from the fund during the  
12 preceding fiscal year; (c) for fiscal year 1983 through  
13 fiscal year 1988, .54% of the funds distributed from the  
14 fund during the preceding fiscal year less .02% of such  
15 fund for fiscal year 1983 and less .02% of such funds for  
16 each fiscal year thereafter; (d) for fiscal year 1989  
17 through fiscal year 2011 no more than 105% of the actual  
18 administrative expenses of the prior fiscal year; (e) for  
19 fiscal year 2012 and beyond, a sufficient amount to pay (i)  
20 stipends, additional compensation, salary reimbursements,  
21 and other amounts directed to be paid out of this Fund for  
22 local officials as authorized or required by statute and  
23 (ii) no more than 105% of the actual administrative  
24 expenses of the prior fiscal year, including payment of the  
25 ordinary and contingent expenses of the Property Tax Appeal  
26 Board and payment of the expenses of the Department of



1 Revenue incurred in administering the collection and  
2 distribution of moneys paid into the Fund; (f) for fiscal  
3 years 2012 and 2013 only, a sufficient amount to pay  
4 stipends, additional compensation, salary reimbursements,  
5 and other amounts directed to be paid out of this Fund for  
6 regional offices and officials as authorized or required by  
7 statute; or (g) for fiscal years ~~year~~ 2018 and 2019 only, a  
8 sufficient amount to pay amounts directed to be paid out of  
9 this Fund for public community college base operating  
10 grants and local health protection grants to certified  
11 local health departments as authorized or required by  
12 appropriation or statute. Such portion of the fund shall be  
13 determined after the transfer into the General Revenue Fund  
14 due to refunds, if any, paid from the General Revenue Fund  
15 during the preceding quarter. If at any time, for any  
16 reason, there is insufficient amount in the Personal  
17 Property Tax Replacement Fund for payments for regional  
18 offices and officials or local officials or payment of  
19 costs of administration or for transfers due to refunds at  
20 the end of any particular month, the amount of such  
21 insufficiency shall be carried over for the purposes of  
22 payments for regional offices and officials, local  
23 officials, transfers into the General Revenue Fund, and  
24 costs of administration to the following month or months.  
25 Net replacement revenue held, and defined above, shall be  
26 transferred by the Treasurer and Comptroller to the

1 Personal Property Tax Replacement Fund within 10 days of  
2 such certification.

3 (2) Each quarterly allocation shall first be  
4 apportioned in the following manner: 51.65% for taxing  
5 districts in Cook County and 48.35% for taxing districts in  
6 the remainder of the State.

7 The Personal Property Replacement Ratio of each taxing  
8 district outside Cook County shall be the ratio which the Tax  
9 Base of that taxing district bears to the Downstate Tax Base.  
10 The Tax Base of each taxing district outside of Cook County is  
11 the personal property tax collections for that taxing district  
12 for the 1977 tax year. The Downstate Tax Base is the personal  
13 property tax collections for all taxing districts in the State  
14 outside of Cook County for the 1977 tax year. The Department of  
15 Revenue shall have authority to review for accuracy and  
16 completeness the personal property tax collections for each  
17 taxing district outside Cook County for the 1977 tax year.

18 The Personal Property Replacement Ratio of each Cook County  
19 taxing district shall be the ratio which the Tax Base of that  
20 taxing district bears to the Cook County Tax Base. The Tax Base  
21 of each Cook County taxing district is the personal property  
22 tax collections for that taxing district for the 1976 tax year.  
23 The Cook County Tax Base is the personal property tax  
24 collections for all taxing districts in Cook County for the  
25 1976 tax year. The Department of Revenue shall have authority  
26 to review for accuracy and completeness the personal property

1 tax collections for each taxing district within Cook County for  
2 the 1976 tax year.

3 For all purposes of this Section 12, amounts paid to a  
4 taxing district for such tax years as may be applicable by a  
5 foreign corporation under the provisions of Section 7-202 of  
6 the Public Utilities Act, as amended, shall be deemed to be  
7 personal property taxes collected by such taxing district for  
8 such tax years as may be applicable. The Director shall  
9 determine from the Illinois Commerce Commission, for any tax  
10 year as may be applicable, the amounts so paid by any such  
11 foreign corporation to any and all taxing districts. The  
12 Illinois Commerce Commission shall furnish such information to  
13 the Director. For all purposes of this Section 12, the Director  
14 shall deem such amounts to be collected personal property taxes  
15 of each such taxing district for the applicable tax year or  
16 years.

17 Taxing districts located both in Cook County and in one or  
18 more other counties shall receive both a Cook County allocation  
19 and a Downstate allocation determined in the same way as all  
20 other taxing districts.

21 If any taxing district in existence on July 1, 1979 ceases  
22 to exist, or discontinues its operations, its Tax Base shall  
23 thereafter be deemed to be zero. If the powers, duties and  
24 obligations of the discontinued taxing district are assumed by  
25 another taxing district, the Tax Base of the discontinued  
26 taxing district shall be added to the Tax Base of the taxing

1 district assuming such powers, duties and obligations.

2 If two or more taxing districts in existence on July 1,  
3 1979, or a successor or successors thereto shall consolidate  
4 into one taxing district, the Tax Base of such consolidated  
5 taxing district shall be the sum of the Tax Bases of each of  
6 the taxing districts which have consolidated.

7 If a single taxing district in existence on July 1, 1979,  
8 or a successor or successors thereto shall be divided into two  
9 or more separate taxing districts, the tax base of the taxing  
10 district so divided shall be allocated to each of the resulting  
11 taxing districts in proportion to the then current equalized  
12 assessed value of each resulting taxing district.

13 If a portion of the territory of a taxing district is  
14 disconnected and annexed to another taxing district of the same  
15 type, the Tax Base of the taxing district from which  
16 disconnection was made shall be reduced in proportion to the  
17 then current equalized assessed value of the disconnected  
18 territory as compared with the then current equalized assessed  
19 value within the entire territory of the taxing district prior  
20 to disconnection, and the amount of such reduction shall be  
21 added to the Tax Base of the taxing district to which  
22 annexation is made.

23 If a community college district is created after July 1,  
24 1979, beginning on the effective date of this amendatory Act of  
25 1995, its Tax Base shall be 3.5% of the sum of the personal  
26 property tax collected for the 1977 tax year within the

1 territorial jurisdiction of the district.

2 The amounts allocated and paid to taxing districts pursuant  
3 to the provisions of this amendatory Act of 1979 shall be  
4 deemed to be substitute revenues for the revenues derived from  
5 taxes imposed on personal property pursuant to the provisions  
6 of the "Revenue Act of 1939" or "An Act for the assessment and  
7 taxation of private car line companies", approved July 22,  
8 1943, as amended, or Section 414 of the Illinois Insurance  
9 Code, prior to the abolition of such taxes and shall be used  
10 for the same purposes as the revenues derived from ad valorem  
11 taxes on real estate.

12 Monies received by any taxing districts from the Personal  
13 Property Tax Replacement Fund shall be first applied toward  
14 payment of the proportionate amount of debt service which was  
15 previously levied and collected from extensions against  
16 personal property on bonds outstanding as of December 31, 1978  
17 and next applied toward payment of the proportionate share of  
18 the pension or retirement obligations of the taxing district  
19 which were previously levied and collected from extensions  
20 against personal property. For each such outstanding bond  
21 issue, the County Clerk shall determine the percentage of the  
22 debt service which was collected from extensions against real  
23 estate in the taxing district for 1978 taxes payable in 1979,  
24 as related to the total amount of such levies and collections  
25 from extensions against both real and personal property. For  
26 1979 and subsequent years' taxes, the County Clerk shall levy

1 and extend taxes against the real estate of each taxing  
2 district which will yield the said percentage or percentages of  
3 the debt service on such outstanding bonds. The balance of the  
4 amount necessary to fully pay such debt service shall  
5 constitute a first and prior lien upon the monies received by  
6 each such taxing district through the Personal Property Tax  
7 Replacement Fund and shall be first applied or set aside for  
8 such purpose. In counties having fewer than 3,000,000  
9 inhabitants, the amendments to this paragraph as made by this  
10 amendatory Act of 1980 shall be first applicable to 1980 taxes  
11 to be collected in 1981.

12 (Source: P.A. 100-23, eff. 7-6-17.)

13 Section 5-30. The Downstate Public Transportation Act is  
14 amended by changing Section 2-3 as follows:

15 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

16 (Text of Section before amendment by P.A. 100-363)

17 Sec. 2-3. (a) As soon as possible after the first day of  
18 each month, beginning July 1, 1984, upon certification of the  
19 Department of Revenue, the Comptroller shall order  
20 transferred, and the Treasurer shall transfer, from the General  
21 Revenue Fund to a special fund in the State Treasury which is  
22 hereby created, to be known as the "Downstate Public  
23 Transportation Fund", an amount equal to 2/32 (beginning July  
24 1, 2005, 3/32) of the net revenue realized from the "Retailers'

1 Occupation Tax Act", ~~as now or hereafter amended~~, the "Service  
2 Occupation Tax Act", ~~as now or hereafter amended~~, the "Use Tax  
3 Act", ~~as now or hereafter amended~~, and the "Service Use Tax  
4 Act", ~~as now or hereafter amended~~, from persons incurring  
5 municipal or county retailers' or service occupation tax  
6 liability for the benefit of any municipality or county located  
7 wholly within the boundaries of each participant, other than  
8 any Metro-East Transit District participant certified pursuant  
9 to subsection (c) of this Section during the preceding month,  
10 except that the Department shall pay into the Downstate Public  
11 Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80%  
12 of the net revenue realized under the State tax Acts named  
13 above within any municipality or county located wholly within  
14 the boundaries of each participant, other than any Metro-East  
15 participant, for tax periods beginning on or after January 1,  
16 1990. Net revenue realized for a month shall be the revenue  
17 collected by the State pursuant to such Acts during the  
18 previous month from persons incurring municipal or county  
19 retailers' or service occupation tax liability for the benefit  
20 of any municipality or county located wholly within the  
21 boundaries of a participant, less the amount paid out during  
22 that same month as refunds or credit memoranda to taxpayers for  
23 overpayment of liability under such Acts for the benefit of any  
24 municipality or county located wholly within the boundaries of  
25 a participant.

26 Notwithstanding any provision of law to the contrary,

1 beginning on July 6, 2017 (the effective date of Public Act  
2 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
3 those amounts required under this subsection (a) to be  
4 transferred by the Treasurer into the Downstate Public  
5 Transportation Fund from the General Revenue Fund shall be  
6 directly deposited into the Downstate Public Transportation  
7 Fund as the revenues are realized from the taxes indicated.

8 (b) As soon as possible after the first day of each month,  
9 beginning July 1, 1989, upon certification of the Department of  
10 Revenue, the Comptroller shall order transferred, and the  
11 Treasurer shall transfer, from the General Revenue Fund to a  
12 special fund in the State Treasury which is hereby created, to  
13 be known as the "Metro-East Public Transportation Fund", an  
14 amount equal to  $2/32$  of the net revenue realized, as above,  
15 from within the boundaries of Madison, Monroe, and St. Clair  
16 Counties, except that the Department shall pay into the  
17 Metro-East Public Transportation Fund  $2/32$  of 80% of the net  
18 revenue realized under the State tax Acts specified in  
19 subsection (a) of this Section within the boundaries of  
20 Madison, Monroe and St. Clair Counties for tax periods  
21 beginning on or after January 1, 1990. A local match equivalent  
22 to an amount which could be raised by a tax levy at the rate of  
23 .05% on the assessed value of property within the boundaries of  
24 Madison County is required annually to cause a total of  $2/32$  of  
25 the net revenue to be deposited in the Metro-East Public  
26 Transportation Fund. Failure to raise the required local match



1 annually shall result in only 1/32 being deposited into the  
2 Metro-East Public Transportation Fund after July 1, 1989, or  
3 1/32 of 80% of the net revenue realized for tax periods  
4 beginning on or after January 1, 1990.

5 (b-5) As soon as possible after the first day of each  
6 month, beginning July 1, 2005, upon certification of the  
7 Department of Revenue, the Comptroller shall order  
8 transferred, and the Treasurer shall transfer, from the General  
9 Revenue Fund to the Downstate Public Transportation Fund, an  
10 amount equal to 3/32 of 80% of the net revenue realized from  
11 within the boundaries of Monroe and St. Clair Counties under  
12 the State Tax Acts specified in subsection (a) of this Section  
13 and provided further that, beginning July 1, 2005, the  
14 provisions of subsection (b) shall no longer apply with respect  
15 to such tax receipts from Monroe and St. Clair Counties.

16 Notwithstanding any provision of law to the contrary,  
17 beginning on July 6, 2017 (the effective date of Public Act  
18 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
19 those amounts required under this subsection (b-5) to be  
20 transferred by the Treasurer into the Downstate Public  
21 Transportation Fund from the General Revenue Fund shall be  
22 directly deposited into the Downstate Public Transportation  
23 Fund as the revenues are realized from the taxes indicated.

24 (b-6) As soon as possible after the first day of each  
25 month, beginning July 1, 2008, upon certification by the  
26 Department of Revenue, the Comptroller shall order transferred

1 and the Treasurer shall transfer, from the General Revenue Fund  
2 to the Downstate Public Transportation Fund, an amount equal to  
3 3/32 of 80% of the net revenue realized from within the  
4 boundaries of Madison County under the State Tax Acts specified  
5 in subsection (a) of this Section and provided further that,  
6 beginning July 1, 2008, the provisions of subsection (b) shall  
7 no longer apply with respect to such tax receipts from Madison  
8 County.

9 Notwithstanding any provision of law to the contrary,  
10 beginning on July 6, 2017 (the effective date of Public Act  
11 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
12 those amounts required under this subsection (b-6) to be  
13 transferred by the Treasurer into the Downstate Public  
14 Transportation Fund from the General Revenue Fund shall be  
15 directly deposited into the Downstate Public Transportation  
16 Fund as the revenues are realized from the taxes indicated.

17 (c) The Department shall certify to the Department of  
18 Revenue the eligible participants under this Article and the  
19 territorial boundaries of such participants for the purposes of  
20 the Department of Revenue in subsections (a) and (b) of this  
21 Section.

22 (d) For the purposes of this Article, beginning in fiscal  
23 year 2009 the General Assembly shall appropriate an amount from  
24 the Downstate Public Transportation Fund equal to the sum total  
25 funds projected to be paid to the participants pursuant to  
26 Section 2-7. If the General Assembly fails to make

1 appropriations sufficient to cover the amounts projected to be  
2 paid pursuant to Section 2-7, this Act shall constitute an  
3 irrevocable and continuing appropriation from the Downstate  
4 Public Transportation Fund of all amounts necessary for those  
5 purposes.

6 (e) Notwithstanding anything in this Section to the  
7 contrary, amounts transferred from the General Revenue Fund to  
8 the Downstate Public Transportation Fund pursuant to this  
9 Section shall not exceed \$169,000,000 in State fiscal year  
10 2012.

11 (f) For State fiscal year 2018 only, notwithstanding any  
12 provision of law to the contrary, the total amount of revenue  
13 and deposits under this Section attributable to revenues  
14 realized during State fiscal year 2018 shall be reduced by 10%.

15 (g) For State fiscal year 2019 only, notwithstanding any  
16 provision of law to the contrary, the total amount of revenue  
17 and deposits under this Section attributable to revenues  
18 realized during State fiscal year 2019 shall be reduced by 5%.

19 (Source: P.A. 100-23, eff. 7-6-17; revised 10-20-17.)

20 (Text of Section after amendment by P.A. 100-363)

21 Sec. 2-3. (a) As soon as possible after the first day of  
22 each month, beginning July 1, 1984, upon certification of the  
23 Department of Revenue, the Comptroller shall order  
24 transferred, and the Treasurer shall transfer, from the General  
25 Revenue Fund to a special fund in the State Treasury which is

1 hereby created, to be known as the "Downstate Public  
2 Transportation Fund", an amount equal to 2/32 (beginning July  
3 1, 2005, 3/32) of the net revenue realized from the ~~"Retailers'  
4 Occupation Tax Act", as now or hereafter amended,~~ the ~~"Service  
5 Occupation Tax Act", as now or hereafter amended,~~ the ~~"Use Tax  
6 Act", as now or hereafter amended,~~ and the ~~"Service Use Tax  
7 Act", as now or hereafter amended,~~ from persons incurring  
8 municipal or county retailers' or service occupation tax  
9 liability for the benefit of any municipality or county located  
10 wholly within the boundaries of each participant, other than  
11 any Metro-East Transit District participant certified pursuant  
12 to subsection (c) of this Section during the preceding month,  
13 except that the Department shall pay into the Downstate Public  
14 Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80%  
15 of the net revenue realized under the State tax Acts named  
16 above within any municipality or county located wholly within  
17 the boundaries of each participant, other than any Metro-East  
18 participant, for tax periods beginning on or after January 1,  
19 1990. Net revenue realized for a month shall be the revenue  
20 collected by the State pursuant to such Acts during the  
21 previous month from persons incurring municipal or county  
22 retailers' or service occupation tax liability for the benefit  
23 of any municipality or county located wholly within the  
24 boundaries of a participant, less the amount paid out during  
25 that same month as refunds or credit memoranda to taxpayers for  
26 overpayment of liability under such Acts for the benefit of any

1 municipality or county located wholly within the boundaries of  
2 a participant.

3 Notwithstanding any provision of law to the contrary,  
4 beginning on July 6, 2017 (the effective date of Public Act  
5 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
6 those amounts required under this subsection (a) to be  
7 transferred by the Treasurer into the Downstate Public  
8 Transportation Fund from the General Revenue Fund shall be  
9 directly deposited into the Downstate Public Transportation  
10 Fund as the revenues are realized from the taxes indicated.

11 (b) As soon as possible after the first day of each month,  
12 beginning July 1, 1989, upon certification of the Department of  
13 Revenue, the Comptroller shall order transferred, and the  
14 Treasurer shall transfer, from the General Revenue Fund to a  
15 special fund in the State Treasury which is hereby created, to  
16 be known as the "Metro-East Public Transportation Fund", an  
17 amount equal to  $2/32$  of the net revenue realized, as above,  
18 from within the boundaries of Madison, Monroe, and St. Clair  
19 Counties, except that the Department shall pay into the  
20 Metro-East Public Transportation Fund  $2/32$  of 80% of the net  
21 revenue realized under the State tax Acts specified in  
22 subsection (a) of this Section within the boundaries of  
23 Madison, Monroe and St. Clair Counties for tax periods  
24 beginning on or after January 1, 1990. A local match equivalent  
25 to an amount which could be raised by a tax levy at the rate of  
26 .05% on the assessed value of property within the boundaries of

1 Madison County is required annually to cause a total of 2/32 of  
2 the net revenue to be deposited in the Metro-East Public  
3 Transportation Fund. Failure to raise the required local match  
4 annually shall result in only 1/32 being deposited into the  
5 Metro-East Public Transportation Fund after July 1, 1989, or  
6 1/32 of 80% of the net revenue realized for tax periods  
7 beginning on or after January 1, 1990.

8 (b-5) As soon as possible after the first day of each  
9 month, beginning July 1, 2005, upon certification of the  
10 Department of Revenue, the Comptroller shall order  
11 transferred, and the Treasurer shall transfer, from the General  
12 Revenue Fund to the Downstate Public Transportation Fund, an  
13 amount equal to 3/32 of 80% of the net revenue realized from  
14 within the boundaries of Monroe and St. Clair Counties under  
15 the State Tax Acts specified in subsection (a) of this Section  
16 and provided further that, beginning July 1, 2005, the  
17 provisions of subsection (b) shall no longer apply with respect  
18 to such tax receipts from Monroe and St. Clair Counties.

19 Notwithstanding any provision of law to the contrary,  
20 beginning on July 6, 2017 (the effective date of Public Act  
21 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
22 those amounts required under this subsection (b-5) to be  
23 transferred by the Treasurer into the Downstate Public  
24 Transportation Fund from the General Revenue Fund shall be  
25 directly deposited into the Downstate Public Transportation  
26 Fund as the revenues are realized from the taxes indicated.

1 (b-6) As soon as possible after the first day of each  
2 month, beginning July 1, 2008, upon certification by the  
3 Department of Revenue, the Comptroller shall order transferred  
4 and the Treasurer shall transfer, from the General Revenue Fund  
5 to the Downstate Public Transportation Fund, an amount equal to  
6  $\frac{3}{32}$  of 80% of the net revenue realized from within the  
7 boundaries of Madison County under the State Tax Acts specified  
8 in subsection (a) of this Section and provided further that,  
9 beginning July 1, 2008, the provisions of subsection (b) shall  
10 no longer apply with respect to such tax receipts from Madison  
11 County.

12 Notwithstanding any provision of law to the contrary,  
13 beginning on July 6, 2017 (the effective date of Public Act  
14 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
15 those amounts required under this subsection (b-6) to be  
16 transferred by the Treasurer into the Downstate Public  
17 Transportation Fund from the General Revenue Fund shall be  
18 directly deposited into the Downstate Public Transportation  
19 Fund as the revenues are realized from the taxes indicated.

20 (b-7) Beginning July 1, 2018, notwithstanding the other  
21 provisions of this Section, instead of the Comptroller making  
22 monthly transfers from the General Revenue Fund to the  
23 Downstate Public Transportation Fund, the Department of  
24 Revenue shall deposit the designated fraction of the net  
25 revenue realized from collections under the Retailers'  
26 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax

1 Act, and the Service Use Tax Act directly into the Downstate  
2 Public Transportation Fund.

3 (c) The Department shall certify to the Department of  
4 Revenue the eligible participants under this Article and the  
5 territorial boundaries of such participants for the purposes of  
6 the Department of Revenue in subsections (a) and (b) of this  
7 Section.

8 (d) For the purposes of this Article, beginning in fiscal  
9 year 2009 the General Assembly shall appropriate an amount from  
10 the Downstate Public Transportation Fund equal to the sum total  
11 funds projected to be paid to the participants pursuant to  
12 Section 2-7. If the General Assembly fails to make  
13 appropriations sufficient to cover the amounts projected to be  
14 paid pursuant to Section 2-7, this Act shall constitute an  
15 irrevocable and continuing appropriation from the Downstate  
16 Public Transportation Fund of all amounts necessary for those  
17 purposes.

18 (e) Notwithstanding anything in this Section to the  
19 contrary, amounts transferred from the General Revenue Fund to  
20 the Downstate Public Transportation Fund pursuant to this  
21 Section shall not exceed \$169,000,000 in State fiscal year  
22 2012.

23 (f) For State fiscal year 2018 only, notwithstanding any  
24 provision of law to the contrary, the total amount of revenue  
25 and deposits under this Section attributable to revenues  
26 realized during State fiscal year 2018 shall be reduced by 10%.



1       (g) For State fiscal year 2019 only, notwithstanding any  
2 provision of law to the contrary, the total amount of revenue  
3 and deposits under this Section attributable to revenues  
4 realized during State fiscal year 2019 shall be reduced by 5%.

5       (Source: P.A. 100-23, eff. 7-6-17; 100-363, eff. 7-1-18;  
6       revised 10-20-17.)

7       Section 5-35. The Illinois Income Tax Act is amended by  
8       changing Section 901 as follows:

9               (35 ILCS 5/901) (from Ch. 120, par. 9-901)

10              Sec. 901. Collection authority.

11              (a) In general. The Department shall collect the taxes  
12       imposed by this Act. The Department shall collect certified  
13       past due child support amounts under Section 2505-650 of the  
14       Department of Revenue Law of the Civil Administrative Code of  
15       Illinois. Except as provided in subsections (b), (c), (e), (f),  
16       (g), and (h) of this Section, money collected pursuant to  
17       subsections (a) and (b) of Section 201 of this Act shall be  
18       paid into the General Revenue Fund in the State treasury; money  
19       collected pursuant to subsections (c) and (d) of Section 201 of  
20       this Act shall be paid into the Personal Property Tax  
21       Replacement Fund, a special fund in the State Treasury; and  
22       money collected under Section 2505-650 of the Department of  
23       Revenue Law of the Civil Administrative Code of Illinois ~~(20~~  
24       ~~ILCS 2505/2505-650)~~ shall be paid into the Child Support

1 Enforcement Trust Fund, a special fund outside the State  
2 Treasury, or to the State Disbursement Unit established under  
3 Section 10-26 of the Illinois Public Aid Code, as directed by  
4 the Department of Healthcare and Family Services.

5 (b) Local Government Distributive Fund. Beginning August  
6 1, 1969, and continuing through June 30, 1994, the Treasurer  
7 shall transfer each month from the General Revenue Fund to a  
8 special fund in the State treasury, to be known as the "Local  
9 Government Distributive Fund", an amount equal to 1/12 of the  
10 net revenue realized from the tax imposed by subsections (a)  
11 and (b) of Section 201 of this Act during the preceding month.  
12 Beginning July 1, 1994, and continuing through June 30, 1995,  
13 the Treasurer shall transfer each month from the General  
14 Revenue Fund to the Local Government Distributive Fund an  
15 amount equal to 1/11 of the net revenue realized from the tax  
16 imposed by subsections (a) and (b) of Section 201 of this Act  
17 during the preceding month. Beginning July 1, 1995 and  
18 continuing through January 31, 2011, the Treasurer shall  
19 transfer each month from the General Revenue Fund to the Local  
20 Government Distributive Fund an amount equal to the net of (i)  
21 1/10 of the net revenue realized from the tax imposed by  
22 subsections (a) and (b) of Section 201 of the Illinois Income  
23 Tax Act during the preceding month (ii) minus, beginning July  
24 1, 2003 and ending June 30, 2004, \$6,666,666, and beginning  
25 July 1, 2004, zero. Beginning February 1, 2011, and continuing  
26 through January 31, 2015, the Treasurer shall transfer each

1 month from the General Revenue Fund to the Local Government  
2 Distributive Fund an amount equal to the sum of (i) 6% (10% of  
3 the ratio of the 3% individual income tax rate prior to 2011 to  
4 the 5% individual income tax rate after 2010) of the net  
5 revenue realized from the tax imposed by subsections (a) and  
6 (b) of Section 201 of this Act upon individuals, trusts, and  
7 estates during the preceding month and (ii) 6.86% (10% of the  
8 ratio of the 4.8% corporate income tax rate prior to 2011 to  
9 the 7% corporate income tax rate after 2010) of the net revenue  
10 realized from the tax imposed by subsections (a) and (b) of  
11 Section 201 of this Act upon corporations during the preceding  
12 month. Beginning February 1, 2015 and continuing through July  
13 31, 2017, the Treasurer shall transfer each month from the  
14 General Revenue Fund to the Local Government Distributive Fund  
15 an amount equal to the sum of (i) 8% (10% of the ratio of the 3%  
16 individual income tax rate prior to 2011 to the 3.75%  
17 individual income tax rate after 2014) of the net revenue  
18 realized from the tax imposed by subsections (a) and (b) of  
19 Section 201 of this Act upon individuals, trusts, and estates  
20 during the preceding month and (ii) 9.14% (10% of the ratio of  
21 the 4.8% corporate income tax rate prior to 2011 to the 5.25%  
22 corporate income tax rate after 2014) of the net revenue  
23 realized from the tax imposed by subsections (a) and (b) of  
24 Section 201 of this Act upon corporations during the preceding  
25 month. Beginning August 1, 2017, the Treasurer shall transfer  
26 each month from the General Revenue Fund to the Local

1 Government Distributive Fund an amount equal to the sum of (i)  
2 6.06% (10% of the ratio of the 3% individual income tax rate  
3 prior to 2011 to the 4.95% individual income tax rate after  
4 July 1, 2017) of the net revenue realized from the tax imposed  
5 by subsections (a) and (b) of Section 201 of this Act upon  
6 individuals, trusts, and estates during the preceding month and  
7 (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax  
8 rate prior to 2011 to the 7% corporate income tax rate after  
9 July 1, 2017) of the net revenue realized from the tax imposed  
10 by subsections (a) and (b) of Section 201 of this Act upon  
11 corporations during the preceding month. Net revenue realized  
12 for a month shall be defined as the revenue from the tax  
13 imposed by subsections (a) and (b) of Section 201 of this Act  
14 which is deposited in the General Revenue Fund, the Education  
15 Assistance Fund, the Income Tax Surcharge Local Government  
16 Distributive Fund, the Fund for the Advancement of Education,  
17 and the Commitment to Human Services Fund during the month  
18 minus the amount paid out of the General Revenue Fund in State  
19 warrants during that same month as refunds to taxpayers for  
20 overpayment of liability under the tax imposed by subsections  
21 (a) and (b) of Section 201 of this Act.

22 Notwithstanding any provision of law to the contrary,  
23 beginning on July 6, 2017 (the effective date of Public Act  
24 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
25 those amounts required under this subsection (b) to be  
26 transferred by the Treasurer into the Local Government

1 Distributive Fund from the General Revenue Fund shall be  
2 directly deposited into the Local Government Distributive Fund  
3 as the revenue is realized from the tax imposed by subsections  
4 (a) and (b) of Section 201 of this Act.

5 For State fiscal year 2018 only, notwithstanding any  
6 provision of law to the contrary, the total amount of revenue  
7 and deposits under this Section attributable to revenues  
8 realized during State fiscal year 2018 shall be reduced by 10%.

9 For State fiscal year 2019 only, notwithstanding any  
10 provision of law to the contrary, the total amount of revenue  
11 and deposits under this Section attributable to revenues  
12 realized during State fiscal year 2019 shall be reduced by 5%.

13 (c) Deposits Into Income Tax Refund Fund.

14 (1) Beginning on January 1, 1989 and thereafter, the  
15 Department shall deposit a percentage of the amounts  
16 collected pursuant to subsections (a) and (b) (1), (2), and  
17 (3) of Section 201 of this Act into a fund in the State  
18 treasury known as the Income Tax Refund Fund. The  
19 Department shall deposit 6% of such amounts during the  
20 period beginning January 1, 1989 and ending on June 30,  
21 1989. Beginning with State fiscal year 1990 and for each  
22 fiscal year thereafter, the percentage deposited into the  
23 Income Tax Refund Fund during a fiscal year shall be the  
24 Annual Percentage. For fiscal years 1999 through 2001, the  
25 Annual Percentage shall be 7.1%. For fiscal year 2003, the  
26 Annual Percentage shall be 8%. For fiscal year 2004, the

1 Annual Percentage shall be 11.7%. Upon the effective date  
2 of Public Act 93-839 (July 30, 2004) ~~this amendatory Act of~~  
3 ~~the 93rd General Assembly~~, the Annual Percentage shall be  
4 10% for fiscal year 2005. For fiscal year 2006, the Annual  
5 Percentage shall be 9.75%. For fiscal year 2007, the Annual  
6 Percentage shall be 9.75%. For fiscal year 2008, the Annual  
7 Percentage shall be 7.75%. For fiscal year 2009, the Annual  
8 Percentage shall be 9.75%. For fiscal year 2010, the Annual  
9 Percentage shall be 9.75%. For fiscal year 2011, the Annual  
10 Percentage shall be 8.75%. For fiscal year 2012, the Annual  
11 Percentage shall be 8.75%. For fiscal year 2013, the Annual  
12 Percentage shall be 9.75%. For fiscal year 2014, the Annual  
13 Percentage shall be 9.5%. For fiscal year 2015, the Annual  
14 Percentage shall be 10%. For fiscal year 2018, the Annual  
15 Percentage shall be 9.8%. For fiscal year 2019, the Annual  
16 Percentage shall be 9.7%. For all other fiscal years, the  
17 Annual Percentage shall be calculated as a fraction, the  
18 numerator of which shall be the amount of refunds approved  
19 for payment by the Department during the preceding fiscal  
20 year as a result of overpayment of tax liability under  
21 subsections (a) and (b) (1), (2), and (3) of Section 201 of  
22 this Act plus the amount of such refunds remaining approved  
23 but unpaid at the end of the preceding fiscal year, minus  
24 the amounts transferred into the Income Tax Refund Fund  
25 from the Tobacco Settlement Recovery Fund, and the  
26 denominator of which shall be the amounts which will be

1 collected pursuant to subsections (a) and (b) (1), (2), and  
2 (3) of Section 201 of this Act during the preceding fiscal  
3 year; except that in State fiscal year 2002, the Annual  
4 Percentage shall in no event exceed 7.6%. The Director of  
5 Revenue shall certify the Annual Percentage to the  
6 Comptroller on the last business day of the fiscal year  
7 immediately preceding the fiscal year for which it is to be  
8 effective.

9 (2) Beginning on January 1, 1989 and thereafter, the  
10 Department shall deposit a percentage of the amounts  
11 collected pursuant to subsections (a) and (b) (6), (7), and  
12 (8), (c) and (d) of Section 201 of this Act into a fund in  
13 the State treasury known as the Income Tax Refund Fund. The  
14 Department shall deposit 18% of such amounts during the  
15 period beginning January 1, 1989 and ending on June 30,  
16 1989. Beginning with State fiscal year 1990 and for each  
17 fiscal year thereafter, the percentage deposited into the  
18 Income Tax Refund Fund during a fiscal year shall be the  
19 Annual Percentage. For fiscal years 1999, 2000, and 2001,  
20 the Annual Percentage shall be 19%. For fiscal year 2003,  
21 the Annual Percentage shall be 27%. For fiscal year 2004,  
22 the Annual Percentage shall be 32%. Upon the effective date  
23 of Public Act 93-839 (July 30, 2004) ~~this amendatory Act of~~  
24 ~~the 93rd General Assembly~~, the Annual Percentage shall be  
25 24% for fiscal year 2005. For fiscal year 2006, the Annual  
26 Percentage shall be 20%. For fiscal year 2007, the Annual

1 Percentage shall be 17.5%. For fiscal year 2008, the Annual  
2 Percentage shall be 15.5%. For fiscal year 2009, the Annual  
3 Percentage shall be 17.5%. For fiscal year 2010, the Annual  
4 Percentage shall be 17.5%. For fiscal year 2011, the Annual  
5 Percentage shall be 17.5%. For fiscal year 2012, the Annual  
6 Percentage shall be 17.5%. For fiscal year 2013, the Annual  
7 Percentage shall be 14%. For fiscal year 2014, the Annual  
8 Percentage shall be 13.4%. For fiscal year 2015, the Annual  
9 Percentage shall be 14%. For fiscal year 2018, the Annual  
10 Percentage shall be 17.5%. For fiscal year 2019, the Annual  
11 Percentage shall be 15.5%. For all other fiscal years, the  
12 Annual Percentage shall be calculated as a fraction, the  
13 numerator of which shall be the amount of refunds approved  
14 for payment by the Department during the preceding fiscal  
15 year as a result of overpayment of tax liability under  
16 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
17 Section 201 of this Act plus the amount of such refunds  
18 remaining approved but unpaid at the end of the preceding  
19 fiscal year, and the denominator of which shall be the  
20 amounts which will be collected pursuant to subsections (a)  
21 and (b) (6), (7), and (8), (c) and (d) of Section 201 of  
22 this Act during the preceding fiscal year; except that in  
23 State fiscal year 2002, the Annual Percentage shall in no  
24 event exceed 23%. The Director of Revenue shall certify the  
25 Annual Percentage to the Comptroller on the last business  
26 day of the fiscal year immediately preceding the fiscal



1 year for which it is to be effective.

2 (3) The Comptroller shall order transferred and the  
3 Treasurer shall transfer from the Tobacco Settlement  
4 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
5 in January, 2001, (ii) \$35,000,000 in January, 2002, and  
6 (iii) \$35,000,000 in January, 2003.

7 (d) Expenditures from Income Tax Refund Fund.

8 (1) Beginning January 1, 1989, money in the Income Tax  
9 Refund Fund shall be expended exclusively for the purpose  
10 of paying refunds resulting from overpayment of tax  
11 liability under Section 201 of this Act, for paying rebates  
12 under Section 208.1 in the event that the amounts in the  
13 Homeowners' Tax Relief Fund are insufficient for that  
14 purpose, and for making transfers pursuant to this  
15 subsection (d).

16 (2) The Director shall order payment of refunds  
17 resulting from overpayment of tax liability under Section  
18 201 of this Act from the Income Tax Refund Fund only to the  
19 extent that amounts collected pursuant to Section 201 of  
20 this Act and transfers pursuant to this subsection (d) and  
21 item (3) of subsection (c) have been deposited and retained  
22 in the Fund.

23 (3) As soon as possible after the end of each fiscal  
24 year, the Director shall order transferred and the State  
25 Treasurer and State Comptroller shall transfer from the  
26 Income Tax Refund Fund to the Personal Property Tax

1 Replacement Fund an amount, certified by the Director to  
2 the Comptroller, equal to the excess of the amount  
3 collected pursuant to subsections (c) and (d) of Section  
4 201 of this Act deposited into the Income Tax Refund Fund  
5 during the fiscal year over the amount of refunds resulting  
6 from overpayment of tax liability under subsections (c) and  
7 (d) of Section 201 of this Act paid from the Income Tax  
8 Refund Fund during the fiscal year.

9 (4) As soon as possible after the end of each fiscal  
10 year, the Director shall order transferred and the State  
11 Treasurer and State Comptroller shall transfer from the  
12 Personal Property Tax Replacement Fund to the Income Tax  
13 Refund Fund an amount, certified by the Director to the  
14 Comptroller, equal to the excess of the amount of refunds  
15 resulting from overpayment of tax liability under  
16 subsections (c) and (d) of Section 201 of this Act paid  
17 from the Income Tax Refund Fund during the fiscal year over  
18 the amount collected pursuant to subsections (c) and (d) of  
19 Section 201 of this Act deposited into the Income Tax  
20 Refund Fund during the fiscal year.

21 (4.5) As soon as possible after the end of fiscal year  
22 1999 and of each fiscal year thereafter, the Director shall  
23 order transferred and the State Treasurer and State  
24 Comptroller shall transfer from the Income Tax Refund Fund  
25 to the General Revenue Fund any surplus remaining in the  
26 Income Tax Refund Fund as of the end of such fiscal year;

1 excluding for fiscal years 2000, 2001, and 2002 amounts  
2 attributable to transfers under item (3) of subsection (c)  
3 less refunds resulting from the earned income tax credit.

4 (5) This Act shall constitute an irrevocable and  
5 continuing appropriation from the Income Tax Refund Fund  
6 for the purpose of paying refunds upon the order of the  
7 Director in accordance with the provisions of this Section.

8 (e) Deposits into the Education Assistance Fund and the  
9 Income Tax Surcharge Local Government Distributive Fund. On  
10 July 1, 1991, and thereafter, of the amounts collected pursuant  
11 to subsections (a) and (b) of Section 201 of this Act, minus  
12 deposits into the Income Tax Refund Fund, the Department shall  
13 deposit 7.3% into the Education Assistance Fund in the State  
14 Treasury. Beginning July 1, 1991, and continuing through  
15 January 31, 1993, of the amounts collected pursuant to  
16 subsections (a) and (b) of Section 201 of the Illinois Income  
17 Tax Act, minus deposits into the Income Tax Refund Fund, the  
18 Department shall deposit 3.0% into the Income Tax Surcharge  
19 Local Government Distributive Fund in the State Treasury.  
20 Beginning February 1, 1993 and continuing through June 30,  
21 1993, of the amounts collected pursuant to subsections (a) and  
22 (b) of Section 201 of the Illinois Income Tax Act, minus  
23 deposits into the Income Tax Refund Fund, the Department shall  
24 deposit 4.4% into the Income Tax Surcharge Local Government  
25 Distributive Fund in the State Treasury. Beginning July 1,  
26 1993, and continuing through June 30, 1994, of the amounts

1 collected under subsections (a) and (b) of Section 201 of this  
2 Act, minus deposits into the Income Tax Refund Fund, the  
3 Department shall deposit 1.475% into the Income Tax Surcharge  
4 Local Government Distributive Fund in the State Treasury.

5 (f) Deposits into the Fund for the Advancement of  
6 Education. Beginning February 1, 2015, the Department shall  
7 deposit the following portions of the revenue realized from the  
8 tax imposed upon individuals, trusts, and estates by  
9 subsections (a) and (b) of Section 201 of this Act during the  
10 preceding month, minus deposits into the Income Tax Refund  
11 Fund, into the Fund for the Advancement of Education:

12 (1) beginning February 1, 2015, and prior to February  
13 1, 2025, 1/30; and

14 (2) beginning February 1, 2025, 1/26.

15 If the rate of tax imposed by subsection (a) and (b) of  
16 Section 201 is reduced pursuant to Section 201.5 of this Act,  
17 the Department shall not make the deposits required by this  
18 subsection (f) on or after the effective date of the reduction.

19 (g) Deposits into the Commitment to Human Services Fund.  
20 Beginning February 1, 2015, the Department shall deposit the  
21 following portions of the revenue realized from the tax imposed  
22 upon individuals, trusts, and estates by subsections (a) and  
23 (b) of Section 201 of this Act during the preceding month,  
24 minus deposits into the Income Tax Refund Fund, into the  
25 Commitment to Human Services Fund:

26 (1) beginning February 1, 2015, and prior to February

1 1, 2025, 1/30; and

2 (2) beginning February 1, 2025, 1/26.

3 If the rate of tax imposed by subsection (a) and (b) of  
4 Section 201 is reduced pursuant to Section 201.5 of this Act,  
5 the Department shall not make the deposits required by this  
6 subsection (g) on or after the effective date of the reduction.

7 (h) Deposits into the Tax Compliance and Administration  
8 Fund. Beginning on the first day of the first calendar month to  
9 occur on or after August 26, 2014 (the effective date of Public  
10 Act 98-1098), each month the Department shall pay into the Tax  
11 Compliance and Administration Fund, to be used, subject to  
12 appropriation, to fund additional auditors and compliance  
13 personnel at the Department, an amount equal to 1/12 of 5% of  
14 the cash receipts collected during the preceding fiscal year by  
15 the Audit Bureau of the Department from the tax imposed by  
16 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
17 net of deposits into the Income Tax Refund Fund made from those  
18 cash receipts.

19 (Source: P.A. 99-78, eff. 7-20-15; 100-22, eff. 7-6-17; 100-23,  
20 eff. 7-6-17; revised 8-3-17.)

21 Section 5-40. The Regional Transportation Authority Act is  
22 amended by changing Section 4.09 as follows:

23 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

24 Sec. 4.09. Public Transportation Fund and the Regional

1 Transportation Authority Occupation and Use Tax Replacement  
2 Fund.

3 (a) (1) Except as otherwise provided in paragraph (4), as  
4 soon as possible after the first day of each month, beginning  
5 July 1, 1984, upon certification of the Department of Revenue,  
6 the Comptroller shall order transferred and the Treasurer shall  
7 transfer from the General Revenue Fund to a special fund in the  
8 State Treasury to be known as the Public Transportation Fund an  
9 amount equal to 25% of the net revenue, before the deduction of  
10 the serviceman and retailer discounts pursuant to Section 9 of  
11 the Service Occupation Tax Act and Section 3 of the Retailers'  
12 Occupation Tax Act, realized from any tax imposed by the  
13 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the  
14 amounts deposited into the Regional Transportation Authority  
15 tax fund created by Section 4.03 of this Act, from the County  
16 and Mass Transit District Fund as provided in Section 6z-20 of  
17 the State Finance Act and 25% of the amounts deposited into the  
18 Regional Transportation Authority Occupation and Use Tax  
19 Replacement Fund from the State and Local Sales Tax Reform Fund  
20 as provided in Section 6z-17 of the State Finance Act. On the  
21 first day of the month following the date that the Department  
22 receives revenues from increased taxes under Section 4.03(m) as  
23 authorized by this amendatory Act of the 95th General Assembly,  
24 in lieu of the transfers authorized in the preceding sentence,  
25 upon certification of the Department of Revenue, the  
26 Comptroller shall order transferred and the Treasurer shall

1 transfer from the General Revenue Fund to the Public  
2 Transportation Fund an amount equal to 25% of the net revenue,  
3 before the deduction of the serviceman and retailer discounts  
4 pursuant to Section 9 of the Service Occupation Tax Act and  
5 Section 3 of the Retailers' Occupation Tax Act, realized from  
6 (i) 80% of the proceeds of any tax imposed by the Authority at  
7 a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any  
8 tax imposed by the Authority at the rate of 1% in Cook County,  
9 and (iii) one-third of the proceeds of any tax imposed by the  
10 Authority at the rate of 0.75% in the Counties of DuPage, Kane,  
11 Lake, McHenry, and Will, all pursuant to Section 4.03, and 25%  
12 of the net revenue realized from any tax imposed by the  
13 Authority pursuant to Section 4.03.1, and 25% of the amounts  
14 deposited into the Regional Transportation Authority tax fund  
15 created by Section 4.03 of this Act from the County and Mass  
16 Transit District Fund as provided in Section 6z-20 of the State  
17 Finance Act, and 25% of the amounts deposited into the Regional  
18 Transportation Authority Occupation and Use Tax Replacement  
19 Fund from the State and Local Sales Tax Reform Fund as provided  
20 in Section 6z-17 of the State Finance Act. As used in this  
21 Section, net revenue realized for a month shall be the revenue  
22 collected by the State pursuant to Sections 4.03 and 4.03.1  
23 during the previous month from within the metropolitan region,  
24 less the amount paid out during that same month as refunds to  
25 taxpayers for overpayment of liability in the metropolitan  
26 region under Sections 4.03 and 4.03.1.

1           Notwithstanding any provision of law to the contrary,  
2 beginning on the effective date of this amendatory Act of the  
3 100th General Assembly, those amounts required under this  
4 paragraph (1) of subsection (a) to be transferred by the  
5 Treasurer into the Public Transportation Fund from the General  
6 Revenue Fund shall be directly deposited into the Public  
7 Transportation Fund as the revenues are realized from the taxes  
8 indicated.

9           (2) Except as otherwise provided in paragraph (4), on the  
10 first day of the month following the effective date of this  
11 amendatory Act of the 95th General Assembly and each month  
12 thereafter, upon certification by the Department of Revenue,  
13 the Comptroller shall order transferred and the Treasurer shall  
14 transfer from the General Revenue Fund to the Public  
15 Transportation Fund an amount equal to 5% of the net revenue,  
16 before the deduction of the serviceman and retailer discounts  
17 pursuant to Section 9 of the Service Occupation Tax Act and  
18 Section 3 of the Retailers' Occupation Tax Act, realized from  
19 any tax imposed by the Authority pursuant to Sections 4.03 and  
20 4.03.1 and certified by the Department of Revenue under Section  
21 4.03(n) of this Act to be paid to the Authority and 5% of the  
22 amounts deposited into the Regional Transportation Authority  
23 tax fund created by Section 4.03 of this Act from the County  
24 and Mass Transit District Fund as provided in Section 6z-20 of  
25 the State Finance Act, and 5% of the amounts deposited into the  
26 Regional Transportation Authority Occupation and Use Tax



1 Replacement Fund from the State and Local Sales Tax Reform Fund  
2 as provided in Section 6z-17 of the State Finance Act, and 5%  
3 of the revenue realized by the Chicago Transit Authority as  
4 financial assistance from the City of Chicago from the proceeds  
5 of any tax imposed by the City of Chicago under Section 8-3-19  
6 of the Illinois Municipal Code.

7 Notwithstanding any provision of law to the contrary,  
8 beginning on July 6, 2017 (the effective date of Public Act  
9 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
10 those amounts required under this paragraph (2) of subsection  
11 (a) to be transferred by the Treasurer into the Public  
12 Transportation Fund from the General Revenue Fund shall be  
13 directly deposited into the Public Transportation Fund as the  
14 revenues are realized from the taxes indicated.

15 (3) Except as otherwise provided in paragraph (4), as soon  
16 as possible after the first day of January, 2009 and each month  
17 thereafter, upon certification of the Department of Revenue  
18 with respect to the taxes collected under Section 4.03, the  
19 Comptroller shall order transferred and the Treasurer shall  
20 transfer from the General Revenue Fund to the Public  
21 Transportation Fund an amount equal to 25% of the net revenue,  
22 before the deduction of the serviceman and retailer discounts  
23 pursuant to Section 9 of the Service Occupation Tax Act and  
24 Section 3 of the Retailers' Occupation Tax Act, realized from  
25 (i) 20% of the proceeds of any tax imposed by the Authority at  
26 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any

1 tax imposed by the Authority at the rate of 1% in Cook County,  
2 and (iii) one-third of the proceeds of any tax imposed by the  
3 Authority at the rate of 0.75% in the Counties of DuPage, Kane,  
4 Lake, McHenry, and Will, all pursuant to Section 4.03, and the  
5 Comptroller shall order transferred and the Treasurer shall  
6 transfer from the General Revenue Fund to the Public  
7 Transportation Fund (iv) an amount equal to 25% of the revenue  
8 realized by the Chicago Transit Authority as financial  
9 assistance from the City of Chicago from the proceeds of any  
10 tax imposed by the City of Chicago under Section 8-3-19 of the  
11 Illinois Municipal Code.

12 Notwithstanding any provision of law to the contrary,  
13 beginning on July 6, 2017 (the effective date of Public Act  
14 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
15 those amounts required under this paragraph (3) of subsection  
16 (a) to be transferred by the Treasurer into the Public  
17 Transportation Fund from the General Revenue Fund shall be  
18 directly deposited into the Public Transportation Fund as the  
19 revenues are realized from the taxes indicated.

20 (4) Notwithstanding any provision of law to the contrary,  
21 of the transfers to be made under paragraphs (1), (2), and (3)  
22 of this subsection (a) from the General Revenue Fund to the  
23 Public Transportation Fund, the first \$100,000,000 that would  
24 have otherwise been transferred from the General Revenue Fund  
25 shall be transferred from the Road Fund. The remaining balance  
26 of such transfers shall be made from the General Revenue Fund.

1           (5) For State fiscal year 2018 only, notwithstanding any  
2 provision of law to the contrary, the total amount of revenue  
3 and deposits under this subsection (a) attributable to revenues  
4 realized during State fiscal year 2018 shall be reduced by 10%.

5           (6) For State fiscal year 2019 only, notwithstanding any  
6 provision of law to the contrary, the total amount of revenue  
7 and deposits under this Section attributable to revenues  
8 realized during State fiscal year 2019 shall be reduced by 5%.

9           (b) (1) All moneys deposited in the Public Transportation  
10 Fund and the Regional Transportation Authority Occupation and  
11 Use Tax Replacement Fund, whether deposited pursuant to this  
12 Section or otherwise, are allocated to the Authority. The  
13 Comptroller, as soon as possible after each monthly transfer  
14 provided in this Section and after each deposit into the Public  
15 Transportation Fund, shall order the Treasurer to pay to the  
16 Authority out of the Public Transportation Fund the amount so  
17 transferred or deposited. Any Additional State Assistance and  
18 Additional Financial Assistance paid to the Authority under  
19 this Section shall be expended by the Authority for its  
20 purposes as provided in this Act. The balance of the amounts  
21 paid to the Authority from the Public Transportation Fund shall  
22 be expended by the Authority as provided in Section 4.03.3. The  
23 Comptroller, as soon as possible after each deposit into the  
24 Regional Transportation Authority Occupation and Use Tax  
25 Replacement Fund provided in this Section and Section 6z-17 of  
26 the State Finance Act, shall order the Treasurer to pay to the

1 Authority out of the Regional Transportation Authority  
2 Occupation and Use Tax Replacement Fund the amount so  
3 deposited. Such amounts paid to the Authority may be expended  
4 by it for its purposes as provided in this Act. The provisions  
5 directing the distributions from the Public Transportation  
6 Fund and the Regional Transportation Authority Occupation and  
7 Use Tax Replacement Fund provided for in this Section shall  
8 constitute an irrevocable and continuing appropriation of all  
9 amounts as provided herein. The State Treasurer and State  
10 Comptroller are hereby authorized and directed to make  
11 distributions as provided in this Section. (2) Provided,  
12 however, no moneys deposited under subsection (a) of this  
13 Section shall be paid from the Public Transportation Fund to  
14 the Authority or its assignee for any fiscal year until the  
15 Authority has certified to the Governor, the Comptroller, and  
16 the Mayor of the City of Chicago that it has adopted for that  
17 fiscal year an Annual Budget and Two-Year Financial Plan  
18 meeting the requirements in Section 4.01(b).

19 (c) In recognition of the efforts of the Authority to  
20 enhance the mass transportation facilities under its control,  
21 the State shall provide financial assistance ("Additional  
22 State Assistance") in excess of the amounts transferred to the  
23 Authority from the General Revenue Fund under subsection (a) of  
24 this Section. Additional State Assistance shall be calculated  
25 as provided in subsection (d), but shall in no event exceed the  
26 following specified amounts with respect to the following State

1 fiscal years:

2	1990	\$5,000,000;
3	1991	\$5,000,000;
4	1992	\$10,000,000;
5	1993	\$10,000,000;
6	1994	\$20,000,000;
7	1995	\$30,000,000;
8	1996	\$40,000,000;
9	1997	\$50,000,000;
10	1998	\$55,000,000; and
11	each year thereafter	\$55,000,000.

12 (c-5) The State shall provide financial assistance  
13 ("Additional Financial Assistance") in addition to the  
14 Additional State Assistance provided by subsection (c) and the  
15 amounts transferred to the Authority from the General Revenue  
16 Fund under subsection (a) of this Section. Additional Financial  
17 Assistance provided by this subsection shall be calculated as  
18 provided in subsection (d), but shall in no event exceed the  
19 following specified amounts with respect to the following State  
20 fiscal years:

21	2000	\$0;
22	2001	\$16,000,000;
23	2002	\$35,000,000;
24	2003	\$54,000,000;
25	2004	\$73,000,000;
26	2005	\$93,000,000; and

1           each year thereafter     \$100,000,000.

2           (d) Beginning with State fiscal year 1990 and continuing  
3 for each State fiscal year thereafter, the Authority shall  
4 annually certify to the State Comptroller and State Treasurer,  
5 separately with respect to each of subdivisions (g)(2) and  
6 (g)(3) of Section 4.04 of this Act, the following amounts:

7           (1) The amount necessary and required, during the State  
8 fiscal year with respect to which the certification is  
9 made, to pay its obligations for debt service on all  
10 outstanding bonds or notes issued by the Authority under  
11 subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

12           (2) An estimate of the amount necessary and required to  
13 pay its obligations for debt service for any bonds or notes  
14 which the Authority anticipates it will issue under  
15 subdivisions (g)(2) and (g)(3) of Section 4.04 during that  
16 State fiscal year.

17           (3) Its debt service savings during the preceding State  
18 fiscal year from refunding or advance refunding of bonds or  
19 notes issued under subdivisions (g)(2) and (g)(3) of  
20 Section 4.04.

21           (4) The amount of interest, if any, earned by the  
22 Authority during the previous State fiscal year on the  
23 proceeds of bonds or notes issued pursuant to subdivisions  
24 (g)(2) and (g)(3) of Section 4.04, other than refunding or  
25 advance refunding bonds or notes.

26           The certification shall include a specific schedule of debt

1 service payments, including the date and amount of each payment  
2 for all outstanding bonds or notes and an estimated schedule of  
3 anticipated debt service for all bonds and notes it intends to  
4 issue, if any, during that State fiscal year, including the  
5 estimated date and estimated amount of each payment.

6 Immediately upon the issuance of bonds for which an  
7 estimated schedule of debt service payments was prepared, the  
8 Authority shall file an amended certification with respect to  
9 item (2) above, to specify the actual schedule of debt service  
10 payments, including the date and amount of each payment, for  
11 the remainder of the State fiscal year.

12 On the first day of each month of the State fiscal year in  
13 which there are bonds outstanding with respect to which the  
14 certification is made, the State Comptroller shall order  
15 transferred and the State Treasurer shall transfer from the  
16 Road Fund to the Public Transportation Fund the Additional  
17 State Assistance and Additional Financial Assistance in an  
18 amount equal to the aggregate of (i) one-twelfth of the sum of  
19 the amounts certified under items (1) and (3) above less the  
20 amount certified under item (4) above, plus (ii) the amount  
21 required to pay debt service on bonds and notes issued during  
22 the fiscal year, if any, divided by the number of months  
23 remaining in the fiscal year after the date of issuance, or  
24 some smaller portion as may be necessary under subsection (c)  
25 or (c-5) of this Section for the relevant State fiscal year,  
26 plus (iii) any cumulative deficiencies in transfers for prior

1 months, until an amount equal to the sum of the amounts  
2 certified under items (1) and (3) above, plus the actual debt  
3 service certified under item (2) above, less the amount  
4 certified under item (4) above, has been transferred; except  
5 that these transfers are subject to the following limits:

6 (A) In no event shall the total transfers in any State  
7 fiscal year relating to outstanding bonds and notes issued  
8 by the Authority under subdivision (g) (2) of Section 4.04  
9 exceed the lesser of the annual maximum amount specified in  
10 subsection (c) or the sum of the amounts certified under  
11 items (1) and (3) above, plus the actual debt service  
12 certified under item (2) above, less the amount certified  
13 under item (4) above, with respect to those bonds and  
14 notes.

15 (B) In no event shall the total transfers in any State  
16 fiscal year relating to outstanding bonds and notes issued  
17 by the Authority under subdivision (g) (3) of Section 4.04  
18 exceed the lesser of the annual maximum amount specified in  
19 subsection (c-5) or the sum of the amounts certified under  
20 items (1) and (3) above, plus the actual debt service  
21 certified under item (2) above, less the amount certified  
22 under item (4) above, with respect to those bonds and  
23 notes.

24 The term "outstanding" does not include bonds or notes for  
25 which refunding or advance refunding bonds or notes have been  
26 issued.



1           (e) Neither Additional State Assistance nor Additional  
2 Financial Assistance may be pledged, either directly or  
3 indirectly as general revenues of the Authority, as security  
4 for any bonds issued by the Authority. The Authority may not  
5 assign its right to receive Additional State Assistance or  
6 Additional Financial Assistance, or direct payment of  
7 Additional State Assistance or Additional Financial  
8 Assistance, to a trustee or any other entity for the payment of  
9 debt service on its bonds.

10          (f) The certification required under subsection (d) with  
11 respect to outstanding bonds and notes of the Authority shall  
12 be filed as early as practicable before the beginning of the  
13 State fiscal year to which it relates. The certification shall  
14 be revised as may be necessary to accurately state the debt  
15 service requirements of the Authority.

16          (g) Within 6 months of the end of each fiscal year, the  
17 Authority shall determine:

18           (i) whether the aggregate of all system generated  
19 revenues for public transportation in the metropolitan  
20 region which is provided by, or under grant or purchase of  
21 service contracts with, the Service Boards equals 50% of  
22 the aggregate of all costs of providing such public  
23 transportation. "System generated revenues" include all  
24 the proceeds of fares and charges for services provided,  
25 contributions received in connection with public  
26 transportation from units of local government other than

1 the Authority, except for contributions received by the  
2 Chicago Transit Authority from a real estate transfer tax  
3 imposed under subsection (i) of Section 8-3-19 of the  
4 Illinois Municipal Code, and from the State pursuant to  
5 subsection (i) of Section 2705-305 of the Department of  
6 Transportation Law (20 ILCS 2705/2705-305), and all other  
7 revenues properly included consistent with generally  
8 accepted accounting principles but may not include: the  
9 proceeds from any borrowing, and, beginning with the 2007  
10 fiscal year, all revenues and receipts, including but not  
11 limited to fares and grants received from the federal,  
12 State or any unit of local government or other entity,  
13 derived from providing ADA paratransit service pursuant to  
14 Section 2.30 of the Regional Transportation Authority Act.  
15 "Costs" include all items properly included as operating  
16 costs consistent with generally accepted accounting  
17 principles, including administrative costs, but do not  
18 include: depreciation; payment of principal and interest  
19 on bonds, notes or other evidences of obligations for  
20 borrowed money of the Authority; payments with respect to  
21 public transportation facilities made pursuant to  
22 subsection (b) of Section 2.20; any payments with respect  
23 to rate protection contracts, credit enhancements or  
24 liquidity agreements made under Section 4.14; any other  
25 cost as to which it is reasonably expected that a cash  
26 expenditure will not be made; costs for passenger security

1 including grants, contracts, personnel, equipment and  
2 administrative expenses, except in the case of the Chicago  
3 Transit Authority, in which case the term does not include  
4 costs spent annually by that entity for protection against  
5 crime as required by Section 27a of the Metropolitan  
6 Transit Authority Act; the costs of Debt Service paid by  
7 the Chicago Transit Authority, as defined in Section 12c of  
8 the Metropolitan Transit Authority Act, or bonds or notes  
9 issued pursuant to that Section; the payment by the  
10 Commuter Rail Division of debt service on bonds issued  
11 pursuant to Section 3B.09; expenses incurred by the  
12 Suburban Bus Division for the cost of new public  
13 transportation services funded from grants pursuant to  
14 Section 2.01e of this amendatory Act of the 95th General  
15 Assembly for a period of 2 years from the date of  
16 initiation of each such service; costs as exempted by the  
17 Board for projects pursuant to Section 2.09 of this Act;  
18 or, beginning with the 2007 fiscal year, expenses related  
19 to providing ADA paratransit service pursuant to Section  
20 2.30 of the Regional Transportation Authority Act; or in  
21 fiscal years 2008 through 2012 inclusive, costs in the  
22 amount of \$200,000,000 in fiscal year 2008, reducing by  
23 \$40,000,000 in each fiscal year thereafter until this  
24 exemption is eliminated. If said system generated revenues  
25 are less than 50% of said costs, the Board shall remit an  
26 amount equal to the amount of the deficit to the State. The

1           Treasurer shall deposit any such payment in the Road Fund;  
2           and

3           (ii) whether, beginning with the 2007 fiscal year, the  
4           aggregate of all fares charged and received for ADA  
5           paratransit services equals the system generated ADA  
6           paratransit services revenue recovery ratio percentage of  
7           the aggregate of all costs of providing such ADA  
8           paratransit services.

9           (h) If the Authority makes any payment to the State under  
10          paragraph (g), the Authority shall reduce the amount provided  
11          to a Service Board from funds transferred under paragraph (a)  
12          in proportion to the amount by which that Service Board failed  
13          to meet its required system generated revenues recovery ratio.  
14          A Service Board which is affected by a reduction in funds under  
15          this paragraph shall submit to the Authority concurrently with  
16          its next due quarterly report a revised budget incorporating  
17          the reduction in funds. The revised budget must meet the  
18          criteria specified in clauses (i) through (vi) of Section  
19          4.11(b)(2). The Board shall review and act on the revised  
20          budget as provided in Section 4.11(b)(3).

21          (Source: P.A. 100-23, eff. 7-6-17.)

22                                   ARTICLE 10. RETIREMENT CONTRIBUTIONS

23           Section 10-5. The State Pension Funds Continuing  
24          Appropriation Act is amended by changing Section 1.2 as

1 follows:

2 (40 ILCS 15/1.2)

3 Sec. 1.2. Appropriations for the State Employees'  
4 Retirement System.

5 (a) From each fund from which an amount is appropriated for  
6 personal services to a department or other employer under  
7 Article 14 of the Illinois Pension Code, there is hereby  
8 appropriated to that department or other employer, on a  
9 continuing annual basis for each State fiscal year, an  
10 additional amount equal to the amount, if any, by which (1) an  
11 amount equal to the percentage of the personal services line  
12 item for that department or employer from that fund for that  
13 fiscal year that the Board of Trustees of the State Employees'  
14 Retirement System of Illinois has certified under Section  
15 14-135.08 of the Illinois Pension Code to be necessary to meet  
16 the State's obligation under Section 14-131 of the Illinois  
17 Pension Code for that fiscal year, exceeds (2) the amounts  
18 otherwise appropriated to that department or employer from that  
19 fund for State contributions to the State Employees' Retirement  
20 System for that fiscal year. From the effective date of this  
21 amendatory Act of the 93rd General Assembly through the final  
22 payment from a department or employer's personal services line  
23 item for fiscal year 2004, payments to the State Employees'  
24 Retirement System that otherwise would have been made under  
25 this subsection (a) shall be governed by the provisions in

1 subsection (a-1).

2 (a-1) If a Fiscal Year 2004 Shortfall is certified under  
3 subsection (f) of Section 14-131 of the Illinois Pension Code,  
4 there is hereby appropriated to the State Employees' Retirement  
5 System of Illinois on a continuing basis from the General  
6 Revenue Fund an additional aggregate amount equal to the Fiscal  
7 Year 2004 Shortfall.

8 (a-2) If a Fiscal Year 2010 Shortfall is certified under  
9 subsection (i) of Section 14-131 of the Illinois Pension Code,  
10 there is hereby appropriated to the State Employees' Retirement  
11 System of Illinois on a continuing basis from the General  
12 Revenue Fund an additional aggregate amount equal to the Fiscal  
13 Year 2010 Shortfall.

14 (a-3) If a Fiscal Year 2016 Shortfall is certified under  
15 subsection (k) of Section 14-131 of the Illinois Pension Code,  
16 there is hereby appropriated to the State Employees' Retirement  
17 System of Illinois on a continuing basis from the General  
18 Revenue Fund an additional aggregate amount equal to the Fiscal  
19 Year 2016 Shortfall.

20 (a-4) If a Prior Fiscal Year Shortfall is certified under  
21 subsection (k) of Section 14-131 of the Illinois Pension Code,  
22 there is hereby appropriated to the State Employees' Retirement  
23 System of Illinois on a continuing basis from the General  
24 Revenue Fund an additional aggregate amount equal to the Fiscal  
25 Year 2018 ~~2017~~ Shortfall.

26 (b) The continuing appropriations provided for by this

1 Section shall first be available in State fiscal year 1996.

2 (c) Beginning in Fiscal Year 2005, any continuing  
3 appropriation under this Section arising out of an  
4 appropriation for personal services from the Road Fund to the  
5 Department of State Police or the Secretary of State shall be  
6 payable from the General Revenue Fund rather than the Road  
7 Fund.

8 (d) For State fiscal year 2010 only, a continuing  
9 appropriation is provided to the State Employees' Retirement  
10 System equal to the amount certified by the System on or before  
11 December 31, 2008, less the gross proceeds of the bonds sold in  
12 fiscal year 2010 under the authorization contained in  
13 subsection (a) of Section 7.2 of the General Obligation Bond  
14 Act.

15 (e) For State fiscal year 2011 only, the continuing  
16 appropriation under this Section provided to the State  
17 Employees' Retirement System is limited to an amount equal to  
18 the amount certified by the System on or before December 31,  
19 2009, less any amounts received pursuant to subsection (a-3) of  
20 Section 14.1 of the State Finance Act.

21 (f) For State fiscal year 2011 only, a continuing  
22 appropriation is provided to the State Employees' Retirement  
23 System equal to the amount certified by the System on or before  
24 April 1, 2011, less the gross proceeds of the bonds sold in  
25 fiscal year 2011 under the authorization contained in  
26 subsection (a) of Section 7.2 of the General Obligation Bond

1 Act.

2 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

3 ARTICLE 15. HUMAN SERVICES

4 Section 15-5. The Illinois Act on Aging is amended by  
5 changing Section 4.02 as follows:

6 (20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

7 Sec. 4.02. Community Care Program. The Department shall  
8 establish a program of services to prevent unnecessary  
9 institutionalization of persons age 60 and older in need of  
10 long term care or who are established as persons who suffer  
11 from Alzheimer's disease or a related disorder under the  
12 Alzheimer's Disease Assistance Act, thereby enabling them to  
13 remain in their own homes or in other living arrangements. Such  
14 preventive services, which may be coordinated with other  
15 programs for the aged and monitored by area agencies on aging  
16 in cooperation with the Department, may include, but are not  
17 limited to, any or all of the following:

18 (a) (blank);

19 (b) (blank);

20 (c) home care aide services;

21 (d) personal assistant services;

22 (e) adult day services;

23 (f) home-delivered meals;



1 (g) education in self-care;

2 (h) personal care services;

3 (i) adult day health services;

4 (j) habilitation services;

5 (k) respite care;

6 (k-5) community reintegration services;

7 (k-6) flexible senior services;

8 (k-7) medication management;

9 (k-8) emergency home response;

10 (l) other nonmedical social services that may enable  
11 the person to become self-supporting; or

12 (m) clearinghouse for information provided by senior  
13 citizen home owners who want to rent rooms to or share  
14 living space with other senior citizens.

15 The Department shall establish eligibility standards for  
16 such services. In determining the amount and nature of services  
17 for which a person may qualify, consideration shall not be  
18 given to the value of cash, property or other assets held in  
19 the name of the person's spouse pursuant to a written agreement  
20 dividing marital property into equal but separate shares or  
21 pursuant to a transfer of the person's interest in a home to  
22 his spouse, provided that the spouse's share of the marital  
23 property is not made available to the person seeking such  
24 services.

25 Beginning January 1, 2008, the Department shall require as  
26 a condition of eligibility that all new financially eligible

1 applicants apply for and enroll in medical assistance under  
2 Article V of the Illinois Public Aid Code in accordance with  
3 rules promulgated by the Department.

4 The Department shall, in conjunction with the Department of  
5 Public Aid (now Department of Healthcare and Family Services),  
6 seek appropriate amendments under Sections 1915 and 1924 of the  
7 Social Security Act. The purpose of the amendments shall be to  
8 extend eligibility for home and community based services under  
9 Sections 1915 and 1924 of the Social Security Act to persons  
10 who transfer to or for the benefit of a spouse those amounts of  
11 income and resources allowed under Section 1924 of the Social  
12 Security Act. Subject to the approval of such amendments, the  
13 Department shall extend the provisions of Section 5-4 of the  
14 Illinois Public Aid Code to persons who, but for the provision  
15 of home or community-based services, would require the level of  
16 care provided in an institution, as is provided for in federal  
17 law. Those persons no longer found to be eligible for receiving  
18 noninstitutional services due to changes in the eligibility  
19 criteria shall be given 45 days notice prior to actual  
20 termination. Those persons receiving notice of termination may  
21 contact the Department and request the determination be  
22 appealed at any time during the 45 day notice period. The  
23 target population identified for the purposes of this Section  
24 are persons age 60 and older with an identified service need.  
25 Priority shall be given to those who are at imminent risk of  
26 institutionalization. The services shall be provided to

1 eligible persons age 60 and older to the extent that the cost  
2 of the services together with the other personal maintenance  
3 expenses of the persons are reasonably related to the standards  
4 established for care in a group facility appropriate to the  
5 person's condition. These non-institutional services, pilot  
6 projects or experimental facilities may be provided as part of  
7 or in addition to those authorized by federal law or those  
8 funded and administered by the Department of Human Services.  
9 The Departments of Human Services, Healthcare and Family  
10 Services, Public Health, Veterans' Affairs, and Commerce and  
11 Economic Opportunity and other appropriate agencies of State,  
12 federal and local governments shall cooperate with the  
13 Department on Aging in the establishment and development of the  
14 non-institutional services. The Department shall require an  
15 annual audit from all personal assistant and home care aide  
16 vendors contracting with the Department under this Section. The  
17 annual audit shall assure that each audited vendor's procedures  
18 are in compliance with Department's financial reporting  
19 guidelines requiring an administrative and employee wage and  
20 benefits cost split as defined in administrative rules. The  
21 audit is a public record under the Freedom of Information Act.  
22 The Department shall execute, relative to the nursing home  
23 prescreening project, written inter-agency agreements with the  
24 Department of Human Services and the Department of Healthcare  
25 and Family Services, to effect the following: (1) intake  
26 procedures and common eligibility criteria for those persons

1 who are receiving non-institutional services; and (2) the  
2 establishment and development of non-institutional services in  
3 areas of the State where they are not currently available or  
4 are undeveloped. On and after July 1, 1996, all nursing home  
5 prescreenings for individuals 60 years of age or older shall be  
6 conducted by the Department.

7 As part of the Department on Aging's routine training of  
8 case managers and case manager supervisors, the Department may  
9 include information on family futures planning for persons who  
10 are age 60 or older and who are caregivers of their adult  
11 children with developmental disabilities. The content of the  
12 training shall be at the Department's discretion.

13 The Department is authorized to establish a system of  
14 recipient copayment for services provided under this Section,  
15 such copayment to be based upon the recipient's ability to pay  
16 but in no case to exceed the actual cost of the services  
17 provided. Additionally, any portion of a person's income which  
18 is equal to or less than the federal poverty standard shall not  
19 be considered by the Department in determining the copayment.  
20 The level of such copayment shall be adjusted whenever  
21 necessary to reflect any change in the officially designated  
22 federal poverty standard.

23 The Department, or the Department's authorized  
24 representative, may recover the amount of moneys expended for  
25 services provided to or in behalf of a person under this  
26 Section by a claim against the person's estate or against the

1 estate of the person's surviving spouse, but no recovery may be  
2 had until after the death of the surviving spouse, if any, and  
3 then only at such time when there is no surviving child who is  
4 under age 21 or blind or who has a permanent and total  
5 disability. This paragraph, however, shall not bar recovery, at  
6 the death of the person, of moneys for services provided to the  
7 person or in behalf of the person under this Section to which  
8 the person was not entitled; provided that such recovery shall  
9 not be enforced against any real estate while it is occupied as  
10 a homestead by the surviving spouse or other dependent, if no  
11 claims by other creditors have been filed against the estate,  
12 or, if such claims have been filed, they remain dormant for  
13 failure of prosecution or failure of the claimant to compel  
14 administration of the estate for the purpose of payment. This  
15 paragraph shall not bar recovery from the estate of a spouse,  
16 under Sections 1915 and 1924 of the Social Security Act and  
17 Section 5-4 of the Illinois Public Aid Code, who precedes a  
18 person receiving services under this Section in death. All  
19 moneys for services paid to or in behalf of the person under  
20 this Section shall be claimed for recovery from the deceased  
21 spouse's estate. "Homestead", as used in this paragraph, means  
22 the dwelling house and contiguous real estate occupied by a  
23 surviving spouse or relative, as defined by the rules and  
24 regulations of the Department of Healthcare and Family  
25 Services, regardless of the value of the property.

26 The Department shall increase the effectiveness of the

1 existing Community Care Program by:

2 (1) ensuring that in-home services included in the care  
3 plan are available on evenings and weekends;

4 (2) ensuring that care plans contain the services that  
5 eligible participants need based on the number of days in a  
6 month, not limited to specific blocks of time, as  
7 identified by the comprehensive assessment tool selected  
8 by the Department for use statewide, not to exceed the  
9 total monthly service cost maximum allowed for each  
10 service; the Department shall develop administrative rules  
11 to implement this item (2);

12 (3) ensuring that the participants have the right to  
13 choose the services contained in their care plan and to  
14 direct how those services are provided, based on  
15 administrative rules established by the Department;

16 (4) ensuring that the determination of need tool is  
17 accurate in determining the participants' level of need; to  
18 achieve this, the Department, in conjunction with the Older  
19 Adult Services Advisory Committee, shall institute a study  
20 of the relationship between the Determination of Need  
21 scores, level of need, service cost maximums, and the  
22 development and utilization of service plans no later than  
23 May 1, 2008; findings and recommendations shall be  
24 presented to the Governor and the General Assembly no later  
25 than January 1, 2009; recommendations shall include all  
26 needed changes to the service cost maximums schedule and

1 additional covered services;

2 (5) ensuring that homemakers can provide personal care  
3 services that may or may not involve contact with clients,  
4 including but not limited to:

5 (A) bathing;

6 (B) grooming;

7 (C) toileting;

8 (D) nail care;

9 (E) transferring;

10 (F) respiratory services;

11 (G) exercise; or

12 (H) positioning;

13 (6) ensuring that homemaker program vendors are not  
14 restricted from hiring homemakers who are family members of  
15 clients or recommended by clients; the Department may not,  
16 by rule or policy, require homemakers who are family  
17 members of clients or recommended by clients to accept  
18 assignments in homes other than the client;

19 (7) ensuring that the State may access maximum federal  
20 matching funds by seeking approval for the Centers for  
21 Medicare and Medicaid Services for modifications to the  
22 State's home and community based services waiver and  
23 additional waiver opportunities, including applying for  
24 enrollment in the Balance Incentive Payment Program by May  
25 1, 2013, in order to maximize federal matching funds; this  
26 shall include, but not be limited to, modification that

1 reflects all changes in the Community Care Program services  
2 and all increases in the services cost maximum;

3 (8) ensuring that the determination of need tool  
4 accurately reflects the service needs of individuals with  
5 Alzheimer's disease and related dementia disorders;

6 (9) ensuring that services are authorized accurately  
7 and consistently for the Community Care Program (CCP); the  
8 Department shall implement a Service Authorization policy  
9 directive; the purpose shall be to ensure that eligibility  
10 and services are authorized accurately and consistently in  
11 the CCP program; the policy directive shall clarify service  
12 authorization guidelines to Care Coordination Units and  
13 Community Care Program providers no later than May 1, 2013;

14 (10) working in conjunction with Care Coordination  
15 Units, the Department of Healthcare and Family Services,  
16 the Department of Human Services, Community Care Program  
17 providers, and other stakeholders to make improvements to  
18 the Medicaid claiming processes and the Medicaid  
19 enrollment procedures or requirements as needed,  
20 including, but not limited to, specific policy changes or  
21 rules to improve the up-front enrollment of participants in  
22 the Medicaid program and specific policy changes or rules  
23 to insure more prompt submission of bills to the federal  
24 government to secure maximum federal matching dollars as  
25 promptly as possible; the Department on Aging shall have at  
26 least 3 meetings with stakeholders by January 1, 2014 in



1 order to address these improvements;

2 (11) requiring home care service providers to comply  
3 with the rounding of hours worked provisions under the  
4 federal Fair Labor Standards Act (FLSA) and as set forth in  
5 29 CFR 785.48(b) by May 1, 2013;

6 (12) implementing any necessary policy changes or  
7 promulgating any rules, no later than January 1, 2014, to  
8 assist the Department of Healthcare and Family Services in  
9 moving as many participants as possible, consistent with  
10 federal regulations, into coordinated care plans if a care  
11 coordination plan that covers long term care is available  
12 in the recipient's area; and

13 (13) maintaining fiscal year 2014 rates at the same  
14 level established on January 1, 2013.

15 By January 1, 2009 or as soon after the end of the Cash and  
16 Counseling Demonstration Project as is practicable, the  
17 Department may, based on its evaluation of the demonstration  
18 project, promulgate rules concerning personal assistant  
19 services, to include, but need not be limited to,  
20 qualifications, employment screening, rights under fair labor  
21 standards, training, fiduciary agent, and supervision  
22 requirements. All applicants shall be subject to the provisions  
23 of the Health Care Worker Background Check Act.

24 The Department shall develop procedures to enhance  
25 availability of services on evenings, weekends, and on an  
26 emergency basis to meet the respite needs of caregivers.

1 Procedures shall be developed to permit the utilization of  
2 services in successive blocks of 24 hours up to the monthly  
3 maximum established by the Department. Workers providing these  
4 services shall be appropriately trained.

5 Beginning on the effective date of this amendatory Act of  
6 1991, no person may perform chore/housekeeping and home care  
7 aide services under a program authorized by this Section unless  
8 that person has been issued a certificate of pre-service to do  
9 so by his or her employing agency. Information gathered to  
10 effect such certification shall include (i) the person's name,  
11 (ii) the date the person was hired by his or her current  
12 employer, and (iii) the training, including dates and levels.  
13 Persons engaged in the program authorized by this Section  
14 before the effective date of this amendatory Act of 1991 shall  
15 be issued a certificate of all pre- and in-service training  
16 from his or her employer upon submitting the necessary  
17 information. The employing agency shall be required to retain  
18 records of all staff pre- and in-service training, and shall  
19 provide such records to the Department upon request and upon  
20 termination of the employer's contract with the Department. In  
21 addition, the employing agency is responsible for the issuance  
22 of certifications of in-service training completed to their  
23 employees.

24 The Department is required to develop a system to ensure  
25 that persons working as home care aides and personal assistants  
26 receive increases in their wages when the federal minimum wage

1 is increased by requiring vendors to certify that they are  
2 meeting the federal minimum wage statute for home care aides  
3 and personal assistants. An employer that cannot ensure that  
4 the minimum wage increase is being given to home care aides and  
5 personal assistants shall be denied any increase in  
6 reimbursement costs.

7 The Community Care Program Advisory Committee is created in  
8 the Department on Aging. The Director shall appoint individuals  
9 to serve in the Committee, who shall serve at their own  
10 expense. Members of the Committee must abide by all applicable  
11 ethics laws. The Committee shall advise the Department on  
12 issues related to the Department's program of services to  
13 prevent unnecessary institutionalization. The Committee shall  
14 meet on a bi-monthly basis and shall serve to identify and  
15 advise the Department on present and potential issues affecting  
16 the service delivery network, the program's clients, and the  
17 Department and to recommend solution strategies. Persons  
18 appointed to the Committee shall be appointed on, but not  
19 limited to, their own and their agency's experience with the  
20 program, geographic representation, and willingness to serve.  
21 The Director shall appoint members to the Committee to  
22 represent provider, advocacy, policy research, and other  
23 constituencies committed to the delivery of high quality home  
24 and community-based services to older adults. Representatives  
25 shall be appointed to ensure representation from community care  
26 providers including, but not limited to, adult day service

1 providers, homemaker providers, case coordination and case  
2 management units, emergency home response providers, statewide  
3 trade or labor unions that represent home care aides and direct  
4 care staff, area agencies on aging, adults over age 60,  
5 membership organizations representing older adults, and other  
6 organizational entities, providers of care, or individuals  
7 with demonstrated interest and expertise in the field of home  
8 and community care as determined by the Director.

9 Nominations may be presented from any agency or State  
10 association with interest in the program. The Director, or his  
11 or her designee, shall serve as the permanent co-chair of the  
12 advisory committee. One other co-chair shall be nominated and  
13 approved by the members of the committee on an annual basis.  
14 Committee members' terms of appointment shall be for 4 years  
15 with one-quarter of the appointees' terms expiring each year. A  
16 member shall continue to serve until his or her replacement is  
17 named. The Department shall fill vacancies that have a  
18 remaining term of over one year, and this replacement shall  
19 occur through the annual replacement of expiring terms. The  
20 Director shall designate Department staff to provide technical  
21 assistance and staff support to the committee. Department  
22 representation shall not constitute membership of the  
23 committee. All Committee papers, issues, recommendations,  
24 reports, and meeting memoranda are advisory only. The Director,  
25 or his or her designee, shall make a written report, as  
26 requested by the Committee, regarding issues before the

1 Committee.

2 The Department on Aging and the Department of Human  
3 Services shall cooperate in the development and submission of  
4 an annual report on programs and services provided under this  
5 Section. Such joint report shall be filed with the Governor and  
6 the General Assembly on or before September 30 each year.

7 The requirement for reporting to the General Assembly shall  
8 be satisfied by filing copies of the report with the Speaker,  
9 the Minority Leader and the Clerk of the House of  
10 Representatives and the President, the Minority Leader and the  
11 Secretary of the Senate and the Legislative Research Unit, as  
12 required by Section 3.1 of the General Assembly Organization  
13 Act and filing such additional copies with the State Government  
14 Report Distribution Center for the General Assembly as is  
15 required under paragraph (t) of Section 7 of the State Library  
16 Act.

17 Those persons previously found eligible for receiving  
18 non-institutional services whose services were discontinued  
19 under the Emergency Budget Act of Fiscal Year 1992, and who do  
20 not meet the eligibility standards in effect on or after July  
21 1, 1992, shall remain ineligible on and after July 1, 1992.  
22 Those persons previously not required to cost-share and who  
23 were required to cost-share effective March 1, 1992, shall  
24 continue to meet cost-share requirements on and after July 1,  
25 1992. Beginning July 1, 1992, all clients will be required to  
26 meet eligibility, cost-share, and other requirements and will

1 have services discontinued or altered when they fail to meet  
2 these requirements.

3 For the purposes of this Section, "flexible senior  
4 services" refers to services that require one-time or periodic  
5 expenditures including, but not limited to, respite care, home  
6 modification, assistive technology, housing assistance, and  
7 transportation.

8 The Department shall implement an electronic service  
9 verification based on global positioning systems or other  
10 cost-effective technology for the Community Care Program no  
11 later than January 1, 2014.

12 The Department shall require, as a condition of  
13 eligibility, enrollment in the medical assistance program  
14 under Article V of the Illinois Public Aid Code (i) beginning  
15 August 1, 2013, if the Auditor General has reported that the  
16 Department has failed to comply with the reporting requirements  
17 of Section 2-27 of the Illinois State Auditing Act; or (ii)  
18 beginning June 1, 2014, if the Auditor General has reported  
19 that the Department has not undertaken the required actions  
20 listed in the report required by subsection (a) of Section 2-27  
21 of the Illinois State Auditing Act.

22 The Department shall delay Community Care Program services  
23 until an applicant is determined eligible for medical  
24 assistance under Article V of the Illinois Public Aid Code (i)  
25 beginning August 1, 2013, if the Auditor General has reported  
26 that the Department has failed to comply with the reporting

1 requirements of Section 2-27 of the Illinois State Auditing  
2 Act; or (ii) beginning June 1, 2014, if the Auditor General has  
3 reported that the Department has not undertaken the required  
4 actions listed in the report required by subsection (a) of  
5 Section 2-27 of the Illinois State Auditing Act.

6 The Department shall implement co-payments for the  
7 Community Care Program at the federally allowable maximum level  
8 (i) beginning August 1, 2013, if the Auditor General has  
9 reported that the Department has failed to comply with the  
10 reporting requirements of Section 2-27 of the Illinois State  
11 Auditing Act; or (ii) beginning June 1, 2014, if the Auditor  
12 General has reported that the Department has not undertaken the  
13 required actions listed in the report required by subsection  
14 (a) of Section 2-27 of the Illinois State Auditing Act.

15 The Department shall provide a bi-monthly report on the  
16 progress of the Community Care Program reforms set forth in  
17 this amendatory Act of the 98th General Assembly to the  
18 Governor, the Speaker of the House of Representatives, the  
19 Minority Leader of the House of Representatives, the President  
20 of the Senate, and the Minority Leader of the Senate.

21 The Department shall conduct a quarterly review of Care  
22 Coordination Unit performance and adherence to service  
23 guidelines. The quarterly review shall be reported to the  
24 Speaker of the House of Representatives, the Minority Leader of  
25 the House of Representatives, the President of the Senate, and  
26 the Minority Leader of the Senate. The Department shall collect

1 and report longitudinal data on the performance of each care  
2 coordination unit. Nothing in this paragraph shall be construed  
3 to require the Department to identify specific care  
4 coordination units.

5 In regard to community care providers, failure to comply  
6 with Department on Aging policies shall be cause for  
7 disciplinary action, including, but not limited to,  
8 disqualification from serving Community Care Program clients.  
9 Each provider, upon submission of any bill or invoice to the  
10 Department for payment for services rendered, shall include a  
11 notarized statement, under penalty of perjury pursuant to  
12 Section 1-109 of the Code of Civil Procedure, that the provider  
13 has complied with all Department policies.

14 The Director of the Department on Aging shall make  
15 information available to the State Board of Elections as may be  
16 required by an agreement the State Board of Elections has  
17 entered into with a multi-state voter registration list  
18 maintenance system.

19 Within 30 days after July 6, 2017 (the effective date of  
20 Public Act 100-23) ~~this amendatory Act of the 100th General~~  
21 ~~Assembly~~, rates shall be increased to \$18.29 per hour, for the  
22 purpose of increasing, by at least \$.72 per hour, the wages  
23 paid by those vendors to their employees who provide homemaker  
24 services. The Department shall pay an enhanced rate under the  
25 Community Care Program to those in-home service provider  
26 agencies that offer health insurance coverage as a benefit to



1 their direct service worker employees consistent with the  
2 mandates of Public Act 95-713. For State fiscal years ~~year~~ 2018  
3 and 2019, the enhanced rate shall be \$1.77 per hour. The rate  
4 shall be adjusted using actuarial analysis based on the cost of  
5 care, but shall not be set below \$1.77 per hour. The Department  
6 shall adopt rules, including emergency rules under subsections  
7 ~~subsection~~ (y) and (bb) of Section 5-45 of the Illinois  
8 Administrative Procedure Act, to implement the provisions of  
9 this paragraph.

10 The General Assembly finds it necessary to authorize an  
11 aggressive Medicaid enrollment initiative designed to maximize  
12 federal Medicaid funding for the Community Care Program which  
13 produces significant savings for the State of Illinois. The  
14 Department on Aging shall establish and implement a Community  
15 Care Program Medicaid Initiative. Under the Initiative, the  
16 Department on Aging shall, at a minimum: (i) provide an  
17 enhanced rate to adequately compensate care coordination units  
18 to enroll eligible Community Care Program clients into  
19 Medicaid; (ii) use recommendations from a stakeholder  
20 committee on how best to implement the Initiative; and (iii)  
21 establish requirements for State agencies to make enrollment in  
22 the State's Medical Assistance program easier for seniors.

23 The Community Care Program Medicaid Enrollment Oversight  
24 Subcommittee is created as a subcommittee of the Older Adult  
25 Services Advisory Committee established in Section 35 of the  
26 Older Adult Services Act to make recommendations on how best to

1 increase the number of medical assistance recipients who are  
2 enrolled in the Community Care Program. The Subcommittee shall  
3 consist of all of the following persons who must be appointed  
4 within 30 days after the effective date of this amendatory Act  
5 of the 100th General Assembly:

6 (1) The Director of Aging, or his or her designee, who  
7 shall serve as the chairperson of the Subcommittee.

8 (2) One representative of the Department of Healthcare  
9 and Family Services, appointed by the Director of  
10 Healthcare and Family Services.

11 (3) One representative of the Department of Human  
12 Services, appointed by the Secretary of Human Services.

13 (4) One individual representing a care coordination  
14 unit, appointed by the Director of Aging.

15 (5) One individual from a non-governmental statewide  
16 organization that advocates for seniors, appointed by the  
17 Director of Aging.

18 (6) One individual representing Area Agencies on  
19 Aging, appointed by the Director of Aging.

20 (7) One individual from a statewide association  
21 dedicated to Alzheimer's care, support, and research,  
22 appointed by the Director of Aging.

23 (8) One individual from an organization that employs  
24 persons who provide services under the Community Care  
25 Program, appointed by the Director of Aging.

26 (9) One member of a trade or labor union representing

1 persons who provide services under the Community Care  
2 Program, appointed by the Director of Aging.

3 (10) One member of the Senate, who shall serve as  
4 co-chairperson, appointed by the President of the Senate.

5 (11) One member of the Senate, who shall serve as  
6 co-chairperson, appointed by the Minority Leader of the  
7 Senate.

8 (12) One member of the House of Representatives, who  
9 shall serve as co-chairperson, appointed by the Speaker of  
10 the House of Representatives.

11 (13) One member of the House of Representatives, who  
12 shall serve as co-chairperson, appointed by the Minority  
13 Leader of the House of Representatives.

14 (14) One individual appointed by a labor organization  
15 representing frontline employees at the Department of  
16 Human Services.

17 The Subcommittee shall provide oversight to the Community  
18 Care Program Medicaid Initiative and shall meet quarterly. At  
19 each Subcommittee meeting the Department on Aging shall provide  
20 the following data sets to the Subcommittee: (A) the number of  
21 Illinois residents, categorized by planning and service area,  
22 who are receiving services under the Community Care Program and  
23 are enrolled in the State's Medical Assistance Program; (B) the  
24 number of Illinois residents, categorized by planning and  
25 service area, who are receiving services under the Community  
26 Care Program, but are not enrolled in the State's Medical

1 Assistance Program; and (C) the number of Illinois residents,  
2 categorized by planning and service area, who are receiving  
3 services under the Community Care Program and are eligible for  
4 benefits under the State's Medical Assistance Program, but are  
5 not enrolled in the State's Medical Assistance Program. In  
6 addition to this data, the Department on Aging shall provide  
7 the Subcommittee with plans on how the Department on Aging will  
8 reduce the number of Illinois residents who are not enrolled in  
9 the State's Medical Assistance Program but who are eligible for  
10 medical assistance benefits. The Department on Aging shall  
11 enroll in the State's Medical Assistance Program those Illinois  
12 residents who receive services under the Community Care Program  
13 and are eligible for medical assistance benefits but are not  
14 enrolled in the State's Medicaid Assistance Program. The data  
15 provided to the Subcommittee shall be made available to the  
16 public via the Department on Aging's website.

17 The Department on Aging, with the involvement of the  
18 Subcommittee, shall collaborate with the Department of Human  
19 Services and the Department of Healthcare and Family Services  
20 on how best to achieve the responsibilities of the Community  
21 Care Program Medicaid Initiative.

22 The Department on Aging, the Department of Human Services,  
23 and the Department of Healthcare and Family Services shall  
24 coordinate and implement a streamlined process for seniors to  
25 access benefits under the State's Medical Assistance Program.

26 The Subcommittee shall collaborate with the Department of

1 Human Services on the adoption of a uniform application  
2 submission process. The Department of Human Services and any  
3 other State agency involved with processing the medical  
4 assistance application of any person enrolled in the Community  
5 Care Program shall include the appropriate care coordination  
6 unit in all communications related to the determination or  
7 status of the application.

8 The Community Care Program Medicaid Initiative shall  
9 provide targeted funding to care coordination units to help  
10 seniors complete their applications for medical assistance  
11 benefits. On and after July 1, 2019, care coordination units  
12 shall receive no less than \$200 per completed application.

13 The Community Care Program Medicaid Initiative shall cease  
14 operation 5 years after the effective date of this amendatory  
15 Act of the 100th General Assembly, after which the Subcommittee  
16 shall dissolve.

17 (Source: P.A. 99-143, eff. 7-27-15; 100-23, eff. 7-6-17.)

18 Section 15-10. The Alcoholism and Other Drug Abuse and  
19 Dependency Act is amended by adding Section 55-30 as follows:

20 (20 ILCS 301/55-30)

21 Sec. 55-30. Rate increase.

22 (a) Within 30 days after July 6, 2017 (the effective date  
23 of Public Act 100-23) ~~this amendatory Act of the 100th General~~  
24 Assembly, the Division of Alcoholism and Substance Abuse shall

1 by rule develop the increased rate methodology and annualize  
2 the increased rate beginning with State fiscal year 2018  
3 contracts to licensed providers of community based addiction  
4 treatment, based on the additional amounts appropriated for the  
5 purpose of providing a rate increase to licensed providers of  
6 community based addiction treatment. The Department shall  
7 adopt rules, including emergency rules under subsection (y) of  
8 Section 5-45 of the Illinois Administrative Procedure Act, to  
9 implement the provisions of this Section.

10 (b) Within 30 days after the effective date of this  
11 amendatory Act of the 100th General Assembly, the Division of  
12 Substance Use Prevention and Recovery shall apply an increase  
13 in rates of 3% above the rate paid on June 30, 2017 to all  
14 Medicaid and non-Medicaid reimbursable service rates. The  
15 Department shall adopt rules, including emergency rules under  
16 subsection (bb) of Section 5-45 of the Illinois Administrative  
17 Procedure Act, to implement the provisions of this subsection  
18 (b).

19 (Source: P.A. 100-23, eff. 7-6-17.)

20 Section 15-15. The Mental Health and Developmental  
21 Disabilities Administrative Act is amended by adding Section 75  
22 as follows:

23 (20 ILCS 1705/75)

24 Sec. 75. Rate increase. Within 30 days after July 6, 2017

1 ~~(the effective date of Public Act 100-23) ~~this amendatory Act~~~~  
2 ~~of the 100th General Assembly,~~ the Division of Mental Health  
3 shall by rule develop the increased rate methodology and  
4 annualize the increased rate beginning with State fiscal year  
5 2018 contracts to certified community mental health centers,  
6 based on the additional amounts appropriated for the purpose of  
7 providing a rate increase to certified community mental health  
8 centers, with the annualization to be maintained in State  
9 fiscal year 2019. The Department shall adopt rules, including  
10 emergency rules under subsections ~~subsection~~ (y) and (bb) of  
11 Section 5-45 of the Illinois Administrative Procedure Act, to  
12 implement the provisions of this Section.

13 (Source: P.A. 100-23, eff. 7-6-17.)

14 Section 15-20. The Rehabilitation of Persons with  
15 Disabilities Act is amended by changing Section 3 as follows:

16 (20 ILCS 2405/3) (from Ch. 23, par. 3434)

17 Sec. 3. Powers and duties. The Department shall have the  
18 powers and duties enumerated herein:

19 (a) To co-operate with the federal government in the  
20 administration of the provisions of the federal  
21 Rehabilitation Act of 1973, as amended, of the Workforce  
22 Innovation and Opportunity Act, and of the federal Social  
23 Security Act to the extent and in the manner provided in  
24 these Acts.

1           (b) To prescribe and supervise such courses of  
2 vocational training and provide such other services as may  
3 be necessary for the habilitation and rehabilitation of  
4 persons with one or more disabilities, including the  
5 administrative activities under subsection (e) of this  
6 Section, and to co-operate with State and local school  
7 authorities and other recognized agencies engaged in  
8 habilitation, rehabilitation and comprehensive  
9 rehabilitation services; and to cooperate with the  
10 Department of Children and Family Services regarding the  
11 care and education of children with one or more  
12 disabilities.

13           (c) (Blank).

14           (d) To report in writing, to the Governor, annually on  
15 or before the first day of December, and at such other  
16 times and in such manner and upon such subjects as the  
17 Governor may require. The annual report shall contain (1) a  
18 statement of the existing condition of comprehensive  
19 rehabilitation services, habilitation and rehabilitation  
20 in the State; (2) a statement of suggestions and  
21 recommendations with reference to the development of  
22 comprehensive rehabilitation services, habilitation and  
23 rehabilitation in the State; and (3) an itemized statement  
24 of the amounts of money received from federal, State and  
25 other sources, and of the objects and purposes to which the  
26 respective items of these several amounts have been



1 devoted.

2 (e) (Blank).

3 (f) To establish a program of services to prevent the  
4 unnecessary institutionalization of persons in need of  
5 long term care and who meet the criteria for blindness or  
6 disability as defined by the Social Security Act, thereby  
7 enabling them to remain in their own homes. Such preventive  
8 services include any or all of the following:

9 (1) personal assistant services;

10 (2) homemaker services;

11 (3) home-delivered meals;

12 (4) adult day care services;

13 (5) respite care;

14 (6) home modification or assistive equipment;

15 (7) home health services;

16 (8) electronic home response;

17 (9) brain injury behavioral/cognitive services;

18 (10) brain injury habilitation;

19 (11) brain injury pre-vocational services; or

20 (12) brain injury supported employment.

21 The Department shall establish eligibility standards  
22 for such services taking into consideration the unique  
23 economic and social needs of the population for whom they  
24 are to be provided. Such eligibility standards may be based  
25 on the recipient's ability to pay for services; provided,  
26 however, that any portion of a person's income that is

1 equal to or less than the "protected income" level shall  
2 not be considered by the Department in determining  
3 eligibility. The "protected income" level shall be  
4 determined by the Department, shall never be less than the  
5 federal poverty standard, and shall be adjusted each year  
6 to reflect changes in the Consumer Price Index For All  
7 Urban Consumers as determined by the United States  
8 Department of Labor. The standards must provide that a  
9 person may not have more than \$10,000 in assets to be  
10 eligible for the services, and the Department may increase  
11 or decrease the asset limitation by rule. The Department  
12 may not decrease the asset level below \$10,000.

13 The services shall be provided, as established by the  
14 Department by rule, to eligible persons to prevent  
15 unnecessary or premature institutionalization, to the  
16 extent that the cost of the services, together with the  
17 other personal maintenance expenses of the persons, are  
18 reasonably related to the standards established for care in  
19 a group facility appropriate to their condition. These  
20 non-institutional services, pilot projects or experimental  
21 facilities may be provided as part of or in addition to  
22 those authorized by federal law or those funded and  
23 administered by the Illinois Department on Aging. The  
24 Department shall set rates and fees for services in a fair  
25 and equitable manner. Services identical to those offered  
26 by the Department on Aging shall be paid at the same rate.

1           Except as otherwise provided in this paragraph,  
2           personal ~~Personal~~ assistants shall be paid at a rate  
3           negotiated between the State and an exclusive  
4           representative of personal assistants under a collective  
5           bargaining agreement. In no case shall the Department pay  
6           personal assistants an hourly wage that is less than the  
7           federal minimum wage. Within 30 days after July 6, 2017  
8           (the effective date of Public Act 100-23) ~~this amendatory~~  
9           ~~Act of the 100th General Assembly,~~ the hourly wage paid to  
10          personal assistants and individual maintenance home health  
11          workers shall be increased by \$0.48 per hour.

12           Solely for the purposes of coverage under the Illinois  
13          Public Labor Relations Act, personal assistants providing  
14          services under the Department's Home Services Program  
15          shall be considered to be public employees and the State of  
16          Illinois shall be considered to be their employer as of  
17          July 16, 2003 (the effective date of Public Act 93-204)  
18          ~~this amendatory Act of the 93rd General Assembly,~~ but not  
19          before. Solely for the purposes of coverage under the  
20          Illinois Public Labor Relations Act, home care and home  
21          health workers who function as personal assistants and  
22          individual maintenance home health workers and who also  
23          provide services under the Department's Home Services  
24          Program shall be considered to be public employees, no  
25          matter whether the State provides such services through  
26          direct fee-for-service arrangements, with the assistance

1 of a managed care organization or other intermediary, or  
2 otherwise, and the State of Illinois shall be considered to  
3 be the employer of those persons as of January 29, 2013  
4 (the effective date of Public Act 97-1158), but not before  
5 except as otherwise provided under this subsection (f). The  
6 State shall engage in collective bargaining with an  
7 exclusive representative of home care and home health  
8 workers who function as personal assistants and individual  
9 maintenance home health workers working under the Home  
10 Services Program concerning their terms and conditions of  
11 employment that are within the State's control. Nothing in  
12 this paragraph shall be understood to limit the right of  
13 the persons receiving services defined in this Section to  
14 hire and fire home care and home health workers who  
15 function as personal assistants and individual maintenance  
16 home health workers working under the Home Services Program  
17 or to supervise them within the limitations set by the Home  
18 Services Program. The State shall not be considered to be  
19 the employer of home care and home health workers who  
20 function as personal assistants and individual maintenance  
21 home health workers working under the Home Services Program  
22 for any purposes not specifically provided in Public Act  
23 93-204 or Public Act 97-1158, including but not limited to,  
24 purposes of vicarious liability in tort and purposes of  
25 statutory retirement or health insurance benefits. Home  
26 care and home health workers who function as personal

1 assistants and individual maintenance home health workers  
2 and who also provide services under the Department's Home  
3 Services Program shall not be covered by the State  
4 Employees Group Insurance Act of 1971.

5 The Department shall execute, relative to nursing home  
6 prescreening, as authorized by Section 4.03 of the Illinois  
7 Act on the Aging, written inter-agency agreements with the  
8 Department on Aging and the Department of Healthcare and  
9 Family Services, to effect the intake procedures and  
10 eligibility criteria for those persons who may need long  
11 term care. On and after July 1, 1996, all nursing home  
12 prescreenings for individuals 18 through 59 years of age  
13 shall be conducted by the Department, or a designee of the  
14 Department.

15 The Department is authorized to establish a system of  
16 recipient cost-sharing for services provided under this  
17 Section. The cost-sharing shall be based upon the  
18 recipient's ability to pay for services, but in no case  
19 shall the recipient's share exceed the actual cost of the  
20 services provided. Protected income shall not be  
21 considered by the Department in its determination of the  
22 recipient's ability to pay a share of the cost of services.  
23 The level of cost-sharing shall be adjusted each year to  
24 reflect changes in the "protected income" level. The  
25 Department shall deduct from the recipient's share of the  
26 cost of services any money expended by the recipient for

1 disability-related expenses.

2 To the extent permitted under the federal Social  
3 Security Act, the Department, or the Department's  
4 authorized representative, may recover the amount of  
5 moneys expended for services provided to or in behalf of a  
6 person under this Section by a claim against the person's  
7 estate or against the estate of the person's surviving  
8 spouse, but no recovery may be had until after the death of  
9 the surviving spouse, if any, and then only at such time  
10 when there is no surviving child who is under age 21 or  
11 blind or who has a permanent and total disability. This  
12 paragraph, however, shall not bar recovery, at the death of  
13 the person, of moneys for services provided to the person  
14 or in behalf of the person under this Section to which the  
15 person was not entitled; provided that such recovery shall  
16 not be enforced against any real estate while it is  
17 occupied as a homestead by the surviving spouse or other  
18 dependent, if no claims by other creditors have been filed  
19 against the estate, or, if such claims have been filed,  
20 they remain dormant for failure of prosecution or failure  
21 of the claimant to compel administration of the estate for  
22 the purpose of payment. This paragraph shall not bar  
23 recovery from the estate of a spouse, under Sections 1915  
24 and 1924 of the Social Security Act and Section 5-4 of the  
25 Illinois Public Aid Code, who precedes a person receiving  
26 services under this Section in death. All moneys for

1 services paid to or in behalf of the person under this  
2 Section shall be claimed for recovery from the deceased  
3 spouse's estate. "Homestead", as used in this paragraph,  
4 means the dwelling house and contiguous real estate  
5 occupied by a surviving spouse or relative, as defined by  
6 the rules and regulations of the Department of Healthcare  
7 and Family Services, regardless of the value of the  
8 property.

9 The Department shall submit an annual report on  
10 programs and services provided under this Section. The  
11 report shall be filed with the Governor and the General  
12 Assembly on or before March 30 each year.

13 The requirement for reporting to the General Assembly  
14 shall be satisfied by filing copies of the report with the  
15 Speaker, the Minority Leader and the Clerk of the House of  
16 Representatives and the President, the Minority Leader and  
17 the Secretary of the Senate and the Legislative Research  
18 Unit, as required by Section 3.1 of the General Assembly  
19 Organization Act, and filing additional copies with the  
20 State Government Report Distribution Center for the  
21 General Assembly as required under paragraph (t) of Section  
22 7 of the State Library Act.

23 (g) To establish such subdivisions of the Department as  
24 shall be desirable and assign to the various subdivisions  
25 the responsibilities and duties placed upon the Department  
26 by law.

1           (h) To cooperate and enter into any necessary  
2 agreements with the Department of Employment Security for  
3 the provision of job placement and job referral services to  
4 clients of the Department, including job service  
5 registration of such clients with Illinois Employment  
6 Security offices and making job listings maintained by the  
7 Department of Employment Security available to such  
8 clients.

9           (i) To possess all powers reasonable and necessary for  
10 the exercise and administration of the powers, duties and  
11 responsibilities of the Department which are provided for  
12 by law.

13           (j) (Blank).

14           (k) (Blank).

15           (l) To establish, operate, and maintain a Statewide  
16 Housing Clearinghouse of information on available  
17 government subsidized housing accessible to persons with  
18 disabilities and available privately owned housing  
19 accessible to persons with disabilities. The information  
20 shall include, but not be limited to, the location, rental  
21 requirements, access features and proximity to public  
22 transportation of available housing. The Clearinghouse  
23 shall consist of at least a computerized database for the  
24 storage and retrieval of information and a separate or  
25 shared toll free telephone number for use by those seeking  
26 information from the Clearinghouse. Department offices and



1 personnel throughout the State shall also assist in the  
2 operation of the Statewide Housing Clearinghouse.  
3 Cooperation with local, State, and federal housing  
4 managers shall be sought and extended in order to  
5 frequently and promptly update the Clearinghouse's  
6 information.

7 (m) To assure that the names and case records of  
8 persons who received or are receiving services from the  
9 Department, including persons receiving vocational  
10 rehabilitation, home services, or other services, and  
11 those attending one of the Department's schools or other  
12 supervised facility shall be confidential and not be open  
13 to the general public. Those case records and reports or  
14 the information contained in those records and reports  
15 shall be disclosed by the Director only to proper law  
16 enforcement officials, individuals authorized by a court,  
17 the General Assembly or any committee or commission of the  
18 General Assembly, and other persons and for reasons as the  
19 Director designates by rule. Disclosure by the Director may  
20 be only in accordance with other applicable law.

21 (Source: P.A. 99-143, eff. 7-27-15; 100-23, eff. 7-6-17;  
22 100-477, eff. 9-8-17; revised 9-27-17.)

23 Section 15-25. The Older Adult Services Act is amended by  
24 changing Section 35 as follows:

1 (320 ILCS 42/35)

2 Sec. 35. Older Adult Services Advisory Committee.

3 (a) The Older Adult Services Advisory Committee is created  
4 to advise the directors of Aging, Healthcare and Family  
5 Services, and Public Health on all matters related to this Act  
6 and the delivery of services to older adults in general.

7 (b) The Advisory Committee shall be comprised of the  
8 following:

9 (1) The Director of Aging or his or her designee, who  
10 shall serve as chair and shall be an ex officio and  
11 nonvoting member.

12 (2) The Director of Healthcare and Family Services and  
13 the Director of Public Health or their designees, who shall  
14 serve as vice-chairs and shall be ex officio and nonvoting  
15 members.

16 (3) One representative each of the Governor's Office,  
17 the Department of Healthcare and Family Services, the  
18 Department of Public Health, the Department of Veterans'  
19 Affairs, the Department of Human Services, the Department  
20 of Insurance, the Department of Commerce and Economic  
21 Opportunity, the Department on Aging, the Department on  
22 Aging's State Long Term Care Ombudsman, the Illinois  
23 Housing Finance Authority, and the Illinois Housing  
24 Development Authority, each of whom shall be selected by  
25 his or her respective director and shall be an ex officio  
26 and nonvoting member.

1           (4) Thirty members appointed by the Director of Aging  
2           in collaboration with the directors of Public Health and  
3           Healthcare and Family Services, and selected from the  
4           recommendations of statewide associations and  
5           organizations, as follows:

6           (A) One member representing the Area Agencies on  
7           Aging;

8           (B) Four members representing nursing homes or  
9           licensed assisted living establishments;

10          (C) One member representing home health agencies;

11          (D) One member representing case management  
12          services;

13          (E) One member representing statewide senior  
14          center associations;

15          (F) One member representing Community Care Program  
16          homemaker services;

17          (G) One member representing Community Care Program  
18          adult day services;

19          (H) One member representing nutrition project  
20          directors;

21          (I) One member representing hospice programs;

22          (J) One member representing individuals with  
23          Alzheimer's disease and related dementias;

24          (K) Two members representing statewide trade or  
25          labor unions;

26          (L) One advanced practice registered nurse with

- 1 experience in gerontological nursing;
- 2 (M) One physician specializing in gerontology;
- 3 (N) One member representing regional long-term  
4 care ombudsmen;
- 5 (O) One member representing municipal, township,  
6 or county officials;
- 7 (P) (Blank);
- 8 (Q) (Blank);
- 9 (R) One member representing the parish nurse  
10 movement;
- 11 (S) One member representing pharmacists;
- 12 (T) Two members representing statewide  
13 organizations engaging in advocacy or legal  
14 representation on behalf of the senior population;
- 15 (U) Two family caregivers;
- 16 (V) Two citizen members over the age of 60;
- 17 (W) One citizen with knowledge in the area of  
18 gerontology research or health care law;
- 19 (X) One representative of health care facilities  
20 licensed under the Hospital Licensing Act; and
- 21 (Y) One representative of primary care service  
22 providers.

23 The Director of Aging, in collaboration with the Directors  
24 of Public Health and Healthcare and Family Services, may  
25 appoint additional citizen members to the Older Adult Services  
26 Advisory Committee. Each such additional member must be either

1 an individual age 60 or older or an uncompensated caregiver for  
2 a family member or friend who is age 60 or older.

3 (c) Voting members of the Advisory Committee shall serve  
4 for a term of 3 years or until a replacement is named. All  
5 members shall be appointed no later than January 1, 2005. Of  
6 the initial appointees, as determined by lot, 10 members shall  
7 serve a term of one year; 10 shall serve for a term of 2 years;  
8 and 12 shall serve for a term of 3 years. Any member appointed  
9 to fill a vacancy occurring prior to the expiration of the term  
10 for which his or her predecessor was appointed shall be  
11 appointed for the remainder of that term. The Advisory  
12 Committee shall meet at least quarterly and may meet more  
13 frequently at the call of the Chair. A simple majority of those  
14 appointed shall constitute a quorum. The affirmative vote of a  
15 majority of those present and voting shall be necessary for  
16 Advisory Committee action. Members of the Advisory Committee  
17 shall receive no compensation for their services.

18 (d) The Advisory Committee shall have an Executive  
19 Committee comprised of the Chair, the Vice Chairs, and up to 15  
20 members of the Advisory Committee appointed by the Chair who  
21 have demonstrated expertise in developing, implementing, or  
22 coordinating the system restructuring initiatives defined in  
23 Section 25. The Executive Committee shall have responsibility  
24 to oversee and structure the operations of the Advisory  
25 Committee and to create and appoint necessary subcommittees and  
26 subcommittee members. The Advisory Committee's Community Care

1 Program Medicaid Enrollment Oversight Subcommittee shall have  
2 the membership and powers and duties set forth in Section 4.02  
3 of the Illinois Act on the Aging.

4 (e) The Advisory Committee shall study and make  
5 recommendations related to the implementation of this Act,  
6 including but not limited to system restructuring initiatives  
7 as defined in Section 25 or otherwise related to this Act.

8 (Source: P.A. 100-513, eff. 1-1-18.)

9 ARTICLE 20. TAX COMPLIANCE AND ADMINISTRATION FUND

10 Section 20-5. The State Finance Act is amended by changing  
11 Section 6z-20 as follows:

12 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

13 Sec. 6z-20. County and Mass Transit District Fund. Of the  
14 money received from the 6.25% general rate (and, beginning July  
15 1, 2000 and through December 31, 2000, the 1.25% rate on motor  
16 fuel and gasohol, and beginning on August 6, 2010 through  
17 August 15, 2010, the 1.25% rate on sales tax holiday items) on  
18 sales subject to taxation under the Retailers' Occupation Tax  
19 Act and Service Occupation Tax Act and paid into the County and  
20 Mass Transit District Fund, distribution to the Regional  
21 Transportation Authority tax fund, created pursuant to Section  
22 4.03 of the Regional Transportation Authority Act, for deposit  
23 therein shall be made based upon the retail sales occurring in

1 a county having more than 3,000,000 inhabitants. The remainder  
2 shall be distributed to each county having 3,000,000 or fewer  
3 inhabitants based upon the retail sales occurring in each such  
4 county.

5 For the purpose of determining allocation to the local  
6 government unit, a retail sale by a producer of coal or other  
7 mineral mined in Illinois is a sale at retail at the place  
8 where the coal or other mineral mined in Illinois is extracted  
9 from the earth. This paragraph does not apply to coal or other  
10 mineral when it is delivered or shipped by the seller to the  
11 purchaser at a point outside Illinois so that the sale is  
12 exempt under the United States Constitution as a sale in  
13 interstate or foreign commerce.

14 Of the money received from the 6.25% general use tax rate  
15 on tangible personal property which is purchased outside  
16 Illinois at retail from a retailer and which is titled or  
17 registered by any agency of this State's government and paid  
18 into the County and Mass Transit District Fund, the amount for  
19 which Illinois addresses for titling or registration purposes  
20 are given as being in each county having more than 3,000,000  
21 inhabitants shall be distributed into the Regional  
22 Transportation Authority tax fund, created pursuant to Section  
23 4.03 of the Regional Transportation Authority Act. The  
24 remainder of the money paid from such sales shall be  
25 distributed to each county based on sales for which Illinois  
26 addresses for titling or registration purposes are given as

1 being located in the county. Any money paid into the Regional  
2 Transportation Authority Occupation and Use Tax Replacement  
3 Fund from the County and Mass Transit District Fund prior to  
4 January 14, 1991, which has not been paid to the Authority  
5 prior to that date, shall be transferred to the Regional  
6 Transportation Authority tax fund.

7 Whenever the Department determines that a refund of money  
8 paid into the County and Mass Transit District Fund should be  
9 made to a claimant instead of issuing a credit memorandum, the  
10 Department shall notify the State Comptroller, who shall cause  
11 the order to be drawn for the amount specified, and to the  
12 person named, in such notification from the Department. Such  
13 refund shall be paid by the State Treasurer out of the County  
14 and Mass Transit District Fund.

15 As soon as possible after the first day of each month,  
16 beginning January 1, 2011, upon certification of the Department  
17 of Revenue, the Comptroller shall order transferred, and the  
18 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
19 local sales tax increment, as defined in the Innovation  
20 Development and Economy Act, collected during the second  
21 preceding calendar month for sales within a STAR bond district  
22 and deposited into the County and Mass Transit District Fund,  
23 less 3% of that amount, which shall be transferred into the Tax  
24 Compliance and Administration Fund and shall be used by the  
25 Department, subject to appropriation, to cover the costs of the  
26 Department in administering the Innovation Development and



1 Economy Act.

2 After the monthly transfer to the STAR Bonds Revenue Fund,  
3 on or before the 25th day of each calendar month, the  
4 Department shall prepare and certify to the Comptroller the  
5 disbursement of stated sums of money to the Regional  
6 Transportation Authority and to named counties, the counties to  
7 be those entitled to distribution, as hereinabove provided, of  
8 taxes or penalties paid to the Department during the second  
9 preceding calendar month. The amount to be paid to the Regional  
10 Transportation Authority and each county having 3,000,000 or  
11 fewer inhabitants shall be the amount (not including credit  
12 memoranda) collected during the second preceding calendar  
13 month by the Department and paid into the County and Mass  
14 Transit District Fund, plus an amount the Department determines  
15 is necessary to offset any amounts which were erroneously paid  
16 to a different taxing body, and not including an amount equal  
17 to the amount of refunds made during the second preceding  
18 calendar month by the Department, and not including any amount  
19 which the Department determines is necessary to offset any  
20 amounts which were payable to a different taxing body but were  
21 erroneously paid to the Regional Transportation Authority or  
22 county, and not including any amounts that are transferred to  
23 the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the amount to be  
24 paid to the Regional Transportation Authority, which shall be  
25 transferred into the Tax Compliance and Administration Fund.  
26 The Department, at the time of each monthly disbursement to the

1 Regional Transportation Authority, shall prepare and certify  
2 to the State Comptroller the amount to be transferred into the  
3 Tax Compliance and Administration Fund under this Section.  
4 Within 10 days after receipt, by the Comptroller, of the  
5 disbursement certification to the Regional Transportation  
6 Authority, counties, and the Tax Compliance and Administration  
7 Fund provided for in this Section to be given to the  
8 Comptroller by the Department, the Comptroller shall cause the  
9 orders to be drawn for the respective amounts in accordance  
10 with the directions contained in such certification.

11 When certifying the amount of a monthly disbursement to the  
12 Regional Transportation Authority or to a county under this  
13 Section, the Department shall increase or decrease that amount  
14 by an amount necessary to offset any misallocation of previous  
15 disbursements. The offset amount shall be the amount  
16 erroneously disbursed within the 6 months preceding the time a  
17 misallocation is discovered.

18 The provisions directing the distributions from the  
19 special fund in the State Treasury provided for in this Section  
20 and from the Regional Transportation Authority tax fund created  
21 by Section 4.03 of the Regional Transportation Authority Act  
22 shall constitute an irrevocable and continuing appropriation  
23 of all amounts as provided herein. The State Treasurer and  
24 State Comptroller are hereby authorized to make distributions  
25 as provided in this Section.

26 In construing any development, redevelopment, annexation,

1 preannexation or other lawful agreement in effect prior to  
2 September 1, 1990, which describes or refers to receipts from a  
3 county or municipal retailers' occupation tax, use tax or  
4 service occupation tax which now cannot be imposed, such  
5 description or reference shall be deemed to include the  
6 replacement revenue for such abolished taxes, distributed from  
7 the County and Mass Transit District Fund or Local Government  
8 Distributive Fund, as the case may be.

9 (Source: P.A. 100-23, eff. 7-6-17.)

10 Section 20-10. The Counties Code is amended by changing  
11 Sections 5-1006, 5-1006.5, and 5-1007 as follows:

12 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

13 Sec. 5-1006. Home Rule County Retailers' Occupation Tax  
14 Law. Any county that is a home rule unit may impose a tax upon  
15 all persons engaged in the business of selling tangible  
16 personal property, other than an item of tangible personal  
17 property titled or registered with an agency of this State's  
18 government, at retail in the county on the gross receipts from  
19 such sales made in the course of their business. If imposed,  
20 this tax shall only be imposed in 1/4% increments. On and after  
21 September 1, 1991, this additional tax may not be imposed on  
22 the sales of food for human consumption which is to be consumed  
23 off the premises where it is sold (other than alcoholic  
24 beverages, soft drinks and food which has been prepared for

1 immediate consumption) and prescription and nonprescription  
2 medicines, drugs, medical appliances and insulin, urine  
3 testing materials, syringes and needles used by diabetics. The  
4 tax imposed by a home rule county pursuant to this Section and  
5 all civil penalties that may be assessed as an incident thereof  
6 shall be collected and enforced by the State Department of  
7 Revenue. The certificate of registration that is issued by the  
8 Department to a retailer under the Retailers' Occupation Tax  
9 Act shall permit the retailer to engage in a business that is  
10 taxable under any ordinance or resolution enacted pursuant to  
11 this Section without registering separately with the  
12 Department under such ordinance or resolution or under this  
13 Section. The Department shall have full power to administer and  
14 enforce this Section; to collect all taxes and penalties due  
15 hereunder; to dispose of taxes and penalties so collected in  
16 the manner hereinafter provided; and to determine all rights to  
17 credit memoranda arising on account of the erroneous payment of  
18 tax or penalty hereunder. In the administration of, and  
19 compliance with, this Section, the Department and persons who  
20 are subject to this Section shall have the same rights,  
21 remedies, privileges, immunities, powers and duties, and be  
22 subject to the same conditions, restrictions, limitations,  
23 penalties and definitions of terms, and employ the same modes  
24 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,  
25 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all  
26 provisions therein other than the State rate of tax), 4, 5, 5a,

1 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
2 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
3 and Section 3-7 of the Uniform Penalty and Interest Act, as  
4 fully as if those provisions were set forth herein.

5 No tax may be imposed by a home rule county pursuant to  
6 this Section unless the county also imposes a tax at the same  
7 rate pursuant to Section 5-1007.

8 Persons subject to any tax imposed pursuant to the  
9 authority granted in this Section may reimburse themselves for  
10 their seller's tax liability hereunder by separately stating  
11 such tax as an additional charge, which charge may be stated in  
12 combination, in a single amount, with State tax which sellers  
13 are required to collect under the Use Tax Act, pursuant to such  
14 bracket schedules as the Department may prescribe.

15 Whenever the Department determines that a refund should be  
16 made under this Section to a claimant instead of issuing a  
17 credit memorandum, the Department shall notify the State  
18 Comptroller, who shall cause the order to be drawn for the  
19 amount specified and to the person named in the notification  
20 from the Department. The refund shall be paid by the State  
21 Treasurer out of the home rule county retailers' occupation tax  
22 fund.

23 The Department shall forthwith pay over to the State  
24 Treasurer, ex officio, as trustee, all taxes and penalties  
25 collected hereunder.

26 As soon as possible after the first day of each month,

1 beginning January 1, 2011, upon certification of the Department  
2 of Revenue, the Comptroller shall order transferred, and the  
3 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
4 local sales tax increment, as defined in the Innovation  
5 Development and Economy Act, collected under this Section  
6 during the second preceding calendar month for sales within a  
7 STAR bond district.

8 After the monthly transfer to the STAR Bonds Revenue Fund,  
9 on or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money to named counties, the  
12 counties to be those from which retailers have paid taxes or  
13 penalties hereunder to the Department during the second  
14 preceding calendar month. The amount to be paid to each county  
15 shall be the amount (not including credit memoranda) collected  
16 hereunder during the second preceding calendar month by the  
17 Department plus an amount the Department determines is  
18 necessary to offset any amounts that were erroneously paid to a  
19 different taxing body, and not including an amount equal to the  
20 amount of refunds made during the second preceding calendar  
21 month by the Department on behalf of such county, and not  
22 including any amount which the Department determines is  
23 necessary to offset any amounts which were payable to a  
24 different taxing body but were erroneously paid to the county,  
25 and not including any amounts that are transferred to the STAR  
26 Bonds Revenue Fund, less 1.5% ~~2%~~ of the remainder, which the

1 Department shall transfer into the Tax Compliance and  
2 Administration Fund. The Department, at the time of each  
3 monthly disbursement to the counties, shall prepare and certify  
4 to the State Comptroller the amount to be transferred into the  
5 Tax Compliance and Administration Fund under this Section.  
6 Within 10 days after receipt, by the Comptroller, of the  
7 disbursement certification to the counties and the Tax  
8 Compliance and Administration Fund provided for in this Section  
9 to be given to the Comptroller by the Department, the  
10 Comptroller shall cause the orders to be drawn for the  
11 respective amounts in accordance with the directions contained  
12 in the certification.

13 In addition to the disbursement required by the preceding  
14 paragraph, an allocation shall be made in March of each year to  
15 each county that received more than \$500,000 in disbursements  
16 under the preceding paragraph in the preceding calendar year.  
17 The allocation shall be in an amount equal to the average  
18 monthly distribution made to each such county under the  
19 preceding paragraph during the preceding calendar year  
20 (excluding the 2 months of highest receipts). The distribution  
21 made in March of each year subsequent to the year in which an  
22 allocation was made pursuant to this paragraph and the  
23 preceding paragraph shall be reduced by the amount allocated  
24 and disbursed under this paragraph in the preceding calendar  
25 year. The Department shall prepare and certify to the  
26 Comptroller for disbursement the allocations made in

1 accordance with this paragraph.

2 For the purpose of determining the local governmental unit  
3 whose tax is applicable, a retail sale by a producer of coal or  
4 other mineral mined in Illinois is a sale at retail at the  
5 place where the coal or other mineral mined in Illinois is  
6 extracted from the earth. This paragraph does not apply to coal  
7 or other mineral when it is delivered or shipped by the seller  
8 to the purchaser at a point outside Illinois so that the sale  
9 is exempt under the United States Constitution as a sale in  
10 interstate or foreign commerce.

11 Nothing in this Section shall be construed to authorize a  
12 county to impose a tax upon the privilege of engaging in any  
13 business which under the Constitution of the United States may  
14 not be made the subject of taxation by this State.

15 An ordinance or resolution imposing or discontinuing a tax  
16 hereunder or effecting a change in the rate thereof shall be  
17 adopted and a certified copy thereof filed with the Department  
18 on or before the first day of June, whereupon the Department  
19 shall proceed to administer and enforce this Section as of the  
20 first day of September next following such adoption and filing.  
21 Beginning January 1, 1992, an ordinance or resolution imposing  
22 or discontinuing the tax hereunder or effecting a change in the  
23 rate thereof shall be adopted and a certified copy thereof  
24 filed with the Department on or before the first day of July,  
25 whereupon the Department shall proceed to administer and  
26 enforce this Section as of the first day of October next



1 following such adoption and filing. Beginning January 1, 1993,  
2 an ordinance or resolution imposing or discontinuing the tax  
3 hereunder or effecting a change in the rate thereof shall be  
4 adopted and a certified copy thereof filed with the Department  
5 on or before the first day of October, whereupon the Department  
6 shall proceed to administer and enforce this Section as of the  
7 first day of January next following such adoption and filing.  
8 Beginning April 1, 1998, an ordinance or resolution imposing or  
9 discontinuing the tax hereunder or effecting a change in the  
10 rate thereof shall either (i) be adopted and a certified copy  
11 thereof filed with the Department on or before the first day of  
12 April, whereupon the Department shall proceed to administer and  
13 enforce this Section as of the first day of July next following  
14 the adoption and filing; or (ii) be adopted and a certified  
15 copy thereof filed with the Department on or before the first  
16 day of October, whereupon the Department shall proceed to  
17 administer and enforce this Section as of the first day of  
18 January next following the adoption and filing.

19 When certifying the amount of a monthly disbursement to a  
20 county under this Section, the Department shall increase or  
21 decrease such amount by an amount necessary to offset any  
22 misallocation of previous disbursements. The offset amount  
23 shall be the amount erroneously disbursed within the previous 6  
24 months from the time a misallocation is discovered.

25 This Section shall be known and may be cited as the Home  
26 Rule County Retailers' Occupation Tax Law.

1 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17.)

2 (55 ILCS 5/5-1006.5)

3 Sec. 5-1006.5. Special County Retailers' Occupation Tax  
4 For Public Safety, Public Facilities, or Transportation.

5 (a) The county board of any county may impose a tax upon  
6 all persons engaged in the business of selling tangible  
7 personal property, other than personal property titled or  
8 registered with an agency of this State's government, at retail  
9 in the county on the gross receipts from the sales made in the  
10 course of business to provide revenue to be used exclusively  
11 for public safety, public facility, or transportation purposes  
12 in that county, if a proposition for the tax has been submitted  
13 to the electors of that county and approved by a majority of  
14 those voting on the question. If imposed, this tax shall be  
15 imposed only in one-quarter percent increments. By resolution,  
16 the county board may order the proposition to be submitted at  
17 any election. If the tax is imposed for transportation purposes  
18 for expenditures for public highways or as authorized under the  
19 Illinois Highway Code, the county board must publish notice of  
20 the existence of its long-range highway transportation plan as  
21 required or described in Section 5-301 of the Illinois Highway  
22 Code and must make the plan publicly available prior to  
23 approval of the ordinance or resolution imposing the tax. If  
24 the tax is imposed for transportation purposes for expenditures  
25 for passenger rail transportation, the county board must

1 publish notice of the existence of its long-range passenger  
2 rail transportation plan and must make the plan publicly  
3 available prior to approval of the ordinance or resolution  
4 imposing the tax.

5 If a tax is imposed for public facilities purposes, then  
6 the name of the project may be included in the proposition at  
7 the discretion of the county board as determined in the  
8 enabling resolution. For example, the "XXX Nursing Home" or the  
9 "YYY Museum".

10 The county clerk shall certify the question to the proper  
11 election authority, who shall submit the proposition at an  
12 election in accordance with the general election law.

13 (1) The proposition for public safety purposes shall be  
14 in substantially the following form:

15 "To pay for public safety purposes, shall (name of  
16 county) be authorized to impose an increase on its share of  
17 local sales taxes by (insert rate)?"

18 As additional information on the ballot below the  
19 question shall appear the following:

20 "This would mean that a consumer would pay an  
21 additional (insert amount) in sales tax for every \$100 of  
22 tangible personal property bought at retail."

23 The county board may also opt to establish a sunset  
24 provision at which time the additional sales tax would  
25 cease being collected, if not terminated earlier by a vote  
26 of the county board. If the county board votes to include a

1 sunset provision, the proposition for public safety  
2 purposes shall be in substantially the following form:

3 "To pay for public safety purposes, shall (name of  
4 county) be authorized to impose an increase on its share of  
5 local sales taxes by (insert rate) for a period not to  
6 exceed (insert number of years)?"

7 As additional information on the ballot below the  
8 question shall appear the following:

9 "This would mean that a consumer would pay an  
10 additional (insert amount) in sales tax for every \$100 of  
11 tangible personal property bought at retail. If imposed,  
12 the additional tax would cease being collected at the end  
13 of (insert number of years), if not terminated earlier by a  
14 vote of the county board."

15 For the purposes of the paragraph, "public safety  
16 purposes" means crime prevention, detention, fire  
17 fighting, police, medical, ambulance, or other emergency  
18 services.

19 Votes shall be recorded as "Yes" or "No".

20 Beginning on the January 1 or July 1, whichever is  
21 first, that occurs not less than 30 days after May 31, 2015  
22 (the effective date of Public Act 99-4), Adams County may  
23 impose a public safety retailers' occupation tax and  
24 service occupation tax at the rate of 0.25%, as provided in  
25 the referendum approved by the voters on April 7, 2015,  
26 notwithstanding the omission of the additional information

1 that is otherwise required to be printed on the ballot  
2 below the question pursuant to this item (1).

3 (2) The proposition for transportation purposes shall  
4 be in substantially the following form:

5 "To pay for improvements to roads and other  
6 transportation purposes, shall (name of county) be  
7 authorized to impose an increase on its share of local  
8 sales taxes by (insert rate)?"

9 As additional information on the ballot below the  
10 question shall appear the following:

11 "This would mean that a consumer would pay an  
12 additional (insert amount) in sales tax for every \$100 of  
13 tangible personal property bought at retail."

14 The county board may also opt to establish a sunset  
15 provision at which time the additional sales tax would  
16 cease being collected, if not terminated earlier by a vote  
17 of the county board. If the county board votes to include a  
18 sunset provision, the proposition for transportation  
19 purposes shall be in substantially the following form:

20 "To pay for road improvements and other transportation  
21 purposes, shall (name of county) be authorized to impose an  
22 increase on its share of local sales taxes by (insert rate)  
23 for a period not to exceed (insert number of years)?"

24 As additional information on the ballot below the  
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of  
2 tangible personal property bought at retail. If imposed,  
3 the additional tax would cease being collected at the end  
4 of (insert number of years), if not terminated earlier by a  
5 vote of the county board."

6 For the purposes of this paragraph, transportation  
7 purposes means construction, maintenance, operation, and  
8 improvement of public highways, any other purpose for which  
9 a county may expend funds under the Illinois Highway Code,  
10 and passenger rail transportation.

11 The votes shall be recorded as "Yes" or "No".

12 (3) The proposition for public facilities purposes  
13 shall be in substantially the following form:

14 "To pay for public facilities purposes, shall (name of  
15 county) be authorized to impose an increase on its share of  
16 local sales taxes by (insert rate)?"

17 As additional information on the ballot below the  
18 question shall appear the following:

19 "This would mean that a consumer would pay an  
20 additional (insert amount) in sales tax for every \$100 of  
21 tangible personal property bought at retail."

22 The county board may also opt to establish a sunset  
23 provision at which time the additional sales tax would  
24 cease being collected, if not terminated earlier by a vote  
25 of the county board. If the county board votes to include a  
26 sunset provision, the proposition for public facilities

1 purposes shall be in substantially the following form:

2 "To pay for public facilities purposes, shall (name of  
3 county) be authorized to impose an increase on its share of  
4 local sales taxes by (insert rate) for a period not to  
5 exceed (insert number of years)?"

6 As additional information on the ballot below the  
7 question shall appear the following:

8 "This would mean that a consumer would pay an  
9 additional (insert amount) in sales tax for every \$100 of  
10 tangible personal property bought at retail. If imposed,  
11 the additional tax would cease being collected at the end  
12 of (insert number of years), if not terminated earlier by a  
13 vote of the county board."

14 For purposes of this Section, "public facilities  
15 purposes" means the acquisition, development,  
16 construction, reconstruction, rehabilitation, improvement,  
17 financing, architectural planning, and installation of  
18 capital facilities consisting of buildings, structures,  
19 and durable equipment and for the acquisition and  
20 improvement of real property and interest in real property  
21 required, or expected to be required, in connection with  
22 the public facilities, for use by the county for the  
23 furnishing of governmental services to its citizens,  
24 including but not limited to museums and nursing homes.

25 The votes shall be recorded as "Yes" or "No".

26 If a majority of the electors voting on the proposition

1 vote in favor of it, the county may impose the tax. A county  
2 may not submit more than one proposition authorized by this  
3 Section to the electors at any one time.

4 This additional tax may not be imposed on the sales of food  
5 for human consumption that is to be consumed off the premises  
6 where it is sold (other than alcoholic beverages, soft drinks,  
7 and food which has been prepared for immediate consumption) and  
8 prescription and non-prescription medicines, drugs, medical  
9 appliances and insulin, urine testing materials, syringes, and  
10 needles used by diabetics. The tax imposed by a county under  
11 this Section and all civil penalties that may be assessed as an  
12 incident of the tax shall be collected and enforced by the  
13 Illinois Department of Revenue and deposited into a special  
14 fund created for that purpose. The certificate of registration  
15 that is issued by the Department to a retailer under the  
16 Retailers' Occupation Tax Act shall permit the retailer to  
17 engage in a business that is taxable without registering  
18 separately with the Department under an ordinance or resolution  
19 under this Section. The Department has full power to administer  
20 and enforce this Section, to collect all taxes and penalties  
21 due under this Section, to dispose of taxes and penalties so  
22 collected in the manner provided in this Section, and to  
23 determine all rights to credit memoranda arising on account of  
24 the erroneous payment of a tax or penalty under this Section.  
25 In the administration of and compliance with this Section, the  
26 Department and persons who are subject to this Section shall



1 (i) have the same rights, remedies, privileges, immunities,  
2 powers, and duties, (ii) be subject to the same conditions,  
3 restrictions, limitations, penalties, and definitions of  
4 terms, and (iii) employ the same modes of procedure as are  
5 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,  
6 1n, 2 through 2-70 (in respect to all provisions contained in  
7 those Sections other than the State rate of tax), 2a, 2b, 2c, 3  
8 (except provisions relating to transaction returns and quarter  
9 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
10 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13  
11 of the Retailers' Occupation Tax Act and Section 3-7 of the  
12 Uniform Penalty and Interest Act as if those provisions were  
13 set forth in this Section.

14 Persons subject to any tax imposed under the authority  
15 granted in this Section may reimburse themselves for their  
16 sellers' tax liability by separately stating the tax as an  
17 additional charge, which charge may be stated in combination,  
18 in a single amount, with State tax which sellers are required  
19 to collect under the Use Tax Act, pursuant to such bracketed  
20 schedules as the Department may prescribe.

21 Whenever the Department determines that a refund should be  
22 made under this Section to a claimant instead of issuing a  
23 credit memorandum, the Department shall notify the State  
24 Comptroller, who shall cause the order to be drawn for the  
25 amount specified and to the person named in the notification  
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the County Public Safety or Transportation  
2 Retailers' Occupation Tax Fund.

3 (b) If a tax has been imposed under subsection (a), a  
4 service occupation tax shall also be imposed at the same rate  
5 upon all persons engaged, in the county, in the business of  
6 making sales of service, who, as an incident to making those  
7 sales of service, transfer tangible personal property within  
8 the county as an incident to a sale of service. This tax may  
9 not be imposed on sales of food for human consumption that is  
10 to be consumed off the premises where it is sold (other than  
11 alcoholic beverages, soft drinks, and food prepared for  
12 immediate consumption) and prescription and non-prescription  
13 medicines, drugs, medical appliances and insulin, urine  
14 testing materials, syringes, and needles used by diabetics. The  
15 tax imposed under this subsection and all civil penalties that  
16 may be assessed as an incident thereof shall be collected and  
17 enforced by the Department of Revenue. The Department has full  
18 power to administer and enforce this subsection; to collect all  
19 taxes and penalties due hereunder; to dispose of taxes and  
20 penalties so collected in the manner hereinafter provided; and  
21 to determine all rights to credit memoranda arising on account  
22 of the erroneous payment of tax or penalty hereunder. In the  
23 administration of, and compliance with this subsection, the  
24 Department and persons who are subject to this paragraph shall  
25 (i) have the same rights, remedies, privileges, immunities,  
26 powers, and duties, (ii) be subject to the same conditions,

1 restrictions, limitations, penalties, exclusions, exemptions,  
2 and definitions of terms, and (iii) employ the same modes of  
3 procedure as are prescribed in Sections 2 (except that the  
4 reference to State in the definition of supplier maintaining a  
5 place of business in this State shall mean the county), 2a, 2b,  
6 2c, 3 through 3-50 (in respect to all provisions therein other  
7 than the State rate of tax), 4 (except that the reference to  
8 the State shall be to the county), 5, 7, 8 (except that the  
9 jurisdiction to which the tax shall be a debt to the extent  
10 indicated in that Section 8 shall be the county), 9 (except as  
11 to the disposition of taxes and penalties collected), 10, 11,  
12 12 (except the reference therein to Section 2b of the  
13 Retailers' Occupation Tax Act), 13 (except that any reference  
14 to the State shall mean the county), Section 15, 16, 17, 18, 19  
15 and 20 of the Service Occupation Tax Act and Section 3-7 of the  
16 Uniform Penalty and Interest Act, as fully as if those  
17 provisions were set forth herein.

18 Persons subject to any tax imposed under the authority  
19 granted in this subsection may reimburse themselves for their  
20 serviceman's tax liability by separately stating the tax as an  
21 additional charge, which charge may be stated in combination,  
22 in a single amount, with State tax that servicemen are  
23 authorized to collect under the Service Use Tax Act, in  
24 accordance with such bracket schedules as the Department may  
25 prescribe.

26 Whenever the Department determines that a refund should be

1 made under this subsection to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the warrant to be drawn for the  
4 amount specified, and to the person named, in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the County Public Safety or Transportation  
7 Retailers' Occupation Fund.

8 Nothing in this subsection shall be construed to authorize  
9 the county to impose a tax upon the privilege of engaging in  
10 any business which under the Constitution of the United States  
11 may not be made the subject of taxation by the State.

12 (c) The Department shall immediately pay over to the State  
13 Treasurer, ex officio, as trustee, all taxes and penalties  
14 collected under this Section to be deposited into the County  
15 Public Safety or Transportation Retailers' Occupation Tax  
16 Fund, which shall be an unappropriated trust fund held outside  
17 of the State treasury.

18 As soon as possible after the first day of each month,  
19 beginning January 1, 2011, upon certification of the Department  
20 of Revenue, the Comptroller shall order transferred, and the  
21 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
22 local sales tax increment, as defined in the Innovation  
23 Development and Economy Act, collected under this Section  
24 during the second preceding calendar month for sales within a  
25 STAR bond district.

26 After the monthly transfer to the STAR Bonds Revenue Fund,

1 on or before the 25th day of each calendar month, the  
2 Department shall prepare and certify to the Comptroller the  
3 disbursement of stated sums of money to the counties from which  
4 retailers have paid taxes or penalties to the Department during  
5 the second preceding calendar month. The amount to be paid to  
6 each county, and deposited by the county into its special fund  
7 created for the purposes of this Section, shall be the amount  
8 (not including credit memoranda) collected under this Section  
9 during the second preceding calendar month by the Department  
10 plus an amount the Department determines is necessary to offset  
11 any amounts that were erroneously paid to a different taxing  
12 body, and not including (i) an amount equal to the amount of  
13 refunds made during the second preceding calendar month by the  
14 Department on behalf of the county, (ii) any amount that the  
15 Department determines is necessary to offset any amounts that  
16 were payable to a different taxing body but were erroneously  
17 paid to the county, (iii) any amounts that are transferred to  
18 the STAR Bonds Revenue Fund, and (iv) 1.5% ~~2%~~ of the remainder,  
19 which shall be transferred into the Tax Compliance and  
20 Administration Fund. The Department, at the time of each  
21 monthly disbursement to the counties, shall prepare and certify  
22 to the State Comptroller the amount to be transferred into the  
23 Tax Compliance and Administration Fund under this subsection.  
24 Within 10 days after receipt by the Comptroller of the  
25 disbursement certification to the counties and the Tax  
26 Compliance and Administration Fund provided for in this Section

1 to be given to the Comptroller by the Department, the  
2 Comptroller shall cause the orders to be drawn for the  
3 respective amounts in accordance with directions contained in  
4 the certification.

5 In addition to the disbursement required by the preceding  
6 paragraph, an allocation shall be made in March of each year to  
7 each county that received more than \$500,000 in disbursements  
8 under the preceding paragraph in the preceding calendar year.  
9 The allocation shall be in an amount equal to the average  
10 monthly distribution made to each such county under the  
11 preceding paragraph during the preceding calendar year  
12 (excluding the 2 months of highest receipts). The distribution  
13 made in March of each year subsequent to the year in which an  
14 allocation was made pursuant to this paragraph and the  
15 preceding paragraph shall be reduced by the amount allocated  
16 and disbursed under this paragraph in the preceding calendar  
17 year. The Department shall prepare and certify to the  
18 Comptroller for disbursement the allocations made in  
19 accordance with this paragraph.

20 A county may direct, by ordinance, that all or a portion of  
21 the taxes and penalties collected under the Special County  
22 Retailers' Occupation Tax For Public Safety or Transportation  
23 be deposited into the Transportation Development Partnership  
24 Trust Fund.

25 (d) For the purpose of determining the local governmental  
26 unit whose tax is applicable, a retail sale by a producer of

1 coal or another mineral mined in Illinois is a sale at retail  
2 at the place where the coal or other mineral mined in Illinois  
3 is extracted from the earth. This paragraph does not apply to  
4 coal or another mineral when it is delivered or shipped by the  
5 seller to the purchaser at a point outside Illinois so that the  
6 sale is exempt under the United States Constitution as a sale  
7 in interstate or foreign commerce.

8 (e) Nothing in this Section shall be construed to authorize  
9 a county to impose a tax upon the privilege of engaging in any  
10 business that under the Constitution of the United States may  
11 not be made the subject of taxation by this State.

12 (e-5) If a county imposes a tax under this Section, the  
13 county board may, by ordinance, discontinue or lower the rate  
14 of the tax. If the county board lowers the tax rate or  
15 discontinues the tax, a referendum must be held in accordance  
16 with subsection (a) of this Section in order to increase the  
17 rate of the tax or to reimpose the discontinued tax.

18 (f) Beginning April 1, 1998 and through December 31, 2013,  
19 the results of any election authorizing a proposition to impose  
20 a tax under this Section or effecting a change in the rate of  
21 tax, or any ordinance lowering the rate or discontinuing the  
22 tax, shall be certified by the county clerk and filed with the  
23 Illinois Department of Revenue either (i) on or before the  
24 first day of April, whereupon the Department shall proceed to  
25 administer and enforce the tax as of the first day of July next  
26 following the filing; or (ii) on or before the first day of

1 October, whereupon the Department shall proceed to administer  
2 and enforce the tax as of the first day of January next  
3 following the filing.

4 Beginning January 1, 2014, the results of any election  
5 authorizing a proposition to impose a tax under this Section or  
6 effecting an increase in the rate of tax, along with the  
7 ordinance adopted to impose the tax or increase the rate of the  
8 tax, or any ordinance adopted to lower the rate or discontinue  
9 the tax, shall be certified by the county clerk and filed with  
10 the Illinois Department of Revenue either (i) on or before the  
11 first day of May, whereupon the Department shall proceed to  
12 administer and enforce the tax as of the first day of July next  
13 following the adoption and filing; or (ii) on or before the  
14 first day of October, whereupon the Department shall proceed to  
15 administer and enforce the tax as of the first day of January  
16 next following the adoption and filing.

17 (g) When certifying the amount of a monthly disbursement to  
18 a county under this Section, the Department shall increase or  
19 decrease the amounts by an amount necessary to offset any  
20 miscalculation of previous disbursements. The offset amount  
21 shall be the amount erroneously disbursed within the previous 6  
22 months from the time a miscalculation is discovered.

23 (h) This Section may be cited as the "Special County  
24 Occupation Tax For Public Safety, Public Facilities, or  
25 Transportation Law".

26 (i) For purposes of this Section, "public safety" includes,



1 but is not limited to, crime prevention, detention, fire  
2 fighting, police, medical, ambulance, or other emergency  
3 services. The county may share tax proceeds received under this  
4 Section for public safety purposes, including proceeds  
5 received before August 4, 2009 (the effective date of Public  
6 Act 96-124), with any fire protection district located in the  
7 county. For the purposes of this Section, "transportation"  
8 includes, but is not limited to, the construction, maintenance,  
9 operation, and improvement of public highways, any other  
10 purpose for which a county may expend funds under the Illinois  
11 Highway Code, and passenger rail transportation. For the  
12 purposes of this Section, "public facilities purposes"  
13 includes, but is not limited to, the acquisition, development,  
14 construction, reconstruction, rehabilitation, improvement,  
15 financing, architectural planning, and installation of capital  
16 facilities consisting of buildings, structures, and durable  
17 equipment and for the acquisition and improvement of real  
18 property and interest in real property required, or expected to  
19 be required, in connection with the public facilities, for use  
20 by the county for the furnishing of governmental services to  
21 its citizens, including but not limited to museums and nursing  
22 homes.

23 (j) The Department may promulgate rules to implement Public  
24 Act 95-1002 only to the extent necessary to apply the existing  
25 rules for the Special County Retailers' Occupation Tax for  
26 Public Safety to this new purpose for public facilities.

1 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,  
2 eff. 7-28-16; 100-23, eff. 7-6-17.)

3 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

4 Sec. 5-1007. Home Rule County Service Occupation Tax Law.  
5 The corporate authorities of a home rule county may impose a  
6 tax upon all persons engaged, in such county, in the business  
7 of making sales of service at the same rate of tax imposed  
8 pursuant to Section 5-1006 of the selling price of all tangible  
9 personal property transferred by such servicemen either in the  
10 form of tangible personal property or in the form of real  
11 estate as an incident to a sale of service. If imposed, such  
12 tax shall only be imposed in 1/4% increments. On and after  
13 September 1, 1991, this additional tax may not be imposed on  
14 the sales of food for human consumption which is to be consumed  
15 off the premises where it is sold (other than alcoholic  
16 beverages, soft drinks and food which has been prepared for  
17 immediate consumption) and prescription and nonprescription  
18 medicines, drugs, medical appliances and insulin, urine  
19 testing materials, syringes and needles used by diabetics. The  
20 tax imposed by a home rule county pursuant to this Section and  
21 all civil penalties that may be assessed as an incident thereof  
22 shall be collected and enforced by the State Department of  
23 Revenue. The certificate of registration which is issued by the  
24 Department to a retailer under the Retailers' Occupation Tax  
25 Act or under the Service Occupation Tax Act shall permit such

1 registrant to engage in a business which is taxable under any  
2 ordinance or resolution enacted pursuant to this Section  
3 without registering separately with the Department under such  
4 ordinance or resolution or under this Section. The Department  
5 shall have full power to administer and enforce this Section;  
6 to collect all taxes and penalties due hereunder; to dispose of  
7 taxes and penalties so collected in the manner hereinafter  
8 provided; and to determine all rights to credit memoranda  
9 arising on account of the erroneous payment of tax or penalty  
10 hereunder. In the administration of, and compliance with, this  
11 Section the Department and persons who are subject to this  
12 Section shall have the same rights, remedies, privileges,  
13 immunities, powers and duties, and be subject to the same  
14 conditions, restrictions, limitations, penalties and  
15 definitions of terms, and employ the same modes of procedure,  
16 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
17 respect to all provisions therein other than the State rate of  
18 tax), 4 (except that the reference to the State shall be to the  
19 taxing county), 5, 7, 8 (except that the jurisdiction to which  
20 the tax shall be a debt to the extent indicated in that Section  
21 8 shall be the taxing county), 9 (except as to the disposition  
22 of taxes and penalties collected, and except that the returned  
23 merchandise credit for this county tax may not be taken against  
24 any State tax), 10, 11, 12 (except the reference therein to  
25 Section 2b of the Retailers' Occupation Tax Act), 13 (except  
26 that any reference to the State shall mean the taxing county),

1 the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the  
2 Service Occupation Tax Act and Section 3-7 of the Uniform  
3 Penalty and Interest Act, as fully as if those provisions were  
4 set forth herein.

5 No tax may be imposed by a home rule county pursuant to  
6 this Section unless such county also imposes a tax at the same  
7 rate pursuant to Section 5-1006.

8 Persons subject to any tax imposed pursuant to the  
9 authority granted in this Section may reimburse themselves for  
10 their serviceman's tax liability hereunder by separately  
11 stating such tax as an additional charge, which charge may be  
12 stated in combination, in a single amount, with State tax which  
13 servicemen are authorized to collect under the Service Use Tax  
14 Act, pursuant to such bracket schedules as the Department may  
15 prescribe.

16 Whenever the Department determines that a refund should be  
17 made under this Section to a claimant instead of issuing credit  
18 memorandum, the Department shall notify the State Comptroller,  
19 who shall cause the order to be drawn for the amount specified,  
20 and to the person named, in such notification from the  
21 Department. Such refund shall be paid by the State Treasurer  
22 out of the home rule county retailers' occupation tax fund.

23 The Department shall forthwith pay over to the State  
24 Treasurer, ex-officio, as trustee, all taxes and penalties  
25 collected hereunder.

26 As soon as possible after the first day of each month,

1 beginning January 1, 2011, upon certification of the Department  
2 of Revenue, the Comptroller shall order transferred, and the  
3 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
4 local sales tax increment, as defined in the Innovation  
5 Development and Economy Act, collected under this Section  
6 during the second preceding calendar month for sales within a  
7 STAR bond district.

8 After the monthly transfer to the STAR Bonds Revenue Fund,  
9 on or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money to named counties, the  
12 counties to be those from which suppliers and servicemen have  
13 paid taxes or penalties hereunder to the Department during the  
14 second preceding calendar month. The amount to be paid to each  
15 county shall be the amount (not including credit memoranda)  
16 collected hereunder during the second preceding calendar month  
17 by the Department, and not including an amount equal to the  
18 amount of refunds made during the second preceding calendar  
19 month by the Department on behalf of such county, and not  
20 including any amounts that are transferred to the STAR Bonds  
21 Revenue Fund, less 1.5% ~~2%~~ of the remainder, which the  
22 Department shall transfer into the Tax Compliance and  
23 Administration Fund. The Department, at the time of each  
24 monthly disbursement to the counties, shall prepare and certify  
25 to the State Comptroller the amount to be transferred into the  
26 Tax Compliance and Administration Fund under this Section.

1 Within 10 days after receipt, by the Comptroller, of the  
2 disbursement certification to the counties and the Tax  
3 Compliance and Administration Fund provided for in this Section  
4 to be given to the Comptroller by the Department, the  
5 Comptroller shall cause the orders to be drawn for the  
6 respective amounts in accordance with the directions contained  
7 in such certification.

8 In addition to the disbursement required by the preceding  
9 paragraph, an allocation shall be made in each year to each  
10 county which received more than \$500,000 in disbursements under  
11 the preceding paragraph in the preceding calendar year. The  
12 allocation shall be in an amount equal to the average monthly  
13 distribution made to each such county under the preceding  
14 paragraph during the preceding calendar year (excluding the 2  
15 months of highest receipts). The distribution made in March of  
16 each year subsequent to the year in which an allocation was  
17 made pursuant to this paragraph and the preceding paragraph  
18 shall be reduced by the amount allocated and disbursed under  
19 this paragraph in the preceding calendar year. The Department  
20 shall prepare and certify to the Comptroller for disbursement  
21 the allocations made in accordance with this paragraph.

22 Nothing in this Section shall be construed to authorize a  
23 county to impose a tax upon the privilege of engaging in any  
24 business which under the Constitution of the United States may  
25 not be made the subject of taxation by this State.

26 An ordinance or resolution imposing or discontinuing a tax

1 hereunder or effecting a change in the rate thereof shall be  
2 adopted and a certified copy thereof filed with the Department  
3 on or before the first day of June, whereupon the Department  
4 shall proceed to administer and enforce this Section as of the  
5 first day of September next following such adoption and filing.  
6 Beginning January 1, 1992, an ordinance or resolution imposing  
7 or discontinuing the tax hereunder or effecting a change in the  
8 rate thereof shall be adopted and a certified copy thereof  
9 filed with the Department on or before the first day of July,  
10 whereupon the Department shall proceed to administer and  
11 enforce this Section as of the first day of October next  
12 following such adoption and filing. Beginning January 1, 1993,  
13 an ordinance or resolution imposing or discontinuing the tax  
14 hereunder or effecting a change in the rate thereof shall be  
15 adopted and a certified copy thereof filed with the Department  
16 on or before the first day of October, whereupon the Department  
17 shall proceed to administer and enforce this Section as of the  
18 first day of January next following such adoption and filing.  
19 Beginning April 1, 1998, an ordinance or resolution imposing or  
20 discontinuing the tax hereunder or effecting a change in the  
21 rate thereof shall either (i) be adopted and a certified copy  
22 thereof filed with the Department on or before the first day of  
23 April, whereupon the Department shall proceed to administer and  
24 enforce this Section as of the first day of July next following  
25 the adoption and filing; or (ii) be adopted and a certified  
26 copy thereof filed with the Department on or before the first

1 day of October, whereupon the Department shall proceed to  
2 administer and enforce this Section as of the first day of  
3 January next following the adoption and filing.

4 This Section shall be known and may be cited as the Home  
5 Rule County Service Occupation Tax Law.

6 (Source: P.A. 100-23, eff. 7-6-17.)

7 Section 20-15. The Illinois Municipal Code is amended by  
8 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,  
9 8-11-1.7, and 8-11-5 as follows:

10 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

11 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax  
12 Act. The corporate authorities of a home rule municipality may  
13 impose a tax upon all persons engaged in the business of  
14 selling tangible personal property, other than an item of  
15 tangible personal property titled or registered with an agency  
16 of this State's government, at retail in the municipality on  
17 the gross receipts from these sales made in the course of such  
18 business. If imposed, the tax shall only be imposed in 1/4%  
19 increments. On and after September 1, 1991, this additional tax  
20 may not be imposed on the sales of food for human consumption  
21 that is to be consumed off the premises where it is sold (other  
22 than alcoholic beverages, soft drinks and food that has been  
23 prepared for immediate consumption) and prescription and  
24 nonprescription medicines, drugs, medical appliances and



1 insulin, urine testing materials, syringes and needles used by  
2 diabetics. The tax imposed by a home rule municipality under  
3 this Section and all civil penalties that may be assessed as an  
4 incident of the tax shall be collected and enforced by the  
5 State Department of Revenue. The certificate of registration  
6 that is issued by the Department to a retailer under the  
7 Retailers' Occupation Tax Act shall permit the retailer to  
8 engage in a business that is taxable under any ordinance or  
9 resolution enacted pursuant to this Section without  
10 registering separately with the Department under such  
11 ordinance or resolution or under this Section. The Department  
12 shall have full power to administer and enforce this Section;  
13 to collect all taxes and penalties due hereunder; to dispose of  
14 taxes and penalties so collected in the manner hereinafter  
15 provided; and to determine all rights to credit memoranda  
16 arising on account of the erroneous payment of tax or penalty  
17 hereunder. In the administration of, and compliance with, this  
18 Section the Department and persons who are subject to this  
19 Section shall have the same rights, remedies, privileges,  
20 immunities, powers and duties, and be subject to the same  
21 conditions, restrictions, limitations, penalties and  
22 definitions of terms, and employ the same modes of procedure,  
23 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,  
24 1m, 1n, 2 through 2-65 (in respect to all provisions therein  
25 other than the State rate of tax), 2c, 3 (except as to the  
26 disposition of taxes and penalties collected), 4, 5, 5a, 5b,

1 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,  
2 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and  
3 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
4 as if those provisions were set forth herein.

5 No tax may be imposed by a home rule municipality under  
6 this Section unless the municipality also imposes a tax at the  
7 same rate under Section 8-11-5 of this Act.

8 Persons subject to any tax imposed under the authority  
9 granted in this Section may reimburse themselves for their  
10 seller's tax liability hereunder by separately stating that tax  
11 as an additional charge, which charge may be stated in  
12 combination, in a single amount, with State tax which sellers  
13 are required to collect under the Use Tax Act, pursuant to such  
14 bracket schedules as the Department may prescribe.

15 Whenever the Department determines that a refund should be  
16 made under this Section to a claimant instead of issuing a  
17 credit memorandum, the Department shall notify the State  
18 Comptroller, who shall cause the order to be drawn for the  
19 amount specified and to the person named in the notification  
20 from the Department. The refund shall be paid by the State  
21 Treasurer out of the home rule municipal retailers' occupation  
22 tax fund.

23 The Department shall immediately pay over to the State  
24 Treasurer, ex officio, as trustee, all taxes and penalties  
25 collected hereunder.

26 As soon as possible after the first day of each month,

1 beginning January 1, 2011, upon certification of the Department  
2 of Revenue, the Comptroller shall order transferred, and the  
3 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
4 local sales tax increment, as defined in the Innovation  
5 Development and Economy Act, collected under this Section  
6 during the second preceding calendar month for sales within a  
7 STAR bond district.

8 After the monthly transfer to the STAR Bonds Revenue Fund,  
9 on or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money to named municipalities,  
12 the municipalities to be those from which retailers have paid  
13 taxes or penalties hereunder to the Department during the  
14 second preceding calendar month. The amount to be paid to each  
15 municipality shall be the amount (not including credit  
16 memoranda) collected hereunder during the second preceding  
17 calendar month by the Department plus an amount the Department  
18 determines is necessary to offset any amounts that were  
19 erroneously paid to a different taxing body, and not including  
20 an amount equal to the amount of refunds made during the second  
21 preceding calendar month by the Department on behalf of such  
22 municipality, and not including any amount that the Department  
23 determines is necessary to offset any amounts that were payable  
24 to a different taxing body but were erroneously paid to the  
25 municipality, and not including any amounts that are  
26 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the

1 remainder, which the Department shall transfer into the Tax  
2 Compliance and Administration Fund. The Department, at the time  
3 of each monthly disbursement to the municipalities, shall  
4 prepare and certify to the State Comptroller the amount to be  
5 transferred into the Tax Compliance and Administration Fund  
6 under this Section. Within 10 days after receipt by the  
7 Comptroller of the disbursement certification to the  
8 municipalities and the Tax Compliance and Administration Fund  
9 provided for in this Section to be given to the Comptroller by  
10 the Department, the Comptroller shall cause the orders to be  
11 drawn for the respective amounts in accordance with the  
12 directions contained in the certification.

13 In addition to the disbursement required by the preceding  
14 paragraph and in order to mitigate delays caused by  
15 distribution procedures, an allocation shall, if requested, be  
16 made within 10 days after January 14, 1991, and in November of  
17 1991 and each year thereafter, to each municipality that  
18 received more than \$500,000 during the preceding fiscal year,  
19 (July 1 through June 30) whether collected by the municipality  
20 or disbursed by the Department as required by this Section.  
21 Within 10 days after January 14, 1991, participating  
22 municipalities shall notify the Department in writing of their  
23 intent to participate. In addition, for the initial  
24 distribution, participating municipalities shall certify to  
25 the Department the amounts collected by the municipality for  
26 each month under its home rule occupation and service

1 occupation tax during the period July 1, 1989 through June 30,  
2 1990. The allocation within 10 days after January 14, 1991,  
3 shall be in an amount equal to the monthly average of these  
4 amounts, excluding the 2 months of highest receipts. The  
5 monthly average for the period of July 1, 1990 through June 30,  
6 1991 will be determined as follows: the amounts collected by  
7 the municipality under its home rule occupation and service  
8 occupation tax during the period of July 1, 1990 through  
9 September 30, 1990, plus amounts collected by the Department  
10 and paid to such municipality through June 30, 1991, excluding  
11 the 2 months of highest receipts. The monthly average for each  
12 subsequent period of July 1 through June 30 shall be an amount  
13 equal to the monthly distribution made to each such  
14 municipality under the preceding paragraph during this period,  
15 excluding the 2 months of highest receipts. The distribution  
16 made in November 1991 and each year thereafter under this  
17 paragraph and the preceding paragraph shall be reduced by the  
18 amount allocated and disbursed under this paragraph in the  
19 preceding period of July 1 through June 30. The Department  
20 shall prepare and certify to the Comptroller for disbursement  
21 the allocations made in accordance with this paragraph.

22 For the purpose of determining the local governmental unit  
23 whose tax is applicable, a retail sale by a producer of coal or  
24 other mineral mined in Illinois is a sale at retail at the  
25 place where the coal or other mineral mined in Illinois is  
26 extracted from the earth. This paragraph does not apply to coal

1 or other mineral when it is delivered or shipped by the seller  
2 to the purchaser at a point outside Illinois so that the sale  
3 is exempt under the United States Constitution as a sale in  
4 interstate or foreign commerce.

5 Nothing in this Section shall be construed to authorize a  
6 municipality to impose a tax upon the privilege of engaging in  
7 any business which under the Constitution of the United States  
8 may not be made the subject of taxation by this State.

9 An ordinance or resolution imposing or discontinuing a tax  
10 hereunder or effecting a change in the rate thereof shall be  
11 adopted and a certified copy thereof filed with the Department  
12 on or before the first day of June, whereupon the Department  
13 shall proceed to administer and enforce this Section as of the  
14 first day of September next following the adoption and filing.  
15 Beginning January 1, 1992, an ordinance or resolution imposing  
16 or discontinuing the tax hereunder or effecting a change in the  
17 rate thereof shall be adopted and a certified copy thereof  
18 filed with the Department on or before the first day of July,  
19 whereupon the Department shall proceed to administer and  
20 enforce this Section as of the first day of October next  
21 following such adoption and filing. Beginning January 1, 1993,  
22 an ordinance or resolution imposing or discontinuing the tax  
23 hereunder or effecting a change in the rate thereof shall be  
24 adopted and a certified copy thereof filed with the Department  
25 on or before the first day of October, whereupon the Department  
26 shall proceed to administer and enforce this Section as of the

1 first day of January next following the adoption and filing.  
2 However, a municipality located in a county with a population  
3 in excess of 3,000,000 that elected to become a home rule unit  
4 at the general primary election in 1994 may adopt an ordinance  
5 or resolution imposing the tax under this Section and file a  
6 certified copy of the ordinance or resolution with the  
7 Department on or before July 1, 1994. The Department shall then  
8 proceed to administer and enforce this Section as of October 1,  
9 1994. Beginning April 1, 1998, an ordinance or resolution  
10 imposing or discontinuing the tax hereunder or effecting a  
11 change in the rate thereof shall either (i) be adopted and a  
12 certified copy thereof filed with the Department on or before  
13 the first day of April, whereupon the Department shall proceed  
14 to administer and enforce this Section as of the first day of  
15 July next following the adoption and filing; or (ii) be adopted  
16 and a certified copy thereof filed with the Department on or  
17 before the first day of October, whereupon the Department shall  
18 proceed to administer and enforce this Section as of the first  
19 day of January next following the adoption and filing.

20 When certifying the amount of a monthly disbursement to a  
21 municipality under this Section, the Department shall increase  
22 or decrease the amount by an amount necessary to offset any  
23 misallocation of previous disbursements. The offset amount  
24 shall be the amount erroneously disbursed within the previous 6  
25 months from the time a misallocation is discovered.

26 Any unobligated balance remaining in the Municipal

1 Retailers' Occupation Tax Fund on December 31, 1989, which fund  
2 was abolished by Public Act 85-1135, and all receipts of  
3 municipal tax as a result of audits of liability periods prior  
4 to January 1, 1990, shall be paid into the Local Government Tax  
5 Fund for distribution as provided by this Section prior to the  
6 enactment of Public Act 85-1135. All receipts of municipal tax  
7 as a result of an assessment not arising from an audit, for  
8 liability periods prior to January 1, 1990, shall be paid into  
9 the Local Government Tax Fund for distribution before July 1,  
10 1990, as provided by this Section prior to the enactment of  
11 Public Act 85-1135; and on and after July 1, 1990, all such  
12 receipts shall be distributed as provided in Section 6z-18 of  
13 the State Finance Act.

14 As used in this Section, "municipal" and "municipality"  
15 means a city, village or incorporated town, including an  
16 incorporated town that has superseded a civil township.

17 This Section shall be known and may be cited as the Home  
18 Rule Municipal Retailers' Occupation Tax Act.

19 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17.)

20 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

21 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'  
22 Occupation Tax Act. The corporate authorities of a non-home  
23 rule municipality may impose a tax upon all persons engaged in  
24 the business of selling tangible personal property, other than  
25 on an item of tangible personal property which is titled and



1 registered by an agency of this State's Government, at retail  
2 in the municipality for expenditure on public infrastructure or  
3 for property tax relief or both as defined in Section 8-11-1.2  
4 if approved by referendum as provided in Section 8-11-1.1, of  
5 the gross receipts from such sales made in the course of such  
6 business. If the tax is approved by referendum on or after July  
7 14, 2010 (the effective date of Public Act 96-1057), the  
8 corporate authorities of a non-home rule municipality may,  
9 until December 31, 2020, use the proceeds of the tax for  
10 expenditure on municipal operations, in addition to or in lieu  
11 of any expenditure on public infrastructure or for property tax  
12 relief. The tax imposed may not be more than 1% and may be  
13 imposed only in 1/4% increments. The tax may not be imposed on  
14 the sale of food for human consumption that is to be consumed  
15 off the premises where it is sold (other than alcoholic  
16 beverages, soft drinks, and food that has been prepared for  
17 immediate consumption) and prescription and nonprescription  
18 medicines, drugs, medical appliances, and insulin, urine  
19 testing materials, syringes, and needles used by diabetics. The  
20 tax imposed by a municipality pursuant to this Section and all  
21 civil penalties that may be assessed as an incident thereof  
22 shall be collected and enforced by the State Department of  
23 Revenue. The certificate of registration which is issued by the  
24 Department to a retailer under the Retailers' Occupation Tax  
25 Act shall permit such retailer to engage in a business which is  
26 taxable under any ordinance or resolution enacted pursuant to

1 this Section without registering separately with the  
2 Department under such ordinance or resolution or under this  
3 Section. The Department shall have full power to administer and  
4 enforce this Section; to collect all taxes and penalties due  
5 hereunder; to dispose of taxes and penalties so collected in  
6 the manner hereinafter provided, and to determine all rights to  
7 credit memoranda, arising on account of the erroneous payment  
8 of tax or penalty hereunder. In the administration of, and  
9 compliance with, this Section, the Department and persons who  
10 are subject to this Section shall have the same rights,  
11 remedies, privileges, immunities, powers and duties, and be  
12 subject to the same conditions, restrictions, limitations,  
13 penalties and definitions of terms, and employ the same modes  
14 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,  
15 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
16 therein other than the State rate of tax), 2c, 3 (except as to  
17 the disposition of taxes and penalties collected), 4, 5, 5a,  
18 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
19 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
20 and Section 3-7 of the Uniform Penalty and Interest Act as  
21 fully as if those provisions were set forth herein.

22 No municipality may impose a tax under this Section unless  
23 the municipality also imposes a tax at the same rate under  
24 Section 8-11-1.4 of this Code.

25 Persons subject to any tax imposed pursuant to the  
26 authority granted in this Section may reimburse themselves for

1 their seller's tax liability hereunder by separately stating  
2 such tax as an additional charge, which charge may be stated in  
3 combination, in a single amount, with State tax which sellers  
4 are required to collect under the Use Tax Act, pursuant to such  
5 bracket schedules as the Department may prescribe.

6 Whenever the Department determines that a refund should be  
7 made under this Section to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause the order to be drawn for the  
10 amount specified, and to the person named, in such notification  
11 from the Department. Such refund shall be paid by the State  
12 Treasurer out of the non-home rule municipal retailers'  
13 occupation tax fund.

14 The Department shall forthwith pay over to the State  
15 Treasurer, ex officio, as trustee, all taxes and penalties  
16 collected hereunder.

17 As soon as possible after the first day of each month,  
18 beginning January 1, 2011, upon certification of the Department  
19 of Revenue, the Comptroller shall order transferred, and the  
20 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
21 local sales tax increment, as defined in the Innovation  
22 Development and Economy Act, collected under this Section  
23 during the second preceding calendar month for sales within a  
24 STAR bond district.

25 After the monthly transfer to the STAR Bonds Revenue Fund,  
26 on or before the 25th day of each calendar month, the

1 Department shall prepare and certify to the Comptroller the  
2 disbursement of stated sums of money to named municipalities,  
3 the municipalities to be those from which retailers have paid  
4 taxes or penalties hereunder to the Department during the  
5 second preceding calendar month. The amount to be paid to each  
6 municipality shall be the amount (not including credit  
7 memoranda) collected hereunder during the second preceding  
8 calendar month by the Department plus an amount the Department  
9 determines is necessary to offset any amounts which were  
10 erroneously paid to a different taxing body, and not including  
11 an amount equal to the amount of refunds made during the second  
12 preceding calendar month by the Department on behalf of such  
13 municipality, and not including any amount which the Department  
14 determines is necessary to offset any amounts which were  
15 payable to a different taxing body but were erroneously paid to  
16 the municipality, and not including any amounts that are  
17 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the  
18 remainder, which the Department shall transfer into the Tax  
19 Compliance and Administration Fund. The Department, at the time  
20 of each monthly disbursement to the municipalities, shall  
21 prepare and certify to the State Comptroller the amount to be  
22 transferred into the Tax Compliance and Administration Fund  
23 under this Section. Within 10 days after receipt, by the  
24 Comptroller, of the disbursement certification to the  
25 municipalities and the Tax Compliance and Administration Fund  
26 provided for in this Section to be given to the Comptroller by

1 the Department, the Comptroller shall cause the orders to be  
2 drawn for the respective amounts in accordance with the  
3 directions contained in such certification.

4 For the purpose of determining the local governmental unit  
5 whose tax is applicable, a retail sale, by a producer of coal  
6 or other mineral mined in Illinois, is a sale at retail at the  
7 place where the coal or other mineral mined in Illinois is  
8 extracted from the earth. This paragraph does not apply to coal  
9 or other mineral when it is delivered or shipped by the seller  
10 to the purchaser at a point outside Illinois so that the sale  
11 is exempt under the Federal Constitution as a sale in  
12 interstate or foreign commerce.

13 Nothing in this Section shall be construed to authorize a  
14 municipality to impose a tax upon the privilege of engaging in  
15 any business which under the constitution of the United States  
16 may not be made the subject of taxation by this State.

17 When certifying the amount of a monthly disbursement to a  
18 municipality under this Section, the Department shall increase  
19 or decrease such amount by an amount necessary to offset any  
20 misallocation of previous disbursements. The offset amount  
21 shall be the amount erroneously disbursed within the previous 6  
22 months from the time a misallocation is discovered.

23 The Department of Revenue shall implement this amendatory  
24 Act of the 91st General Assembly so as to collect the tax on  
25 and after January 1, 2002.

26 As used in this Section, "municipal" and "municipality"

1 means a city, village or incorporated town, including an  
2 incorporated town which has superseded a civil township.

3 This Section shall be known and may be cited as the  
4 "Non-Home Rule Municipal Retailers' Occupation Tax Act".

5 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17.)

6 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

7 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation  
8 Tax Act. The corporate authorities of a non-home rule  
9 municipality may impose a tax upon all persons engaged, in such  
10 municipality, in the business of making sales of service for  
11 expenditure on public infrastructure or for property tax relief  
12 or both as defined in Section 8-11-1.2 if approved by  
13 referendum as provided in Section 8-11-1.1, of the selling  
14 price of all tangible personal property transferred by such  
15 servicemen either in the form of tangible personal property or  
16 in the form of real estate as an incident to a sale of service.  
17 If the tax is approved by referendum on or after July 14, 2010  
18 (the effective date of Public Act 96-1057), the corporate  
19 authorities of a non-home rule municipality may, until December  
20 31, 2020, use the proceeds of the tax for expenditure on  
21 municipal operations, in addition to or in lieu of any  
22 expenditure on public infrastructure or for property tax  
23 relief. The tax imposed may not be more than 1% and may be  
24 imposed only in 1/4% increments. The tax may not be imposed on  
25 the sale of food for human consumption that is to be consumed

1 off the premises where it is sold (other than alcoholic  
2 beverages, soft drinks, and food that has been prepared for  
3 immediate consumption) and prescription and nonprescription  
4 medicines, drugs, medical appliances, and insulin, urine  
5 testing materials, syringes, and needles used by diabetics. The  
6 tax imposed by a municipality pursuant to this Section and all  
7 civil penalties that may be assessed as an incident thereof  
8 shall be collected and enforced by the State Department of  
9 Revenue. The certificate of registration which is issued by the  
10 Department to a retailer under the Retailers' Occupation Tax  
11 Act or under the Service Occupation Tax Act shall permit such  
12 registrant to engage in a business which is taxable under any  
13 ordinance or resolution enacted pursuant to this Section  
14 without registering separately with the Department under such  
15 ordinance or resolution or under this Section. The Department  
16 shall have full power to administer and enforce this Section;  
17 to collect all taxes and penalties due hereunder; to dispose of  
18 taxes and penalties so collected in the manner hereinafter  
19 provided, and to determine all rights to credit memoranda  
20 arising on account of the erroneous payment of tax or penalty  
21 hereunder. In the administration of, and compliance with, this  
22 Section the Department and persons who are subject to this  
23 Section shall have the same rights, remedies, privileges,  
24 immunities, powers and duties, and be subject to the same  
25 conditions, restrictions, limitations, penalties and  
26 definitions of terms, and employ the same modes of procedure,

1 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
2 respect to all provisions therein other than the State rate of  
3 tax), 4 (except that the reference to the State shall be to the  
4 taxing municipality), 5, 7, 8 (except that the jurisdiction to  
5 which the tax shall be a debt to the extent indicated in that  
6 Section 8 shall be the taxing municipality), 9 (except as to  
7 the disposition of taxes and penalties collected, and except  
8 that the returned merchandise credit for this municipal tax may  
9 not be taken against any State tax), 10, 11, 12 (except the  
10 reference therein to Section 2b of the Retailers' Occupation  
11 Tax Act), 13 (except that any reference to the State shall mean  
12 the taxing municipality), the first paragraph of Section 15,  
13 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and  
14 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
15 as if those provisions were set forth herein.

16 No municipality may impose a tax under this Section unless  
17 the municipality also imposes a tax at the same rate under  
18 Section 8-11-1.3 of this Code.

19 Persons subject to any tax imposed pursuant to the  
20 authority granted in this Section may reimburse themselves for  
21 their serviceman's tax liability hereunder by separately  
22 stating such tax as an additional charge, which charge may be  
23 stated in combination, in a single amount, with State tax which  
24 servicemen are authorized to collect under the Service Use Tax  
25 Act, pursuant to such bracket schedules as the Department may  
26 prescribe.



1           Whenever the Department determines that a refund should be  
2 made under this Section to a claimant instead of issuing credit  
3 memorandum, the Department shall notify the State Comptroller,  
4 who shall cause the order to be drawn for the amount specified,  
5 and to the person named, in such notification from the  
6 Department. Such refund shall be paid by the State Treasurer  
7 out of the municipal retailers' occupation tax fund.

8           The Department shall forthwith pay over to the State  
9 Treasurer, ex officio, as trustee, all taxes and penalties  
10 collected hereunder.

11           As soon as possible after the first day of each month,  
12 beginning January 1, 2011, upon certification of the Department  
13 of Revenue, the Comptroller shall order transferred, and the  
14 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
15 local sales tax increment, as defined in the Innovation  
16 Development and Economy Act, collected under this Section  
17 during the second preceding calendar month for sales within a  
18 STAR bond district.

19           After the monthly transfer to the STAR Bonds Revenue Fund,  
20 on or before the 25th day of each calendar month, the  
21 Department shall prepare and certify to the Comptroller the  
22 disbursement of stated sums of money to named municipalities,  
23 the municipalities to be those from which suppliers and  
24 servicemen have paid taxes or penalties hereunder to the  
25 Department during the second preceding calendar month. The  
26 amount to be paid to each municipality shall be the amount (not

1 including credit memoranda) collected hereunder during the  
2 second preceding calendar month by the Department, and not  
3 including an amount equal to the amount of refunds made during  
4 the second preceding calendar month by the Department on behalf  
5 of such municipality, and not including any amounts that are  
6 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the  
7 remainder, which the Department shall transfer into the Tax  
8 Compliance and Administration Fund. The Department, at the time  
9 of each monthly disbursement to the municipalities, shall  
10 prepare and certify to the State Comptroller the amount to be  
11 transferred into the Tax Compliance and Administration Fund  
12 under this Section. Within 10 days after receipt, by the  
13 Comptroller, of the disbursement certification to the  
14 municipalities, the General Revenue Fund, and the Tax  
15 Compliance and Administration Fund provided for in this Section  
16 to be given to the Comptroller by the Department, the  
17 Comptroller shall cause the orders to be drawn for the  
18 respective amounts in accordance with the directions contained  
19 in such certification.

20 The Department of Revenue shall implement this amendatory  
21 Act of the 91st General Assembly so as to collect the tax on  
22 and after January 1, 2002.

23 Nothing in this Section shall be construed to authorize a  
24 municipality to impose a tax upon the privilege of engaging in  
25 any business which under the constitution of the United States  
26 may not be made the subject of taxation by this State.

1           As used in this Section, "municipal" or "municipality"  
2 means or refers to a city, village or incorporated town,  
3 including an incorporated town which has superseded a civil  
4 township.

5           This Section shall be known and may be cited as the  
6 "Non-Home Rule Municipal Service Occupation Tax Act".  
7 (Source: P.A. 100-23, eff. 7-6-17.)

8           (65 ILCS 5/8-11-1.6)

9           Sec. 8-11-1.6. Non-home rule municipal retailers  
10 occupation tax; municipalities between 20,000 and 25,000. The  
11 corporate authorities of a non-home rule municipality with a  
12 population of more than 20,000 but less than 25,000 that has,  
13 prior to January 1, 1987, established a Redevelopment Project  
14 Area that has been certified as a State Sales Tax Boundary and  
15 has issued bonds or otherwise incurred indebtedness to pay for  
16 costs in excess of \$5,000,000, which is secured in part by a  
17 tax increment allocation fund, in accordance with the  
18 provisions of Division 11-74.4 of this Code may, by passage of  
19 an ordinance, impose a tax upon all persons engaged in the  
20 business of selling tangible personal property, other than on  
21 an item of tangible personal property that is titled and  
22 registered by an agency of this State's Government, at retail  
23 in the municipality. This tax may not be imposed on the sales  
24 of food for human consumption that is to be consumed off the  
25 premises where it is sold (other than alcoholic beverages, soft

1 drinks, and food that has been prepared for immediate  
2 consumption) and prescription and nonprescription medicines,  
3 drugs, medical appliances and insulin, urine testing  
4 materials, syringes, and needles used by diabetics. If imposed,  
5 the tax shall only be imposed in .25% increments of the gross  
6 receipts from such sales made in the course of business. Any  
7 tax imposed by a municipality under this Section and all civil  
8 penalties that may be assessed as an incident thereof shall be  
9 collected and enforced by the State Department of Revenue. An  
10 ordinance imposing a tax hereunder or effecting a change in the  
11 rate thereof shall be adopted and a certified copy thereof  
12 filed with the Department on or before the first day of  
13 October, whereupon the Department shall proceed to administer  
14 and enforce this Section as of the first day of January next  
15 following such adoption and filing. The certificate of  
16 registration that is issued by the Department to a retailer  
17 under the Retailers' Occupation Tax Act shall permit the  
18 retailer to engage in a business that is taxable under any  
19 ordinance or resolution enacted under this Section without  
20 registering separately with the Department under the ordinance  
21 or resolution or under this Section. The Department shall have  
22 full power to administer and enforce this Section, to collect  
23 all taxes and penalties due hereunder, to dispose of taxes and  
24 penalties so collected in the manner hereinafter provided, and  
25 to determine all rights to credit memoranda, arising on account  
26 of the erroneous payment of tax or penalty hereunder. In the

1 administration of, and compliance with this Section, the  
2 Department and persons who are subject to this Section shall  
3 have the same rights, remedies, privileges, immunities,  
4 powers, and duties, and be subject to the same conditions,  
5 restrictions, limitations, penalties, and definitions of  
6 terms, and employ the same modes of procedure, as are  
7 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2  
8 through 2-65 (in respect to all provisions therein other than  
9 the State rate of tax), 2c, 3 (except as to the disposition of  
10 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,  
11 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12  
12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of  
13 the Uniform Penalty and Interest Act as fully as if those  
14 provisions were set forth herein.

15 A tax may not be imposed by a municipality under this  
16 Section unless the municipality also imposes a tax at the same  
17 rate under Section 8-11-1.7 of this Act.

18 Persons subject to any tax imposed under the authority  
19 granted in this Section, may reimburse themselves for their  
20 seller's tax liability hereunder by separately stating the tax  
21 as an additional charge, which charge may be stated in  
22 combination, in a single amount, with State tax which sellers  
23 are required to collect under the Use Tax Act, pursuant to such  
24 bracket schedules as the Department may prescribe.

25 Whenever the Department determines that a refund should be  
26 made under this Section to a claimant, instead of issuing a

1 credit memorandum, the Department shall notify the State  
2 Comptroller, who shall cause the order to be drawn for the  
3 amount specified, and to the person named in the notification  
4 from the Department. The refund shall be paid by the State  
5 Treasurer out of the Non-Home Rule Municipal Retailers'  
6 Occupation Tax Fund, which is hereby created.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex officio, as trustee, all taxes and penalties  
9 collected hereunder.

10 As soon as possible after the first day of each month,  
11 beginning January 1, 2011, upon certification of the Department  
12 of Revenue, the Comptroller shall order transferred, and the  
13 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
14 local sales tax increment, as defined in the Innovation  
15 Development and Economy Act, collected under this Section  
16 during the second preceding calendar month for sales within a  
17 STAR bond district.

18 After the monthly transfer to the STAR Bonds Revenue Fund,  
19 on or before the 25th day of each calendar month, the  
20 Department shall prepare and certify to the Comptroller the  
21 disbursement of stated sums of money to named municipalities,  
22 the municipalities to be those from which retailers have paid  
23 taxes or penalties hereunder to the Department during the  
24 second preceding calendar month. The amount to be paid to each  
25 municipality shall be the amount (not including credit  
26 memoranda) collected hereunder during the second preceding

1 calendar month by the Department plus an amount the Department  
2 determines is necessary to offset any amounts that were  
3 erroneously paid to a different taxing body, and not including  
4 an amount equal to the amount of refunds made during the second  
5 preceding calendar month by the Department on behalf of the  
6 municipality, and not including any amount that the Department  
7 determines is necessary to offset any amounts that were payable  
8 to a different taxing body but were erroneously paid to the  
9 municipality, and not including any amounts that are  
10 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the  
11 remainder, which the Department shall transfer into the Tax  
12 Compliance and Administration Fund. The Department, at the time  
13 of each monthly disbursement to the municipalities, shall  
14 prepare and certify to the State Comptroller the amount to be  
15 transferred into the Tax Compliance and Administration Fund  
16 under this Section. Within 10 days after receipt by the  
17 Comptroller of the disbursement certification to the  
18 municipalities and the Tax Compliance and Administration Fund  
19 provided for in this Section to be given to the Comptroller by  
20 the Department, the Comptroller shall cause the orders to be  
21 drawn for the respective amounts in accordance with the  
22 directions contained in the certification.

23 For the purpose of determining the local governmental unit  
24 whose tax is applicable, a retail sale by a producer of coal or  
25 other mineral mined in Illinois is a sale at retail at the  
26 place where the coal or other mineral mined in Illinois is

1 extracted from the earth. This paragraph does not apply to coal  
2 or other mineral when it is delivered or shipped by the seller  
3 to the purchaser at a point outside Illinois so that the sale  
4 is exempt under the federal Constitution as a sale in  
5 interstate or foreign commerce.

6 Nothing in this Section shall be construed to authorize a  
7 municipality to impose a tax upon the privilege of engaging in  
8 any business which under the constitution of the United States  
9 may not be made the subject of taxation by this State.

10 When certifying the amount of a monthly disbursement to a  
11 municipality under this Section, the Department shall increase  
12 or decrease the amount by an amount necessary to offset any  
13 misallocation of previous disbursements. The offset amount  
14 shall be the amount erroneously disbursed within the previous 6  
15 months from the time a misallocation is discovered.

16 As used in this Section, "municipal" and "municipality"  
17 means a city, village, or incorporated town, including an  
18 incorporated town that has superseded a civil township.

19 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;  
20 100-23, eff. 7-6-17; revised 10-3-17.)

21 (65 ILCS 5/8-11-1.7)

22 Sec. 8-11-1.7. Non-home rule municipal service occupation  
23 tax; municipalities between 20,000 and 25,000. The corporate  
24 authorities of a non-home rule municipality with a population  
25 of more than 20,000 but less than 25,000 as determined by the



1 last preceding decennial census that has, prior to January 1,  
2 1987, established a Redevelopment Project Area that has been  
3 certified as a State Sales Tax Boundary and has issued bonds or  
4 otherwise incurred indebtedness to pay for costs in excess of  
5 \$5,000,000, which is secured in part by a tax increment  
6 allocation fund, in accordance with the provisions of Division  
7 11-74.4 of this Code may, by passage of an ordinance, impose a  
8 tax upon all persons engaged in the municipality in the  
9 business of making sales of service. If imposed, the tax shall  
10 only be imposed in .25% increments of the selling price of all  
11 tangible personal property transferred by such servicemen  
12 either in the form of tangible personal property or in the form  
13 of real estate as an incident to a sale of service. This tax  
14 may not be imposed on the sales of food for human consumption  
15 that is to be consumed off the premises where it is sold (other  
16 than alcoholic beverages, soft drinks, and food that has been  
17 prepared for immediate consumption) and prescription and  
18 nonprescription medicines, drugs, medical appliances and  
19 insulin, urine testing materials, syringes, and needles used by  
20 diabetics. The tax imposed by a municipality under this Section  
21 ~~See~~ and all civil penalties that may be assessed as an  
22 incident thereof shall be collected and enforced by the State  
23 Department of Revenue. An ordinance imposing a tax hereunder or  
24 effecting a change in the rate thereof shall be adopted and a  
25 certified copy thereof filed with the Department on or before  
26 the first day of October, whereupon the Department shall

1 proceed to administer and enforce this Section as of the first  
2 day of January next following such adoption and filing. The  
3 certificate of registration that is issued by the Department to  
4 a retailer under the Retailers' Occupation Tax Act or under the  
5 Service Occupation Tax Act shall permit the registrant to  
6 engage in a business that is taxable under any ordinance or  
7 resolution enacted under this Section without registering  
8 separately with the Department under the ordinance or  
9 resolution or under this Section. The Department shall have  
10 full power to administer and enforce this Section, to collect  
11 all taxes and penalties due hereunder, to dispose of taxes and  
12 penalties so collected in a manner hereinafter provided, and to  
13 determine all rights to credit memoranda arising on account of  
14 the erroneous payment of tax or penalty hereunder. In the  
15 administration of and compliance with this Section, the  
16 Department and persons who are subject to this Section shall  
17 have the same rights, remedies, privileges, immunities,  
18 powers, and duties, and be subject to the same conditions,  
19 restrictions, limitations, penalties and definitions of terms,  
20 and employ the same modes of procedure, as are prescribed in  
21 Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all  
22 provisions therein other than the State rate of tax), 4 (except  
23 that the reference to the State shall be to the taxing  
24 municipality), 5, 7, 8 (except that the jurisdiction to which  
25 the tax shall be a debt to the extent indicated in that Section  
26 8 shall be the taxing municipality), 9 (except as to the

1 disposition of taxes and penalties collected, and except that  
2 the returned merchandise credit for this municipal tax may not  
3 be taken against any State tax), 10, 11, 12, (except the  
4 reference therein to Section 2b of the Retailers' Occupation  
5 Tax Act), 13 (except that any reference to the State shall mean  
6 the taxing municipality), the first paragraph of Sections 15,  
7 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and  
8 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
9 as if those provisions were set forth herein.

10 A tax may not be imposed by a municipality under this  
11 Section unless the municipality also imposes a tax at the same  
12 rate under Section 8-11-1.6 of this Act.

13 Person subject to any tax imposed under the authority  
14 granted in this Section may reimburse themselves for their  
15 servicemen's tax liability hereunder by separately stating the  
16 tax as an additional charge, which charge may be stated in  
17 combination, in a single amount, with State tax that servicemen  
18 are authorized to collect under the Service Use Tax Act, under  
19 such bracket schedules as the Department may prescribe.

20 Whenever the Department determines that a refund should be  
21 made under this Section to a claimant instead of issuing credit  
22 memorandum, the Department shall notify the State Comptroller,  
23 who shall cause the order to be drawn for the amount specified,  
24 and to the person named, in such notification from the  
25 Department. The refund shall be paid by the State Treasurer out  
26 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

1           The Department shall forthwith pay over to the State  
2 Treasurer, ex officio, as trustee, all taxes and penalties  
3 collected hereunder.

4           As soon as possible after the first day of each month,  
5 beginning January 1, 2011, upon certification of the Department  
6 of Revenue, the Comptroller shall order transferred, and the  
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
8 local sales tax increment, as defined in the Innovation  
9 Development and Economy Act, collected under this Section  
10 during the second preceding calendar month for sales within a  
11 STAR bond district.

12           After the monthly transfer to the STAR Bonds Revenue Fund,  
13 on or before the 25th day of each calendar month, the  
14 Department shall prepare and certify to the Comptroller the  
15 disbursement of stated sums of money to named municipalities,  
16 the municipalities to be those from which suppliers and  
17 servicemen have paid taxes or penalties hereunder to the  
18 Department during the second preceding calendar month. The  
19 amount to be paid to each municipality shall be the amount (not  
20 including credit memoranda) collected hereunder during the  
21 second preceding calendar month by the Department, and not  
22 including an amount equal to the amount of refunds made during  
23 the second preceding calendar month by the Department on behalf  
24 of such municipality, and not including any amounts that are  
25 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the  
26 remainder, which the Department shall transfer into the Tax

1 Compliance and Administration Fund. The Department, at the time  
2 of each monthly disbursement to the municipalities, shall  
3 prepare and certify to the State Comptroller the amount to be  
4 transferred into the Tax Compliance and Administration Fund  
5 under this Section. Within 10 days after receipt by the  
6 Comptroller of the disbursement certification to the  
7 municipalities, the Tax Compliance and Administration Fund,  
8 and the General Revenue Fund, provided for in this Section to  
9 be given to the Comptroller by the Department, the Comptroller  
10 shall cause the orders to be drawn for the respective amounts  
11 in accordance with the directions contained in the  
12 certification.

13 When certifying the amount of a monthly disbursement to a  
14 municipality under this Section, the Department shall increase  
15 or decrease the amount by an amount necessary to offset any  
16 misallocation of previous disbursements. The offset amount  
17 shall be the amount erroneously disbursed within the previous 6  
18 months from the time a misallocation is discovered.

19 Nothing in this Section shall be construed to authorize a  
20 municipality to impose a tax upon the privilege of engaging in  
21 any business which under the constitution of the United States  
22 may not be made the subject of taxation by this State.

23 (Source: P.A. 100-23, eff. 7-6-17; revised 10-3-17.)

24 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

25 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax

1 Act. The corporate authorities of a home rule municipality may  
2 impose a tax upon all persons engaged, in such municipality, in  
3 the business of making sales of service at the same rate of tax  
4 imposed pursuant to Section 8-11-1, of the selling price of all  
5 tangible personal property transferred by such servicemen  
6 either in the form of tangible personal property or in the form  
7 of real estate as an incident to a sale of service. If imposed,  
8 such tax shall only be imposed in 1/4% increments. On and after  
9 September 1, 1991, this additional tax may not be imposed on  
10 the sales of food for human consumption which is to be consumed  
11 off the premises where it is sold (other than alcoholic  
12 beverages, soft drinks and food which has been prepared for  
13 immediate consumption) and prescription and nonprescription  
14 medicines, drugs, medical appliances and insulin, urine  
15 testing materials, syringes and needles used by diabetics. The  
16 tax imposed by a home rule municipality pursuant to this  
17 Section and all civil penalties that may be assessed as an  
18 incident thereof shall be collected and enforced by the State  
19 Department of Revenue. The certificate of registration which is  
20 issued by the Department to a retailer under the Retailers'  
21 Occupation Tax Act or under the Service Occupation Tax Act  
22 shall permit such registrant to engage in a business which is  
23 taxable under any ordinance or resolution enacted pursuant to  
24 this Section without registering separately with the  
25 Department under such ordinance or resolution or under this  
26 Section. The Department shall have full power to administer and

1 enforce this Section; to collect all taxes and penalties due  
2 hereunder; to dispose of taxes and penalties so collected in  
3 the manner hereinafter provided, and to determine all rights to  
4 credit memoranda arising on account of the erroneous payment of  
5 tax or penalty hereunder. In the administration of, and  
6 compliance with, this Section the Department and persons who  
7 are subject to this Section shall have the same rights,  
8 remedies, privileges, immunities, powers and duties, and be  
9 subject to the same conditions, restrictions, limitations,  
10 penalties and definitions of terms, and employ the same modes  
11 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3  
12 through 3-50 (in respect to all provisions therein other than  
13 the State rate of tax), 4 (except that the reference to the  
14 State shall be to the taxing municipality), 5, 7, 8 (except  
15 that the jurisdiction to which the tax shall be a debt to the  
16 extent indicated in that Section 8 shall be the taxing  
17 municipality), 9 (except as to the disposition of taxes and  
18 penalties collected, and except that the returned merchandise  
19 credit for this municipal tax may not be taken against any  
20 State tax), 10, 11, 12 (except the reference therein to Section  
21 2b of the Retailers' Occupation Tax Act), 13 (except that any  
22 reference to the State shall mean the taxing municipality), the  
23 first paragraph of Section 15, 16, 17 (except that credit  
24 memoranda issued hereunder may not be used to discharge any  
25 State tax liability), 18, 19 and 20 of the Service Occupation  
26 Tax Act and Section 3-7 of the Uniform Penalty and Interest

1 Act, as fully as if those provisions were set forth herein.

2 No tax may be imposed by a home rule municipality pursuant  
3 to this Section unless such municipality also imposes a tax at  
4 the same rate pursuant to Section 8-11-1 of this Act.

5 Persons subject to any tax imposed pursuant to the  
6 authority granted in this Section may reimburse themselves for  
7 their serviceman's tax liability hereunder by separately  
8 stating such tax as an additional charge, which charge may be  
9 stated in combination, in a single amount, with State tax which  
10 servicemen are authorized to collect under the Service Use Tax  
11 Act, pursuant to such bracket schedules as the Department may  
12 prescribe.

13 Whenever the Department determines that a refund should be  
14 made under this Section to a claimant instead of issuing credit  
15 memorandum, the Department shall notify the State Comptroller,  
16 who shall cause the order to be drawn for the amount specified,  
17 and to the person named, in such notification from the  
18 Department. Such refund shall be paid by the State Treasurer  
19 out of the home rule municipal retailers' occupation tax fund.

20 The Department shall forthwith pay over to the State  
21 Treasurer, ex-officio, as trustee, all taxes and penalties  
22 collected hereunder.

23 As soon as possible after the first day of each month,  
24 beginning January 1, 2011, upon certification of the Department  
25 of Revenue, the Comptroller shall order transferred, and the  
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the



1 local sales tax increment, as defined in the Innovation  
2 Development and Economy Act, collected under this Section  
3 during the second preceding calendar month for sales within a  
4 STAR bond district.

5 After the monthly transfer to the STAR Bonds Revenue Fund,  
6 on or before the 25th day of each calendar month, the  
7 Department shall prepare and certify to the Comptroller the  
8 disbursement of stated sums of money to named municipalities,  
9 the municipalities to be those from which suppliers and  
10 servicemen have paid taxes or penalties hereunder to the  
11 Department during the second preceding calendar month. The  
12 amount to be paid to each municipality shall be the amount (not  
13 including credit memoranda) collected hereunder during the  
14 second preceding calendar month by the Department, and not  
15 including an amount equal to the amount of refunds made during  
16 the second preceding calendar month by the Department on behalf  
17 of such municipality, and not including any amounts that are  
18 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the  
19 remainder, which the Department shall transfer into the Tax  
20 Compliance and Administration Fund. The Department, at the time  
21 of each monthly disbursement to the municipalities, shall  
22 prepare and certify to the State Comptroller the amount to be  
23 transferred into the Tax Compliance and Administration Fund  
24 under this Section. Within 10 days after receipt, by the  
25 Comptroller, of the disbursement certification to the  
26 municipalities and the Tax Compliance and Administration Fund

1 provided for in this Section to be given to the Comptroller by  
2 the Department, the Comptroller shall cause the orders to be  
3 drawn for the respective amounts in accordance with the  
4 directions contained in such certification.

5 In addition to the disbursement required by the preceding  
6 paragraph and in order to mitigate delays caused by  
7 distribution procedures, an allocation shall, if requested, be  
8 made within 10 days after January 14, 1991, and in November of  
9 1991 and each year thereafter, to each municipality that  
10 received more than \$500,000 during the preceding fiscal year,  
11 (July 1 through June 30) whether collected by the municipality  
12 or disbursed by the Department as required by this Section.  
13 Within 10 days after January 14, 1991, participating  
14 municipalities shall notify the Department in writing of their  
15 intent to participate. In addition, for the initial  
16 distribution, participating municipalities shall certify to  
17 the Department the amounts collected by the municipality for  
18 each month under its home rule occupation and service  
19 occupation tax during the period July 1, 1989 through June 30,  
20 1990. The allocation within 10 days after January 14, 1991,  
21 shall be in an amount equal to the monthly average of these  
22 amounts, excluding the 2 months of highest receipts. Monthly  
23 average for the period of July 1, 1990 through June 30, 1991  
24 will be determined as follows: the amounts collected by the  
25 municipality under its home rule occupation and service  
26 occupation tax during the period of July 1, 1990 through

1 September 30, 1990, plus amounts collected by the Department  
2 and paid to such municipality through June 30, 1991, excluding  
3 the 2 months of highest receipts. The monthly average for each  
4 subsequent period of July 1 through June 30 shall be an amount  
5 equal to the monthly distribution made to each such  
6 municipality under the preceding paragraph during this period,  
7 excluding the 2 months of highest receipts. The distribution  
8 made in November 1991 and each year thereafter under this  
9 paragraph and the preceding paragraph shall be reduced by the  
10 amount allocated and disbursed under this paragraph in the  
11 preceding period of July 1 through June 30. The Department  
12 shall prepare and certify to the Comptroller for disbursement  
13 the allocations made in accordance with this paragraph.

14 Nothing in this Section shall be construed to authorize a  
15 municipality to impose a tax upon the privilege of engaging in  
16 any business which under the constitution of the United States  
17 may not be made the subject of taxation by this State.

18 An ordinance or resolution imposing or discontinuing a tax  
19 hereunder or effecting a change in the rate thereof shall be  
20 adopted and a certified copy thereof filed with the Department  
21 on or before the first day of June, whereupon the Department  
22 shall proceed to administer and enforce this Section as of the  
23 first day of September next following such adoption and filing.  
24 Beginning January 1, 1992, an ordinance or resolution imposing  
25 or discontinuing the tax hereunder or effecting a change in the  
26 rate thereof shall be adopted and a certified copy thereof

1 filed with the Department on or before the first day of July,  
2 whereupon the Department shall proceed to administer and  
3 enforce this Section as of the first day of October next  
4 following such adoption and filing. Beginning January 1, 1993,  
5 an ordinance or resolution imposing or discontinuing the tax  
6 hereunder or effecting a change in the rate thereof shall be  
7 adopted and a certified copy thereof filed with the Department  
8 on or before the first day of October, whereupon the Department  
9 shall proceed to administer and enforce this Section as of the  
10 first day of January next following such adoption and filing.  
11 However, a municipality located in a county with a population  
12 in excess of 3,000,000 that elected to become a home rule unit  
13 at the general primary election in 1994 may adopt an ordinance  
14 or resolution imposing the tax under this Section and file a  
15 certified copy of the ordinance or resolution with the  
16 Department on or before July 1, 1994. The Department shall then  
17 proceed to administer and enforce this Section as of October 1,  
18 1994. Beginning April 1, 1998, an ordinance or resolution  
19 imposing or discontinuing the tax hereunder or effecting a  
20 change in the rate thereof shall either (i) be adopted and a  
21 certified copy thereof filed with the Department on or before  
22 the first day of April, whereupon the Department shall proceed  
23 to administer and enforce this Section as of the first day of  
24 July next following the adoption and filing; or (ii) be adopted  
25 and a certified copy thereof filed with the Department on or  
26 before the first day of October, whereupon the Department shall

1 proceed to administer and enforce this Section as of the first  
2 day of January next following the adoption and filing.

3 Any unobligated balance remaining in the Municipal  
4 Retailers' Occupation Tax Fund on December 31, 1989, which fund  
5 was abolished by Public Act 85-1135, and all receipts of  
6 municipal tax as a result of audits of liability periods prior  
7 to January 1, 1990, shall be paid into the Local Government Tax  
8 Fund, for distribution as provided by this Section prior to the  
9 enactment of Public Act 85-1135. All receipts of municipal tax  
10 as a result of an assessment not arising from an audit, for  
11 liability periods prior to January 1, 1990, shall be paid into  
12 the Local Government Tax Fund for distribution before July 1,  
13 1990, as provided by this Section prior to the enactment of  
14 Public Act 85-1135, and on and after July 1, 1990, all such  
15 receipts shall be distributed as provided in Section 6z-18 of  
16 the State Finance Act.

17 As used in this Section, "municipal" and "municipality"  
18 means a city, village or incorporated town, including an  
19 incorporated town which has superseded a civil township.

20 This Section shall be known and may be cited as the Home  
21 Rule Municipal Service Occupation Tax Act.

22 (Source: P.A. 100-23, eff. 7-6-17.)

23 Section 20-20. The Metropolitan Pier and Exposition  
24 Authority Act is amended by changing Section 13 as follows:

1 (70 ILCS 210/13) (from Ch. 85, par. 1233)

2 Sec. 13. (a) The Authority shall not have power to levy  
3 taxes for any purpose, except as provided in subsections (b),  
4 (c), (d), (e), and (f).

5 (b) By ordinance the Authority shall, as soon as  
6 practicable after July 1, 1992 (the effective date of Public  
7 Act 87-733) ~~this amendatory Act of 1991~~, impose a Metropolitan  
8 Pier and Exposition Authority Retailers' Occupation Tax upon  
9 all persons engaged in the business of selling tangible  
10 personal property at retail within the territory described in  
11 this subsection at the rate of 1.0% of the gross receipts (i)  
12 from the sale of food, alcoholic beverages, and soft drinks  
13 sold for consumption on the premises where sold and (ii) from  
14 the sale of food, alcoholic beverages, and soft drinks sold for  
15 consumption off the premises where sold by a retailer whose  
16 principal source of gross receipts is from the sale of food,  
17 alcoholic beverages, and soft drinks prepared for immediate  
18 consumption.

19 The tax imposed under this subsection and all civil  
20 penalties that may be assessed as an incident to that tax shall  
21 be collected and enforced by the Illinois Department of  
22 Revenue. The Department shall have full power to administer and  
23 enforce this subsection, to collect all taxes and penalties so  
24 collected in the manner provided in this subsection, and to  
25 determine all rights to credit memoranda arising on account of  
26 the erroneous payment of tax or penalty under this subsection.

1 In the administration of and compliance with this subsection,  
2 the Department and persons who are subject to this subsection  
3 shall have the same rights, remedies, privileges, immunities,  
4 powers, and duties, shall be subject to the same conditions,  
5 restrictions, limitations, penalties, exclusions, exemptions,  
6 and definitions of terms, and shall employ the same modes of  
7 procedure applicable to this Retailers' Occupation Tax as are  
8 prescribed in Sections 1, 2 through 2-65 (in respect to all  
9 provisions of those Sections other than the State rate of  
10 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
11 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
12 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January  
13 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and  
14 after January 1, 1994, all applicable provisions of the Uniform  
15 Penalty and Interest Act that are not inconsistent with this  
16 Act, as fully as if provisions contained in those Sections of  
17 the Retailers' Occupation Tax Act were set forth in this  
18 subsection.

19 Persons subject to any tax imposed under the authority  
20 granted in this subsection may reimburse themselves for their  
21 seller's tax liability under this subsection by separately  
22 stating that tax as an additional charge, which charge may be  
23 stated in combination, in a single amount, with State taxes  
24 that sellers are required to collect under the Use Tax Act,  
25 pursuant to bracket schedules as the Department may prescribe.  
26 The retailer filing the return shall, at the time of filing the

1 return, pay to the Department the amount of tax imposed under  
2 this subsection, less a discount of 1.75%, which is allowed to  
3 reimburse the retailer for the expenses incurred in keeping  
4 records, preparing and filing returns, remitting the tax, and  
5 supplying data to the Department on request.

6 Whenever the Department determines that a refund should be  
7 made under this subsection to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause a warrant to be drawn for the  
10 amount specified and to the person named in the notification  
11 from the Department. The refund shall be paid by the State  
12 Treasurer out of the Metropolitan Pier and Exposition Authority  
13 trust fund held by the State Treasurer as trustee for the  
14 Authority.

15 Nothing in this subsection authorizes the Authority to  
16 impose a tax upon the privilege of engaging in any business  
17 that under the Constitution of the United States may not be  
18 made the subject of taxation by this State.

19 The Department shall forthwith pay over to the State  
20 Treasurer, ex officio, as trustee for the Authority, all taxes  
21 and penalties collected under this subsection for deposit into  
22 a trust fund held outside of the State Treasury.

23 As soon as possible after the first day of each month,  
24 beginning January 1, 2011, upon certification of the Department  
25 of Revenue, the Comptroller shall order transferred, and the  
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the



1 local sales tax increment, as defined in the Innovation  
2 Development and Economy Act, collected under this subsection  
3 during the second preceding calendar month for sales within a  
4 STAR bond district.

5 After the monthly transfer to the STAR Bonds Revenue Fund,  
6 on or before the 25th day of each calendar month, the  
7 Department shall prepare and certify to the Comptroller the  
8 amounts to be paid under subsection (g) of this Section, which  
9 shall be the amounts, not including credit memoranda, collected  
10 under this subsection during the second preceding calendar  
11 month by the Department, less any amounts determined by the  
12 Department to be necessary for the payment of refunds, less  
13 1.5% ~~2%~~ of such balance, which sum shall be deposited by the  
14 State Treasurer into the Tax Compliance and Administration Fund  
15 in the State Treasury from which it shall be appropriated to  
16 the Department to cover the costs of the Department in  
17 administering and enforcing the provisions of this subsection,  
18 and less any amounts that are transferred to the STAR Bonds  
19 Revenue Fund. Within 10 days after receipt by the Comptroller  
20 of the certification, the Comptroller shall cause the orders to  
21 be drawn for the remaining amounts, and the Treasurer shall  
22 administer those amounts as required in subsection (g).

23 A certificate of registration issued by the Illinois  
24 Department of Revenue to a retailer under the Retailers'  
25 Occupation Tax Act shall permit the registrant to engage in a  
26 business that is taxed under the tax imposed under this

1 subsection, and no additional registration shall be required  
2 under the ordinance imposing the tax or under this subsection.

3 A certified copy of any ordinance imposing or discontinuing  
4 any tax under this subsection or effecting a change in the rate  
5 of that tax shall be filed with the Department, whereupon the  
6 Department shall proceed to administer and enforce this  
7 subsection on behalf of the Authority as of the first day of  
8 the third calendar month following the date of filing.

9 The tax authorized to be levied under this subsection may  
10 be levied within all or any part of the following described  
11 portions of the metropolitan area:

12 (1) that portion of the City of Chicago located within  
13 the following area: Beginning at the point of intersection  
14 of the Cook County - DuPage County line and York Road, then  
15 North along York Road to its intersection with Touhy  
16 Avenue, then east along Touhy Avenue to its intersection  
17 with the Northwest Tollway, then southeast along the  
18 Northwest Tollway to its intersection with Lee Street, then  
19 south along Lee Street to Higgins Road, then south and east  
20 along Higgins Road to its intersection with Mannheim Road,  
21 then south along Mannheim Road to its intersection with  
22 Irving Park Road, then west along Irving Park Road to its  
23 intersection with the Cook County - DuPage County line,  
24 then north and west along the county line to the point of  
25 beginning; and

26 (2) that portion of the City of Chicago located within

1 the following area: Beginning at the intersection of West  
2 55th Street with Central Avenue, then east along West 55th  
3 Street to its intersection with South Cicero Avenue, then  
4 south along South Cicero Avenue to its intersection with  
5 West 63rd Street, then west along West 63rd Street to its  
6 intersection with South Central Avenue, then north along  
7 South Central Avenue to the point of beginning; and

8 (3) that portion of the City of Chicago located within  
9 the following area: Beginning at the point 150 feet west of  
10 the intersection of the west line of North Ashland Avenue  
11 and the north line of West Diversey Avenue, then north 150  
12 feet, then east along a line 150 feet north of the north  
13 line of West Diversey Avenue extended to the shoreline of  
14 Lake Michigan, then following the shoreline of Lake  
15 Michigan (including Navy Pier and all other improvements  
16 fixed to land, docks, or piers) to the point where the  
17 shoreline of Lake Michigan and the Adlai E. Stevenson  
18 Expressway extended east to that shoreline intersect, then  
19 west along the Adlai E. Stevenson Expressway to a point 150  
20 feet west of the west line of South Ashland Avenue, then  
21 north along a line 150 feet west of the west line of South  
22 and North Ashland Avenue to the point of beginning.

23 The tax authorized to be levied under this subsection may  
24 also be levied on food, alcoholic beverages, and soft drinks  
25 sold on boats and other watercraft departing from and returning  
26 to the shoreline of Lake Michigan (including Navy Pier and all

1 other improvements fixed to land, docks, or piers) described in  
2 item (3).

3 (c) By ordinance the Authority shall, as soon as  
4 practicable after July 1, 1992 (the effective date of Public  
5 Act 87-733) ~~this amendatory Act of 1991~~, impose an occupation  
6 tax upon all persons engaged in the corporate limits of the  
7 City of Chicago in the business of renting, leasing, or letting  
8 rooms in a hotel, as defined in the Hotel Operators' Occupation  
9 Tax Act, at a rate of 2.5% of the gross rental receipts from  
10 the renting, leasing, or letting of hotel rooms within the City  
11 of Chicago, excluding, however, from gross rental receipts the  
12 proceeds of renting, leasing, or letting to permanent residents  
13 of a hotel, as defined in that Act. Gross rental receipts shall  
14 not include charges that are added on account of the liability  
15 arising from any tax imposed by the State or any governmental  
16 agency on the occupation of renting, leasing, or letting rooms  
17 in a hotel.

18 The tax imposed by the Authority under this subsection and  
19 all civil penalties that may be assessed as an incident to that  
20 tax shall be collected and enforced by the Illinois Department  
21 of Revenue. The certificate of registration that is issued by  
22 the Department to a lessor under the Hotel Operators'  
23 Occupation Tax Act shall permit that registrant to engage in a  
24 business that is taxable under any ordinance enacted under this  
25 subsection without registering separately with the Department  
26 under that ordinance or under this subsection. The Department

1 shall have full power to administer and enforce this  
2 subsection, to collect all taxes and penalties due under this  
3 subsection, to dispose of taxes and penalties so collected in  
4 the manner provided in this subsection, and to determine all  
5 rights to credit memoranda arising on account of the erroneous  
6 payment of tax or penalty under this subsection. In the  
7 administration of and compliance with this subsection, the  
8 Department and persons who are subject to this subsection shall  
9 have the same rights, remedies, privileges, immunities,  
10 powers, and duties, shall be subject to the same conditions,  
11 restrictions, limitations, penalties, and definitions of  
12 terms, and shall employ the same modes of procedure as are  
13 prescribed in the Hotel Operators' Occupation Tax Act (except  
14 where that Act is inconsistent with this subsection), as fully  
15 as if the provisions contained in the Hotel Operators'  
16 Occupation Tax Act were set out in this subsection.

17 Whenever the Department determines that a refund should be  
18 made under this subsection to a claimant instead of issuing a  
19 credit memorandum, the Department shall notify the State  
20 Comptroller, who shall cause a warrant to be drawn for the  
21 amount specified and to the person named in the notification  
22 from the Department. The refund shall be paid by the State  
23 Treasurer out of the Metropolitan Pier and Exposition Authority  
24 trust fund held by the State Treasurer as trustee for the  
25 Authority.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their  
2 tax liability for that tax by separately stating that tax as an  
3 additional charge, which charge may be stated in combination,  
4 in a single amount, with State taxes imposed under the Hotel  
5 Operators' Occupation Tax Act, the municipal tax imposed under  
6 Section 8-3-13 of the Illinois Municipal Code, and the tax  
7 imposed under Section 19 of the Illinois Sports Facilities  
8 Authority Act.

9 The person filing the return shall, at the time of filing  
10 the return, pay to the Department the amount of tax, less a  
11 discount of 2.1% or \$25 per calendar year, whichever is  
12 greater, which is allowed to reimburse the operator for the  
13 expenses incurred in keeping records, preparing and filing  
14 returns, remitting the tax, and supplying data to the  
15 Department on request.

16 Except as otherwise provided in this paragraph, the  
17 Department shall forthwith pay over to the State Treasurer, ex  
18 officio, as trustee for the Authority, all taxes and penalties  
19 collected under this subsection for deposit into a trust fund  
20 held outside the State Treasury. On or before the 25th day of  
21 each calendar month, the Department shall certify to the  
22 Comptroller the amounts to be paid under subsection (g) of this  
23 Section, which shall be the amounts (not including credit  
24 memoranda) collected under this subsection during the second  
25 preceding calendar month by the Department, less any amounts  
26 determined by the Department to be necessary for payment of

1 refunds, less 1.5% ~~2%~~ of the remainder, which the Department  
2 shall transfer into the Tax Compliance and Administration Fund.  
3 The Department, at the time of each monthly disbursement to the  
4 Authority, shall prepare and certify to the State Comptroller  
5 the amount to be transferred into the Tax Compliance and  
6 Administration Fund under this subsection. Within 10 days after  
7 receipt by the Comptroller of the Department's certification,  
8 the Comptroller shall cause the orders to be drawn for such  
9 amounts, and the Treasurer shall administer the amounts  
10 distributed to the Authority as required in subsection (g).

11 A certified copy of any ordinance imposing or discontinuing  
12 a tax under this subsection or effecting a change in the rate  
13 of that tax shall be filed with the Illinois Department of  
14 Revenue, whereupon the Department shall proceed to administer  
15 and enforce this subsection on behalf of the Authority as of  
16 the first day of the third calendar month following the date of  
17 filing.

18 (d) By ordinance the Authority shall, as soon as  
19 practicable after July 1, 1992 (the effective date of Public  
20 Act 87-733) ~~this amendatory Act of 1991~~, impose a tax upon all  
21 persons engaged in the business of renting automobiles in the  
22 metropolitan area at the rate of 6% of the gross receipts from  
23 that business, except that no tax shall be imposed on the  
24 business of renting automobiles for use as taxicabs or in  
25 livery service. The tax imposed under this subsection and all  
26 civil penalties that may be assessed as an incident to that tax

1 shall be collected and enforced by the Illinois Department of  
2 Revenue. The certificate of registration issued by the  
3 Department to a retailer under the Retailers' Occupation Tax  
4 Act or under the Automobile Renting Occupation and Use Tax Act  
5 shall permit that person to engage in a business that is  
6 taxable under any ordinance enacted under this subsection  
7 without registering separately with the Department under that  
8 ordinance or under this subsection. The Department shall have  
9 full power to administer and enforce this subsection, to  
10 collect all taxes and penalties due under this subsection, to  
11 dispose of taxes and penalties so collected in the manner  
12 provided in this subsection, and to determine all rights to  
13 credit memoranda arising on account of the erroneous payment of  
14 tax or penalty under this subsection. In the administration of  
15 and compliance with this subsection, the Department and persons  
16 who are subject to this subsection shall have the same rights,  
17 remedies, privileges, immunities, powers, and duties, be  
18 subject to the same conditions, restrictions, limitations,  
19 penalties, and definitions of terms, and employ the same modes  
20 of procedure as are prescribed in Sections 2 and 3 (in respect  
21 to all provisions of those Sections other than the State rate  
22 of tax; and in respect to the provisions of the Retailers'  
23 Occupation Tax Act referred to in those Sections, except as to  
24 the disposition of taxes and penalties collected, except for  
25 the provision allowing retailers a deduction from the tax to  
26 cover certain costs, and except that credit memoranda issued



1 under this subsection may not be used to discharge any State  
2 tax liability) of the Automobile Renting Occupation and Use Tax  
3 Act, as fully as if provisions contained in those Sections of  
4 that Act were set forth in this subsection.

5 Persons subject to any tax imposed under the authority  
6 granted in this subsection may reimburse themselves for their  
7 tax liability under this subsection by separately stating that  
8 tax as an additional charge, which charge may be stated in  
9 combination, in a single amount, with State tax that sellers  
10 are required to collect under the Automobile Renting Occupation  
11 and Use Tax Act, pursuant to bracket schedules as the  
12 Department may prescribe.

13 Whenever the Department determines that a refund should be  
14 made under this subsection to a claimant instead of issuing a  
15 credit memorandum, the Department shall notify the State  
16 Comptroller, who shall cause a warrant to be drawn for the  
17 amount specified and to the person named in the notification  
18 from the Department. The refund shall be paid by the State  
19 Treasurer out of the Metropolitan Pier and Exposition Authority  
20 trust fund held by the State Treasurer as trustee for the  
21 Authority.

22 Except as otherwise provided in this paragraph, the  
23 Department shall forthwith pay over to the State Treasurer, ex  
24 officio, as trustee, all taxes and penalties collected under  
25 this subsection for deposit into a trust fund held outside the  
26 State Treasury. On or before the 25th day of each calendar

1 month, the Department shall certify to the Comptroller the  
2 amounts to be paid under subsection (g) of this Section (not  
3 including credit memoranda) collected under this subsection  
4 during the second preceding calendar month by the Department,  
5 less any amount determined by the Department to be necessary  
6 for payment of refunds, less 1.5% ~~2%~~ of the remainder, which  
7 the Department shall transfer into the Tax Compliance and  
8 Administration Fund. The Department, at the time of each  
9 monthly disbursement to the Authority, shall prepare and  
10 certify to the State Comptroller the amount to be transferred  
11 into the Tax Compliance and Administration Fund under this  
12 subsection. Within 10 days after receipt by the Comptroller of  
13 the Department's certification, the Comptroller shall cause  
14 the orders to be drawn for such amounts, and the Treasurer  
15 shall administer the amounts distributed to the Authority as  
16 required in subsection (g).

17 Nothing in this subsection authorizes the Authority to  
18 impose a tax upon the privilege of engaging in any business  
19 that under the Constitution of the United States may not be  
20 made the subject of taxation by this State.

21 A certified copy of any ordinance imposing or discontinuing  
22 a tax under this subsection or effecting a change in the rate  
23 of that tax shall be filed with the Illinois Department of  
24 Revenue, whereupon the Department shall proceed to administer  
25 and enforce this subsection on behalf of the Authority as of  
26 the first day of the third calendar month following the date of

1 filing.

2 (e) By ordinance the Authority shall, as soon as  
3 practicable after July 1, 1992 (the effective date of Public  
4 Act 87-733) ~~this amendatory Act of 1991~~, impose a tax upon the  
5 privilege of using in the metropolitan area an automobile that  
6 is rented from a rentor outside Illinois and is titled or  
7 registered with an agency of this State's government at a rate  
8 of 6% of the rental price of that automobile, except that no  
9 tax shall be imposed on the privilege of using automobiles  
10 rented for use as taxicabs or in livery service. The tax shall  
11 be collected from persons whose Illinois address for titling or  
12 registration purposes is given as being in the metropolitan  
13 area. The tax shall be collected by the Department of Revenue  
14 for the Authority. The tax must be paid to the State or an  
15 exemption determination must be obtained from the Department of  
16 Revenue before the title or certificate of registration for the  
17 property may be issued. The tax or proof of exemption may be  
18 transmitted to the Department by way of the State agency with  
19 which or State officer with whom the tangible personal property  
20 must be titled or registered if the Department and that agency  
21 or State officer determine that this procedure will expedite  
22 the processing of applications for title or registration.

23 The Department shall have full power to administer and  
24 enforce this subsection, to collect all taxes, penalties, and  
25 interest due under this subsection, to dispose of taxes,  
26 penalties, and interest so collected in the manner provided in

1 this subsection, and to determine all rights to credit  
2 memoranda or refunds arising on account of the erroneous  
3 payment of tax, penalty, or interest under this subsection. In  
4 the administration of and compliance with this subsection, the  
5 Department and persons who are subject to this subsection shall  
6 have the same rights, remedies, privileges, immunities,  
7 powers, and duties, be subject to the same conditions,  
8 restrictions, limitations, penalties, and definitions of  
9 terms, and employ the same modes of procedure as are prescribed  
10 in Sections 2 and 4 (except provisions pertaining to the State  
11 rate of tax; and in respect to the provisions of the Use Tax  
12 Act referred to in that Section, except provisions concerning  
13 collection or refunding of the tax by retailers, except the  
14 provisions of Section 19 pertaining to claims by retailers,  
15 except the last paragraph concerning refunds, and except that  
16 credit memoranda issued under this subsection may not be used  
17 to discharge any State tax liability) of the Automobile Renting  
18 Occupation and Use Tax Act, as fully as if provisions contained  
19 in those Sections of that Act were set forth in this  
20 subsection.

21 Whenever the Department determines that a refund should be  
22 made under this subsection to a claimant instead of issuing a  
23 credit memorandum, the Department shall notify the State  
24 Comptroller, who shall cause a warrant to be drawn for the  
25 amount specified and to the person named in the notification  
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Metropolitan Pier and Exposition Authority  
2 trust fund held by the State Treasurer as trustee for the  
3 Authority.

4 Except as otherwise provided in this paragraph, the  
5 Department shall forthwith pay over to the State Treasurer, ex  
6 officio, as trustee, all taxes, penalties, and interest  
7 collected under this subsection for deposit into a trust fund  
8 held outside the State Treasury. On or before the 25th day of  
9 each calendar month, the Department shall certify to the State  
10 Comptroller the amounts to be paid under subsection (g) of this  
11 Section, which shall be the amounts (not including credit  
12 memoranda) collected under this subsection during the second  
13 preceding calendar month by the Department, less any amounts  
14 determined by the Department to be necessary for payment of  
15 refunds, less 1.5% ~~2%~~ of the remainder, which the Department  
16 shall transfer into the Tax Compliance and Administration Fund.  
17 The Department, at the time of each monthly disbursement to the  
18 Authority, shall prepare and certify to the State Comptroller  
19 the amount to be transferred into the Tax Compliance and  
20 Administration Fund under this subsection. Within 10 days after  
21 receipt by the State Comptroller of the Department's  
22 certification, the Comptroller shall cause the orders to be  
23 drawn for such amounts, and the Treasurer shall administer the  
24 amounts distributed to the Authority as required in subsection  
25 (g).

26 A certified copy of any ordinance imposing or discontinuing

1 a tax or effecting a change in the rate of that tax shall be  
2 filed with the Illinois Department of Revenue, whereupon the  
3 Department shall proceed to administer and enforce this  
4 subsection on behalf of the Authority as of the first day of  
5 the third calendar month following the date of filing.

6 (f) By ordinance the Authority shall, as soon as  
7 practicable after July 1, 1992 (the effective date of Public  
8 Act 87-733) ~~this amendatory Act of 1991~~, impose an occupation  
9 tax on all persons, other than a governmental agency, engaged  
10 in the business of providing ground transportation for hire to  
11 passengers in the metropolitan area at a rate of (i) \$4 per  
12 taxi or livery vehicle departure with passengers for hire from  
13 commercial service airports in the metropolitan area, (ii) for  
14 each departure with passengers for hire from a commercial  
15 service airport in the metropolitan area in a bus or van  
16 operated by a person other than a person described in item  
17 (iii): \$18 per bus or van with a capacity of 1-12 passengers,  
18 \$36 per bus or van with a capacity of 13-24 passengers, and \$54  
19 per bus or van with a capacity of over 24 passengers, and (iii)  
20 for each departure with passengers for hire from a commercial  
21 service airport in the metropolitan area in a bus or van  
22 operated by a person regulated by the Interstate Commerce  
23 Commission or Illinois Commerce Commission, operating  
24 scheduled service from the airport, and charging fares on a per  
25 passenger basis: \$2 per passenger for hire in each bus or van.  
26 The term "commercial service airports" means those airports

1 receiving scheduled passenger service and enplaning more than  
2 100,000 passengers per year.

3 In the ordinance imposing the tax, the Authority may  
4 provide for the administration and enforcement of the tax and  
5 the collection of the tax from persons subject to the tax as  
6 the Authority determines to be necessary or practicable for the  
7 effective administration of the tax. The Authority may enter  
8 into agreements as it deems appropriate with any governmental  
9 agency providing for that agency to act as the Authority's  
10 agent to collect the tax.

11 In the ordinance imposing the tax, the Authority may  
12 designate a method or methods for persons subject to the tax to  
13 reimburse themselves for the tax liability arising under the  
14 ordinance (i) by separately stating the full amount of the tax  
15 liability as an additional charge to passengers departing the  
16 airports, (ii) by separately stating one-half of the tax  
17 liability as an additional charge to both passengers departing  
18 from and to passengers arriving at the airports, or (iii) by  
19 some other method determined by the Authority.

20 All taxes, penalties, and interest collected under any  
21 ordinance adopted under this subsection, less any amounts  
22 determined to be necessary for the payment of refunds and less  
23 the taxes, penalties, and interest attributable to any increase  
24 in the rate of tax authorized by Public Act 96-898, shall be  
25 paid forthwith to the State Treasurer, ex officio, for deposit  
26 into a trust fund held outside the State Treasury and shall be

1 administered by the State Treasurer as provided in subsection  
2 (g) of this Section. All taxes, penalties, and interest  
3 attributable to any increase in the rate of tax authorized by  
4 Public Act 96-898 shall be paid by the State Treasurer as  
5 follows: 25% for deposit into the Convention Center Support  
6 Fund, to be used by the Village of Rosemont for the repair,  
7 maintenance, and improvement of the Donald E. Stephens  
8 Convention Center and for debt service on debt instruments  
9 issued for those purposes by the village and 75% to the  
10 Authority to be used for grants to an organization meeting the  
11 qualifications set out in Section 5.6 of this Act, provided the  
12 Metropolitan Pier and Exposition Authority has entered into a  
13 marketing agreement with such an organization.

14 (g) Amounts deposited from the proceeds of taxes imposed by  
15 the Authority under subsections (b), (c), (d), (e), and (f) of  
16 this Section and amounts deposited under Section 19 of the  
17 Illinois Sports Facilities Authority Act shall be held in a  
18 trust fund outside the State Treasury and, other than the  
19 amounts transferred into the Tax Compliance and Administration  
20 Fund under subsections (b), (c), (d), and (e), shall be  
21 administered by the Treasurer as follows:

22 (1) An amount necessary for the payment of refunds with  
23 respect to those taxes shall be retained in the trust fund  
24 and used for those payments.

25 (2) On July 20 and on the 20th of each month  
26 thereafter, provided that the amount requested in the



1 annual certificate of the Chairman of the Authority filed  
2 under Section 8.25f of the State Finance Act has been  
3 appropriated for payment to the Authority, 1/8 of the local  
4 tax transfer amount, together with any cumulative  
5 deficiencies in the amounts transferred into the McCormick  
6 Place Expansion Project Fund under this subparagraph (2)  
7 during the fiscal year for which the certificate has been  
8 filed, shall be transferred from the trust fund into the  
9 McCormick Place Expansion Project Fund in the State  
10 treasury until 100% of the local tax transfer amount has  
11 been so transferred. "Local tax transfer amount" shall mean  
12 the amount requested in the annual certificate, minus the  
13 reduction amount. "Reduction amount" shall mean \$41.7  
14 million in fiscal year 2011, \$36.7 million in fiscal year  
15 2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
16 fiscal year 2014, and \$31.7 million in each fiscal year  
17 thereafter until 2032, provided that the reduction amount  
18 shall be reduced by (i) the amount certified by the  
19 Authority to the State Comptroller and State Treasurer  
20 under Section 8.25 of the State Finance Act, as amended,  
21 with respect to that fiscal year and (ii) in any fiscal  
22 year in which the amounts deposited in the trust fund under  
23 this Section exceed \$318.3 million, exclusive of amounts  
24 set aside for refunds and for the reserve account, one  
25 dollar for each dollar of the deposits in the trust fund  
26 above \$318.3 million with respect to that year, exclusive

1 of amounts set aside for refunds and for the reserve  
2 account.

3 (3) On July 20, 2010, the Comptroller shall certify to  
4 the Governor, the Treasurer, and the Chairman of the  
5 Authority the 2010 deficiency amount, which means the  
6 cumulative amount of transfers that were due from the trust  
7 fund to the McCormick Place Expansion Project Fund in  
8 fiscal years 2008, 2009, and 2010 under Section 13(g) of  
9 this Act, as it existed prior to May 27, 2010 (the  
10 effective date of Public Act 96-898), but not made. On July  
11 20, 2011 and on July 20 of each year through July 20, 2014,  
12 the Treasurer shall calculate for the previous fiscal year  
13 the surplus revenues in the trust fund and pay that amount  
14 to the Authority. On July 20, 2015 and on July 20 of each  
15 year thereafter to and including July 20, 2017, as long as  
16 bonds and notes issued under Section 13.2 or bonds and  
17 notes issued to refund those bonds and notes are  
18 outstanding, the Treasurer shall calculate for the  
19 previous fiscal year the surplus revenues in the trust fund  
20 and pay one-half of that amount to the State Treasurer for  
21 deposit into the General Revenue Fund until the 2010  
22 deficiency amount has been paid and shall pay the balance  
23 of the surplus revenues to the Authority. On July 20, 2018  
24 and on July 20 of each year thereafter, the Treasurer shall  
25 calculate for the previous fiscal year the surplus revenues  
26 in the trust fund and pay all of such surplus revenues to

1 the State Treasurer for deposit into the General Revenue  
2 Fund until the 2010 deficiency amount has been paid. After  
3 the 2010 deficiency amount has been paid, the Treasurer  
4 shall pay the balance of the surplus revenues to the  
5 Authority. "Surplus revenues" means the amounts remaining  
6 in the trust fund on June 30 of the previous fiscal year  
7 (A) after the State Treasurer has set aside in the trust  
8 fund (i) amounts retained for refunds under subparagraph  
9 (1) and (ii) any amounts necessary to meet the reserve  
10 account amount and (B) after the State Treasurer has  
11 transferred from the trust fund to the General Revenue Fund  
12 100% of any post-2010 deficiency amount. "Reserve account  
13 amount" means \$15 million in fiscal year 2011 and \$30  
14 million in each fiscal year thereafter. The reserve account  
15 amount shall be set aside in the trust fund and used as a  
16 reserve to be transferred to the McCormick Place Expansion  
17 Project Fund in the event the proceeds of taxes imposed  
18 under this Section 13 are not sufficient to fund the  
19 transfer required in subparagraph (2). "Post-2010  
20 deficiency amount" means any deficiency in transfers from  
21 the trust fund to the McCormick Place Expansion Project  
22 Fund with respect to fiscal years 2011 and thereafter. It  
23 is the intention of this subparagraph (3) that no surplus  
24 revenues shall be paid to the Authority with respect to any  
25 year in which a post-2010 deficiency amount has not been  
26 satisfied by the Authority.

1 Moneys received by the Authority as surplus revenues may be  
2 used (i) for the purposes of paying debt service on the bonds  
3 and notes issued by the Authority, including early redemption  
4 of those bonds or notes, (ii) for the purposes of repair,  
5 replacement, and improvement of the grounds, buildings, and  
6 facilities of the Authority, and (iii) for the corporate  
7 purposes of the Authority in fiscal years 2011 through 2015 in  
8 an amount not to exceed \$20,000,000 annually or \$80,000,000  
9 total, which amount shall be reduced \$0.75 for each dollar of  
10 the receipts of the Authority in that year from any contract  
11 entered into with respect to naming rights at McCormick Place  
12 under Section 5(m) of this Act. When bonds and notes issued  
13 under Section 13.2, or bonds or notes issued to refund those  
14 bonds and notes, are no longer outstanding, the balance in the  
15 trust fund shall be paid to the Authority.

16 (h) The ordinances imposing the taxes authorized by this  
17 Section shall be repealed when bonds and notes issued under  
18 Section 13.2 or bonds and notes issued to refund those bonds  
19 and notes are no longer outstanding.

20 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;  
21 100-23, Article 35, Section 35-25, eff. 7-6-17; revised  
22 8-15-17.)

23 Section 20-25. The Metro-East Park and Recreation District  
24 Act is amended by changing Section 30 as follows:

1 (70 ILCS 1605/30)

2 Sec. 30. Taxes.

3 (a) The board shall impose a tax upon all persons engaged  
4 in the business of selling tangible personal property, other  
5 than personal property titled or registered with an agency of  
6 this State's government, at retail in the District on the gross  
7 receipts from the sales made in the course of business. This  
8 tax shall be imposed only at the rate of one-tenth of one per  
9 cent.

10 This additional tax may not be imposed on the sales of food  
11 for human consumption that is to be consumed off the premises  
12 where it is sold (other than alcoholic beverages, soft drinks,  
13 and food which has been prepared for immediate consumption) and  
14 prescription and non-prescription medicines, drugs, medical  
15 appliances, and insulin, urine testing materials, syringes,  
16 and needles used by diabetics. The tax imposed by the Board  
17 under this Section and all civil penalties that may be assessed  
18 as an incident of the tax shall be collected and enforced by  
19 the Department of Revenue. The certificate of registration that  
20 is issued by the Department to a retailer under the Retailers'  
21 Occupation Tax Act shall permit the retailer to engage in a  
22 business that is taxable without registering separately with  
23 the Department under an ordinance or resolution under this  
24 Section. The Department has full power to administer and  
25 enforce this Section, to collect all taxes and penalties due  
26 under this Section, to dispose of taxes and penalties so

1 collected in the manner provided in this Section, and to  
2 determine all rights to credit memoranda arising on account of  
3 the erroneous payment of a tax or penalty under this Section.  
4 In the administration of and compliance with this Section, the  
5 Department and persons who are subject to this Section shall  
6 (i) have the same rights, remedies, privileges, immunities,  
7 powers, and duties, (ii) be subject to the same conditions,  
8 restrictions, limitations, penalties, and definitions of  
9 terms, and (iii) employ the same modes of procedure as are  
10 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,  
11 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained  
12 in those Sections other than the State rate of tax), 2-12, 2-15  
13 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to  
14 transaction returns and quarter monthly payments), 4, 5, 5a,  
15 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
16 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation  
17 Tax Act and the Uniform Penalty and Interest Act as if those  
18 provisions were set forth in this Section.

19 Persons subject to any tax imposed under the authority  
20 granted in this Section may reimburse themselves for their  
21 sellers' tax liability by separately stating the tax as an  
22 additional charge, which charge may be stated in combination,  
23 in a single amount, with State tax which sellers are required  
24 to collect under the Use Tax Act, pursuant to such bracketed  
25 schedules as the Department may prescribe.

26 Whenever the Department determines that a refund should be

1 made under this Section to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the order to be drawn for the  
4 amount specified and to the person named in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the State Metro-East Park and Recreation  
7 District Fund.

8 (b) If a tax has been imposed under subsection (a), a  
9 service occupation tax shall also be imposed at the same rate  
10 upon all persons engaged, in the District, in the business of  
11 making sales of service, who, as an incident to making those  
12 sales of service, transfer tangible personal property within  
13 the District as an incident to a sale of service. This tax may  
14 not be imposed on sales of food for human consumption that is  
15 to be consumed off the premises where it is sold (other than  
16 alcoholic beverages, soft drinks, and food prepared for  
17 immediate consumption) and prescription and non-prescription  
18 medicines, drugs, medical appliances, and insulin, urine  
19 testing materials, syringes, and needles used by diabetics. The  
20 tax imposed under this subsection and all civil penalties that  
21 may be assessed as an incident thereof shall be collected and  
22 enforced by the Department of Revenue. The Department has full  
23 power to administer and enforce this subsection; to collect all  
24 taxes and penalties due hereunder; to dispose of taxes and  
25 penalties so collected in the manner hereinafter provided; and  
26 to determine all rights to credit memoranda arising on account

1 of the erroneous payment of tax or penalty hereunder. In the  
2 administration of, and compliance with this subsection, the  
3 Department and persons who are subject to this paragraph shall  
4 (i) have the same rights, remedies, privileges, immunities,  
5 powers, and duties, (ii) be subject to the same conditions,  
6 restrictions, limitations, penalties, exclusions, exemptions,  
7 and definitions of terms, and (iii) employ the same modes of  
8 procedure as are prescribed in Sections 2 (except that the  
9 reference to State in the definition of supplier maintaining a  
10 place of business in this State shall mean the District), 2a,  
11 2b, 2c, 3 through 3-50 (in respect to all provisions therein  
12 other than the State rate of tax), 4 (except that the reference  
13 to the State shall be to the District), 5, 7, 8 (except that  
14 the jurisdiction to which the tax shall be a debt to the extent  
15 indicated in that Section 8 shall be the District), 9 (except  
16 as to the disposition of taxes and penalties collected), 10,  
17 11, 12 (except the reference therein to Section 2b of the  
18 Retailers' Occupation Tax Act), 13 (except that any reference  
19 to the State shall mean the District), Sections 15, 16, 17, 18,  
20 19 and 20 of the Service Occupation Tax Act and the Uniform  
21 Penalty and Interest Act, as fully as if those provisions were  
22 set forth herein.

23 Persons subject to any tax imposed under the authority  
24 granted in this subsection may reimburse themselves for their  
25 serviceman's tax liability by separately stating the tax as an  
26 additional charge, which charge may be stated in combination,



1 in a single amount, with State tax that servicemen are  
2 authorized to collect under the Service Use Tax Act, in  
3 accordance with such bracket schedules as the Department may  
4 prescribe.

5 Whenever the Department determines that a refund should be  
6 made under this subsection to a claimant instead of issuing a  
7 credit memorandum, the Department shall notify the State  
8 Comptroller, who shall cause the warrant to be drawn for the  
9 amount specified, and to the person named, in the notification  
10 from the Department. The refund shall be paid by the State  
11 Treasurer out of the State Metro-East Park and Recreation  
12 District Fund.

13 Nothing in this subsection shall be construed to authorize  
14 the board to impose a tax upon the privilege of engaging in any  
15 business which under the Constitution of the United States may  
16 not be made the subject of taxation by the State.

17 (c) The Department shall immediately pay over to the State  
18 Treasurer, ex officio, as trustee, all taxes and penalties  
19 collected under this Section to be deposited into the State  
20 Metro-East Park and Recreation District Fund, which shall be an  
21 unappropriated trust fund held outside of the State treasury.

22 As soon as possible after the first day of each month,  
23 beginning January 1, 2011, upon certification of the Department  
24 of Revenue, the Comptroller shall order transferred, and the  
25 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
26 local sales tax increment, as defined in the Innovation

1 Development and Economy Act, collected under this Section  
2 during the second preceding calendar month for sales within a  
3 STAR bond district. The Department shall make this  
4 certification only if the Metro East Park and Recreation  
5 District imposes a tax on real property as provided in the  
6 definition of "local sales taxes" under the Innovation  
7 Development and Economy Act.

8 After the monthly transfer to the STAR Bonds Revenue Fund,  
9 on or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money pursuant to Section 35 of  
12 this Act to the District from which retailers have paid taxes  
13 or penalties to the Department during the second preceding  
14 calendar month. The amount to be paid to the District shall be  
15 the amount (not including credit memoranda) collected under  
16 this Section during the second preceding calendar month by the  
17 Department plus an amount the Department determines is  
18 necessary to offset any amounts that were erroneously paid to a  
19 different taxing body, and not including (i) an amount equal to  
20 the amount of refunds made during the second preceding calendar  
21 month by the Department on behalf of the District, (ii) any  
22 amount that the Department determines is necessary to offset  
23 any amounts that were payable to a different taxing body but  
24 were erroneously paid to the District, (iii) any amounts that  
25 are transferred to the STAR Bonds Revenue Fund, and (iv) 1.5%  
26 ~~2%~~ of the remainder, which the Department shall transfer into

1 the Tax Compliance and Administration Fund. The Department, at  
2 the time of each monthly disbursement to the District, shall  
3 prepare and certify to the State Comptroller the amount to be  
4 transferred into the Tax Compliance and Administration Fund  
5 under this subsection. Within 10 days after receipt by the  
6 Comptroller of the disbursement certification to the District  
7 and the Tax Compliance and Administration Fund provided for in  
8 this Section to be given to the Comptroller by the Department,  
9 the Comptroller shall cause the orders to be drawn for the  
10 respective amounts in accordance with directions contained in  
11 the certification.

12 (d) For the purpose of determining whether a tax authorized  
13 under this Section is applicable, a retail sale by a producer  
14 of coal or another mineral mined in Illinois is a sale at  
15 retail at the place where the coal or other mineral mined in  
16 Illinois is extracted from the earth. This paragraph does not  
17 apply to coal or another mineral when it is delivered or  
18 shipped by the seller to the purchaser at a point outside  
19 Illinois so that the sale is exempt under the United States  
20 Constitution as a sale in interstate or foreign commerce.

21 (e) Nothing in this Section shall be construed to authorize  
22 the board to impose a tax upon the privilege of engaging in any  
23 business that under the Constitution of the United States may  
24 not be made the subject of taxation by this State.

25 (f) An ordinance imposing a tax under this Section or an  
26 ordinance extending the imposition of a tax to an additional

1 county or counties shall be certified by the board and filed  
2 with the Department of Revenue either (i) on or before the  
3 first day of April, whereupon the Department shall proceed to  
4 administer and enforce the tax as of the first day of July next  
5 following the filing; or (ii) on or before the first day of  
6 October, whereupon the Department shall proceed to administer  
7 and enforce the tax as of the first day of January next  
8 following the filing.

9 (g) When certifying the amount of a monthly disbursement to  
10 the District under this Section, the Department shall increase  
11 or decrease the amounts by an amount necessary to offset any  
12 misallocation of previous disbursements. The offset amount  
13 shall be the amount erroneously disbursed within the previous 6  
14 months from the time a misallocation is discovered.

15 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17.)

16 Section 20-30. The Local Mass Transit District Act is  
17 amended by changing Section 5.01 as follows:

18 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

19 Sec. 5.01. Metro East Mass Transit District; use and  
20 occupation taxes.

21 (a) The Board of Trustees of any Metro East Mass Transit  
22 District may, by ordinance adopted with the concurrence of  
23 two-thirds of the then trustees, impose throughout the District  
24 any or all of the taxes and fees provided in this Section. All

1 taxes and fees imposed under this Section shall be used only  
2 for public mass transportation systems, and the amount used to  
3 provide mass transit service to unserved areas of the District  
4 shall be in the same proportion to the total proceeds as the  
5 number of persons residing in the unserved areas is to the  
6 total population of the District. Except as otherwise provided  
7 in this Act, taxes imposed under this Section and civil  
8 penalties imposed incident thereto shall be collected and  
9 enforced by the State Department of Revenue. The Department  
10 shall have the power to administer and enforce the taxes and to  
11 determine all rights for refunds for erroneous payments of the  
12 taxes.

13 (b) The Board may impose a Metro East Mass Transit District  
14 Retailers' Occupation Tax upon all persons engaged in the  
15 business of selling tangible personal property at retail in the  
16 district at a rate of 1/4 of 1%, or as authorized under  
17 subsection (d-5) of this Section, of the gross receipts from  
18 the sales made in the course of such business within the  
19 district. The tax imposed under this Section and all civil  
20 penalties that may be assessed as an incident thereof shall be  
21 collected and enforced by the State Department of Revenue. The  
22 Department shall have full power to administer and enforce this  
23 Section; to collect all taxes and penalties so collected in the  
24 manner hereinafter provided; and to determine all rights to  
25 credit memoranda arising on account of the erroneous payment of  
26 tax or penalty hereunder. In the administration of, and

1 compliance with, this Section, the Department and persons who  
2 are subject to this Section shall have the same rights,  
3 remedies, privileges, immunities, powers and duties, and be  
4 subject to the same conditions, restrictions, limitations,  
5 penalties, exclusions, exemptions and definitions of terms and  
6 employ the same modes of procedure, as are prescribed in  
7 Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65  
8 (in respect to all provisions therein other than the State rate  
9 of tax), 2c, 3 (except as to the disposition of taxes and  
10 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,  
11 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13, and 14 of  
12 the Retailers' Occupation Tax Act and Section 3-7 of the  
13 Uniform Penalty and Interest Act, as fully as if those  
14 provisions were set forth herein.

15 Persons subject to any tax imposed under the Section may  
16 reimburse themselves for their seller's tax liability  
17 hereunder by separately stating the tax as an additional  
18 charge, which charge may be stated in combination, in a single  
19 amount, with State taxes that sellers are required to collect  
20 under the Use Tax Act, in accordance with such bracket  
21 schedules as the Department may prescribe.

22 Whenever the Department determines that a refund should be  
23 made under this Section to a claimant instead of issuing a  
24 credit memorandum, the Department shall notify the State  
25 Comptroller, who shall cause the warrant to be drawn for the  
26 amount specified, and to the person named, in the notification

1 from the Department. The refund shall be paid by the State  
2 Treasurer out of the Metro East Mass Transit District tax fund  
3 established under paragraph (h) of this Section.

4 If a tax is imposed under this subsection (b), a tax shall  
5 also be imposed under subsections (c) and (d) of this Section.

6 For the purpose of determining whether a tax authorized  
7 under this Section is applicable, a retail sale, by a producer  
8 of coal or other mineral mined in Illinois, is a sale at retail  
9 at the place where the coal or other mineral mined in Illinois  
10 is extracted from the earth. This paragraph does not apply to  
11 coal or other mineral when it is delivered or shipped by the  
12 seller to the purchaser at a point outside Illinois so that the  
13 sale is exempt under the Federal Constitution as a sale in  
14 interstate or foreign commerce.

15 No tax shall be imposed or collected under this subsection  
16 on the sale of a motor vehicle in this State to a resident of  
17 another state if that motor vehicle will not be titled in this  
18 State.

19 Nothing in this Section shall be construed to authorize the  
20 Metro East Mass Transit District to impose a tax upon the  
21 privilege of engaging in any business which under the  
22 Constitution of the United States may not be made the subject  
23 of taxation by this State.

24 (c) If a tax has been imposed under subsection (b), a Metro  
25 East Mass Transit District Service Occupation Tax shall also be  
26 imposed upon all persons engaged, in the district, in the

1 business of making sales of service, who, as an incident to  
2 making those sales of service, transfer tangible personal  
3 property within the District, either in the form of tangible  
4 personal property or in the form of real estate as an incident  
5 to a sale of service. The tax rate shall be 1/4%, or as  
6 authorized under subsection (d-5) of this Section, of the  
7 selling price of tangible personal property so transferred  
8 within the district. The tax imposed under this paragraph and  
9 all civil penalties that may be assessed as an incident thereof  
10 shall be collected and enforced by the State Department of  
11 Revenue. The Department shall have full power to administer and  
12 enforce this paragraph; to collect all taxes and penalties due  
13 hereunder; to dispose of taxes and penalties so collected in  
14 the manner hereinafter provided; and to determine all rights to  
15 credit memoranda arising on account of the erroneous payment of  
16 tax or penalty hereunder. In the administration of, and  
17 compliance with this paragraph, the Department and persons who  
18 are subject to this paragraph shall have the same rights,  
19 remedies, privileges, immunities, powers and duties, and be  
20 subject to the same conditions, restrictions, limitations,  
21 penalties, exclusions, exemptions and definitions of terms and  
22 employ the same modes of procedure as are prescribed in  
23 Sections 1a-1, 2 (except that the reference to State in the  
24 definition of supplier maintaining a place of business in this  
25 State shall mean the Authority), 2a, 3 through 3-50 (in respect  
26 to all provisions therein other than the State rate of tax), 4



1 (except that the reference to the State shall be to the  
2 Authority), 5, 7, 8 (except that the jurisdiction to which the  
3 tax shall be a debt to the extent indicated in that Section 8  
4 shall be the District), 9 (except as to the disposition of  
5 taxes and penalties collected, and except that the returned  
6 merchandise credit for this tax may not be taken against any  
7 State tax), 10, 11, 12 (except the reference therein to Section  
8 2b of the Retailers' Occupation Tax Act), 13 (except that any  
9 reference to the State shall mean the District), the first  
10 paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service  
11 Occupation Tax Act and Section 3-7 of the Uniform Penalty and  
12 Interest Act, as fully as if those provisions were set forth  
13 herein.

14 Persons subject to any tax imposed under the authority  
15 granted in this paragraph may reimburse themselves for their  
16 serviceman's tax liability hereunder by separately stating the  
17 tax as an additional charge, which charge may be stated in  
18 combination, in a single amount, with State tax that servicemen  
19 are authorized to collect under the Service Use Tax Act, in  
20 accordance with such bracket schedules as the Department may  
21 prescribe.

22 Whenever the Department determines that a refund should be  
23 made under this paragraph to a claimant instead of issuing a  
24 credit memorandum, the Department shall notify the State  
25 Comptroller, who shall cause the warrant to be drawn for the  
26 amount specified, and to the person named, in the notification

1 from the Department. The refund shall be paid by the State  
2 Treasurer out of the Metro East Mass Transit District tax fund  
3 established under paragraph (h) of this Section.

4 Nothing in this paragraph shall be construed to authorize  
5 the District to impose a tax upon the privilege of engaging in  
6 any business which under the Constitution of the United States  
7 may not be made the subject of taxation by the State.

8 (d) If a tax has been imposed under subsection (b), a Metro  
9 East Mass Transit District Use Tax shall also be imposed upon  
10 the privilege of using, in the district, any item of tangible  
11 personal property that is purchased outside the district at  
12 retail from a retailer, and that is titled or registered with  
13 an agency of this State's government, at a rate of 1/4%, or as  
14 authorized under subsection (d-5) of this Section, of the  
15 selling price of the tangible personal property within the  
16 District, as "selling price" is defined in the Use Tax Act. The  
17 tax shall be collected from persons whose Illinois address for  
18 titling or registration purposes is given as being in the  
19 District. The tax shall be collected by the Department of  
20 Revenue for the Metro East Mass Transit District. The tax must  
21 be paid to the State, or an exemption determination must be  
22 obtained from the Department of Revenue, before the title or  
23 certificate of registration for the property may be issued. The  
24 tax or proof of exemption may be transmitted to the Department  
25 by way of the State agency with which, or the State officer  
26 with whom, the tangible personal property must be titled or

1 registered if the Department and the State agency or State  
2 officer determine that this procedure will expedite the  
3 processing of applications for title or registration.

4 The Department shall have full power to administer and  
5 enforce this paragraph; to collect all taxes, penalties and  
6 interest due hereunder; to dispose of taxes, penalties and  
7 interest so collected in the manner hereinafter provided; and  
8 to determine all rights to credit memoranda or refunds arising  
9 on account of the erroneous payment of tax, penalty or interest  
10 hereunder. In the administration of, and compliance with, this  
11 paragraph, the Department and persons who are subject to this  
12 paragraph shall have the same rights, remedies, privileges,  
13 immunities, powers and duties, and be subject to the same  
14 conditions, restrictions, limitations, penalties, exclusions,  
15 exemptions and definitions of terms and employ the same modes  
16 of procedure, as are prescribed in Sections 2 (except the  
17 definition of "retailer maintaining a place of business in this  
18 State"), 3 through 3-80 (except provisions pertaining to the  
19 State rate of tax, and except provisions concerning collection  
20 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
21 19 (except the portions pertaining to claims by retailers and  
22 except the last paragraph concerning refunds), 20, 21 and 22 of  
23 the Use Tax Act and Section 3-7 of the Uniform Penalty and  
24 Interest Act, that are not inconsistent with this paragraph, as  
25 fully as if those provisions were set forth herein.

26 Whenever the Department determines that a refund should be

1 made under this paragraph to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the order to be drawn for the  
4 amount specified, and to the person named, in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the Metro East Mass Transit District tax fund  
7 established under paragraph (h) of this Section.

8 (d-5) (A) The county board of any county participating in  
9 the Metro East Mass Transit District may authorize, by  
10 ordinance, a referendum on the question of whether the tax  
11 rates for the Metro East Mass Transit District Retailers'  
12 Occupation Tax, the Metro East Mass Transit District Service  
13 Occupation Tax, and the Metro East Mass Transit District Use  
14 Tax for the District should be increased from 0.25% to 0.75%.  
15 Upon adopting the ordinance, the county board shall certify the  
16 proposition to the proper election officials who shall submit  
17 the proposition to the voters of the District at the next  
18 election, in accordance with the general election law.

19 The proposition shall be in substantially the following  
20 form:

21 Shall the tax rates for the Metro East Mass Transit  
22 District Retailers' Occupation Tax, the Metro East Mass  
23 Transit District Service Occupation Tax, and the Metro East  
24 Mass Transit District Use Tax be increased from 0.25% to  
25 0.75%?

26 (B) Two thousand five hundred electors of any Metro East

1 Mass Transit District may petition the Chief Judge of the  
2 Circuit Court, or any judge of that Circuit designated by the  
3 Chief Judge, in which that District is located to cause to be  
4 submitted to a vote of the electors the question whether the  
5 tax rates for the Metro East Mass Transit District Retailers'  
6 Occupation Tax, the Metro East Mass Transit District Service  
7 Occupation Tax, and the Metro East Mass Transit District Use  
8 Tax for the District should be increased from 0.25% to 0.75%.

9 Upon submission of such petition the court shall set a date  
10 not less than 10 nor more than 30 days thereafter for a hearing  
11 on the sufficiency thereof. Notice of the filing of such  
12 petition and of such date shall be given in writing to the  
13 District and the County Clerk at least 7 days before the date  
14 of such hearing.

15 If such petition is found sufficient, the court shall enter  
16 an order to submit that proposition at the next election, in  
17 accordance with general election law.

18 The form of the petition shall be in substantially the  
19 following form: To the Circuit Court of the County of (name of  
20 county):

21 We, the undersigned electors of the (name of transit  
22 district), respectfully petition your honor to submit to a  
23 vote of the electors of (name of transit district) the  
24 following proposition:

25 Shall the tax rates for the Metro East Mass Transit  
26 District Retailers' Occupation Tax, the Metro East Mass

1 Transit District Service Occupation Tax, and the Metro East  
 2 Mass Transit District Use Tax be increased from 0.25% to  
 3 0.75%?

4 Name Address, with Street and Number.  
 5 .....  
 6 .....

7 (C) The votes shall be recorded as "YES" or "NO". If a  
 8 majority of all votes cast on the proposition are for the  
 9 increase in the tax rates, the Metro East Mass Transit District  
 10 shall begin imposing the increased rates in the District, and  
 11 the Department of Revenue shall begin collecting the increased  
 12 amounts, as provided under this Section. An ordinance imposing  
 13 or discontinuing a tax hereunder or effecting a change in the  
 14 rate thereof shall be adopted and a certified copy thereof  
 15 filed with the Department on or before the first day of  
 16 October, whereupon the Department shall proceed to administer  
 17 and enforce this Section as of the first day of January next  
 18 following the adoption and filing, or on or before the first  
 19 day of April, whereupon the Department shall proceed to  
 20 administer and enforce this Section as of the first day of July  
 21 next following the adoption and filing.

22 (D) If the voters have approved a referendum under this  
 23 subsection, before November 1, 1994, to increase the tax rate  
 24 under this subsection, the Metro East Mass Transit District  
 25 Board of Trustees may adopt by a majority vote an ordinance at  
 26 any time before January 1, 1995 that excludes from the rate

1 increase tangible personal property that is titled or  
2 registered with an agency of this State's government. The  
3 ordinance excluding titled or registered tangible personal  
4 property from the rate increase must be filed with the  
5 Department at least 15 days before its effective date. At any  
6 time after adopting an ordinance excluding from the rate  
7 increase tangible personal property that is titled or  
8 registered with an agency of this State's government, the Metro  
9 East Mass Transit District Board of Trustees may adopt an  
10 ordinance applying the rate increase to that tangible personal  
11 property. The ordinance shall be adopted, and a certified copy  
12 of that ordinance shall be filed with the Department, on or  
13 before October 1, whereupon the Department shall proceed to  
14 administer and enforce the rate increase against tangible  
15 personal property titled or registered with an agency of this  
16 State's government as of the following January 1. After  
17 December 31, 1995, any reimposed rate increase in effect under  
18 this subsection shall no longer apply to tangible personal  
19 property titled or registered with an agency of this State's  
20 government. Beginning January 1, 1996, the Board of Trustees of  
21 any Metro East Mass Transit District may never reimpose a  
22 previously excluded tax rate increase on tangible personal  
23 property titled or registered with an agency of this State's  
24 government. After July 1, 2004, if the voters have approved a  
25 referendum under this subsection to increase the tax rate under  
26 this subsection, the Metro East Mass Transit District Board of

1 Trustees may adopt by a majority vote an ordinance that  
2 excludes from the rate increase tangible personal property that  
3 is titled or registered with an agency of this State's  
4 government. The ordinance excluding titled or registered  
5 tangible personal property from the rate increase shall be  
6 adopted, and a certified copy of that ordinance shall be filed  
7 with the Department on or before October 1, whereupon the  
8 Department shall administer and enforce this exclusion from the  
9 rate increase as of the following January 1, or on or before  
10 April 1, whereupon the Department shall administer and enforce  
11 this exclusion from the rate increase as of the following July  
12 1. The Board of Trustees of any Metro East Mass Transit  
13 District may never reimpose a previously excluded tax rate  
14 increase on tangible personal property titled or registered  
15 with an agency of this State's government.

16 (d-6) If the Board of Trustees of any Metro East Mass  
17 Transit District has imposed a rate increase under subsection  
18 (d-5) and filed an ordinance with the Department of Revenue  
19 excluding titled property from the higher rate, then that Board  
20 may, by ordinance adopted with the concurrence of two-thirds of  
21 the then trustees, impose throughout the District a fee. The  
22 fee on the excluded property shall not exceed \$20 per retail  
23 transaction or an amount equal to the amount of tax excluded,  
24 whichever is less, on tangible personal property that is titled  
25 or registered with an agency of this State's government.  
26 Beginning July 1, 2004, the fee shall apply only to titled



1 property that is subject to either the Metro East Mass Transit  
2 District Retailers' Occupation Tax or the Metro East Mass  
3 Transit District Service Occupation Tax. No fee shall be  
4 imposed or collected under this subsection on the sale of a  
5 motor vehicle in this State to a resident of another state if  
6 that motor vehicle will not be titled in this State.

7 (d-7) Until June 30, 2004, if a fee has been imposed under  
8 subsection (d-6), a fee shall also be imposed upon the  
9 privilege of using, in the district, any item of tangible  
10 personal property that is titled or registered with any agency  
11 of this State's government, in an amount equal to the amount of  
12 the fee imposed under subsection (d-6).

13 (d-7.1) Beginning July 1, 2004, any fee imposed by the  
14 Board of Trustees of any Metro East Mass Transit District under  
15 subsection (d-6) and all civil penalties that may be assessed  
16 as an incident of the fees shall be collected and enforced by  
17 the State Department of Revenue. Reference to "taxes" in this  
18 Section shall be construed to apply to the administration,  
19 payment, and remittance of all fees under this Section. For  
20 purposes of any fee imposed under subsection (d-6), 4% of the  
21 fee, penalty, and interest received by the Department in the  
22 first 12 months that the fee is collected and enforced by the  
23 Department and 2% of the fee, penalty, and interest following  
24 the first 12 months shall be deposited into the Tax Compliance  
25 and Administration Fund and shall be used by the Department,  
26 subject to appropriation, to cover the costs of the Department.

1 No retailers' discount shall apply to any fee imposed under  
2 subsection (d-6).

3 (d-8) No item of titled property shall be subject to both  
4 the higher rate approved by referendum, as authorized under  
5 subsection (d-5), and any fee imposed under subsection (d-6) or  
6 (d-7).

7 (d-9) (Blank).

8 (d-10) (Blank).

9 (e) A certificate of registration issued by the State  
10 Department of Revenue to a retailer under the Retailers'  
11 Occupation Tax Act or under the Service Occupation Tax Act  
12 shall permit the registrant to engage in a business that is  
13 taxed under the tax imposed under paragraphs (b), (c) or (d) of  
14 this Section and no additional registration shall be required  
15 under the tax. A certificate issued under the Use Tax Act or  
16 the Service Use Tax Act shall be applicable with regard to any  
17 tax imposed under paragraph (c) of this Section.

18 (f) (Blank).

19 (g) Any ordinance imposing or discontinuing any tax under  
20 this Section shall be adopted and a certified copy thereof  
21 filed with the Department on or before June 1, whereupon the  
22 Department of Revenue shall proceed to administer and enforce  
23 this Section on behalf of the Metro East Mass Transit District  
24 as of September 1 next following such adoption and filing.  
25 Beginning January 1, 1992, an ordinance or resolution imposing  
26 or discontinuing the tax hereunder shall be adopted and a

1 certified copy thereof filed with the Department on or before  
2 the first day of July, whereupon the Department shall proceed  
3 to administer and enforce this Section as of the first day of  
4 October next following such adoption and filing. Beginning  
5 January 1, 1993, except as provided in subsection (d-5) of this  
6 Section, an ordinance or resolution imposing or discontinuing  
7 the tax hereunder shall be adopted and a certified copy thereof  
8 filed with the Department on or before the first day of  
9 October, whereupon the Department shall proceed to administer  
10 and enforce this Section as of the first day of January next  
11 following such adoption and filing, or, beginning January 1,  
12 2004, on or before the first day of April, whereupon the  
13 Department shall proceed to administer and enforce this Section  
14 as of the first day of July next following the adoption and  
15 filing.

16 (h) Except as provided in subsection (d-7.1), the State  
17 Department of Revenue shall, upon collecting any taxes as  
18 provided in this Section, pay the taxes over to the State  
19 Treasurer as trustee for the District. The taxes shall be held  
20 in a trust fund outside the State Treasury.

21 As soon as possible after the first day of each month,  
22 beginning January 1, 2011, upon certification of the Department  
23 of Revenue, the Comptroller shall order transferred, and the  
24 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
25 local sales tax increment, as defined in the Innovation  
26 Development and Economy Act, collected under this Section

1 during the second preceding calendar month for sales within a  
2 STAR bond district. The Department shall make this  
3 certification only if the local mass transit district imposes a  
4 tax on real property as provided in the definition of "local  
5 sales taxes" under the Innovation Development and Economy Act.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
7 on or before the 25th day of each calendar month, the State  
8 Department of Revenue shall prepare and certify to the  
9 Comptroller of the State of Illinois the amount to be paid to  
10 the District, which shall be the amount (not including credit  
11 memoranda) collected under this Section during the second  
12 preceding calendar month by the Department plus an amount the  
13 Department determines is necessary to offset any amounts that  
14 were erroneously paid to a different taxing body, and not  
15 including any amount equal to the amount of refunds made during  
16 the second preceding calendar month by the Department on behalf  
17 of the District, and not including any amount that the  
18 Department determines is necessary to offset any amounts that  
19 were payable to a different taxing body but were erroneously  
20 paid to the District, and less any amounts that are transferred  
21 to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the remainder,  
22 which the Department shall transfer into the Tax Compliance and  
23 Administration Fund. The Department, at the time of each  
24 monthly disbursement to the District, shall prepare and certify  
25 to the State Comptroller the amount to be transferred into the  
26 Tax Compliance and Administration Fund under this subsection.

1 Within 10 days after receipt by the Comptroller of the  
2 certification of the amount to be paid to the District and the  
3 Tax Compliance and Administration Fund, the Comptroller shall  
4 cause an order to be drawn for payment for the amount in  
5 accordance with the direction in the certification.

6 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17.)

7 Section 20-35. The Regional Transportation Authority Act  
8 is amended by changing Section 4.03 as follows:

9 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

10 Sec. 4.03. Taxes.

11 (a) In order to carry out any of the powers or purposes of  
12 the Authority, the Board may by ordinance adopted with the  
13 concurrence of 12 of the then Directors, impose throughout the  
14 metropolitan region any or all of the taxes provided in this  
15 Section. Except as otherwise provided in this Act, taxes  
16 imposed under this Section and civil penalties imposed incident  
17 thereto shall be collected and enforced by the State Department  
18 of Revenue. The Department shall have the power to administer  
19 and enforce the taxes and to determine all rights for refunds  
20 for erroneous payments of the taxes. Nothing in Public Act  
21 95-708 is intended to invalidate any taxes currently imposed by  
22 the Authority. The increased vote requirements to impose a tax  
23 shall only apply to actions taken after January 1, 2008 (the  
24 effective date of Public Act 95-708).

1           (b) The Board may impose a public transportation tax upon  
2 all persons engaged in the metropolitan region in the business  
3 of selling at retail motor fuel for operation of motor vehicles  
4 upon public highways. The tax shall be at a rate not to exceed  
5 5% of the gross receipts from the sales of motor fuel in the  
6 course of the business. As used in this Act, the term "motor  
7 fuel" shall have the same meaning as in the Motor Fuel Tax Law.  
8 The Board may provide for details of the tax. The provisions of  
9 any tax shall conform, as closely as may be practicable, to the  
10 provisions of the Municipal Retailers Occupation Tax Act,  
11 including without limitation, conformity to penalties with  
12 respect to the tax imposed and as to the powers of the State  
13 Department of Revenue to promulgate and enforce rules and  
14 regulations relating to the administration and enforcement of  
15 the provisions of the tax imposed, except that reference in the  
16 Act to any municipality shall refer to the Authority and the  
17 tax shall be imposed only with regard to receipts from sales of  
18 motor fuel in the metropolitan region, at rates as limited by  
19 this Section.

20           (c) In connection with the tax imposed under paragraph (b)  
21 of this Section the Board may impose a tax upon the privilege  
22 of using in the metropolitan region motor fuel for the  
23 operation of a motor vehicle upon public highways, the tax to  
24 be at a rate not in excess of the rate of tax imposed under  
25 paragraph (b) of this Section. The Board may provide for  
26 details of the tax.

1           (d) The Board may impose a motor vehicle parking tax upon  
2 the privilege of parking motor vehicles at off-street parking  
3 facilities in the metropolitan region at which a fee is  
4 charged, and may provide for reasonable classifications in and  
5 exemptions to the tax, for administration and enforcement  
6 thereof and for civil penalties and refunds thereunder and may  
7 provide criminal penalties thereunder, the maximum penalties  
8 not to exceed the maximum criminal penalties provided in the  
9 Retailers' Occupation Tax Act. The Authority may collect and  
10 enforce the tax itself or by contract with any unit of local  
11 government. The State Department of Revenue shall have no  
12 responsibility for the collection and enforcement unless the  
13 Department agrees with the Authority to undertake the  
14 collection and enforcement. As used in this paragraph, the term  
15 "parking facility" means a parking area or structure having  
16 parking spaces for more than 2 vehicles at which motor vehicles  
17 are permitted to park in return for an hourly, daily, or other  
18 periodic fee, whether publicly or privately owned, but does not  
19 include parking spaces on a public street, the use of which is  
20 regulated by parking meters.

21           (e) The Board may impose a Regional Transportation  
22 Authority Retailers' Occupation Tax upon all persons engaged in  
23 the business of selling tangible personal property at retail in  
24 the metropolitan region. In Cook County the tax rate shall be  
25 1.25% of the gross receipts from sales of food for human  
26 consumption that is to be consumed off the premises where it is

1 sold (other than alcoholic beverages, soft drinks and food that  
2 has been prepared for immediate consumption) and prescription  
3 and nonprescription medicines, drugs, medical appliances and  
4 insulin, urine testing materials, syringes and needles used by  
5 diabetics, and 1% of the gross receipts from other taxable  
6 sales made in the course of that business. In DuPage, Kane,  
7 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%  
8 of the gross receipts from all taxable sales made in the course  
9 of that business. The tax imposed under this Section and all  
10 civil penalties that may be assessed as an incident thereof  
11 shall be collected and enforced by the State Department of  
12 Revenue. The Department shall have full power to administer and  
13 enforce this Section; to collect all taxes and penalties so  
14 collected in the manner hereinafter provided; and to determine  
15 all rights to credit memoranda arising on account of the  
16 erroneous payment of tax or penalty hereunder. In the  
17 administration of, and compliance with this Section, the  
18 Department and persons who are subject to this Section shall  
19 have the same rights, remedies, privileges, immunities, powers  
20 and duties, and be subject to the same conditions,  
21 restrictions, limitations, penalties, exclusions, exemptions  
22 and definitions of terms, and employ the same modes of  
23 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,  
24 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
25 therein other than the State rate of tax), 2c, 3 (except as to  
26 the disposition of taxes and penalties collected), 4, 5, 5a,



1 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
2 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
3 and Section 3-7 of the Uniform Penalty and Interest Act, as  
4 fully as if those provisions were set forth herein.

5 Persons subject to any tax imposed under the authority  
6 granted in this Section may reimburse themselves for their  
7 seller's tax liability hereunder by separately stating the tax  
8 as an additional charge, which charge may be stated in  
9 combination in a single amount with State taxes that sellers  
10 are required to collect under the Use Tax Act, under any  
11 bracket schedules the Department may prescribe.

12 Whenever the Department determines that a refund should be  
13 made under this Section to a claimant instead of issuing a  
14 credit memorandum, the Department shall notify the State  
15 Comptroller, who shall cause the warrant to be drawn for the  
16 amount specified, and to the person named, in the notification  
17 from the Department. The refund shall be paid by the State  
18 Treasurer out of the Regional Transportation Authority tax fund  
19 established under paragraph (n) of this Section.

20 If a tax is imposed under this subsection (e), a tax shall  
21 also be imposed under subsections (f) and (g) of this Section.

22 For the purpose of determining whether a tax authorized  
23 under this Section is applicable, a retail sale by a producer  
24 of coal or other mineral mined in Illinois, is a sale at retail  
25 at the place where the coal or other mineral mined in Illinois  
26 is extracted from the earth. This paragraph does not apply to

1 coal or other mineral when it is delivered or shipped by the  
2 seller to the purchaser at a point outside Illinois so that the  
3 sale is exempt under the Federal Constitution as a sale in  
4 interstate or foreign commerce.

5 No tax shall be imposed or collected under this subsection  
6 on the sale of a motor vehicle in this State to a resident of  
7 another state if that motor vehicle will not be titled in this  
8 State.

9 Nothing in this Section shall be construed to authorize the  
10 Regional Transportation Authority to impose a tax upon the  
11 privilege of engaging in any business that under the  
12 Constitution of the United States may not be made the subject  
13 of taxation by this State.

14 (f) If a tax has been imposed under paragraph (e), a  
15 Regional Transportation Authority Service Occupation Tax shall  
16 also be imposed upon all persons engaged, in the metropolitan  
17 region in the business of making sales of service, who as an  
18 incident to making the sales of service, transfer tangible  
19 personal property within the metropolitan region, either in the  
20 form of tangible personal property or in the form of real  
21 estate as an incident to a sale of service. In Cook County, the  
22 tax rate shall be: (1) 1.25% of the serviceman's cost price of  
23 food prepared for immediate consumption and transferred  
24 incident to a sale of service subject to the service occupation  
25 tax by an entity licensed under the Hospital Licensing Act, the  
26 Nursing Home Care Act, the Specialized Mental Health

1 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
2 the MC/DD Act that is located in the metropolitan region; (2)  
3 1.25% of the selling price of food for human consumption that  
4 is to be consumed off the premises where it is sold (other than  
5 alcoholic beverages, soft drinks and food that has been  
6 prepared for immediate consumption) and prescription and  
7 nonprescription medicines, drugs, medical appliances and  
8 insulin, urine testing materials, syringes and needles used by  
9 diabetics; and (3) 1% of the selling price from other taxable  
10 sales of tangible personal property transferred. In DuPage,  
11 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%  
12 of the selling price of all tangible personal property  
13 transferred.

14 The tax imposed under this paragraph and all civil  
15 penalties that may be assessed as an incident thereof shall be  
16 collected and enforced by the State Department of Revenue. The  
17 Department shall have full power to administer and enforce this  
18 paragraph; to collect all taxes and penalties due hereunder; to  
19 dispose of taxes and penalties collected in the manner  
20 hereinafter provided; and to determine all rights to credit  
21 memoranda arising on account of the erroneous payment of tax or  
22 penalty hereunder. In the administration of and compliance with  
23 this paragraph, the Department and persons who are subject to  
24 this paragraph shall have the same rights, remedies,  
25 privileges, immunities, powers and duties, and be subject to  
26 the same conditions, restrictions, limitations, penalties,

1 exclusions, exemptions and definitions of terms, and employ the  
2 same modes of procedure, as are prescribed in Sections 1a-1, 2,  
3 2a, 3 through 3-50 (in respect to all provisions therein other  
4 than the State rate of tax), 4 (except that the reference to  
5 the State shall be to the Authority), 5, 7, 8 (except that the  
6 jurisdiction to which the tax shall be a debt to the extent  
7 indicated in that Section 8 shall be the Authority), 9 (except  
8 as to the disposition of taxes and penalties collected, and  
9 except that the returned merchandise credit for this tax may  
10 not be taken against any State tax), 10, 11, 12 (except the  
11 reference therein to Section 2b of the Retailers' Occupation  
12 Tax Act), 13 (except that any reference to the State shall mean  
13 the Authority), the first paragraph of Section 15, 16, 17, 18,  
14 19 and 20 of the Service Occupation Tax Act and Section 3-7 of  
15 the Uniform Penalty and Interest Act, as fully as if those  
16 provisions were set forth herein.

17 Persons subject to any tax imposed under the authority  
18 granted in this paragraph may reimburse themselves for their  
19 serviceman's tax liability hereunder by separately stating the  
20 tax as an additional charge, that charge may be stated in  
21 combination in a single amount with State tax that servicemen  
22 are authorized to collect under the Service Use Tax Act, under  
23 any bracket schedules the Department may prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this paragraph to a claimant instead of issuing a  
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause the warrant to be drawn for the  
2 amount specified, and to the person named in the notification  
3 from the Department. The refund shall be paid by the State  
4 Treasurer out of the Regional Transportation Authority tax fund  
5 established under paragraph (n) of this Section.

6 Nothing in this paragraph shall be construed to authorize  
7 the Authority to impose a tax upon the privilege of engaging in  
8 any business that under the Constitution of the United States  
9 may not be made the subject of taxation by the State.

10 (g) If a tax has been imposed under paragraph (e), a tax  
11 shall also be imposed upon the privilege of using in the  
12 metropolitan region, any item of tangible personal property  
13 that is purchased outside the metropolitan region at retail  
14 from a retailer, and that is titled or registered with an  
15 agency of this State's government. In Cook County the tax rate  
16 shall be 1% of the selling price of the tangible personal  
17 property, as "selling price" is defined in the Use Tax Act. In  
18 DuPage, Kane, Lake, McHenry and Will counties the tax rate  
19 shall be 0.75% of the selling price of the tangible personal  
20 property, as "selling price" is defined in the Use Tax Act. The  
21 tax shall be collected from persons whose Illinois address for  
22 titling or registration purposes is given as being in the  
23 metropolitan region. The tax shall be collected by the  
24 Department of Revenue for the Regional Transportation  
25 Authority. The tax must be paid to the State, or an exemption  
26 determination must be obtained from the Department of Revenue,

1 before the title or certificate of registration for the  
2 property may be issued. The tax or proof of exemption may be  
3 transmitted to the Department by way of the State agency with  
4 which, or the State officer with whom, the tangible personal  
5 property must be titled or registered if the Department and the  
6 State agency or State officer determine that this procedure  
7 will expedite the processing of applications for title or  
8 registration.

9 The Department shall have full power to administer and  
10 enforce this paragraph; to collect all taxes, penalties and  
11 interest due hereunder; to dispose of taxes, penalties and  
12 interest collected in the manner hereinafter provided; and to  
13 determine all rights to credit memoranda or refunds arising on  
14 account of the erroneous payment of tax, penalty or interest  
15 hereunder. In the administration of and compliance with this  
16 paragraph, the Department and persons who are subject to this  
17 paragraph shall have the same rights, remedies, privileges,  
18 immunities, powers and duties, and be subject to the same  
19 conditions, restrictions, limitations, penalties, exclusions,  
20 exemptions and definitions of terms and employ the same modes  
21 of procedure, as are prescribed in Sections 2 (except the  
22 definition of "retailer maintaining a place of business in this  
23 State"), 3 through 3-80 (except provisions pertaining to the  
24 State rate of tax, and except provisions concerning collection  
25 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
26 19 (except the portions pertaining to claims by retailers and

1 except the last paragraph concerning refunds), 20, 21 and 22 of  
2 the Use Tax Act, and are not inconsistent with this paragraph,  
3 as fully as if those provisions were set forth herein.

4 Whenever the Department determines that a refund should be  
5 made under this paragraph to a claimant instead of issuing a  
6 credit memorandum, the Department shall notify the State  
7 Comptroller, who shall cause the order to be drawn for the  
8 amount specified, and to the person named in the notification  
9 from the Department. The refund shall be paid by the State  
10 Treasurer out of the Regional Transportation Authority tax fund  
11 established under paragraph (n) of this Section.

12 (h) The Authority may impose a replacement vehicle tax of  
13 \$50 on any passenger car as defined in Section 1-157 of the  
14 Illinois Vehicle Code purchased within the metropolitan region  
15 by or on behalf of an insurance company to replace a passenger  
16 car of an insured person in settlement of a total loss claim.  
17 The tax imposed may not become effective before the first day  
18 of the month following the passage of the ordinance imposing  
19 the tax and receipt of a certified copy of the ordinance by the  
20 Department of Revenue. The Department of Revenue shall collect  
21 the tax for the Authority in accordance with Sections 3-2002  
22 and 3-2003 of the Illinois Vehicle Code.

23 The Department shall immediately pay over to the State  
24 Treasurer, ex officio, as trustee, all taxes collected  
25 hereunder.

26 As soon as possible after the first day of each month,

1 beginning January 1, 2011, upon certification of the Department  
2 of Revenue, the Comptroller shall order transferred, and the  
3 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
4 local sales tax increment, as defined in the Innovation  
5 Development and Economy Act, collected under this Section  
6 during the second preceding calendar month for sales within a  
7 STAR bond district.

8 After the monthly transfer to the STAR Bonds Revenue Fund,  
9 on or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money to the Authority. The  
12 amount to be paid to the Authority shall be the amount  
13 collected hereunder during the second preceding calendar month  
14 by the Department, less any amount determined by the Department  
15 to be necessary for the payment of refunds, and less any  
16 amounts that are transferred to the STAR Bonds Revenue Fund.  
17 Within 10 days after receipt by the Comptroller of the  
18 disbursement certification to the Authority provided for in  
19 this Section to be given to the Comptroller by the Department,  
20 the Comptroller shall cause the orders to be drawn for that  
21 amount in accordance with the directions contained in the  
22 certification.

23 (i) The Board may not impose any other taxes except as it  
24 may from time to time be authorized by law to impose.

25 (j) A certificate of registration issued by the State  
26 Department of Revenue to a retailer under the Retailers'



1 Occupation Tax Act or under the Service Occupation Tax Act  
2 shall permit the registrant to engage in a business that is  
3 taxed under the tax imposed under paragraphs (b), (e), (f) or  
4 (g) of this Section and no additional registration shall be  
5 required under the tax. A certificate issued under the Use Tax  
6 Act or the Service Use Tax Act shall be applicable with regard  
7 to any tax imposed under paragraph (c) of this Section.

8 (k) The provisions of any tax imposed under paragraph (c)  
9 of this Section shall conform as closely as may be practicable  
10 to the provisions of the Use Tax Act, including without  
11 limitation conformity as to penalties with respect to the tax  
12 imposed and as to the powers of the State Department of Revenue  
13 to promulgate and enforce rules and regulations relating to the  
14 administration and enforcement of the provisions of the tax  
15 imposed. The taxes shall be imposed only on use within the  
16 metropolitan region and at rates as provided in the paragraph.

17 (l) The Board in imposing any tax as provided in paragraphs  
18 (b) and (c) of this Section, shall, after seeking the advice of  
19 the State Department of Revenue, provide means for retailers,  
20 users or purchasers of motor fuel for purposes other than those  
21 with regard to which the taxes may be imposed as provided in  
22 those paragraphs to receive refunds of taxes improperly paid,  
23 which provisions may be at variance with the refund provisions  
24 as applicable under the Municipal Retailers Occupation Tax Act.  
25 The State Department of Revenue may provide for certificates of  
26 registration for users or purchasers of motor fuel for purposes

1 other than those with regard to which taxes may be imposed as  
2 provided in paragraphs (b) and (c) of this Section to  
3 facilitate the reporting and nontaxability of the exempt sales  
4 or uses.

5 (m) Any ordinance imposing or discontinuing any tax under  
6 this Section shall be adopted and a certified copy thereof  
7 filed with the Department on or before June 1, whereupon the  
8 Department of Revenue shall proceed to administer and enforce  
9 this Section on behalf of the Regional Transportation Authority  
10 as of September 1 next following such adoption and filing.  
11 Beginning January 1, 1992, an ordinance or resolution imposing  
12 or discontinuing the tax hereunder shall be adopted and a  
13 certified copy thereof filed with the Department on or before  
14 the first day of July, whereupon the Department shall proceed  
15 to administer and enforce this Section as of the first day of  
16 October next following such adoption and filing. Beginning  
17 January 1, 1993, an ordinance or resolution imposing,  
18 increasing, decreasing, or discontinuing the tax hereunder  
19 shall be adopted and a certified copy thereof filed with the  
20 Department, whereupon the Department shall proceed to  
21 administer and enforce this Section as of the first day of the  
22 first month to occur not less than 60 days following such  
23 adoption and filing. Any ordinance or resolution of the  
24 Authority imposing a tax under this Section and in effect on  
25 August 1, 2007 shall remain in full force and effect and shall  
26 be administered by the Department of Revenue under the terms

1 and conditions and rates of tax established by such ordinance  
2 or resolution until the Department begins administering and  
3 enforcing an increased tax under this Section as authorized by  
4 Public Act 95-708. The tax rates authorized by Public Act  
5 95-708 are effective only if imposed by ordinance of the  
6 Authority.

7 (n) Except as otherwise provided in this subsection (n),  
8 the State Department of Revenue shall, upon collecting any  
9 taxes as provided in this Section, pay the taxes over to the  
10 State Treasurer as trustee for the Authority. The taxes shall  
11 be held in a trust fund outside the State Treasury. On or  
12 before the 25th day of each calendar month, the State  
13 Department of Revenue shall prepare and certify to the  
14 Comptroller of the State of Illinois and to the Authority (i)  
15 the amount of taxes collected in each County other than Cook  
16 County in the metropolitan region, (ii) the amount of taxes  
17 collected within the City of Chicago, and (iii) the amount  
18 collected in that portion of Cook County outside of Chicago,  
19 each amount less the amount necessary for the payment of  
20 refunds to taxpayers located in those areas described in items  
21 (i), (ii), and (iii), and less 1.5% ~~2%~~ of the remainder, which  
22 shall be transferred from the trust fund into the Tax  
23 Compliance and Administration Fund. The Department, at the time  
24 of each monthly disbursement to the Authority, shall prepare  
25 and certify to the State Comptroller the amount to be  
26 transferred into the Tax Compliance and Administration Fund

1 under this subsection. Within 10 days after receipt by the  
2 Comptroller of the certification of the amounts, the  
3 Comptroller shall cause an order to be drawn for the transfer  
4 of the amount certified into the Tax Compliance and  
5 Administration Fund and the payment of two-thirds of the  
6 amounts certified in item (i) of this subsection to the  
7 Authority and one-third of the amounts certified in item (i) of  
8 this subsection to the respective counties other than Cook  
9 County and the amount certified in items (ii) and (iii) of this  
10 subsection to the Authority.

11 In addition to the disbursement required by the preceding  
12 paragraph, an allocation shall be made in July 1991 and each  
13 year thereafter to the Regional Transportation Authority. The  
14 allocation shall be made in an amount equal to the average  
15 monthly distribution during the preceding calendar year  
16 (excluding the 2 months of lowest receipts) and the allocation  
17 shall include the amount of average monthly distribution from  
18 the Regional Transportation Authority Occupation and Use Tax  
19 Replacement Fund. The distribution made in July 1992 and each  
20 year thereafter under this paragraph and the preceding  
21 paragraph shall be reduced by the amount allocated and  
22 disbursed under this paragraph in the preceding calendar year.  
23 The Department of Revenue shall prepare and certify to the  
24 Comptroller for disbursement the allocations made in  
25 accordance with this paragraph.

26 (o) Failure to adopt a budget ordinance or otherwise to

1 comply with Section 4.01 of this Act or to adopt a Five-year  
2 Capital Program or otherwise to comply with paragraph (b) of  
3 Section 2.01 of this Act shall not affect the validity of any  
4 tax imposed by the Authority otherwise in conformity with law.

5 (p) At no time shall a public transportation tax or motor  
6 vehicle parking tax authorized under paragraphs (b), (c) and  
7 (d) of this Section be in effect at the same time as any  
8 retailers' occupation, use or service occupation tax  
9 authorized under paragraphs (e), (f) and (g) of this Section is  
10 in effect.

11 Any taxes imposed under the authority provided in  
12 paragraphs (b), (c) and (d) shall remain in effect only until  
13 the time as any tax authorized by paragraphs (e), (f) or (g) of  
14 this Section are imposed and becomes effective. Once any tax  
15 authorized by paragraphs (e), (f) or (g) is imposed the Board  
16 may not reimpose taxes as authorized in paragraphs (b), (c) and  
17 (d) of the Section unless any tax authorized by paragraphs (e),  
18 (f) or (g) of this Section becomes ineffective by means other  
19 than an ordinance of the Board.

20 (q) Any existing rights, remedies and obligations  
21 (including enforcement by the Regional Transportation  
22 Authority) arising under any tax imposed under paragraphs (b),  
23 (c) or (d) of this Section shall not be affected by the  
24 imposition of a tax under paragraphs (e), (f) or (g) of this  
25 Section.

26 (Source: P.A. 99-180, eff. 7-29-15; 99-217, eff. 7-31-15;

1 99-642, eff. 7-28-16; 100-23, eff. 7-6-17.)

2 Section 20-40. The Water Commission Act of 1985 is amended  
3 by changing Section 4 as follows:

4 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

5 Sec. 4. Taxes.

6 (a) The board of commissioners of any county water  
7 commission may, by ordinance, impose throughout the territory  
8 of the commission any or all of the taxes provided in this  
9 Section for its corporate purposes. However, no county water  
10 commission may impose any such tax unless the commission  
11 certifies the proposition of imposing the tax to the proper  
12 election officials, who shall submit the proposition to the  
13 voters residing in the territory at an election in accordance  
14 with the general election law, and the proposition has been  
15 approved by a majority of those voting on the proposition.

16 The proposition shall be in the form provided in Section 5  
17 or shall be substantially in the following form:

18 -----

19 Shall the (insert corporate  
20 name of county water commission) YES  
21 impose (state type of tax or -----  
22 taxes to be imposed) at the NO  
23 rate of 1/4%?

24 -----

1 Taxes imposed under this Section and civil penalties  
2 imposed incident thereto shall be collected and enforced by the  
3 State Department of Revenue. The Department shall have the  
4 power to administer and enforce the taxes and to determine all  
5 rights for refunds for erroneous payments of the taxes.

6 (b) The board of commissioners may impose a County Water  
7 Commission Retailers' Occupation Tax upon all persons engaged  
8 in the business of selling tangible personal property at retail  
9 in the territory of the commission at a rate of 1/4% of the  
10 gross receipts from the sales made in the course of such  
11 business within the territory. The tax imposed under this  
12 paragraph and all civil penalties that may be assessed as an  
13 incident thereof shall be collected and enforced by the State  
14 Department of Revenue. The Department shall have full power to  
15 administer and enforce this paragraph; to collect all taxes and  
16 penalties due hereunder; to dispose of taxes and penalties so  
17 collected in the manner hereinafter provided; and to determine  
18 all rights to credit memoranda arising on account of the  
19 erroneous payment of tax or penalty hereunder. In the  
20 administration of, and compliance with, this paragraph, the  
21 Department and persons who are subject to this paragraph shall  
22 have the same rights, remedies, privileges, immunities, powers  
23 and duties, and be subject to the same conditions,  
24 restrictions, limitations, penalties, exclusions, exemptions  
25 and definitions of terms, and employ the same modes of  
26 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,

1 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
2 therein other than the State rate of tax except that food for  
3 human consumption that is to be consumed off the premises where  
4 it is sold (other than alcoholic beverages, soft drinks, and  
5 food that has been prepared for immediate consumption) and  
6 prescription and nonprescription medicine, drugs, medical  
7 appliances and insulin, urine testing materials, syringes, and  
8 needles used by diabetics, for human use, shall not be subject  
9 to tax hereunder), 2c, 3 (except as to the disposition of taxes  
10 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,  
11 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13  
12 of the Retailers' Occupation Tax Act and Section 3-7 of the  
13 Uniform Penalty and Interest Act, as fully as if those  
14 provisions were set forth herein.

15 Persons subject to any tax imposed under the authority  
16 granted in this paragraph may reimburse themselves for their  
17 seller's tax liability hereunder by separately stating the tax  
18 as an additional charge, which charge may be stated in  
19 combination, in a single amount, with State taxes that sellers  
20 are required to collect under the Use Tax Act and under  
21 subsection (e) of Section 4.03 of the Regional Transportation  
22 Authority Act, in accordance with such bracket schedules as the  
23 Department may prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this paragraph to a claimant instead of issuing a  
26 credit memorandum, the Department shall notify the State



1 Comptroller, who shall cause the warrant to be drawn for the  
2 amount specified, and to the person named, in the notification  
3 from the Department. The refund shall be paid by the State  
4 Treasurer out of a county water commission tax fund established  
5 under subsection ~~paragraph~~ (g) of this Section.

6 For the purpose of determining whether a tax authorized  
7 under this paragraph is applicable, a retail sale by a producer  
8 of coal or other mineral mined in Illinois is a sale at retail  
9 at the place where the coal or other mineral mined in Illinois  
10 is extracted from the earth. This paragraph does not apply to  
11 coal or other mineral when it is delivered or shipped by the  
12 seller to the purchaser at a point outside Illinois so that the  
13 sale is exempt under the Federal Constitution as a sale in  
14 interstate or foreign commerce.

15 If a tax is imposed under this subsection (b), a tax shall  
16 also be imposed under subsections (c) and (d) of this Section.

17 No tax shall be imposed or collected under this subsection  
18 on the sale of a motor vehicle in this State to a resident of  
19 another state if that motor vehicle will not be titled in this  
20 State.

21 Nothing in this paragraph shall be construed to authorize a  
22 county water commission to impose a tax upon the privilege of  
23 engaging in any business which under the Constitution of the  
24 United States may not be made the subject of taxation by this  
25 State.

26 (c) If a tax has been imposed under subsection (b), a

1 County Water Commission Service Occupation Tax shall also be  
2 imposed upon all persons engaged, in the territory of the  
3 commission, in the business of making sales of service, who, as  
4 an incident to making the sales of service, transfer tangible  
5 personal property within the territory. The tax rate shall be  
6 1/4% of the selling price of tangible personal property so  
7 transferred within the territory. The tax imposed under this  
8 paragraph and all civil penalties that may be assessed as an  
9 incident thereof shall be collected and enforced by the State  
10 Department of Revenue. The Department shall have full power to  
11 administer and enforce this paragraph; to collect all taxes and  
12 penalties due hereunder; to dispose of taxes and penalties so  
13 collected in the manner hereinafter provided; and to determine  
14 all rights to credit memoranda arising on account of the  
15 erroneous payment of tax or penalty hereunder. In the  
16 administration of, and compliance with, this paragraph, the  
17 Department and persons who are subject to this paragraph shall  
18 have the same rights, remedies, privileges, immunities, powers  
19 and duties, and be subject to the same conditions,  
20 restrictions, limitations, penalties, exclusions, exemptions  
21 and definitions of terms, and employ the same modes of  
22 procedure, as are prescribed in Sections 1a-1, 2 (except that  
23 the reference to State in the definition of supplier  
24 maintaining a place of business in this State shall mean the  
25 territory of the commission), 2a, 3 through 3-50 (in respect to  
26 all provisions therein other than the State rate of tax except

1 that food for human consumption that is to be consumed off the  
2 premises where it is sold (other than alcoholic beverages, soft  
3 drinks, and food that has been prepared for immediate  
4 consumption) and prescription and nonprescription medicines,  
5 drugs, medical appliances and insulin, urine testing  
6 materials, syringes, and needles used by diabetics, for human  
7 use, shall not be subject to tax hereunder), 4 (except that the  
8 reference to the State shall be to the territory of the  
9 commission), 5, 7, 8 (except that the jurisdiction to which the  
10 tax shall be a debt to the extent indicated in that Section 8  
11 shall be the commission), 9 (except as to the disposition of  
12 taxes and penalties collected and except that the returned  
13 merchandise credit for this tax may not be taken against any  
14 State tax), 10, 11, 12 (except the reference therein to Section  
15 2b of the Retailers' Occupation Tax Act), 13 (except that any  
16 reference to the State shall mean the territory of the  
17 commission), the first paragraph of Section 15, 15.5, 16, 17,  
18 18, 19, and 20 of the Service Occupation Tax Act as fully as if  
19 those provisions were set forth herein.

20 Persons subject to any tax imposed under the authority  
21 granted in this paragraph may reimburse themselves for their  
22 serviceman's tax liability hereunder by separately stating the  
23 tax as an additional charge, which charge may be stated in  
24 combination, in a single amount, with State tax that servicemen  
25 are authorized to collect under the Service Use Tax Act, and  
26 any tax for which servicemen may be liable under subsection (f)

1 of Section 4.03 of the Regional Transportation Authority Act,  
2 in accordance with such bracket schedules as the Department may  
3 prescribe.

4 Whenever the Department determines that a refund should be  
5 made under this paragraph to a claimant instead of issuing a  
6 credit memorandum, the Department shall notify the State  
7 Comptroller, who shall cause the warrant to be drawn for the  
8 amount specified, and to the person named, in the notification  
9 from the Department. The refund shall be paid by the State  
10 Treasurer out of a county water commission tax fund established  
11 under subsection ~~paragraph~~ (g) of this Section.

12 Nothing in this paragraph shall be construed to authorize a  
13 county water commission to impose a tax upon the privilege of  
14 engaging in any business which under the Constitution of the  
15 United States may not be made the subject of taxation by the  
16 State.

17 (d) If a tax has been imposed under subsection (b), a tax  
18 shall also be imposed upon the privilege of using, in the  
19 territory of the commission, any item of tangible personal  
20 property that is purchased outside the territory at retail from  
21 a retailer, and that is titled or registered with an agency of  
22 this State's government, at a rate of 1/4% of the selling price  
23 of the tangible personal property within the territory, as  
24 "selling price" is defined in the Use Tax Act. The tax shall be  
25 collected from persons whose Illinois address for titling or  
26 registration purposes is given as being in the territory. The

1 tax shall be collected by the Department of Revenue for a  
2 county water commission. The tax must be paid to the State, or  
3 an exemption determination must be obtained from the Department  
4 of Revenue, before the title or certificate of registration for  
5 the property may be issued. The tax or proof of exemption may  
6 be transmitted to the Department by way of the State agency  
7 with which, or the State officer with whom, the tangible  
8 personal property must be titled or registered if the  
9 Department and the State agency or State officer determine that  
10 this procedure will expedite the processing of applications for  
11 title or registration.

12 The Department shall have full power to administer and  
13 enforce this paragraph; to collect all taxes, penalties, and  
14 interest due hereunder; to dispose of taxes, penalties, and  
15 interest so collected in the manner hereinafter provided; and  
16 to determine all rights to credit memoranda or refunds arising  
17 on account of the erroneous payment of tax, penalty, or  
18 interest hereunder. In the administration of 7 and compliance  
19 with this paragraph, the Department and persons who are subject  
20 to this paragraph shall have the same rights, remedies,  
21 privileges, immunities, powers, and duties, and be subject to  
22 the same conditions, restrictions, limitations, penalties,  
23 exclusions, exemptions, and definitions of terms and employ the  
24 same modes of procedure, as are prescribed in Sections 2  
25 (except the definition of "retailer maintaining a place of  
26 business in this State"), 3 through 3-80 (except provisions

1 pertaining to the State rate of tax, and except provisions  
2 concerning collection or refunding of the tax by retailers, and  
3 except that food for human consumption that is to be consumed  
4 off the premises where it is sold (other than alcoholic  
5 beverages, soft drinks, and food that has been prepared for  
6 immediate consumption) and prescription and nonprescription  
7 medicines, drugs, medical appliances and insulin, urine  
8 testing materials, syringes, and needles used by diabetics, for  
9 human use, shall not be subject to tax hereunder), 4, 11, 12,  
10 12a, 14, 15, 19 (except the portions pertaining to claims by  
11 retailers and except the last paragraph concerning refunds),  
12 20, 21, and 22 of the Use Tax Act and Section 3-7 of the Uniform  
13 Penalty and Interest Act that are not inconsistent with this  
14 paragraph, as fully as if those provisions were set forth  
15 herein.

16 Whenever the Department determines that a refund should be  
17 made under this paragraph to a claimant instead of issuing a  
18 credit memorandum, the Department shall notify the State  
19 Comptroller, who shall cause the order to be drawn for the  
20 amount specified, and to the person named, in the notification  
21 from the Department. The refund shall be paid by the State  
22 Treasurer out of a county water commission tax fund established  
23 under subsection ~~paragraph~~ (g) of this Section.

24 (e) A certificate of registration issued by the State  
25 Department of Revenue to a retailer under the Retailers'  
26 Occupation Tax Act or under the Service Occupation Tax Act

1 shall permit the registrant to engage in a business that is  
2 taxed under the tax imposed under subsection ~~paragraphs~~ (b),  
3 (c), or (d) of this Section and no additional registration  
4 shall be required under the tax. A certificate issued under the  
5 Use Tax Act or the Service Use Tax Act shall be applicable with  
6 regard to any tax imposed under subsection ~~paragraph~~ (c) of  
7 this Section.

8 (f) Any ordinance imposing or discontinuing any tax under  
9 this Section shall be adopted and a certified copy thereof  
10 filed with the Department on or before June 1, whereupon the  
11 Department of Revenue shall proceed to administer and enforce  
12 this Section on behalf of the county water commission as of  
13 September 1 next following the adoption and filing. Beginning  
14 January 1, 1992, an ordinance or resolution imposing or  
15 discontinuing the tax hereunder shall be adopted and a  
16 certified copy thereof filed with the Department on or before  
17 the first day of July, whereupon the Department shall proceed  
18 to administer and enforce this Section as of the first day of  
19 October next following such adoption and filing. Beginning  
20 January 1, 1993, an ordinance or resolution imposing or  
21 discontinuing the tax hereunder shall be adopted and a  
22 certified copy thereof filed with the Department on or before  
23 the first day of October, whereupon the Department shall  
24 proceed to administer and enforce this Section as of the first  
25 day of January next following such adoption and filing.

26 (g) The State Department of Revenue shall, upon collecting

1 any taxes as provided in this Section, pay the taxes over to  
2 the State Treasurer as trustee for the commission. The taxes  
3 shall be held in a trust fund outside the State Treasury.

4 As soon as possible after the first day of each month,  
5 beginning January 1, 2011, upon certification of the Department  
6 of Revenue, the Comptroller shall order transferred, and the  
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
8 local sales tax increment, as defined in the Innovation  
9 Development and Economy Act, collected under this Section  
10 during the second preceding calendar month for sales within a  
11 STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,  
13 on or before the 25th day of each calendar month, the State  
14 Department of Revenue shall prepare and certify to the  
15 Comptroller of the State of Illinois the amount to be paid to  
16 the commission, which shall be the amount (not including credit  
17 memoranda) collected under this Section during the second  
18 preceding calendar month by the Department plus an amount the  
19 Department determines is necessary to offset any amounts that  
20 were erroneously paid to a different taxing body, and not  
21 including any amount equal to the amount of refunds made during  
22 the second preceding calendar month by the Department on behalf  
23 of the commission, and not including any amount that the  
24 Department determines is necessary to offset any amounts that  
25 were payable to a different taxing body but were erroneously  
26 paid to the commission, and less any amounts that are



1 transferred to the STAR Bonds Revenue Fund, less 1.5% ~~2%~~ of the  
2 remainder, which shall be transferred into the Tax Compliance  
3 and Administration Fund. The Department, at the time of each  
4 monthly disbursement to the commission, shall prepare and  
5 certify to the State Comptroller the amount to be transferred  
6 into the Tax Compliance and Administration Fund under this  
7 subsection. Within 10 days after receipt by the Comptroller of  
8 the certification of the amount to be paid to the commission  
9 and the Tax Compliance and Administration Fund, the Comptroller  
10 shall cause an order to be drawn for the payment for the amount  
11 in accordance with the direction in the certification.

12 (h) Beginning June 1, 2016, any tax imposed pursuant to  
13 this Section may no longer be imposed or collected, unless a  
14 continuation of the tax is approved by the voters at a  
15 referendum as set forth in this Section.

16 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;  
17 100-23, eff. 7-6-17; revised 10-3-17.)

18 ARTICLE 25. FISCAL YEAR LIMITATIONS

19 Section 25-5. The State Finance Act is amended by changing  
20 Sections 5h.5 and 25 as follows:

21 (30 ILCS 105/5h.5)

22 Sec. 5h.5. Cash flow borrowing and general funds liquidity;  
23 Fiscal Years ~~Year~~ 2018 and 2019.

1 (a) In order to meet cash flow deficits and to maintain  
2 liquidity in general funds and the Health Insurance Reserve  
3 Fund, on and after July 1, 2017 and through March 1, 2019  
4 ~~December 31, 2018~~, the State Treasurer and the State  
5 Comptroller, in consultation with the Governor's Office of  
6 Management and Budget, shall make transfers to general funds  
7 and the Health Insurance Reserve Fund, as directed by the State  
8 Comptroller, out of special funds of the State, to the extent  
9 allowed by federal law.

10 No such transfer may reduce the cumulative balance of all  
11 of the special funds of the State to an amount less than the  
12 total debt service payable during the 12 months immediately  
13 following the date of the transfer on any bonded indebtedness  
14 of the State and any certificates issued under the Short Term  
15 Borrowing Act. At no time shall the outstanding total transfers  
16 made from the special funds of the State to general funds and  
17 the Health Insurance Reserve Fund under this Section exceed  
18 \$1,200,000,000; once the amount of \$1,200,000,000 has been  
19 transferred from the special funds of the State to general  
20 funds and the Health Insurance Reserve Fund, additional  
21 transfers may be made from the special funds of the State to  
22 general funds and the Health Insurance Reserve Fund under this  
23 Section only to the extent that moneys have first been  
24 re-transferred from general funds and the Health Insurance  
25 Reserve Fund to those special funds of the State.  
26 Notwithstanding any other provision of this Section, no such

1 transfer may be made from any special fund that is exclusively  
2 collected by or directly appropriated to any other  
3 constitutional officer without the written approval of that  
4 constitutional officer.

5 (b) If moneys have been transferred to general funds and  
6 the Health Insurance Reserve Fund pursuant to subsection (a) of  
7 this Section, this amendatory Act of the 100th General Assembly  
8 shall constitute the continuing authority for and direction to  
9 the State Treasurer and State Comptroller to reimburse the  
10 funds of origin from general funds by transferring to the funds  
11 of origin, at such times and in such amounts as directed by the  
12 Comptroller when necessary to support appropriated  
13 expenditures from the funds, an amount equal to that  
14 transferred from them plus any interest that would have accrued  
15 thereon had the transfer not occurred, except that any moneys  
16 transferred pursuant to subsection (a) of this Section shall be  
17 repaid to the fund of origin within 24 months after the date on  
18 which they were borrowed. When any of the funds from which  
19 moneys have been transferred pursuant to subsection (a) have  
20 insufficient cash from which the State Comptroller may make  
21 expenditures properly supported by appropriations from the  
22 fund, then the State Treasurer and State Comptroller shall  
23 transfer from general funds to the fund only such amount as is  
24 immediately necessary to satisfy outstanding expenditure  
25 obligations on a timely basis.

26 (c) On the first day of each quarterly period in each

1 fiscal year, until such time as a report indicates that all  
2 moneys borrowed and interest pursuant to this Section have been  
3 repaid, the Comptroller shall provide to the President and the  
4 Minority Leader of the Senate, the Speaker and the Minority  
5 Leader of the House of Representatives, and the Commission on  
6 Government Forecasting and Accountability a report on all  
7 transfers made pursuant to this Section in the prior quarterly  
8 period. The report must be provided in electronic format. The  
9 report must include all of the following:

10 (1) the date each transfer was made;

11 (2) the amount of each transfer;

12 (3) in the case of a transfer from general funds to a  
13 fund of origin pursuant to subsection (b) of this Section,  
14 the amount of interest being paid to the fund of origin;  
15 and

16 (4) the end of day balance of the fund of origin, the  
17 general funds, and the Health Insurance Reserve Fund on the  
18 date the transfer was made.

19 (Source: P.A. 100-23, eff. 7-6-17.)

20 (30 ILCS 105/25) (from Ch. 127, par. 161)

21 Sec. 25. Fiscal year limitations.

22 (a) All appropriations shall be available for expenditure  
23 for the fiscal year or for a lesser period if the Act making  
24 that appropriation so specifies. A deficiency or emergency  
25 appropriation shall be available for expenditure only through

1 June 30 of the year when the Act making that appropriation is  
2 enacted unless that Act otherwise provides.

3 (b) Outstanding liabilities as of June 30, payable from  
4 appropriations which have otherwise expired, may be paid out of  
5 the expiring appropriations during the 2-month period ending at  
6 the close of business on August 31. Any service involving  
7 professional or artistic skills or any personal services by an  
8 employee whose compensation is subject to income tax  
9 withholding must be performed as of June 30 of the fiscal year  
10 in order to be considered an "outstanding liability as of June  
11 30" that is thereby eligible for payment out of the expiring  
12 appropriation.

13 (b-1) However, payment of tuition reimbursement claims  
14 under Section 14-7.03 or 18-3 of the School Code may be made by  
15 the State Board of Education from its appropriations for those  
16 respective purposes for any fiscal year, even though the claims  
17 reimbursed by the payment may be claims attributable to a prior  
18 fiscal year, and payments may be made at the direction of the  
19 State Superintendent of Education from the fund from which the  
20 appropriation is made without regard to any fiscal year  
21 limitations, except as required by subsection (j) of this  
22 Section. Beginning on June 30, 2021, payment of tuition  
23 reimbursement claims under Section 14-7.03 or 18-3 of the  
24 School Code as of June 30, payable from appropriations that  
25 have otherwise expired, may be paid out of the expiring  
26 appropriation during the 4-month period ending at the close of

1 business on October 31.

2 (b-2) All outstanding liabilities as of June 30, 2010,  
3 payable from appropriations that would otherwise expire at the  
4 conclusion of the lapse period for fiscal year 2010, and  
5 interest penalties payable on those liabilities under the State  
6 Prompt Payment Act, may be paid out of the expiring  
7 appropriations until December 31, 2010, without regard to the  
8 fiscal year in which the payment is made, as long as vouchers  
9 for the liabilities are received by the Comptroller no later  
10 than August 31, 2010.

11 (b-2.5) All outstanding liabilities as of June 30, 2011,  
12 payable from appropriations that would otherwise expire at the  
13 conclusion of the lapse period for fiscal year 2011, and  
14 interest penalties payable on those liabilities under the State  
15 Prompt Payment Act, may be paid out of the expiring  
16 appropriations until December 31, 2011, without regard to the  
17 fiscal year in which the payment is made, as long as vouchers  
18 for the liabilities are received by the Comptroller no later  
19 than August 31, 2011.

20 (b-2.6) All outstanding liabilities as of June 30, 2012,  
21 payable from appropriations that would otherwise expire at the  
22 conclusion of the lapse period for fiscal year 2012, and  
23 interest penalties payable on those liabilities under the State  
24 Prompt Payment Act, may be paid out of the expiring  
25 appropriations until December 31, 2012, without regard to the  
26 fiscal year in which the payment is made, as long as vouchers

1 for the liabilities are received by the Comptroller no later  
2 than August 31, 2012.

3 (b-2.6a) All outstanding liabilities as of June 30, 2017,  
4 payable from appropriations that would otherwise expire at the  
5 conclusion of the lapse period for fiscal year 2017, and  
6 interest penalties payable on those liabilities under the State  
7 Prompt Payment Act, may be paid out of the expiring  
8 appropriations until December 31, 2017, without regard to the  
9 fiscal year in which the payment is made, as long as vouchers  
10 for the liabilities are received by the Comptroller no later  
11 than September 30, 2017.

12 (b-2.6b) All outstanding liabilities as of June 30, 2018,  
13 payable from appropriations that would otherwise expire at the  
14 conclusion of the lapse period for fiscal year 2018, and  
15 interest penalties payable on those liabilities under the State  
16 Prompt Payment Act, may be paid out of the expiring  
17 appropriations until December 31, 2018, without regard to the  
18 fiscal year in which the payment is made, as long as vouchers  
19 for the liabilities are received by the Comptroller no later  
20 than October 31, 2018.

21 (b-2.7) For fiscal years 2012, 2013, and 2014, interest  
22 penalties payable under the State Prompt Payment Act associated  
23 with a voucher for which payment is issued after June 30 may be  
24 paid out of the next fiscal year's appropriation. The future  
25 year appropriation must be for the same purpose and from the  
26 same fund as the original payment. An interest penalty voucher

1 submitted against a future year appropriation must be submitted  
2 within 60 days after the issuance of the associated voucher,  
3 and the Comptroller must issue the interest payment within 60  
4 days after acceptance of the interest voucher.

5 (b-3) Medical payments may be made by the Department of  
6 Veterans' Affairs from its appropriations for those purposes  
7 for any fiscal year, without regard to the fact that the  
8 medical services being compensated for by such payment may have  
9 been rendered in a prior fiscal year, except as required by  
10 subsection (j) of this Section. Beginning on June 30, 2021,  
11 medical payments payable from appropriations that have  
12 otherwise expired may be paid out of the expiring appropriation  
13 during the 4-month period ending at the close of business on  
14 October 31.

15 (b-4) Medical payments and child care payments may be made  
16 by the Department of Human Services (as successor to the  
17 Department of Public Aid) from appropriations for those  
18 purposes for any fiscal year, without regard to the fact that  
19 the medical or child care services being compensated for by  
20 such payment may have been rendered in a prior fiscal year; and  
21 payments may be made at the direction of the Department of  
22 Healthcare and Family Services (or successor agency) from the  
23 Health Insurance Reserve Fund without regard to any fiscal year  
24 limitations, except as required by subsection (j) of this  
25 Section. Beginning on June 30, 2021, medical and child care  
26 payments made by the Department of Human Services and payments



1 made at the discretion of the Department of Healthcare and  
2 Family Services (or successor agency) from the Health Insurance  
3 Reserve Fund and payable from appropriations that have  
4 otherwise expired may be paid out of the expiring appropriation  
5 during the 4-month period ending at the close of business on  
6 October 31.

7 (b-5) Medical payments may be made by the Department of  
8 Human Services from its appropriations relating to substance  
9 abuse treatment services for any fiscal year, without regard to  
10 the fact that the medical services being compensated for by  
11 such payment may have been rendered in a prior fiscal year,  
12 provided the payments are made on a fee-for-service basis  
13 consistent with requirements established for Medicaid  
14 reimbursement by the Department of Healthcare and Family  
15 Services, except as required by subsection (j) of this Section.  
16 Beginning on June 30, 2021, medical payments made by the  
17 Department of Human Services relating to substance abuse  
18 treatment services payable from appropriations that have  
19 otherwise expired may be paid out of the expiring appropriation  
20 during the 4-month period ending at the close of business on  
21 October 31.

22 (b-6) Additionally, payments may be made by the Department  
23 of Human Services from its appropriations, or any other State  
24 agency from its appropriations with the approval of the  
25 Department of Human Services, from the Immigration Reform and  
26 Control Fund for purposes authorized pursuant to the

1 Immigration Reform and Control Act of 1986, without regard to  
2 any fiscal year limitations, except as required by subsection  
3 (j) of this Section. Beginning on June 30, 2021, payments made  
4 by the Department of Human Services from the Immigration Reform  
5 and Control Fund for purposes authorized pursuant to the  
6 Immigration Reform and Control Act of 1986 payable from  
7 appropriations that have otherwise expired may be paid out of  
8 the expiring appropriation during the 4-month period ending at  
9 the close of business on October 31.

10 (b-7) Payments may be made in accordance with a plan  
11 authorized by paragraph (11) or (12) of Section 405-105 of the  
12 Department of Central Management Services Law from  
13 appropriations for those payments without regard to fiscal year  
14 limitations.

15 (b-8) Reimbursements to eligible airport sponsors for the  
16 construction or upgrading of Automated Weather Observation  
17 Systems may be made by the Department of Transportation from  
18 appropriations for those purposes for any fiscal year, without  
19 regard to the fact that the qualification or obligation may  
20 have occurred in a prior fiscal year, provided that at the time  
21 the expenditure was made the project had been approved by the  
22 Department of Transportation prior to June 1, 2012 and, as a  
23 result of recent changes in federal funding formulas, can no  
24 longer receive federal reimbursement.

25 (b-9) Medical payments not exceeding \$150,000,000 may be  
26 made by the Department on Aging from its appropriations

1 relating to the Community Care Program for fiscal year 2014,  
2 without regard to the fact that the medical services being  
3 compensated for by such payment may have been rendered in a  
4 prior fiscal year, provided the payments are made on a  
5 fee-for-service basis consistent with requirements established  
6 for Medicaid reimbursement by the Department of Healthcare and  
7 Family Services, except as required by subsection (j) of this  
8 Section.

9 (c) Further, payments may be made by the Department of  
10 Public Health and the Department of Human Services (acting as  
11 successor to the Department of Public Health under the  
12 Department of Human Services Act) from their respective  
13 appropriations for grants for medical care to or on behalf of  
14 premature and high-mortality risk infants and their mothers and  
15 for grants for supplemental food supplies provided under the  
16 United States Department of Agriculture Women, Infants and  
17 Children Nutrition Program, for any fiscal year without regard  
18 to the fact that the services being compensated for by such  
19 payment may have been rendered in a prior fiscal year, except  
20 as required by subsection (j) of this Section. Beginning on  
21 June 30, 2021, payments made by the Department of Public Health  
22 and the Department of Human Services from their respective  
23 appropriations for grants for medical care to or on behalf of  
24 premature and high-mortality risk infants and their mothers and  
25 for grants for supplemental food supplies provided under the  
26 United States Department of Agriculture Women, Infants and

1 Children Nutrition Program payable from appropriations that  
2 have otherwise expired may be paid out of the expiring  
3 appropriations during the 4-month period ending at the close of  
4 business on October 31.

5 (d) The Department of Public Health and the Department of  
6 Human Services (acting as successor to the Department of Public  
7 Health under the Department of Human Services Act) shall each  
8 annually submit to the State Comptroller, Senate President,  
9 Senate Minority Leader, Speaker of the House, House Minority  
10 Leader, and the respective Chairmen and Minority Spokesmen of  
11 the Appropriations Committees of the Senate and the House, on  
12 or before December 31, a report of fiscal year funds used to  
13 pay for services provided in any prior fiscal year. This report  
14 shall document by program or service category those  
15 expenditures from the most recently completed fiscal year used  
16 to pay for services provided in prior fiscal years.

17 (e) The Department of Healthcare and Family Services, the  
18 Department of Human Services (acting as successor to the  
19 Department of Public Aid), and the Department of Human Services  
20 making fee-for-service payments relating to substance abuse  
21 treatment services provided during a previous fiscal year shall  
22 each annually submit to the State Comptroller, Senate  
23 President, Senate Minority Leader, Speaker of the House, House  
24 Minority Leader, the respective Chairmen and Minority  
25 Spokesmen of the Appropriations Committees of the Senate and  
26 the House, on or before November 30, a report that shall

1 document by program or service category those expenditures from  
2 the most recently completed fiscal year used to pay for (i)  
3 services provided in prior fiscal years and (ii) services for  
4 which claims were received in prior fiscal years.

5 (f) The Department of Human Services (as successor to the  
6 Department of Public Aid) shall annually submit to the State  
7 Comptroller, Senate President, Senate Minority Leader, Speaker  
8 of the House, House Minority Leader, and the respective  
9 Chairmen and Minority Spokesmen of the Appropriations  
10 Committees of the Senate and the House, on or before December  
11 31, a report of fiscal year funds used to pay for services  
12 (other than medical care) provided in any prior fiscal year.  
13 This report shall document by program or service category those  
14 expenditures from the most recently completed fiscal year used  
15 to pay for services provided in prior fiscal years.

16 (g) In addition, each annual report required to be  
17 submitted by the Department of Healthcare and Family Services  
18 under subsection (e) shall include the following information  
19 with respect to the State's Medicaid program:

20 (1) Explanations of the exact causes of the variance  
21 between the previous year's estimated and actual  
22 liabilities.

23 (2) Factors affecting the Department of Healthcare and  
24 Family Services' liabilities, including but not limited to  
25 numbers of aid recipients, levels of medical service  
26 utilization by aid recipients, and inflation in the cost of

1 medical services.

2 (3) The results of the Department's efforts to combat  
3 fraud and abuse.

4 (h) As provided in Section 4 of the General Assembly  
5 Compensation Act, any utility bill for service provided to a  
6 General Assembly member's district office for a period  
7 including portions of 2 consecutive fiscal years may be paid  
8 from funds appropriated for such expenditure in either fiscal  
9 year.

10 (i) An agency which administers a fund classified by the  
11 Comptroller as an internal service fund may issue rules for:

12 (1) billing user agencies in advance for payments or  
13 authorized inter-fund transfers based on estimated charges  
14 for goods or services;

15 (2) issuing credits, refunding through inter-fund  
16 transfers, or reducing future inter-fund transfers during  
17 the subsequent fiscal year for all user agency payments or  
18 authorized inter-fund transfers received during the prior  
19 fiscal year which were in excess of the final amounts owed  
20 by the user agency for that period; and

21 (3) issuing catch-up billings to user agencies during  
22 the subsequent fiscal year for amounts remaining due when  
23 payments or authorized inter-fund transfers received from  
24 the user agency during the prior fiscal year were less than  
25 the total amount owed for that period.

26 User agencies are authorized to reimburse internal service

1 funds for catch-up billings by vouchers drawn against their  
2 respective appropriations for the fiscal year in which the  
3 catch-up billing was issued or by increasing an authorized  
4 inter-fund transfer during the current fiscal year. For the  
5 purposes of this Act, "inter-fund transfers" means transfers  
6 without the use of the voucher-warrant process, as authorized  
7 by Section 9.01 of the State Comptroller Act.

8 (i-1) Beginning on July 1, 2021, all outstanding  
9 liabilities, not payable during the 4-month lapse period as  
10 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and  
11 (c) of this Section, that are made from appropriations for that  
12 purpose for any fiscal year, without regard to the fact that  
13 the services being compensated for by those payments may have  
14 been rendered in a prior fiscal year, are limited to only those  
15 claims that have been incurred but for which a proper bill or  
16 invoice as defined by the State Prompt Payment Act has not been  
17 received by September 30th following the end of the fiscal year  
18 in which the service was rendered.

19 (j) Notwithstanding any other provision of this Act, the  
20 aggregate amount of payments to be made without regard for  
21 fiscal year limitations as contained in subsections (b-1),  
22 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and  
23 determined by using Generally Accepted Accounting Principles,  
24 shall not exceed the following amounts:

25 (1) \$6,000,000,000 for outstanding liabilities related  
26 to fiscal year 2012;

1           (2) \$5,300,000,000 for outstanding liabilities related  
2 to fiscal year 2013;

3           (3) \$4,600,000,000 for outstanding liabilities related  
4 to fiscal year 2014;

5           (4) \$4,000,000,000 for outstanding liabilities related  
6 to fiscal year 2015;

7           (5) \$3,300,000,000 for outstanding liabilities related  
8 to fiscal year 2016;

9           (6) \$2,600,000,000 for outstanding liabilities related  
10 to fiscal year 2017;

11           (7) \$2,000,000,000 for outstanding liabilities related  
12 to fiscal year 2018;

13           (8) \$1,300,000,000 for outstanding liabilities related  
14 to fiscal year 2019;

15           (9) \$600,000,000 for outstanding liabilities related  
16 to fiscal year 2020; and

17           (10) \$0 for outstanding liabilities related to fiscal  
18 year 2021 and fiscal years thereafter.

19           (k) Department of Healthcare and Family Services Medical  
20 Assistance Payments.

21           (1) Definition of Medical Assistance.

22           For purposes of this subsection, the term "Medical  
23 Assistance" shall include, but not necessarily be  
24 limited to, medical programs and services authorized  
25 under Titles XIX and XXI of the Social Security Act,  
26 the Illinois Public Aid Code, the Children's Health



1 Insurance Program Act, the Covering ALL KIDS Health  
2 Insurance Act, the Long Term Acute Care Hospital  
3 Quality Improvement Transfer Program Act, and medical  
4 care to or on behalf of persons suffering from chronic  
5 renal disease, persons suffering from hemophilia, and  
6 victims of sexual assault.

7 (2) Limitations on Medical Assistance payments that  
8 may be paid from future fiscal year appropriations.

9 (A) The maximum amounts of annual unpaid Medical  
10 Assistance bills received and recorded by the  
11 Department of Healthcare and Family Services on or  
12 before June 30th of a particular fiscal year  
13 attributable in aggregate to the General Revenue Fund,  
14 Healthcare Provider Relief Fund, Tobacco Settlement  
15 Recovery Fund, Long-Term Care Provider Fund, and the  
16 Drug Rebate Fund that may be paid in total by the  
17 Department from future fiscal year Medical Assistance  
18 appropriations to those funds are: \$700,000,000 for  
19 fiscal year 2013 and \$100,000,000 for fiscal year 2014  
20 and each fiscal year thereafter.

21 (B) Bills for Medical Assistance services rendered  
22 in a particular fiscal year, but received and recorded  
23 by the Department of Healthcare and Family Services  
24 after June 30th of that fiscal year, may be paid from  
25 either appropriations for that fiscal year or future  
26 fiscal year appropriations for Medical Assistance.

1           Such payments shall not be subject to the requirements  
2           of subparagraph (A).

3           (C) Medical Assistance bills received by the  
4           Department of Healthcare and Family Services in a  
5           particular fiscal year, but subject to payment amount  
6           adjustments in a future fiscal year may be paid from a  
7           future fiscal year's appropriation for Medical  
8           Assistance. Such payments shall not be subject to the  
9           requirements of subparagraph (A).

10          (D) Medical Assistance payments made by the  
11          Department of Healthcare and Family Services from  
12          funds other than those specifically referenced in  
13          subparagraph (A) may be made from appropriations for  
14          those purposes for any fiscal year without regard to  
15          the fact that the Medical Assistance services being  
16          compensated for by such payment may have been rendered  
17          in a prior fiscal year. Such payments shall not be  
18          subject to the requirements of subparagraph (A).

19          (3) Extended lapse period for Department of Healthcare  
20          and Family Services Medical Assistance payments.  
21          Notwithstanding any other State law to the contrary,  
22          outstanding Department of Healthcare and Family Services  
23          Medical Assistance liabilities, as of June 30th, payable  
24          from appropriations which have otherwise expired, may be  
25          paid out of the expiring appropriations during the 6-month  
26          period ending at the close of business on December 31st.

1 (1) The changes to this Section made by Public Act 97-691  
2 shall be effective for payment of Medical Assistance bills  
3 incurred in fiscal year 2013 and future fiscal years. The  
4 changes to this Section made by Public Act 97-691 shall not be  
5 applied to Medical Assistance bills incurred in fiscal year  
6 2012 or prior fiscal years.

7 (m) The Comptroller must issue payments against  
8 outstanding liabilities that were received prior to the lapse  
9 period deadlines set forth in this Section as soon thereafter  
10 as practical, but no payment may be issued after the 4 months  
11 following the lapse period deadline without the signed  
12 authorization of the Comptroller and the Governor.

13 (Source: P.A. 100-23, eff. 7-6-17.)

14 ARTICLE 30. FACILITY PAYMENT

15 Section 30-5. The Specialized Mental Health Rehabilitation  
16 Act of 2013 is amended by adding Sections 5-104 and 5-105 as  
17 follows:

18 (210 ILCS 49/5-104 new)

19 Sec. 5-104. Medicaid rates. Notwithstanding any provision  
20 of law to the contrary, the Medicaid rates for Specialized  
21 Mental Health Rehabilitation Facilities effective on July 1,  
22 2018 must be equal to the rates in effect for Specialized  
23 Mental Health Rehabilitation Facilities on June 30, 2018,

1 increased by 4%. The Department shall adopt rules, including  
2 emergency rules under subsection (bb) of Section 5-45 of the  
3 Illinois Administrative Procedure Act, to implement the  
4 provisions of this Section.

5 (210 ILCS 49/5-105 new)

6 Sec. 5-105. Therapeutic visit rates. For a facility  
7 licensed under this Act on or before June 1, 2018 or  
8 provisionally licensed under this Act on or before June 1,  
9 2018, a payment shall be made for therapeutic visits that have  
10 been indicated by an interdisciplinary team as therapeutically  
11 beneficial. Payment under this Section shall be at a rate of  
12 75% of the facility's rate on the effective date of this  
13 amendatory Act of the 100th General Assembly and may not exceed  
14 20 days in a fiscal year and shall not exceed 10 days  
15 consecutively.

16 ARTICLE 35. SECRETARY OF STATE

17 Section 35-5. The State Finance Act is amended by changing  
18 Section 6z-70 as follows:

19 (30 ILCS 105/6z-70)

20 Sec. 6z-70. The Secretary of State Identification Security  
21 and Theft Prevention Fund.

22 (a) The Secretary of State Identification Security and

1 Theft Prevention Fund is created as a special fund in the State  
2 treasury. The Fund shall consist of any fund transfers, grants,  
3 fees, or moneys from other sources received for the purpose of  
4 funding identification security and theft prevention measures.

5 (b) All moneys in the Secretary of State Identification  
6 Security and Theft Prevention Fund shall be used, subject to  
7 appropriation, for any costs related to implementing  
8 identification security and theft prevention measures.

9 (c) (Blank). ~~Notwithstanding any other provision of State  
10 law to the contrary, on or after July 1, 2007, and until June  
11 30, 2008, in addition to any other transfers that may be  
12 provided for by law, at the direction of and upon notification  
13 of the Secretary of State, the State Comptroller shall direct  
14 and the State Treasurer shall transfer amounts into the  
15 Secretary of State Identification Security and Theft  
16 Prevention Fund from the designated funds not exceeding the  
17 following totals:~~

18	<del>Lobbyist Registration Administration Fund .....</del>	<del>\$100,000</del>
19	<del>Registered Limited Liability Partnership Fund ....</del>	<del>\$75,000</del>
20	<del>Securities Investors Education Fund .....</del>	<del>\$500,000</del>
21	<del>Securities Audit and Enforcement Fund .....</del>	<del>\$5,725,000</del>
22	<del>Department of Business Services</del>	
23	<del>Special Operations Fund .....</del>	<del>\$3,000,000</del>
24	<del>Corporate Franchise Tax Refund Fund .....</del>	<del>\$3,000,000.</del>

25 (d) (Blank). ~~Notwithstanding any other provision of State  
26 law to the contrary, on or after July 1, 2008, and until June~~

1 ~~30, 2009, in addition to any other transfers that may be~~  
 2 ~~provided for by law, at the direction of and upon notification~~  
 3 ~~of the Secretary of State, the State Comptroller shall direct~~  
 4 ~~and the State Treasurer shall transfer amounts into the~~  
 5 ~~Secretary of State Identification Security and Theft~~  
 6 ~~Prevention Fund from the designated funds not exceeding the~~  
 7 ~~following totals:~~

- 8 ~~Lobbyist Registration Administration Fund ..... \$100,000~~
- 9 ~~Registered Limited Liability Partnership Fund .... \$75,000~~
- 10 ~~Securities Investors Education Fund ..... \$500,000~~
- 11 ~~Securities Audit and Enforcement Fund ..... \$5,725,000~~
- 12 ~~Department of Business Services~~
- 13 ~~Special Operations Fund ..... \$3,000,000~~
- 14 ~~Corporate Franchise Tax Refund Fund ..... \$3,000,000~~
- 15 ~~State Parking Facility Maintenance Fund ..... \$100,000~~

16 (e) (Blank). ~~Notwithstanding any other provision of State~~  
 17 ~~law to the contrary, on or after July 1, 2009, and until June~~  
 18 ~~30, 2010, in addition to any other transfers that may be~~  
 19 ~~provided for by law, at the direction of and upon notification~~  
 20 ~~of the Secretary of State, the State Comptroller shall direct~~  
 21 ~~and the State Treasurer shall transfer amounts into the~~  
 22 ~~Secretary of State Identification Security and Theft~~  
 23 ~~Prevention Fund from the designated funds not exceeding the~~  
 24 ~~following totals:~~

- 25 ~~Lobbyist Registration Administration Fund ..... \$100,000~~
- 26 ~~Registered Limited Liability Partnership Fund .... \$175,000~~

1       ~~Securities Investors Education Fund ..... \$750,000~~

2       ~~Securities Audit and Enforcement Fund ..... \$750,000~~

3       ~~Department of Business Services~~

4             ~~Special Operations Fund ..... \$3,000,000~~

5       ~~Corporate Franchise Tax Refund Fund ..... \$3,000,000~~

6       ~~State Parking Facility Maintenance Fund ..... \$100,000~~

7       ~~(f) (Blank). Notwithstanding any other provision of State~~  
8 ~~law to the contrary, on or after July 1, 2010, and until June~~  
9 ~~30, 2011, in addition to any other transfers that may be~~  
10 ~~provided for by law, at the direction of and upon notification~~  
11 ~~of the Secretary of State, the State Comptroller shall direct~~  
12 ~~and the State Treasurer shall transfer amounts into the~~  
13 ~~Secretary of State Identification Security and Theft~~  
14 ~~Prevention Fund from the designated funds not exceeding the~~  
15 ~~following totals:~~

16             ~~Registered Limited Liability Partnership Fund .... \$287,000~~

17             ~~Securities Investors Education Board ..... \$750,000~~

18             ~~Securities Audit and Enforcement Fund ..... \$750,000~~

19       ~~Department of Business Services Special~~

20             ~~Operations Fund ..... \$3,000,000~~

21       ~~Corporate Franchise Tax Refund Fund ..... \$3,000,000~~

22       ~~(g) (Blank). Notwithstanding any other provision of State~~  
23 ~~law to the contrary, on or after July 1, 2011, and until June~~  
24 ~~30, 2012, in addition to any other transfers that may be~~  
25 ~~provided for by law, at the direction of and upon notification~~  
26 ~~of the Secretary of State, the State Comptroller shall direct~~

1 ~~and the State Treasurer shall transfer amounts into the~~  
2 ~~Secretary of State Identification Security and Theft~~  
3 ~~Prevention Fund from the designated funds not exceeding the~~  
4 ~~following totals:~~

5 ~~Division of Corporations Registered~~

6 ~~Limited Liability Partnership Fund ..... \$287,000~~

7 ~~Securities Investors Education Fund ..... \$750,000~~

8 ~~Securities Audit and Enforcement Fund ..... \$3,500,000~~

9 ~~Department of Business Services~~

10 ~~Special Operations Fund ..... \$3,000,000~~

11 ~~Corporate Franchise Tax Refund Fund ..... \$3,000,000~~

12 (h) (Blank). ~~Notwithstanding any other provision of State~~  
13 ~~law to the contrary, on or after the effective date of this~~  
14 ~~amendatory Act of the 98th General Assembly, and until June 30,~~  
15 ~~2014, in addition to any other transfers that may be provided~~  
16 ~~for by law, at the direction of and upon notification from the~~  
17 ~~Secretary of State, the State Comptroller shall direct and the~~  
18 ~~State Treasurer shall transfer amounts into the Secretary of~~  
19 ~~State Identification Security and Theft Prevention Fund from~~  
20 ~~the designated funds not exceeding the following totals:~~

21 ~~Division of Corporations Registered Limited~~

22 ~~Liability Partnership Fund ..... \$287,000~~

23 ~~Securities Investors Education Fund ..... \$1,500,000~~

24 ~~Department of Business Services Special~~

25 ~~Operations Fund ..... \$3,000,000~~

26 ~~Securities Audit and Enforcement Fund ..... \$3,500,000~~



1 ~~Corporate Franchise Tax Refund Fund ..... \$3,000,000~~

2 (i) (Blank). ~~Notwithstanding any other provision of State~~  
3 ~~law to the contrary, on or after the effective date of this~~  
4 ~~amendatory Act of the 98th General Assembly, and until June 30,~~  
5 ~~2015, in addition to any other transfers that may be provided~~  
6 ~~for by law, at the direction of and upon notification of the~~  
7 ~~Secretary of State, the State Comptroller shall direct and the~~  
8 ~~State Treasurer shall transfer amounts into the Secretary of~~  
9 ~~State Identification Security and Theft Prevention Fund from~~  
10 ~~the designated funds not exceeding the following totals:~~

11 ~~Division of Corporations Registered Limited~~

12 ~~Liability Partnership Fund ..... \$287,000~~

13 ~~Securities Investors Education Fund ..... \$1,500,000~~

14 ~~Department of Business Services~~

15 ~~Special Operations Fund ..... \$3,000,000~~

16 ~~Securities Audit and Enforcement Fund ..... \$3,500,000~~

17 ~~Corporate Franchise Tax Refund Fund ..... \$3,000,000~~

18 (j) Notwithstanding any other provision of State law to the  
19 contrary, on or after July 1, 2017, and until June 30, 2018, in  
20 addition to any other transfers that may be provided for by  
21 law, at the direction of and upon notification of the Secretary  
22 of State, the State Comptroller shall direct and the State  
23 Treasurer shall transfer amounts into the Secretary of State  
24 Identification Security and Theft Prevention Fund from the  
25 designated funds not exceeding the following totals:

26 Registered Limited Liability Partnership Fund .... \$287,000

1 Securities Investors Education Fund ..... \$1,500,000  
 2 Department of Business Services Special  
 3 Operations Fund ..... \$3,000,000  
 4 Securities Audit and Enforcement Fund ..... \$3,500,000  
 5 Corporate Franchise Tax Refund Fund ..... \$3,000,000

6 (k) Notwithstanding any other provision of State law to the  
 7 contrary, on or after July 1, 2018, and until June 30, 2019, in  
 8 addition to any other transfers that may be provided for by  
 9 law, at the direction of and upon notification of the Secretary  
 10 of State, the State Comptroller shall direct and the State  
 11 Treasurer shall transfer amounts into the Secretary of State  
 12 Identification Security and Theft Prevention Fund from the  
 13 designated funds not exceeding the following totals:

14 Registered Limited Liability Partnership Fund .... \$287,000  
 15 Securities Investors Education Fund ..... \$1,500,000  
 16 Department of Business Services Special Operations Fund ..  
 17 \$3,000,000  
 18 Securities Audit and Enforcement Fund ..... \$3,500,000

19 (Source: P.A. 100-23, eff. 7-6-17.)

20 ARTICLE 45. HIGHER EDUCATION

21 Section 45-1. Legislative intent. It is the intent of this  
 22 Article to increase enrollment at public 4-year universities in  
 23 this State by providing those universities with the option for  
 24 additional funding through a new, merit-based and means-tested

1 matching scholarship for Illinois students. It is also the  
2 intent of this Article that any public university participating  
3 in this program should, in its best efforts, attempt to  
4 delegate scholarship funds among a racially diverse range of  
5 students and not use a student's race, color, religion, sex  
6 (including gender identity, sexual orientation, or pregnancy),  
7 national origin, age, disability, or genetic information to  
8 disqualify him or her from receiving funds under the program.

9 Section 45-5. The Higher Education Student Assistance Act  
10 is amended by changing Section 10 and adding Section 65.100 as  
11 follows:

12 (110 ILCS 947/10)

13 Sec. 10. Definitions. In this Act, and except to the extent  
14 that any of the following words or phrases is specifically  
15 qualified by its context:

16 "Commission" means the Illinois Student Assistance  
17 Commission created by this Act.

18 "Enrollment" means the establishment and maintenance of an  
19 individual's status as a student in an institution of higher  
20 learning, regardless of the terms used at the institution to  
21 describe that status.

22 "Approved high school" means any public high school located  
23 in this State; and any high school, located in this State or  
24 elsewhere (whether designated as a high school, secondary

1 school, academy, preparatory school, or otherwise) which in the  
2 judgment of the State Superintendent of Education provides a  
3 course of instruction at the secondary level and maintains  
4 standards of instruction substantially equivalent to those of  
5 the public high schools located in this State.

6 "Institution of higher learning", "qualified institution",  
7 or "institution" means an educational organization located in  
8 this State which

9 (1) provides at least an organized 2 year program of  
10 collegiate grade in the liberal arts or sciences, or both,  
11 directly applicable toward the attainment of a  
12 baccalaureate degree or a program in health education  
13 directly applicable toward the attainment of a  
14 certificate, diploma, or an associate degree;

15 (2) either is

16 (A) operated by this State, or

17 (B) operated publicly or privately, not for  
18 profit, or

19 (C) operated for profit, provided such for profit  
20 organization

21 (i) offers degree programs which have been  
22 approved by the Board of Higher Education for a  
23 minimum of 3 years under the Academic Degree Act,  
24 and

25 (ii) enrolls a majority of its students in such  
26 degree programs, and

1                   (iii) maintains an accredited status with the  
2                   Commission on Institutions of Higher Education of  
3                   the North Central Association of Colleges and  
4                   Schools;

5                   (3) in the judgment of the Commission meets standards  
6                   substantially equivalent to those of comparable  
7                   institutions operated by this State; and

8                   (4) if so required by the Commission, uses the State as  
9                   its primary guarantor of student loans made under the  
10                  federal Higher Education Act of 1965.

11                 For otherwise eligible educational organizations which provide  
12                 academic programs for incarcerated students, the terms  
13                 "institution of higher learning", "qualified institutions",  
14                 and "institution" shall specifically exclude academic programs  
15                 for incarcerated students.

16                 "Academic Year" means a 12 month period of time, normally  
17                 but not exclusively, from September 1 of any year through  
18                 August 31 of the ensuing year.

19                 "Full-time student" means any undergraduate student  
20                 enrolled in 12 or more semester or quarter hours of credit  
21                 courses in any given semester or quarter or in the equivalent  
22                 number of units of registration as determined by the  
23                 Commission.

24                 "Part-time student" means any undergraduate student, other  
25                 than a full-time student, enrolled in 6 or more semester or  
26                 quarter hours of credit courses in any given semester or

1 quarter or in the equivalent number of units of registration as  
2 determined by the Commission. Beginning with fiscal year 1999,  
3 the Commission may, on a program by program basis, expand this  
4 definition of "part-time student" to include students who  
5 enroll in less than 6 semester or quarter hours of credit  
6 courses in any given semester or quarter.

7 "Public university" means any public 4-year university in  
8 this State.

9 "Public university campus" means any campus under the  
10 governance or supervision of a public university.

11 (Source: P.A. 90-122, eff. 7-17-97; 91-250, eff. 7-22-99.)

12 (110 ILCS 947/65.100 new)

13 Sec. 65.100. AIM HIGH Grant Pilot Program.

14 (a) The General Assembly makes all of the following  
15 findings:

16 (1) Both access and affordability are important  
17 aspects of the Illinois Public Agenda for College and  
18 Career Success report.

19 (2) This State is in the top quartile with respect to  
20 the percentage of family income needed to pay for college.

21 (3) Research suggests that as loan amounts increase,  
22 rather than an increase in grant amounts, the probability  
23 of college attendance decreases.

24 (4) There is further research indicating that  
25 socioeconomic status may affect the willingness of

1 students to use loans to attend college.

2 (5) Strategic use of tuition discounting can decrease  
3 the amount of loans that students must use to pay for  
4 tuition.

5 (6) A modest, individually tailored tuition discount  
6 can make the difference in a student choosing to attend  
7 college and enhance college access for low-income and  
8 middle-income families.

9 (7) Even if the federally calculated financial need for  
10 college attendance is met, the federally determined  
11 Expected Family Contribution can still be a daunting  
12 amount.

13 (8) This State is the second largest exporter of  
14 students in the country.

15 (9) When talented Illinois students attend  
16 universities in this State, the State and those  
17 universities benefit.

18 (10) State universities in other states have adopted  
19 pricing and incentives that allow many Illinois residents  
20 to pay less to attend an out-of-state university than to  
21 remain in this State for college.

22 (11) Supporting Illinois student attendance at  
23 Illinois public universities can assist in State efforts to  
24 maintain and educate a highly trained workforce.

25 (12) Modest tuition discounts that are individually  
26 targeted and tailored can result in enhanced revenue for

1 public universities.

2 (13) By increasing a public university's capacity to  
3 strategically use tuition discounting, the public  
4 university will be capable of creating enhanced tuition  
5 revenue by increasing enrollment yields.

6 (b) In this Section:

7 "Eligible applicant" means a student from any high school  
8 in this State, whether or not recognized by the State Board of  
9 Education, who is engaged in a program of study that will be  
10 completed by the end of the school year and who meets all of  
11 the qualifications and requirements under this Section.

12 "Tuition and other necessary fees" includes the customary  
13 charge for instruction and use of facilities in general and the  
14 additional fixed fees charged for specified purposes that are  
15 required generally of non-grant recipients for each academic  
16 period for which the grant applicant actually enrolls, but does  
17 not include fees payable only once or breakage fees and other  
18 contingent deposits that are refundable in whole or in part.  
19 The Commission may adopt, by rule not inconsistent with this  
20 Section, detailed provisions concerning the computation of  
21 tuition and other necessary fees.

22 (c) Beginning with the 2019-2020 academic year, each public  
23 university may establish a merit-based scholarship pilot  
24 program known as the AIM HIGH Grant Pilot Program. Each year,  
25 the Commission shall receive and consider applications from  
26 public universities under this Section. Subject to



1 appropriation and any tuition waiver limitation established by  
2 the Board of Higher Education, a public university campus may  
3 award a grant to a student under this Section if it finds that  
4 the applicant meets all of the following criteria:

5 (1) He or she is a resident of this State and a citizen  
6 or eligible noncitizen of the United States.

7 (2) He or she files a Free Application for Federal  
8 Student Aid and demonstrates financial need with a  
9 household income no greater than 6 times the poverty  
10 guidelines updated periodically in the Federal Register by  
11 the U.S. Department of Health and Human Services under the  
12 authority of 42 U.S.C. 9902(2).

13 (3) He or she meets the minimum cumulative grade point  
14 average or ACT or SAT college admissions test score, as  
15 determined by the public university campus.

16 (4) He or she is enrolled in a public university as an  
17 undergraduate student on a full-time basis.

18 (5) He or she has not yet received a baccalaureate  
19 degree or the equivalent of 135 semester credit hours.

20 (6) He or she is not incarcerated.

21 (7) He or she is not in default on any student loan or  
22 does not owe a refund or repayment on any State or federal  
23 grant or scholarship.

24 (8) Any other reasonable criteria, as determined by the  
25 public university campus.

26 (d) Each public university campus shall determine grant

1 renewal criteria consistent with the requirements under this  
2 Section.

3 (e) Each participating public university campus shall post  
4 on its Internet website criteria and eligibility requirements  
5 for receiving awards that use funds under this Section that  
6 include a range in the sizes of these individual awards. The  
7 criteria and amounts must also be reported to the Commission  
8 and the Board of Higher Education, who shall post the  
9 information on their respective Internet websites.

10 (f) After enactment of an appropriation for this Program,  
11 the Commission shall determine an allocation of funds to each  
12 public university in an amount proportionate to the number of  
13 undergraduate students who are residents of this State and  
14 citizens or eligible noncitizens of the United States and who  
15 were enrolled at each public university campus in the previous  
16 academic year. All applications must be made to the Commission  
17 on or before a date determined by the Commission and on forms  
18 that the Commission shall provide to each public university  
19 campus. The form of the application and the information  
20 required shall be determined by the Commission and shall  
21 include, without limitation, the total public university  
22 campus funds used to match funds received from the Commission  
23 in the previous academic year under this Section, if any, the  
24 total enrollment of undergraduate students who are residents of  
25 this State from the previous academic year, and any supporting  
26 documents as the Commission deems necessary. Each public

1 university campus shall match the amount of funds received by  
2 the Commission with financial aid for eligible students.

3 A public university campus is not required to claim its  
4 entire allocation. The Commission shall make available to all  
5 public universities, on a date determined by the Commission,  
6 any unclaimed funds and the funds must be made available to  
7 those public university campuses in the proportion determined  
8 under this subsection (f), excluding from the calculation those  
9 public university campuses not claiming their full  
10 allocations.

11 Each public university campus may determine the award  
12 amounts for eligible students on an individual or broad basis,  
13 but, subject to renewal eligibility, each renewed award may not  
14 be less than the amount awarded to the eligible student in his  
15 or her first year attending the public university campus.  
16 Notwithstanding this limitation, a renewal grant may be reduced  
17 due to changes in the student's cost of attendance, including,  
18 but not limited to, if a student reduces the number of credit  
19 hours in which he or she is enrolled, but remains a full-time  
20 student, or switches to a course of study with a lower tuition  
21 rate.

22 An eligible applicant awarded grant assistance under this  
23 Section is eligible to receive other financial aid. Total grant  
24 aid to the student from all sources may not exceed the total  
25 cost of attendance at the public university campus.

26 (g) All money allocated to a public university campus under

1 this Section may be used only for financial aid purposes for  
2 students attending the public university campus during the  
3 academic year, not including summer terms. Any funds received  
4 by a public university campus under this Section that are not  
5 granted to students in the academic year for which the funds  
6 are received must be refunded to the Commission before any new  
7 funds are received by the public university campus for the next  
8 academic year.

9 (h) Each public university campus that establishes a  
10 Program under this Section must annually report to the  
11 Commission, on or before a date determined by the Commission,  
12 the number of undergraduate students enrolled at that campus  
13 who are residents of this State.

14 (i) Each public university campus must report to the  
15 Commission the total non-loan financial aid amount given by the  
16 public university campus to undergraduate students in fiscal  
17 year 2018. To be eligible to receive funds under the Program, a  
18 public university campus may not decrease the total amount of  
19 non-loan financial aid for undergraduate students to an amount  
20 lower than the total non-loan financial aid amount given by the  
21 public university campus to undergraduate students in fiscal  
22 year 2018, not including any funds received from the Commission  
23 under this Section or any funds used to match grant awards  
24 under this Section.

25 (j) On or before a date determined by the Commission, each  
26 public university campus that participates in the Program under

1 this Section shall annually submit a report to the Commission  
2 with all of the following information:

3 (1) The Program's impact on tuition revenue and  
4 enrollment goals and increase in access and affordability  
5 at the public university campus.

6 (2) Total funds received by the public university  
7 campus under the Program.

8 (3) Total non-loan financial aid awarded to  
9 undergraduate students attending the public university  
10 campus.

11 (4) Total amount of funds matched by the public  
12 university campus.

13 (5) Total amount of funds refunded to the Commission by  
14 the public university campus.

15 (6) The percentage of total financial aid distributed  
16 under the Program by the public university campus.

17 (7) The total number of students receiving grants from  
18 the public university campus under the Program and those  
19 students' grade level, race, gender, income level, family  
20 size, Monetary Award Program eligibility, Pell Grant  
21 eligibility, and zip code of residence and the amount of  
22 each grant award. This information shall include unit  
23 record data on those students regarding variables  
24 associated with the parameters of the public university's  
25 Program, including, but not limited to, a student's ACT or  
26 SAT college admissions test score, high school or

1 university cumulative grade point average, or program of  
2 study.

3 On or before October 1, 2020 and annually on or before  
4 October 1 thereafter, the Commission shall submit a report with  
5 the findings under this subsection (j) and any other  
6 information regarding the AIM HIGH Grant Pilot Program to (i)  
7 the Governor, (ii) the Speaker of the House of Representatives,  
8 (iii) the Minority Leader of the House of Representatives, (iv)  
9 the President of the Senate, and (v) the Minority Leader of the  
10 Senate. The reports to the General Assembly shall be filed with  
11 the Clerk of the House of Representatives and the Secretary of  
12 the Senate in electronic form only, in the manner that the  
13 Clerk and the Secretary shall direct. The Commission's report  
14 may not disaggregate data to a level that may disclose  
15 personally identifying information of individual students.

16 The sharing and reporting of student data under this  
17 subsection (j) must be in accordance with the requirements  
18 under the federal Family Educational Rights and Privacy Act of  
19 1974 and the Illinois School Student Records Act. All parties  
20 must preserve the confidentiality of the information as  
21 required by law. The names of the grant recipients under this  
22 Section are not subject to disclosure under the Freedom of  
23 Information Act.

24 Public university campuses that fail to submit a report  
25 under this subsection (j) or that fail to adhere to any other  
26 requirements under this Section may not be eligible for

1 distribution of funds under the Program for the next academic  
2 year, but may be eligible for distribution of funds for each  
3 academic year thereafter.

4 (k) The Commission shall adopt rules to implement this  
5 Section.

6 (l) This Section is repealed on October 1, 2024.

7 ARTICLE 50. ADDITIONAL AMENDATORY PROVISIONS

8 Section 50-5. The Illinois Promotion Act is amended by  
9 changing Section 4a as follows:

10 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

11 Sec. 4a. Funds.

12 (1) All moneys deposited in the Tourism Promotion Fund  
13 pursuant to this subsection are allocated to the Department for  
14 utilization, as appropriated, in the performance of its powers  
15 under Section 4; except that during fiscal year 2013, the  
16 Department shall reserve \$9,800,000 of the total funds  
17 available for appropriation in the Tourism Promotion Fund for  
18 appropriation to the Historic Preservation Agency for the  
19 operation of the Abraham Lincoln Presidential Library and  
20 Museum and State historic sites; and except that beginning in  
21 fiscal year 2019, moneys in the Tourism Promotion Fund may also  
22 be allocated to the Illinois Department of Agriculture, the  
23 Illinois Department of Natural Resources, and the Abraham

1 Lincoln Presidential Library and Museum for utilization, as  
2 appropriated, to administer their responsibilities as State  
3 agencies promoting tourism in Illinois, and for  
4 tourism-related purposes.

5 As soon as possible after the first day of each month,  
6 beginning July 1, 1997 and ending on the effective date of this  
7 amendatory Act of the 100th General Assembly, upon  
8 certification of the Department of Revenue, the Comptroller  
9 shall order transferred and the Treasurer shall transfer from  
10 the General Revenue Fund to the Tourism Promotion Fund an  
11 amount equal to 13% of the net revenue realized from the Hotel  
12 Operators' Occupation Tax Act plus an amount equal to 13% of  
13 the net revenue realized from any tax imposed under Section  
14 4.05 of the Chicago World's Fair-1992 Authority Act during the  
15 preceding month. "Net revenue realized for a month" means the  
16 revenue collected by the State under that Act during the  
17 previous month less the amount paid out during that same month  
18 as refunds to taxpayers for overpayment of liability under that  
19 Act.

20 (1.1) (Blank).

21 (2) As soon as possible after the first day of each month,  
22 beginning July 1, 1997 and ending on the effective date of this  
23 amendatory Act of the 100th General Assembly, upon  
24 certification of the Department of Revenue, the Comptroller  
25 shall order transferred and the Treasurer shall transfer from  
26 the General Revenue Fund to the Tourism Promotion Fund an



1 amount equal to 8% of the net revenue realized from the Hotel  
2 Operators' Occupation Tax plus an amount equal to 8% of the net  
3 revenue realized from any tax imposed under Section 4.05 of the  
4 Chicago World's Fair-1992 Authority Act during the preceding  
5 month. "Net revenue realized for a month" means the revenue  
6 collected by the State under that Act during the previous month  
7 less the amount paid out during that same month as refunds to  
8 taxpayers for overpayment of liability under that Act.

9 All monies deposited in the Tourism Promotion Fund under  
10 this subsection (2) shall be used solely as provided in this  
11 subsection to advertise and promote tourism throughout  
12 Illinois. Appropriations of monies deposited in the Tourism  
13 Promotion Fund pursuant to this subsection (2) shall be used  
14 solely for advertising to promote tourism, including but not  
15 limited to advertising production and direct advertisement  
16 costs, but shall not be used to employ any additional staff,  
17 finance any individual event, or lease, rent or purchase any  
18 physical facilities. The Department shall coordinate its  
19 advertising under this subsection (2) with other public and  
20 private entities in the State engaged in similar promotion  
21 activities. Print or electronic media production made pursuant  
22 to this subsection (2) for advertising promotion shall not  
23 contain or include the physical appearance of or reference to  
24 the name or position of any public officer. "Public officer"  
25 means a person who is elected to office pursuant to statute, or  
26 who is appointed to an office which is established, and the

1 qualifications and duties of which are prescribed, by statute,  
2 to discharge a public duty for the State or any of its  
3 political subdivisions.

4 (3) Notwithstanding anything in this Section to the  
5 contrary, amounts transferred from the General Revenue Fund to  
6 the Tourism Promotion Fund pursuant to this Section shall not  
7 exceed \$26,300,000 in State fiscal year 2012.

8 (4) As soon as possible after the first day of each month,  
9 beginning July 1, 2017 and ending June 30, 2018, if the amount  
10 of revenue deposited into the Tourism Promotion Fund under  
11 subsection (c) of Section 6 of the Hotel Operators' Occupation  
12 Tax Act is less than 21% of the net revenue realized from the  
13 Hotel Operators' Occupation Tax during the preceding month,  
14 then, upon certification of the Department of Revenue, the  
15 State Comptroller shall direct and the State Treasurer shall  
16 transfer from the General Revenue Fund to the Tourism Promotion  
17 Fund an amount equal to the difference between 21% of the net  
18 revenue realized from the Hotel Operators' Occupation Tax  
19 during the preceding month and the amount of revenue deposited  
20 into the Tourism Promotion Fund under subsection (c) of Section  
21 6 of the Hotel Operators' Occupation Tax Act.

22 (5) As soon as possible after the first day of each month,  
23 beginning July 1, 2018, if the amount of revenue deposited into  
24 the Tourism Promotion Fund under Section 6 of the Hotel  
25 Operators' Occupation Tax Act is less than 21% of the net  
26 revenue realized from the Hotel Operators' Occupation Tax

1 during the preceding month, then, upon certification of the  
2 Department of Revenue, the State Comptroller shall direct and  
3 the State Treasurer shall transfer from the General Revenue  
4 Fund to the Tourism Promotion Fund an amount equal to the  
5 difference between 21% of the net revenue realized from the  
6 Hotel Operators' Occupation Tax during the preceding month and  
7 the amount of revenue deposited into the Tourism Promotion Fund  
8 under Section 6 of the Hotel Operators' Occupation Tax Act.

9 (Source: P.A. 100-23, eff. 7-6-17.)

10 Section 50-10. The Mental Health and Developmental  
11 Disabilities Administrative Act is amended by changing Section  
12 18.5 as follows:

13 (20 ILCS 1705/18.5)

14 Sec. 18.5. Community Developmental Disability Services  
15 Medicaid Trust Fund; reimbursement.

16 (a) The Community Developmental Disability Services  
17 Medicaid Trust Fund is hereby created in the State treasury.

18 (b) Beginning in State fiscal year 2019, Except as provided  
19 in subsection (b-5), any funds in any fiscal year in amounts  
20 not exceeding a total of \$60,000,000 paid to the State by the  
21 federal government under Title XIX or Title XXI of the Social  
22 Security Act for services delivered by community developmental  
23 disability services providers ~~for services relating to~~  
24 ~~Developmental Training and Community Integrated Living~~

1 ~~Arrangements as a result of the conversion of such providers~~  
2 ~~from a grant payment methodology to a fee-for-service payment~~  
3 ~~methodology, or any other funds paid to the State for any~~  
4 ~~subsequent revenue maximization initiatives performed by such~~  
5 ~~providers, and any interest earned thereon, shall be deposited~~  
6 ~~directly~~ into the Community Developmental Disability Services  
7 Medicaid Trust Fund to pay for Medicaid-reimbursed community  
8 developmental disability services provided to eligible  
9 individuals.

10 (b-5) (Blank). ~~Beginning in State fiscal year 2008, any~~  
11 ~~funds paid to the State by the federal government under Title~~  
12 ~~XIX or Title XXI of the Social Security Act for services~~  
13 ~~delivered through the Children's Residential Waiver and the~~  
14 ~~Children's In Home Support Waiver shall be deposited directly~~  
15 ~~into the Trust Fund and shall not be subject to the transfer~~  
16 ~~provisions of subsection (b).~~

17 (b-7) The Community Developmental Disability Services  
18 Medicaid Trust Fund is not subject to administrative  
19 charge-backs.

20 (b-9) (Blank). ~~The Department of Human Services shall~~  
21 ~~annually report to the Governor and the General Assembly, by~~  
22 ~~September 1, on both the total revenue deposited into the Trust~~  
23 ~~Fund and the total expenditures made from the Trust Fund for~~  
24 ~~the previous fiscal year. This report shall include detailed~~  
25 ~~descriptions of both revenues and expenditures regarding the~~  
26 ~~Trust Fund from the previous fiscal year. This report shall be~~

1 ~~presented by the Secretary of Human Services to the appropriate~~  
2 ~~Appropriations Committee in the House of Representatives, as~~  
3 ~~determined by the Speaker of the House, and in the Senate, as~~  
4 ~~determined by the President of the Senate. This report shall be~~  
5 ~~made available to the public and shall be published on the~~  
6 ~~Department of Human Services' website in an appropriate~~  
7 ~~location, a minimum of one week prior to presentation of the~~  
8 ~~report to the General Assembly.~~

9 (b-10) Whenever a State developmental disabilities  
10 facility operated by the Department is closed and the real  
11 estate on which the facility is located is sold by the State,  
12 the net proceeds of the sale of the real estate shall be  
13 deposited into the Community Developmental Disability Services  
14 Medicaid Trust Fund and used for the purposes enumerated in  
15 subsections (c) and (d) of Section 4.6 of the Community  
16 Services Act; however, under subsection (e) of Section 4.6 of  
17 the Community Services Act, the Department may set aside a  
18 portion of the net proceeds of the sale of the real estate for  
19 deposit into the Human Services Priority Capital Program Fund.  
20 The portion set aside shall be used for the purposes enumerated  
21 in Section 6z-71 of the State Finance Act.

22 (c) For purposes of this Section:

23 "Trust Fund" means the Community Developmental Disability  
24 Services Medicaid Trust Fund.

25 "Medicaid-reimbursed developmental disability services"  
26 means services provided by a community developmental

1 disability provider under an agreement with the Department that  
2 is eligible for reimbursement under the federal Title XIX  
3 program or Title XXI program.

4 "Provider" means a qualified entity as defined in the  
5 State's Home and Community-Based Services Waiver for Persons  
6 with Developmental Disabilities that is funded by the  
7 Department to provide a Medicaid-reimbursed service.

8 ~~"Revenue maximization alternatives" do not include~~  
9 ~~increases in funds paid to the State as a result of growth in~~  
10 ~~spending through service expansion or rate increases.~~

11 (Source: P.A. 98-815, eff. 8-1-14.)

12 Section 50-15. The Rehabilitation of Persons with  
13 Disabilities Act is amended by changing Section 5b as follows:

14 (20 ILCS 2405/5b)

15 Sec. 5b. Home Services Medicaid Trust Fund.

16 (a) The Home Services Medicaid Trust Fund is hereby created  
17 as a special fund in the State treasury.

18 (b) Amounts paid to the State during each State fiscal year  
19 by the federal government under Title XIX or Title XXI of the  
20 Social Security Act for services delivered in relation to the  
21 Department's Home Services Program established pursuant to  
22 Section 3 of this Act, beginning in State fiscal year 2019 in  
23 amounts not exceeding a total of \$234,000,000 in any State  
24 fiscal year, and any interest earned thereon, shall be

1 deposited into the Fund.

2 (c) Moneys in the Fund may be used by the Department for  
3 the purchase of services, and operational and administrative  
4 expenses, in relation to the Home Services Program.

5 (Source: P.A. 98-1004, eff. 8-18-14; 99-143, eff. 7-27-15.)

6 Section 50-20. The Illinois Emergency Management Agency  
7 Act is amended by changing Sections 4 and 5 as follows:

8 (20 ILCS 3305/4) (from Ch. 127, par. 1054)

9 Sec. 4. Definitions. As used in this Act, unless the  
10 context clearly indicates otherwise, the following words and  
11 terms have the meanings ascribed to them in this Section:

12 "Coordinator" means the staff assistant to the principal  
13 executive officer of a political subdivision with the duty of  
14 coordinating the emergency management programs of that  
15 political subdivision.

16 "Disaster" means an occurrence or threat of widespread or  
17 severe damage, injury or loss of life or property resulting  
18 from any natural or technological cause, including but not  
19 limited to fire, flood, earthquake, wind, storm, hazardous  
20 materials spill or other water contamination requiring  
21 emergency action to avert danger or damage, epidemic, air  
22 contamination, blight, extended periods of severe and  
23 inclement weather, drought, infestation, critical shortages of  
24 essential fuels and energy, explosion, riot, hostile military

1 or paramilitary action, public health emergencies, or acts of  
2 domestic terrorism.

3 "Emergency Management" means the efforts of the State and  
4 the political subdivisions to develop, plan, analyze, conduct,  
5 provide, implement and maintain programs for disaster  
6 mitigation, preparedness, response and recovery.

7 "Emergency Services and Disaster Agency" means the agency  
8 by this name, by the name Emergency Management Agency, or by  
9 any other name that is established by ordinance within a  
10 political subdivision to coordinate the emergency management  
11 program within that political subdivision and with private  
12 organizations, other political subdivisions, the State and  
13 federal governments.

14 "Emergency Operations Plan" means the written plan of the  
15 State and political subdivisions describing the organization,  
16 mission, and functions of the government and supporting  
17 services for responding to and recovering from disasters and  
18 shall include plans that take into account the needs of those  
19 individuals with household pets and service animals following a  
20 major disaster or emergency.

21 "Emergency Services" means the coordination of functions  
22 by the State and its political subdivision, other than  
23 functions for which military forces are primarily responsible,  
24 as may be necessary or proper to prevent, minimize, repair, and  
25 alleviate injury and damage resulting from any natural or  
26 technological causes. These functions include, without



1 limitation, fire fighting services, police services, emergency  
2 aviation services, medical and health services, HazMat and  
3 technical rescue teams, rescue, engineering, warning services,  
4 communications, radiological, chemical and other special  
5 weapons defense, evacuation of persons from stricken or  
6 threatened areas, emergency assigned functions of plant  
7 protection, temporary restoration of public utility services  
8 and other functions related to civilian protection, together  
9 with all other activities necessary or incidental to protecting  
10 life or property.

11 "Exercise" means a planned event realistically simulating  
12 a disaster, conducted for the purpose of evaluating the  
13 political subdivision's coordinated emergency management  
14 capabilities, including, but not limited to, testing the  
15 emergency operations plan.

16 "HazMat team" means a career or volunteer mobile support  
17 team that has been authorized by a unit of local government to  
18 respond to hazardous materials emergencies and that is  
19 primarily designed for emergency response to chemical or  
20 biological terrorism, radiological emergencies, hazardous  
21 material spills, releases, or fires, or other contamination  
22 events.

23 "Illinois Emergency Management Agency" means the agency  
24 established by this Act within the executive branch of State  
25 Government responsible for coordination of the overall  
26 emergency management program of the State and with private

1 organizations, political subdivisions, and the federal  
2 government. Illinois Emergency Management Agency also means  
3 the State Emergency Response Commission responsible for the  
4 implementation of Title III of the Superfund Amendments and  
5 Reauthorization Act of 1986.

6 "Mobile Support Team" means a group of individuals  
7 designated as a team by the Governor or Director to train prior  
8 to and to be dispatched, if the Governor or the Director so  
9 determines, to aid and reinforce the State and political  
10 subdivision emergency management efforts in response to a  
11 disaster.

12 "Municipality" means any city, village, and incorporated  
13 town.

14 "Political Subdivision" means any county, city, village,  
15 or incorporated town or township if the township is in a county  
16 having a population of more than 2,000,000.

17 "Principal Executive Officer" means chair of the county  
18 board, supervisor of a township if the township is in a county  
19 having a population of more than 2,000,000, mayor of a city or  
20 incorporated town, president of a village, or in their absence  
21 or disability, the interim successor as established under  
22 Section 7 of the Emergency Interim Executive Succession Act.

23 "Public health emergency" means an occurrence or imminent  
24 threat of an illness or health condition that:

25 (a) is believed to be caused by any of the following:

26 (i) bioterrorism;

1 (ii) the appearance of a novel or previously  
2 controlled or eradicated infectious agent or  
3 biological toxin;

4 (iii) a natural disaster;

5 (iv) a chemical attack or accidental release; or

6 (v) a nuclear attack or accident; and

7 (b) poses a high probability of any of the following  
8 harms:

9 (i) a large number of deaths in the affected  
10 population;

11 (ii) a large number of serious or long-term  
12 disabilities in the affected population; or

13 (iii) widespread exposure to an infectious or  
14 toxic agent that poses a significant risk of  
15 substantial future harm to a large number of people in  
16 the affected population.

17 "Statewide mutual aid organization" means an entity with  
18 local government members throughout the State that facilitates  
19 temporary assistance through its members in a particular public  
20 safety discipline, such as police, fire or emergency  
21 management, when an occurrence exceeds a member jurisdiction's  
22 capabilities.

23 "Technical rescue team" means a career or volunteer mobile  
24 support team that has been authorized by a unit of local  
25 government to respond to building collapse, high angle rescue,  
26 and other specialized rescue emergencies and that is primarily

1 designated for emergency response to technical rescue events.

2 (Source: P.A. 93-249, eff. 7-22-03; 94-334, eff. 1-1-06;  
3 94-1081, eff. 6-1-07.)

4 (20 ILCS 3305/5) (from Ch. 127, par. 1055)

5 Sec. 5. Illinois Emergency Management Agency.

6 (a) There is created within the executive branch of the  
7 State Government an Illinois Emergency Management Agency and a  
8 Director of the Illinois Emergency Management Agency, herein  
9 called the "Director" who shall be the head thereof. The  
10 Director shall be appointed by the Governor, with the advice  
11 and consent of the Senate, and shall serve for a term of 2  
12 years beginning on the third Monday in January of the  
13 odd-numbered year, and until a successor is appointed and has  
14 qualified; except that the term of the first Director appointed  
15 under this Act shall expire on the third Monday in January,  
16 1989. The Director shall not hold any other remunerative public  
17 office. The Director shall receive an annual salary as set by  
18 the Compensation Review Board.

19 (b) The Illinois Emergency Management Agency shall obtain,  
20 under the provisions of the Personnel Code, technical,  
21 clerical, stenographic and other administrative personnel, and  
22 may make expenditures within the appropriation therefor as may  
23 be necessary to carry out the purpose of this Act. The agency  
24 created by this Act is intended to be a successor to the agency  
25 created under the Illinois Emergency Services and Disaster

1 Agency Act of 1975 and the personnel, equipment, records, and  
2 appropriations of that agency are transferred to the successor  
3 agency as of the effective date of this Act.

4 (c) The Director, subject to the direction and control of  
5 the Governor, shall be the executive head of the Illinois  
6 Emergency Management Agency and the State Emergency Response  
7 Commission and shall be responsible under the direction of the  
8 Governor, for carrying out the program for emergency management  
9 of this State. The Director shall also maintain liaison and  
10 cooperate with the emergency management organizations of this  
11 State and other states and of the federal government.

12 (d) The Illinois Emergency Management Agency shall take an  
13 integral part in the development and revision of political  
14 subdivision emergency operations plans prepared under  
15 paragraph (f) of Section 10. To this end it shall employ or  
16 otherwise secure the services of professional and technical  
17 personnel capable of providing expert assistance to the  
18 emergency services and disaster agencies. These personnel  
19 shall consult with emergency services and disaster agencies on  
20 a regular basis and shall make field examinations of the areas,  
21 circumstances, and conditions that particular political  
22 subdivision emergency operations plans are intended to apply.

23 (e) The Illinois Emergency Management Agency and political  
24 subdivisions shall be encouraged to form an emergency  
25 management advisory committee composed of private and public  
26 personnel representing the emergency management phases of

1 mitigation, preparedness, response, and recovery. The Local  
2 Emergency Planning Committee, as created under the Illinois  
3 Emergency Planning and Community Right to Know Act, shall serve  
4 as an advisory committee to the emergency services and disaster  
5 agency or agencies serving within the boundaries of that Local  
6 Emergency Planning Committee planning district for:

7 (1) the development of emergency operations plan  
8 provisions for hazardous chemical emergencies; and

9 (2) the assessment of emergency response capabilities  
10 related to hazardous chemical emergencies.

11 (f) The Illinois Emergency Management Agency shall:

12 (1) Coordinate the overall emergency management  
13 program of the State.

14 (2) Cooperate with local governments, the federal  
15 government and any public or private agency or entity in  
16 achieving any purpose of this Act and in implementing  
17 emergency management programs for mitigation,  
18 preparedness, response, and recovery.

19 (2.5) Develop a comprehensive emergency preparedness  
20 and response plan for any nuclear accident in accordance  
21 with Section 65 of the Department of Nuclear Safety Law of  
22 2004 (20 ILCS 3310) and in development of the Illinois  
23 Nuclear Safety Preparedness program in accordance with  
24 Section 8 of the Illinois Nuclear Safety Preparedness Act.

25 (2.6) Coordinate with the Department of Public Health  
26 with respect to planning for and responding to public

1 health emergencies.

2 (3) Prepare, for issuance by the Governor, executive  
3 orders, proclamations, and regulations as necessary or  
4 appropriate in coping with disasters.

5 (4) Promulgate rules and requirements for political  
6 subdivision emergency operations plans that are not  
7 inconsistent with and are at least as stringent as  
8 applicable federal laws and regulations.

9 (5) Review and approve, in accordance with Illinois  
10 Emergency Management Agency rules, emergency operations  
11 plans for those political subdivisions required to have an  
12 emergency services and disaster agency pursuant to this  
13 Act.

14 (5.5) Promulgate rules and requirements for the  
15 political subdivision emergency management exercises,  
16 including, but not limited to, exercises of the emergency  
17 operations plans.

18 (5.10) Review, evaluate, and approve, in accordance  
19 with Illinois Emergency Management Agency rules, political  
20 subdivision emergency management exercises for those  
21 political subdivisions required to have an emergency  
22 services and disaster agency pursuant to this Act.

23 (6) Determine requirements of the State and its  
24 political subdivisions for food, clothing, and other  
25 necessities in event of a disaster.

26 (7) Establish a register of persons with types of

1 emergency management training and skills in mitigation,  
2 preparedness, response, and recovery.

3 (8) Establish a register of government and private  
4 response resources available for use in a disaster.

5 (9) Expand the Earthquake Awareness Program and its  
6 efforts to distribute earthquake preparedness materials to  
7 schools, political subdivisions, community groups, civic  
8 organizations, and the media. Emphasis will be placed on  
9 those areas of the State most at risk from an earthquake.  
10 Maintain the list of all school districts, hospitals,  
11 airports, power plants, including nuclear power plants,  
12 lakes, dams, emergency response facilities of all types,  
13 and all other major public or private structures which are  
14 at the greatest risk of damage from earthquakes under  
15 circumstances where the damage would cause subsequent harm  
16 to the surrounding communities and residents.

17 (10) Disseminate all information, completely and  
18 without delay, on water levels for rivers and streams and  
19 any other data pertaining to potential flooding supplied by  
20 the Division of Water Resources within the Department of  
21 Natural Resources to all political subdivisions to the  
22 maximum extent possible.

23 (11) Develop agreements, if feasible, with medical  
24 supply and equipment firms to supply resources as are  
25 necessary to respond to an earthquake or any other disaster  
26 as defined in this Act. These resources will be made



1 available upon notifying the vendor of the disaster.  
2 Payment for the resources will be in accordance with  
3 Section 7 of this Act. The Illinois Department of Public  
4 Health shall determine which resources will be required and  
5 requested.

6 (11.5) In coordination with the Department of State  
7 Police, develop and implement a community outreach program  
8 to promote awareness among the State's parents and children  
9 of child abduction prevention and response.

10 (12) Out of funds appropriated for these purposes,  
11 award capital and non-capital grants to Illinois hospitals  
12 or health care facilities located outside of a city with a  
13 population in excess of 1,000,000 to be used for purposes  
14 that include, but are not limited to, preparing to respond  
15 to mass casualties and disasters, maintaining and  
16 improving patient safety and quality of care, and  
17 protecting the confidentiality of patient information. No  
18 single grant for a capital expenditure shall exceed  
19 \$300,000. No single grant for a non-capital expenditure  
20 shall exceed \$100,000. In awarding such grants, preference  
21 shall be given to hospitals that serve a significant number  
22 of Medicaid recipients, but do not qualify for  
23 disproportionate share hospital adjustment payments under  
24 the Illinois Public Aid Code. To receive such a grant, a  
25 hospital or health care facility must provide funding of at  
26 least 50% of the cost of the project for which the grant is

1 being requested. In awarding such grants the Illinois  
2 Emergency Management Agency shall consider the  
3 recommendations of the Illinois Hospital Association.

4 (13) Do all other things necessary, incidental or  
5 appropriate for the implementation of this Act.

6 (g) The Illinois Emergency Management Agency is authorized  
7 to make grants to various higher education institutions, public  
8 K-12 school districts, area vocational centers as designated by  
9 the State Board of Education, inter-district special education  
10 cooperatives, regional safe schools, and nonpublic K-12  
11 schools for safety and security improvements. For the purpose  
12 of this subsection (g), "higher education institution" means a  
13 public university, a public community college, or an  
14 independent, not-for-profit or for-profit higher education  
15 institution located in this State. Grants made under this  
16 subsection (g) shall be paid out of moneys appropriated for  
17 that purpose from the Build Illinois Bond Fund. The Illinois  
18 Emergency Management Agency shall adopt rules to implement this  
19 subsection (g). These rules may specify: (i) the manner of  
20 applying for grants; (ii) project eligibility requirements;  
21 (iii) restrictions on the use of grant moneys; (iv) the manner  
22 in which the various higher education institutions must account  
23 for the use of grant moneys; and (v) any other provision that  
24 the Illinois Emergency Management Agency determines to be  
25 necessary or useful for the administration of this subsection  
26 (g).

1 (g-5) The Illinois Emergency Management Agency is  
2 authorized to make grants to not-for-profit organizations  
3 which are exempt from federal income taxation under section  
4 501(c)(3) of the Federal Internal Revenue Code for eligible  
5 security improvements that assist the organization in  
6 preventing, preparing for, or responding to acts of terrorism.  
7 The Director shall establish procedures and forms by which  
8 applicants may apply for a grant, and procedures for  
9 distributing grants to recipients. The procedures shall  
10 require each applicant to do the following:

11 (1) identify and substantiate prior threats or attacks  
12 by a terrorist organization, network, or cell against the  
13 not-for-profit organization;

14 (2) indicate the symbolic or strategic value of one or  
15 more sites that renders the site a possible target of  
16 terrorism;

17 (3) discuss potential consequences to the organization  
18 if the site is damaged, destroyed, or disrupted by a  
19 terrorist act;

20 (4) describe how the grant will be used to integrate  
21 organizational preparedness with broader State and local  
22 preparedness efforts;

23 (5) submit a vulnerability assessment conducted by  
24 experienced security, law enforcement, or military  
25 personnel, and a description of how the grant award will be  
26 used to address the vulnerabilities identified in the

1 assessment; and

2 (6) submit any other relevant information as may be  
3 required by the Director.

4 The Agency is authorized to use funds appropriated for the  
5 grant program described in this subsection (g-5) to administer  
6 the program.

7 (h) Except as provided in Section 17.5 of this Act, any  
8 moneys received by the Agency from donations or sponsorships  
9 shall be deposited in the Emergency Planning and Training Fund  
10 and used by the Agency, subject to appropriation, to effectuate  
11 planning and training activities.

12 (i) The Illinois Emergency Management Agency may by rule  
13 assess and collect reasonable fees for attendance at  
14 Agency-sponsored conferences to enable the Agency to carry out  
15 the requirements of this Act. Any moneys received under this  
16 subsection shall be deposited in the Emergency Planning and  
17 Training Fund and used by the Agency, subject to appropriation,  
18 for planning and training activities.

19 (j) The Illinois Emergency Management Agency is authorized  
20 to make grants to other State agencies, public universities,  
21 units of local government, and statewide mutual aid  
22 organizations to enhance statewide emergency preparedness and  
23 response.

24 (Source: P.A. 100-444, eff. 1-1-18; 100-508, eff. 9-15-17;  
25 revised 9-28-17.)

1 Section 50-25. The State Finance Act is amended by changing  
2 Sections 6z-45, 6z-68, 6z-71, 6z-81, 8.3, and 8.11 and adding  
3 Sections 5.886 and 6z-105 as follows:

4 (30 ILCS 105/5.886 new)

5 Sec. 5.886. The VW Settlement Environmental Mitigation  
6 Fund.

7 (30 ILCS 105/6z-68)

8 Sec. 6z-68. The Intercity Passenger Rail Fund.

9 (a) The Intercity Passenger Rail Fund is created as a  
10 special fund in the State treasury. Moneys in the Fund may be  
11 used by the Department of Transportation, subject to  
12 appropriation, for the operation of intercity passenger rail  
13 services in the State through Amtrak or its successor.

14 Moneys received for the purposes of this Section,  
15 including, without limitation, income tax checkoff receipts  
16 and gifts, grants, and awards from any public or private  
17 entity, must be deposited into the Fund. Any interest earned on  
18 moneys in the Fund must be deposited into the Fund.

19 (b) At least one month before the beginning of each fiscal  
20 year, the chief operating officer of Amtrak or its successor  
21 must certify to the State Treasurer the number of Amtrak  
22 tickets sold at the State rate during that current fiscal year.

23 ~~On the first day of that next fiscal year, or as soon~~  
24 ~~thereafter as practical, the State Treasurer must transfer,~~

1 ~~from the General Revenue Fund to the Intercity Passenger Rail~~  
2 ~~Fund, an amount equal to the tickets certified by the chief~~  
3 ~~operating officer of Amtrak multiplied by \$50.~~

4 (Source: P.A. 94-535, eff. 8-10-05.)

5 (30 ILCS 105/6z-71)

6 Sec. 6z-71. Human Services Priority Capital Program Fund.  
7 The Human Services Priority Capital Program Fund is created as  
8 a special fund in the State treasury. Subject to appropriation,  
9 the Department of Human Services shall use moneys in the Human  
10 Services Priority Capital Program Fund to make grants to the  
11 Illinois Facilities Fund, a not-for-profit corporation, to  
12 make long term below market rate loans to nonprofit human  
13 service providers working under contract to the State of  
14 Illinois to assist those providers in meeting their capital  
15 needs. The loans shall be for the purpose of such capital  
16 needs, including but not limited to special use facilities,  
17 requirements for serving persons with disabilities, the  
18 mentally ill, or substance abusers, and medical and technology  
19 equipment. Loan repayments shall be deposited into the Human  
20 Services Priority Capital Program Fund. Interest income may be  
21 used to cover expenses of the program. The Illinois Facilities  
22 Fund shall report to the Department of Human Services and the  
23 General Assembly by April 1, 2008, and again by April 1, 2009,  
24 as to the use and earnings of the program.

25 A portion of the proceeds from the sale of a mental health

1 facility or developmental disabilities facility operated by  
2 the Department of Human Services may be deposited into the Fund  
3 and may be used for the purposes described in this Section.

4 Notwithstanding any other provision of law, in addition to  
5 any other transfers that may be provided by law, on July 1,  
6 2018, or as soon thereafter as practical, the State Comptroller  
7 shall direct and the State Treasurer shall transfer the  
8 remaining balance from the Human Services Priority Capital  
9 Program Fund into the General Revenue Fund. Upon completion of  
10 the transfers, the Human Services Priority Capital Program Fund  
11 is dissolved, and any future deposits due to that Fund and any  
12 outstanding obligations or liabilities of that Fund pass to the  
13 General Revenue Fund.

14 (Source: P.A. 98-815, eff. 8-1-14; 99-143, eff. 7-27-15.)

15 (30 ILCS 105/6z-81)

16 Sec. 6z-81. Healthcare Provider Relief Fund.

17 (a) There is created in the State treasury a special fund  
18 to be known as the Healthcare Provider Relief Fund.

19 (b) The Fund is created for the purpose of receiving and  
20 disbursing moneys in accordance with this Section.  
21 Disbursements from the Fund shall be made only as follows:

22 (1) Subject to appropriation, for payment by the  
23 Department of Healthcare and Family Services or by the  
24 Department of Human Services of medical bills and related  
25 expenses, including administrative expenses, for which the

1 State is responsible under Titles XIX and XXI of the Social  
2 Security Act, the Illinois Public Aid Code, the Children's  
3 Health Insurance Program Act, the Covering ALL KIDS Health  
4 Insurance Act, and the Long Term Acute Care Hospital  
5 Quality Improvement Transfer Program Act.

6 (2) For repayment of funds borrowed from other State  
7 funds or from outside sources, including interest thereon.

8 (3) For State fiscal years 2017, ~~and~~ 2018, and 2019,  
9 for making payments to the human poison control center  
10 pursuant to Section 12-4.105 of the Illinois Public Aid  
11 Code.

12 (c) The Fund shall consist of the following:

13 (1) Moneys received by the State from short-term  
14 borrowing pursuant to the Short Term Borrowing Act on or  
15 after the effective date of Public Act 96-820 ~~this~~  
16 ~~amendatory Act of the 96th General Assembly.~~

17 (2) All federal matching funds received by the Illinois  
18 Department of Healthcare and Family Services as a result of  
19 expenditures made by the Department that are attributable  
20 to moneys deposited in the Fund.

21 (3) All federal matching funds received by the Illinois  
22 Department of Healthcare and Family Services as a result of  
23 federal approval of Title XIX State plan amendment  
24 transmittal number 07-09.

25 (4) All other moneys received for the Fund from any  
26 other source, including interest earned thereon.



1           (5) All federal matching funds received by the Illinois  
2           Department of Healthcare and Family Services as a result of  
3           expenditures made by the Department for Medical Assistance  
4           from the General Revenue Fund, the Tobacco Settlement  
5           Recovery Fund, the Long-Term Care Provider Fund, and the  
6           Drug Rebate Fund related to individuals eligible for  
7           medical assistance pursuant to the Patient Protection and  
8           Affordable Care Act (P.L. 111-148) and Section 5-2 of the  
9           Illinois Public Aid Code.

10          (d) In addition to any other transfers that may be provided  
11          for by law, on the effective date of Public Act 97-44 ~~this~~  
12          ~~amendatory Act of the 97th General Assembly~~, or as soon  
13          thereafter as practical, the State Comptroller shall direct and  
14          the State Treasurer shall transfer the sum of \$365,000,000 from  
15          the General Revenue Fund into the Healthcare Provider Relief  
16          Fund.

17          (e) In addition to any other transfers that may be provided  
18          for by law, on July 1, 2011, or as soon thereafter as  
19          practical, the State Comptroller shall direct and the State  
20          Treasurer shall transfer the sum of \$160,000,000 from the  
21          General Revenue Fund to the Healthcare Provider Relief Fund.

22          (f) Notwithstanding any other State law to the contrary,  
23          and in addition to any other transfers that may be provided for  
24          by law, the State Comptroller shall order transferred and the  
25          State Treasurer shall transfer \$500,000,000 to the Healthcare  
26          Provider Relief Fund from the General Revenue Fund in equal

1 monthly installments of \$100,000,000, with the first transfer  
2 to be made on July 1, 2012, or as soon thereafter as practical,  
3 and with each of the remaining transfers to be made on August  
4 1, 2012, September 1, 2012, October 1, 2012, and November 1,  
5 2012, or as soon thereafter as practical. This transfer may  
6 assist the Department of Healthcare and Family Services in  
7 improving Medical Assistance bill processing timeframes or in  
8 meeting the possible requirements of Senate Bill 3397, or other  
9 similar legislation, of the 97th General Assembly should it  
10 become law.

11 (g) Notwithstanding any other State law to the contrary,  
12 and in addition to any other transfers that may be provided for  
13 by law, on July 1, 2013, or as soon thereafter as may be  
14 practical, the State Comptroller shall direct and the State  
15 Treasurer shall transfer the sum of \$601,000,000 from the  
16 General Revenue Fund to the Healthcare Provider Relief Fund.

17 (Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;  
18 99-516, eff. 6-30-16.)

19 (30 ILCS 105/6z-105 new)

20 Sec. 6z-105. The VW Settlement Environmental Mitigation  
21 Fund. The VW Settlement Environmental Mitigation Fund is  
22 created as a special fund in the State Treasury to receive  
23 moneys from the State Mitigation Trust established pursuant to  
24 the Environmental Mitigation Trust Agreement for State  
25 Beneficiaries ("Trust Agreement") pursuant to consent decrees

1 in In re: Volkswagen "Clean Diesel" Marketing, Sales Practices,  
2 and Products Liability Litigation, MDL No. 2672 CRB (JSC) ("VW  
3 Settlement"). All funds received by the State from the State  
4 Mitigation Trust shall be deposited into the VW Settlement  
5 Environmental Mitigation Fund to be used, subject to  
6 appropriation by the General Assembly, by the Illinois  
7 Environmental Protection Agency as designated lead agency for  
8 the State of Illinois, to pay for costs of eligible mitigation  
9 actions and related administrative expenditures as allowed  
10 under the VW Settlement, the Trust Agreement, and the State's  
11 Beneficiary Mitigation Plan.

12 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

13 Sec. 8.3. Money in the Road Fund shall, if and when the  
14 State of Illinois incurs any bonded indebtedness for the  
15 construction of permanent highways, be set aside and used for  
16 the purpose of paying and discharging annually the principal  
17 and interest on that bonded indebtedness then due and payable,  
18 and for no other purpose. The surplus, if any, in the Road Fund  
19 after the payment of principal and interest on that bonded  
20 indebtedness then annually due shall be used as follows:

21 first -- to pay the cost of administration of Chapters  
22 2 through 10 of the Illinois Vehicle Code, except the cost  
23 of administration of Articles I and II of Chapter 3 of that  
24 Code; and

25 secondly -- for expenses of the Department of

1           Transportation     for     construction,     reconstruction,  
2           improvement,     repair,     maintenance,     operation,     and  
3           administration     of     highways     in     accordance     with     the  
4           provisions     of     laws     relating     thereto,     or     for     any     purpose  
5           related     or     incident     to     and     connected     therewith,     including  
6           the     separation     of     grades     of     those     highways     with     railroads  
7           and     with     highways     and     including     the     payment     of     awards     made  
8           by     the     Illinois     Workers'     Compensation     Commission     under     the  
9           terms     of     the     Workers'     Compensation     Act     or     Workers'  
10          Occupational     Diseases     Act     for     injury     or     death     of     an  
11          employee     of     the     Division     of     Highways     in     the     Department     of  
12          Transportation;     or     for     the     acquisition     of     land     and     the  
13          erection     of     buildings     for     highway     purposes,     including     the  
14          acquisition     of     highway     right-of-way     or     for     investigations  
15          to     determine     the     reasonably     anticipated     future     highway  
16          needs;     or     for     making     of     surveys,     plans,     specifications     and  
17          estimates     for     and     in     the     construction     and     maintenance     of  
18          flight     strips     and     of     highways     necessary     to     provide     access  
19          to     military     and     naval     reservations,     to     defense     industries  
20          and     defense-industry     sites,     and     to     the     sources     of     raw  
21          materials     and     for     replacing     existing     highways     and     highway  
22          connections     shut     off     from     general     public     use     at     military  
23          and     naval     reservations     and     defense-industry     sites,     or     for  
24          the     purchase     of     right-of-way,     except     that     the     State     shall  
25          be     reimbursed     in     full     for     any     expense     incurred     in     building  
26          the     flight     strips;     or     for     the     operating     and     maintaining     of

1 highway garages; or for patrolling and policing the public  
2 highways and conserving the peace; or for the operating  
3 expenses of the Department relating to the administration  
4 of public transportation programs; or, during fiscal year  
5 2012 only, for the purposes of a grant not to exceed  
6 \$8,500,000 to the Regional Transportation Authority on  
7 behalf of PACE for the purpose of ADA/Para-transit  
8 expenses; or, during fiscal year 2013 only, for the  
9 purposes of a grant not to exceed \$3,825,000 to the  
10 Regional Transportation Authority on behalf of PACE for the  
11 purpose of ADA/Para-transit expenses; or, during fiscal  
12 year 2014 only, for the purposes of a grant not to exceed  
13 \$3,825,000 to the Regional Transportation Authority on  
14 behalf of PACE for the purpose of ADA/Para-transit  
15 expenses; or, during fiscal year 2015 only, for the  
16 purposes of a grant not to exceed \$3,825,000 to the  
17 Regional Transportation Authority on behalf of PACE for the  
18 purpose of ADA/Para-transit expenses; or, during fiscal  
19 year 2016 only, for the purposes of a grant not to exceed  
20 \$3,825,000 to the Regional Transportation Authority on  
21 behalf of PACE for the purpose of ADA/Para-transit  
22 expenses; or, during fiscal year 2017 only, for the  
23 purposes of a grant not to exceed \$3,825,000 to the  
24 Regional Transportation Authority on behalf of PACE for the  
25 purpose of ADA/Para-transit expenses; or, during fiscal  
26 year 2018 only, for the purposes of a grant not to exceed

1       \$3,825,000 to the Regional Transportation Authority on  
2       behalf of PACE for the purpose of ADA/Para-transit  
3       expenses; or, during fiscal year 2019 only, for the  
4       purposes of a grant not to exceed \$3,825,000 to the  
5       Regional Transportation Authority on behalf of PACE for the  
6       purpose of ADA/Para-transit expenses; or for any of those  
7       purposes or any other purpose that may be provided by law.

8       Appropriations for any of those purposes are payable from  
9       the Road Fund. Appropriations may also be made from the Road  
10      Fund for the administrative expenses of any State agency that  
11      are related to motor vehicles or arise from the use of motor  
12      vehicles.

13      Beginning with fiscal year 1980 and thereafter, no Road  
14      Fund monies shall be appropriated to the following Departments  
15      or agencies of State government for administration, grants, or  
16      operations; but this limitation is not a restriction upon  
17      appropriating for those purposes any Road Fund monies that are  
18      eligible for federal reimbursement: †

19           1. Department of Public Health;

20           2. Department of Transportation, only with respect to  
21      subsidies for one-half fare Student Transportation and  
22      Reduced Fare for Elderly, except during fiscal year 2012  
23      only when no more than \$40,000,000 may be expended and  
24      except during fiscal year 2013 only when no more than  
25      \$17,570,300 may be expended and except during fiscal year  
26      2014 only when no more than \$17,570,000 may be expended and

1       except during fiscal year 2015 only when no more than  
2       \$17,570,000 may be expended and except during fiscal year  
3       2016 only when no more than \$17,570,000 may be expended and  
4       except during fiscal year 2017 only when no more than  
5       \$17,570,000 may be expended and except during fiscal year  
6       2018 only when no more than \$17,570,000 may be expended and  
7       except during fiscal year 2019 only when no more than  
8       \$17,570,000 may be expended;

9             3. Department of Central Management Services, except  
10       for expenditures incurred for group insurance premiums of  
11       appropriate personnel;

12             4. Judicial Systems and Agencies.

13       Beginning with fiscal year 1981 and thereafter, no Road  
14       Fund monies shall be appropriated to the following Departments  
15       or agencies of State government for administration, grants, or  
16       operations; but this limitation is not a restriction upon  
17       appropriating for those purposes any Road Fund monies that are  
18       eligible for federal reimbursement:

19             1. Department of State Police, except for expenditures  
20       with respect to the Division of Operations;

21             2. Department of Transportation, only with respect to  
22       Intercity Rail Subsidies, except during fiscal year 2012  
23       only when no more than \$40,000,000 may be expended and  
24       except during fiscal year 2013 only when no more than  
25       \$26,000,000 may be expended and except during fiscal year  
26       2014 only when no more than \$38,000,000 may be expended and

1           except during fiscal year 2015 only when no more than  
2           \$42,000,000 may be expended and except during fiscal year  
3           2016 only when no more than \$38,300,000 may be expended and  
4           except during fiscal year 2017 only when no more than  
5           \$50,000,000 may be expended and except during fiscal year  
6           2018 only when no more than \$52,000,000 may be expended and  
7           except during fiscal year 2019 only when no more than  
8           \$52,000,000 may be expended, and Rail Freight Services.

9           Beginning with fiscal year 1982 and thereafter, no Road  
10          Fund monies shall be appropriated to the following Departments  
11          or agencies of State government for administration, grants, or  
12          operations; but this limitation is not a restriction upon  
13          appropriating for those purposes any Road Fund monies that are  
14          eligible for federal reimbursement: Department of Central  
15          Management Services, except for awards made by the Illinois  
16          Workers' Compensation Commission under the terms of the  
17          Workers' Compensation Act or Workers' Occupational Diseases  
18          Act for injury or death of an employee of the Division of  
19          Highways in the Department of Transportation.

20          Beginning with fiscal year 1984 and thereafter, no Road  
21          Fund monies shall be appropriated to the following Departments  
22          or agencies of State government for administration, grants, or  
23          operations; but this limitation is not a restriction upon  
24          appropriating for those purposes any Road Fund monies that are  
25          eligible for federal reimbursement:

26                 1. Department of State Police, except not more than 40%



1 of the funds appropriated for the Division of Operations;

2 2. State Officers.

3 Beginning with fiscal year 1984 and thereafter, no Road  
4 Fund monies shall be appropriated to any Department or agency  
5 of State government for administration, grants, or operations  
6 except as provided hereafter; but this limitation is not a  
7 restriction upon appropriating for those purposes any Road Fund  
8 monies that are eligible for federal reimbursement. It shall  
9 not be lawful to circumvent the above appropriation limitations  
10 by governmental reorganization or other methods.  
11 Appropriations shall be made from the Road Fund only in  
12 accordance with the provisions of this Section.

13 Money in the Road Fund shall, if and when the State of  
14 Illinois incurs any bonded indebtedness for the construction of  
15 permanent highways, be set aside and used for the purpose of  
16 paying and discharging during each fiscal year the principal  
17 and interest on that bonded indebtedness as it becomes due and  
18 payable as provided in the Transportation Bond Act, and for no  
19 other purpose. The surplus, if any, in the Road Fund after the  
20 payment of principal and interest on that bonded indebtedness  
21 then annually due shall be used as follows:

22 first -- to pay the cost of administration of Chapters  
23 2 through 10 of the Illinois Vehicle Code; and

24 secondly -- no Road Fund monies derived from fees,  
25 excises, or license taxes relating to registration,  
26 operation and use of vehicles on public highways or to

1 fuels used for the propulsion of those vehicles, shall be  
2 appropriated or expended other than for costs of  
3 administering the laws imposing those fees, excises, and  
4 license taxes, statutory refunds and adjustments allowed  
5 thereunder, administrative costs of the Department of  
6 Transportation, including, but not limited to, the  
7 operating expenses of the Department relating to the  
8 administration of public transportation programs, payment  
9 of debts and liabilities incurred in construction and  
10 reconstruction of public highways and bridges, acquisition  
11 of rights-of-way for and the cost of construction,  
12 reconstruction, maintenance, repair, and operation of  
13 public highways and bridges under the direction and  
14 supervision of the State, political subdivision, or  
15 municipality collecting those monies, or during fiscal  
16 year 2012 only for the purposes of a grant not to exceed  
17 \$8,500,000 to the Regional Transportation Authority on  
18 behalf of PACE for the purpose of ADA/Para-transit  
19 expenses, or during fiscal year 2013 only for the purposes  
20 of a grant not to exceed \$3,825,000 to the Regional  
21 Transportation Authority on behalf of PACE for the purpose  
22 of ADA/Para-transit expenses, or during fiscal year 2014  
23 only for the purposes of a grant not to exceed \$3,825,000  
24 to the Regional Transportation Authority on behalf of PACE  
25 for the purpose of ADA/Para-transit expenses, or during  
26 fiscal year 2015 only for the purposes of a grant not to

1 exceed \$3,825,000 to the Regional Transportation Authority  
2 on behalf of PACE for the purpose of ADA/Para-transit  
3 expenses, or during fiscal year 2016 only for the purposes  
4 of a grant not to exceed \$3,825,000 to the Regional  
5 Transportation Authority on behalf of PACE for the purpose  
6 of ADA/Para-transit expenses, or during fiscal year 2017  
7 only for the purposes of a grant not to exceed \$3,825,000  
8 to the Regional Transportation Authority on behalf of PACE  
9 for the purpose of ADA/Para-transit expenses, or during  
10 fiscal year 2018 only for the purposes of a grant not to  
11 exceed \$3,825,000 to the Regional Transportation Authority  
12 on behalf of PACE for the purpose of ADA/Para-transit  
13 expenses, or during fiscal year 2019 only for the purposes  
14 of a grant not to exceed \$3,825,000 to the Regional  
15 Transportation Authority on behalf of PACE for the purpose  
16 of ADA/Para-transit expenses, and the costs for patrolling  
17 and policing the public highways (by State, political  
18 subdivision, or municipality collecting that money) for  
19 enforcement of traffic laws. The separation of grades of  
20 such highways with railroads and costs associated with  
21 protection of at-grade highway and railroad crossing shall  
22 also be permissible.

23 Appropriations for any of such purposes are payable from  
24 the Road Fund or the Grade Crossing Protection Fund as provided  
25 in Section 8 of the Motor Fuel Tax Law.

26 Except as provided in this paragraph, beginning with fiscal

1 year 1991 and thereafter, no Road Fund monies shall be  
2 appropriated to the Department of State Police for the purposes  
3 of this Section in excess of its total fiscal year 1990 Road  
4 Fund appropriations for those purposes unless otherwise  
5 provided in Section 5g of this Act. For fiscal years 2003,  
6 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
7 appropriated to the Department of State Police for the purposes  
8 of this Section in excess of \$97,310,000. For fiscal year 2008  
9 only, no Road Fund monies shall be appropriated to the  
10 Department of State Police for the purposes of this Section in  
11 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
12 monies shall be appropriated to the Department of State Police  
13 for the purposes of this Section in excess of \$114,700,000.  
14 Beginning in fiscal year 2010, no road fund moneys shall be  
15 appropriated to the Department of State Police. It shall not be  
16 lawful to circumvent this limitation on appropriations by  
17 governmental reorganization or other methods unless otherwise  
18 provided in Section 5g of this Act.

19 In fiscal year 1994, no Road Fund monies shall be  
20 appropriated to the Secretary of State for the purposes of this  
21 Section in excess of the total fiscal year 1991 Road Fund  
22 appropriations to the Secretary of State for those purposes,  
23 plus \$9,800,000. It shall not be lawful to circumvent this  
24 limitation on appropriations by governmental reorganization or  
25 other method.

26 Beginning with fiscal year 1995 and thereafter, no Road

1 Fund monies shall be appropriated to the Secretary of State for  
2 the purposes of this Section in excess of the total fiscal year  
3 1994 Road Fund appropriations to the Secretary of State for  
4 those purposes. It shall not be lawful to circumvent this  
5 limitation on appropriations by governmental reorganization or  
6 other methods.

7 Beginning with fiscal year 2000, total Road Fund  
8 appropriations to the Secretary of State for the purposes of  
9 this Section shall not exceed the amounts specified for the  
10 following fiscal years:

11	Fiscal Year 2000	\$80,500,000;
12	Fiscal Year 2001	\$80,500,000;
13	Fiscal Year 2002	\$80,500,000;
14	Fiscal Year 2003	\$130,500,000;
15	Fiscal Year 2004	\$130,500,000;
16	Fiscal Year 2005	\$130,500,000;
17	Fiscal Year 2006	\$130,500,000;
18	Fiscal Year 2007	\$130,500,000;
19	Fiscal Year 2008	\$130,500,000;
20	Fiscal Year 2009	\$130,500,000.

21 For fiscal year 2010, no road fund moneys shall be  
22 appropriated to the Secretary of State.

23 Beginning in fiscal year 2011, moneys in the Road Fund  
24 shall be appropriated to the Secretary of State for the  
25 exclusive purpose of paying refunds due to overpayment of fees  
26 related to Chapter 3 of the Illinois Vehicle Code unless

1 otherwise provided for by law.

2 It shall not be lawful to circumvent this limitation on  
3 appropriations by governmental reorganization or other  
4 methods.

5 No new program may be initiated in fiscal year 1991 and  
6 thereafter that is not consistent with the limitations imposed  
7 by this Section for fiscal year 1984 and thereafter, insofar as  
8 appropriation of Road Fund monies is concerned.

9 Nothing in this Section prohibits transfers from the Road  
10 Fund to the State Construction Account Fund under Section 5e of  
11 this Act; nor to the General Revenue Fund, as authorized by  
12 Public Act 93-25 ~~this amendatory Act of the 93rd General~~  
13 ~~Assembly.~~

14 The additional amounts authorized for expenditure in this  
15 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91  
16 shall be repaid to the Road Fund from the General Revenue Fund  
17 in the next succeeding fiscal year that the General Revenue  
18 Fund has a positive budgetary balance, as determined by  
19 generally accepted accounting principles applicable to  
20 government.

21 The additional amounts authorized for expenditure by the  
22 Secretary of State and the Department of State Police in this  
23 Section by Public Act 94-91 ~~this amendatory Act of the 94th~~  
24 ~~General Assembly~~ shall be repaid to the Road Fund from the  
25 General Revenue Fund in the next succeeding fiscal year that  
26 the General Revenue Fund has a positive budgetary balance, as

1 determined by generally accepted accounting principles  
2 applicable to government.

3 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;  
4 revised 10-11-17.)

5 (30 ILCS 105/8.11) (from Ch. 127, par. 144.11)

6 Sec. 8.11. Except as otherwise provided in this Section,  
7 appropriations from the State Parks Fund shall be made only to  
8 the Department of Natural Resources and shall, except for the  
9 additional moneys deposited under Section 805-550 of the  
10 Department of Natural Resources (Conservation) Law of the Civil  
11 Administrative Code of Illinois, be used only for the  
12 maintenance, development, operation, control and acquisition  
13 of State parks and historic sites.

14 Revenues derived from the Illinois and Michigan Canal from  
15 the sale of Canal lands, lease of Canal lands, Canal  
16 concessions, and other Canal activities, which have been placed  
17 in the State Parks Fund may be appropriated to the Department  
18 of Natural Resources for that Department to use, either  
19 independently or in cooperation with any Department or Agency  
20 of the Federal or State Government or any political subdivision  
21 thereof for the development and management of the Canal and its  
22 adjacent lands as outlined in the master plan for such  
23 development and management.

24 (Source: P.A. 96-1160, eff. 1-1-11.)

1 (30 ILCS 105/5.703 rep.)

2 Section 50-30. The State Finance Act is amended by  
3 repealing Section 5.703.

4 Section 50-40. The State Prompt Payment Act is amended by  
5 adding Section 3-6 as follows:

6 (30 ILCS 540/3-6 new)

7 Sec. 3-6. Federal funds; lack of authority. If an agency  
8 incurs an interest liability under this Act that cannot be  
9 charged to the same expenditure authority account to which the  
10 related goods or services were charged due to federal  
11 prohibitions, the agency is authorized to pay the interest from  
12 its available appropriations from the General Revenue Fund.

13 Section 50-45. The Illinois Coal Technology Development  
14 Assistance Act is amended by changing Section 3 as follows:

15 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

16 Sec. 3. Transfers to Coal Technology Development  
17 Assistance Fund.

18 (a) As soon as may be practicable after the first day of  
19 each month, the Department of Revenue shall certify to the  
20 Treasurer an amount equal to 1/64 of the revenue realized from  
21 the tax imposed by the Electricity Excise Tax Law, Section 2 of  
22 the Public Utilities Revenue Act, Section 2 of the Messages Tax



1 Act, and Section 2 of the Gas Revenue Tax Act, during the  
2 preceding month. Upon receipt of the certification, the  
3 Treasurer shall transfer the amount shown on such certification  
4 from the General Revenue Fund to the Coal Technology  
5 Development Assistance Fund, which is hereby created as a  
6 special fund in the State treasury, except that no transfer  
7 shall be made in any month in which the Fund has reached the  
8 following balance:

9 (1) \$7,000,000 during fiscal year 1994.

10 (2) \$8,500,000 during fiscal year 1995.

11 (3) \$10,000,000 during fiscal years 1996 and 1997.

12 (4) During fiscal year 1998 through fiscal year 2004,  
13 an amount equal to the sum of \$10,000,000 plus additional  
14 moneys deposited into the Coal Technology Development  
15 Assistance Fund from the Renewable Energy Resources and  
16 Coal Technology Development Assistance Charge under  
17 Section 6.5 of the Renewable Energy, Energy Efficiency, and  
18 Coal Resources Development Law of 1997.

19 (5) During fiscal year 2005, an amount equal to the sum  
20 of \$7,000,000 plus additional moneys deposited into the  
21 Coal Technology Development Assistance Fund from the  
22 Renewable Energy Resources and Coal Technology Development  
23 Assistance Charge under Section 6.5 of the Renewable  
24 Energy, Energy Efficiency, and Coal Resources Development  
25 Law of 1997.

26 (6) During fiscal year 2006 and each fiscal year

1           thereafter, an amount equal to the sum of \$10,000,000 plus  
2           additional moneys deposited into the Coal Technology  
3           Development Assistance Fund from the Renewable Energy  
4           Resources and Coal Technology Development Assistance  
5           Charge under Section 6.5 of the Renewable Energy, Energy  
6           Efficiency, and Coal Resources Development Law of 1997.

7           (b) During fiscal year 2019 only, the Treasurer shall make  
8           no transfers from the General Revenue Fund to the Coal  
9           Technology Development Assistance Fund.

10          (Source: P.A. 99-78, eff. 7-20-15.)

11           Section 50-50. The Illinois Public Aid Code is amended by  
12          changing Section 12-5 as follows:

13           (305 ILCS 5/12-5) (from Ch. 23, par. 12-5)

14           Sec. 12-5. Appropriations; uses; federal grants; report to  
15          General Assembly. From the sums appropriated by the General  
16          Assembly, the Illinois Department shall order for payment by  
17          warrant from the State Treasury grants for public aid under  
18          Articles III, IV, and V, including grants for funeral and  
19          burial expenses, and all costs of administration of the  
20          Illinois Department and the County Departments relating  
21          thereto. Moneys appropriated to the Illinois Department for  
22          public aid under Article VI may be used, with the consent of  
23          the Governor, to co-operate with federal, State, and local  
24          agencies in the development of work projects designed to

1 provide suitable employment for persons receiving public aid  
2 under Article VI. The Illinois Department, with the consent of  
3 the Governor, may be the agent of the State for the receipt and  
4 disbursement of federal funds or commodities for public aid  
5 purposes under Article VI and for related purposes in which the  
6 co-operation of the Illinois Department is sought by the  
7 federal government, and, in connection therewith, may make  
8 necessary expenditures from moneys appropriated for public aid  
9 under any Article of this Code and for administration. The  
10 Illinois Department, with the consent of the Governor, may be  
11 the agent of the State for the receipt and disbursement of  
12 federal funds pursuant to the Immigration Reform and Control  
13 Act of 1986 and may make necessary expenditures from monies  
14 appropriated to it for operations, administration, and grants,  
15 including payment to the Health Insurance Reserve Fund for  
16 group insurance costs at the rate certified by the Department  
17 of Central Management Services. All amounts received by the  
18 Illinois Department pursuant to the Immigration Reform and  
19 Control Act of 1986 shall be deposited in the Immigration  
20 Reform and Control Fund. All amounts received into the  
21 Immigration Reform and Control Fund as reimbursement for  
22 expenditures from the General Revenue Fund shall be transferred  
23 to the General Revenue Fund.

24 All grants received by the Illinois Department for programs  
25 funded by the Federal Social Services Block Grant shall be  
26 deposited in the Social Services Block Grant Fund. All funds

1 received into the Social Services Block Grant Fund as  
2 reimbursement for expenditures from the General Revenue Fund  
3 shall be transferred to the General Revenue Fund. All funds  
4 received into the Social Services Block Grant fund for  
5 reimbursement for expenditure out of the Local Initiative Fund  
6 shall be transferred into the Local Initiative Fund. Any other  
7 federal funds received into the Social Services Block Grant  
8 Fund shall be transferred to the DHS Special Purposes Trust  
9 Fund. All federal funds received by the Illinois Department as  
10 reimbursement for Employment and Training Programs for  
11 expenditures made by the Illinois Department from grants,  
12 gifts, or legacies as provided in Section 12-4.18 or made by an  
13 entity other than the Illinois Department and all federal funds  
14 received from the Emergency Contingency Fund for State  
15 Temporary Assistance for Needy Families Programs established  
16 by the American Recovery and Reinvestment Act of 2009 shall be  
17 deposited into the Employment and Training Fund.

18 During each State fiscal year, an amount not exceeding a  
19 total of \$68,800,000 ~~Eighty percent~~ of the federal ~~financial~~  
20 ~~participation~~ funds received by the Illinois Department under  
21 the provisions of Title IV-A of the federal Social Security Act  
22 ~~Emergency Assistance program as reimbursement for expenditures~~  
23 ~~made from the Illinois Department of Children and Family~~  
24 ~~Services appropriations for the costs of providing services in~~  
25 ~~behalf of Department of Children and Family Services clients~~  
26 shall be deposited into the DCFS Children's Services Fund.

1 All federal funds, except those covered by the foregoing 3  
2 paragraphs, received as reimbursement for expenditures from  
3 the General Revenue Fund shall be deposited in the General  
4 Revenue Fund for administrative and distributive expenditures  
5 properly chargeable by federal law or regulation to aid  
6 programs established under Articles III through XII and Titles  
7 IV, XVI, XIX and XX of the Federal Social Security Act. Any  
8 other federal funds received by the Illinois Department under  
9 Sections 12-4.6, 12-4.18 and 12-4.19 that are required by  
10 Section 12-10 of this Code to be paid into the DHS Special  
11 Purposes Trust Fund shall be deposited into the DHS Special  
12 Purposes Trust Fund. Any other federal funds received by the  
13 Illinois Department pursuant to the Child Support Enforcement  
14 Program established by Title IV-D of the Social Security Act  
15 shall be deposited in the Child Support Enforcement Trust Fund  
16 as required under Section 12-10.2 or in the Child Support  
17 Administrative Fund as required under Section 12-10.2a of this  
18 Code. Any other federal funds received by the Illinois  
19 Department for expenditures made under Title XIX of the Social  
20 Security Act and Articles V and VI of this Code that are  
21 required by Section 15-2 of this Code to be paid into the  
22 County Provider Trust Fund shall be deposited into the County  
23 Provider Trust Fund. Any other federal funds received by the  
24 Illinois Department for hospital inpatient, hospital  
25 ambulatory care, and disproportionate share hospital  
26 expenditures made under Title XIX of the Social Security Act

1 and Article V of this Code that are required by Section 5A-8 of  
2 this Code to be paid into the Hospital Provider Fund shall be  
3 deposited into the Hospital Provider Fund. Any other federal  
4 funds received by the Illinois Department for medical  
5 assistance program expenditures made under Title XIX of the  
6 Social Security Act and Article V of this Code that are  
7 required by Section 5B-8 of this Code to be paid into the  
8 Long-Term Care Provider Fund shall be deposited into the  
9 Long-Term Care Provider Fund. Any other federal funds received  
10 by the Illinois Department for medical assistance program  
11 expenditures made under Title XIX of the Social Security Act  
12 and Article V of this Code that are required by Section 5C-7 of  
13 this Code to be paid into the Care Provider Fund for Persons  
14 with a Developmental Disability shall be deposited into the  
15 Care Provider Fund for Persons with a Developmental Disability.  
16 Any other federal funds received by the Illinois Department for  
17 trauma center adjustment payments that are required by Section  
18 5-5.03 of this Code and made under Title XIX of the Social  
19 Security Act and Article V of this Code shall be deposited into  
20 the Trauma Center Fund. Any other federal funds received by the  
21 Illinois Department as reimbursement for expenses for early  
22 intervention services paid from the Early Intervention  
23 Services Revolving Fund shall be deposited into that Fund.

24 The Illinois Department shall report to the General  
25 Assembly at the end of each fiscal quarter the amount of all  
26 funds received and paid into the Social Services Block Grant

1 Fund and the Local Initiative Fund and the expenditures and  
2 transfers of such funds for services, programs and other  
3 purposes authorized by law. Such report shall be filed with the  
4 Speaker, Minority Leader and Clerk of the House, with the  
5 President, Minority Leader and Secretary of the Senate, with  
6 the Chairmen of the House and Senate Appropriations Committees,  
7 the House Human Resources Committee and the Senate Public  
8 Health, Welfare and Corrections Committee, or the successor  
9 standing Committees of each as provided by the rules of the  
10 House and Senate, respectively, with the Legislative Research  
11 Unit and with the State Government Report Distribution Center  
12 for the General Assembly as is required under paragraph (t) of  
13 Section 7 of the State Library Act shall be deemed sufficient  
14 to comply with this Section.

15 (Source: P.A. 98-463, eff. 8-16-13; 99-143, eff. 7-27-15;  
16 99-933, Article 5, Section 5-130, eff. 1-27-17; 99-933, Article  
17 15, Section 15-50, eff. 1-27-17; revised 2-15-17.)

18 Section 50-55. The Environmental Protection Act is amended  
19 by changing Sections 22.15, 55.6, and 57.11 as follows:

20 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

21 Sec. 22.15. Solid Waste Management Fund; fees.

22 (a) There is hereby created within the State Treasury a  
23 special fund to be known as the "Solid Waste Management Fund",  
24 to be constituted from the fees collected by the State pursuant

1 to this Section, from repayments of loans made from the Fund  
2 for solid waste projects, from registration fees collected  
3 pursuant to the Consumer Electronics Recycling Act, and from  
4 amounts transferred into the Fund pursuant to Public Act  
5 100-433 ~~this amendatory Act of the 100th General Assembly.~~  
6 Moneys received by the Department of Commerce and Economic  
7 Opportunity in repayment of loans made pursuant to the Illinois  
8 Solid Waste Management Act shall be deposited into the General  
9 Revenue Fund.

10 (b) The Agency shall assess and collect a fee in the amount  
11 set forth herein from the owner or operator of each sanitary  
12 landfill permitted or required to be permitted by the Agency to  
13 dispose of solid waste if the sanitary landfill is located off  
14 the site where such waste was produced and if such sanitary  
15 landfill is owned, controlled, and operated by a person other  
16 than the generator of such waste. The Agency shall deposit all  
17 fees collected into the Solid Waste Management Fund. If a site  
18 is contiguous to one or more landfills owned or operated by the  
19 same person, the volumes permanently disposed of by each  
20 landfill shall be combined for purposes of determining the fee  
21 under this subsection. Beginning on July 1, 2018, and on the  
22 first day of each month thereafter during fiscal year 2019, the  
23 State Comptroller shall direct and State Treasurer shall  
24 transfer an amount equal to 1/12 of \$5,000,000 per fiscal year  
25 from the Solid Waste Management Fund to the General Revenue  
26 Fund.



1           (1) If more than 150,000 cubic yards of non-hazardous  
2 solid waste is permanently disposed of at a site in a  
3 calendar year, the owner or operator shall either pay a fee  
4 of 95 cents per cubic yard or, alternatively, the owner or  
5 operator may weigh the quantity of the solid waste  
6 permanently disposed of with a device for which  
7 certification has been obtained under the Weights and  
8 Measures Act and pay a fee of \$2.00 per ton of solid waste  
9 permanently disposed of. In no case shall the fee collected  
10 or paid by the owner or operator under this paragraph  
11 exceed \$1.55 per cubic yard or \$3.27 per ton.

12           (2) If more than 100,000 cubic yards but not more than  
13 150,000 cubic yards of non-hazardous waste is permanently  
14 disposed of at a site in a calendar year, the owner or  
15 operator shall pay a fee of \$52,630.

16           (3) If more than 50,000 cubic yards but not more than  
17 100,000 cubic yards of non-hazardous solid waste is  
18 permanently disposed of at a site in a calendar year, the  
19 owner or operator shall pay a fee of \$23,790.

20           (4) If more than 10,000 cubic yards but not more than  
21 50,000 cubic yards of non-hazardous solid waste is  
22 permanently disposed of at a site in a calendar year, the  
23 owner or operator shall pay a fee of \$7,260.

24           (5) If not more than 10,000 cubic yards of  
25 non-hazardous solid waste is permanently disposed of at a  
26 site in a calendar year, the owner or operator shall pay a

1 fee of \$1050.

2 (c) (Blank).

3 (d) The Agency shall establish rules relating to the  
4 collection of the fees authorized by this Section. Such rules  
5 shall include, but not be limited to:

6 (1) necessary records identifying the quantities of  
7 solid waste received or disposed;

8 (2) the form and submission of reports to accompany the  
9 payment of fees to the Agency;

10 (3) the time and manner of payment of fees to the  
11 Agency, which payments shall not be more often than  
12 quarterly; and

13 (4) procedures setting forth criteria establishing  
14 when an owner or operator may measure by weight or volume  
15 during any given quarter or other fee payment period.

16 (e) Pursuant to appropriation, all monies in the Solid  
17 Waste Management Fund shall be used by the Agency and the  
18 Department of Commerce and Economic Opportunity for the  
19 purposes set forth in this Section and in the Illinois Solid  
20 Waste Management Act, including for the costs of fee collection  
21 and administration, and for the administration of (1) the  
22 Consumer Electronics Recycling Act and (2) until January 1,  
23 2020, the Electronic Products Recycling and Reuse Act.

24 (f) The Agency is authorized to enter into such agreements  
25 and to promulgate such rules as are necessary to carry out its  
26 duties under this Section and the Illinois Solid Waste

1 Management Act.

2 (g) On the first day of January, April, July, and October  
3 of each year, beginning on July 1, 1996, the State Comptroller  
4 and Treasurer shall transfer \$500,000 from the Solid Waste  
5 Management Fund to the Hazardous Waste Fund. Moneys transferred  
6 under this subsection (g) shall be used only for the purposes  
7 set forth in item (1) of subsection (d) of Section 22.2.

8 (h) The Agency is authorized to provide financial  
9 assistance to units of local government for the performance of  
10 inspecting, investigating and enforcement activities pursuant  
11 to Section 4(r) at nonhazardous solid waste disposal sites.

12 (i) The Agency is authorized to conduct household waste  
13 collection and disposal programs.

14 (j) A unit of local government, as defined in the Local  
15 Solid Waste Disposal Act, in which a solid waste disposal  
16 facility is located may establish a fee, tax, or surcharge with  
17 regard to the permanent disposal of solid waste. All fees,  
18 taxes, and surcharges collected under this subsection shall be  
19 utilized for solid waste management purposes, including  
20 long-term monitoring and maintenance of landfills, planning,  
21 implementation, inspection, enforcement and other activities  
22 consistent with the Solid Waste Management Act and the Local  
23 Solid Waste Disposal Act, or for any other environment-related  
24 purpose, including but not limited to an environment-related  
25 public works project, but not for the construction of a new  
26 pollution control facility other than a household hazardous

1 waste facility. However, the total fee, tax or surcharge  
2 imposed by all units of local government under this subsection  
3 (j) upon the solid waste disposal facility shall not exceed:

4 (1) 60¢ per cubic yard if more than 150,000 cubic yards  
5 of non-hazardous solid waste is permanently disposed of at  
6 the site in a calendar year, unless the owner or operator  
7 weighs the quantity of the solid waste received with a  
8 device for which certification has been obtained under the  
9 Weights and Measures Act, in which case the fee shall not  
10 exceed \$1.27 per ton of solid waste permanently disposed  
11 of.

12 (2) \$33,350 if more than 100,000 cubic yards, but not  
13 more than 150,000 cubic yards, of non-hazardous waste is  
14 permanently disposed of at the site in a calendar year.

15 (3) \$15,500 if more than 50,000 cubic yards, but not  
16 more than 100,000 cubic yards, of non-hazardous solid waste  
17 is permanently disposed of at the site in a calendar year.

18 (4) \$4,650 if more than 10,000 cubic yards, but not  
19 more than 50,000 cubic yards, of non-hazardous solid waste  
20 is permanently disposed of at the site in a calendar year.

21 (5) ~~\$~~\$650 if not more than 10,000 cubic yards of  
22 non-hazardous solid waste is permanently disposed of at the  
23 site in a calendar year.

24 The corporate authorities of the unit of local government  
25 may use proceeds from the fee, tax, or surcharge to reimburse a  
26 highway commissioner whose road district lies wholly or

1 partially within the corporate limits of the unit of local  
2 government for expenses incurred in the removal of  
3 nonhazardous, nonfluid municipal waste that has been dumped on  
4 public property in violation of a State law or local ordinance.

5 A county or Municipal Joint Action Agency that imposes a  
6 fee, tax, or surcharge under this subsection may use the  
7 proceeds thereof to reimburse a municipality that lies wholly  
8 or partially within its boundaries for expenses incurred in the  
9 removal of nonhazardous, nonfluid municipal waste that has been  
10 dumped on public property in violation of a State law or local  
11 ordinance.

12 If the fees are to be used to conduct a local sanitary  
13 landfill inspection or enforcement program, the unit of local  
14 government must enter into a written delegation agreement with  
15 the Agency pursuant to subsection (r) of Section 4. The unit of  
16 local government and the Agency shall enter into such a written  
17 delegation agreement within 60 days after the establishment of  
18 such fees. At least annually, the Agency shall conduct an audit  
19 of the expenditures made by units of local government from the  
20 funds granted by the Agency to the units of local government  
21 for purposes of local sanitary landfill inspection and  
22 enforcement programs, to ensure that the funds have been  
23 expended for the prescribed purposes under the grant.

24 The fees, taxes or surcharges collected under this  
25 subsection (j) shall be placed by the unit of local government  
26 in a separate fund, and the interest received on the moneys in

1 the fund shall be credited to the fund. The monies in the fund  
2 may be accumulated over a period of years to be expended in  
3 accordance with this subsection.

4 A unit of local government, as defined in the Local Solid  
5 Waste Disposal Act, shall prepare and distribute to the Agency,  
6 in April of each year, a report that details spending plans for  
7 monies collected in accordance with this subsection. The report  
8 will at a minimum include the following:

9 (1) The total monies collected pursuant to this  
10 subsection.

11 (2) The most current balance of monies collected  
12 pursuant to this subsection.

13 (3) An itemized accounting of all monies expended for  
14 the previous year pursuant to this subsection.

15 (4) An estimation of monies to be collected for the  
16 following 3 years pursuant to this subsection.

17 (5) A narrative detailing the general direction and  
18 scope of future expenditures for one, 2 and 3 years.

19 The exemptions granted under Sections 22.16 and 22.16a, and  
20 under subsection (k) of this Section, shall be applicable to  
21 any fee, tax or surcharge imposed under this subsection (j);  
22 except that the fee, tax or surcharge authorized to be imposed  
23 under this subsection (j) may be made applicable by a unit of  
24 local government to the permanent disposal of solid waste after  
25 December 31, 1986, under any contract lawfully executed before  
26 June 1, 1986 under which more than 150,000 cubic yards (or

1 50,000 tons) of solid waste is to be permanently disposed of,  
2 even though the waste is exempt from the fee imposed by the  
3 State under subsection (b) of this Section pursuant to an  
4 exemption granted under Section 22.16.

5 (k) In accordance with the findings and purposes of the  
6 Illinois Solid Waste Management Act, beginning January 1, 1989  
7 the fee under subsection (b) and the fee, tax or surcharge  
8 under subsection (j) shall not apply to:

9 (1) waste ~~Waste~~ which is hazardous waste; ~~or~~

10 (2) waste ~~Waste~~ which is pollution control waste; ~~or~~

11 (3) waste ~~Waste~~ from recycling, reclamation or reuse  
12 processes which have been approved by the Agency as being  
13 designed to remove any contaminant from wastes so as to  
14 render such wastes reusable, provided that the process  
15 renders at least 50% of the waste reusable; ~~or~~

16 (4) non-hazardous ~~Non-hazardous~~ solid waste that is  
17 received at a sanitary landfill and composted or recycled  
18 through a process permitted by the Agency; or

19 (5) any ~~Any~~ landfill which is permitted by the Agency  
20 to receive only demolition or construction debris or  
21 landscape waste.

22 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;  
23 revised 9-29-17.)

24 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

25 Sec. 55.6. Used Tire Management Fund.

1 (a) There is hereby created in the State Treasury a special  
2 fund to be known as the Used Tire Management Fund. There shall  
3 be deposited into the Fund all monies received as (1) recovered  
4 costs or proceeds from the sale of used tires under Section  
5 55.3 of this Act, (2) repayment of loans from the Used Tire  
6 Management Fund, or (3) penalties or punitive damages for  
7 violations of this Title, except as provided by subdivision  
8 (b) (4) or (b) (4-5) of Section 42.

9 (b) Beginning January 1, 1992, in addition to any other  
10 fees required by law, the owner or operator of each site  
11 required to be registered or permitted under subsection (d) or  
12 (d-5) of Section 55 shall pay to the Agency an annual fee of  
13 \$100. Fees collected under this subsection shall be deposited  
14 into the Environmental Protection Permit and Inspection Fund.

15 (c) Pursuant to appropriation, monies up to an amount of \$4  
16 million per fiscal year from the Used Tire Management Fund  
17 shall be allocated as follows:

18 (1) 38% shall be available to the Agency for the  
19 following purposes, provided that priority shall be given  
20 to item (i):

21 (i) To undertake preventive, corrective or removal  
22 action as authorized by and in accordance with Section  
23 55.3, and to recover costs in accordance with Section  
24 55.3.

25 (ii) For the performance of inspection and  
26 enforcement activities for used and waste tire sites.



1 (iii) (Blank).

2 (iv) To provide financial assistance to units of  
3 local government for the performance of inspecting,  
4 investigating and enforcement activities pursuant to  
5 subsection (r) of Section 4 at used and waste tire  
6 sites.

7 (v) To provide financial assistance for used and  
8 waste tire collection projects sponsored by local  
9 government or not-for-profit corporations.

10 (vi) For the costs of fee collection and  
11 administration relating to used and waste tires, and to  
12 accomplish such other purposes as are authorized by  
13 this Act and regulations thereunder.

14 (vii) To provide financial assistance to units of  
15 local government and private industry for the purposes  
16 of:

17 (A) assisting in the establishment of  
18 facilities and programs to collect, process, and  
19 utilize used and waste tires and tire-derived  
20 materials;

21 (B) demonstrating the feasibility of  
22 innovative technologies as a means of collecting,  
23 storing, processing, and utilizing used and waste  
24 tires and tire-derived materials; and

25 (C) applying demonstrated technologies as a  
26 means of collecting, storing, processing, and

1           utilizing used and waste tires and tire-derived  
2           materials.

3           (2) For fiscal years beginning prior to July 1, 2004,  
4           23% shall be available to the Department of Commerce and  
5           Economic Opportunity for the following purposes, provided  
6           that priority shall be given to item (A):

7           (A) To provide grants or loans for the purposes of:

8           (i) assisting units of local government and  
9           private industry in the establishment of  
10          facilities and programs to collect, process and  
11          utilize used and waste tires and tire derived  
12          materials;

13          (ii) demonstrating the feasibility of  
14          innovative technologies as a means of collecting,  
15          storing, processing and utilizing used and waste  
16          tires and tire derived materials; and

17          (iii) applying demonstrated technologies as a  
18          means of collecting, storing, processing, and  
19          utilizing used and waste tires and tire derived  
20          materials.

21          (B) To develop educational material for use by  
22          officials and the public to better understand and  
23          respond to the problems posed by used tires and  
24          associated insects.

25          (C) (Blank).

26          (D) To perform such research as the Director deems

1 appropriate to help meet the purposes of this Act.

2 (E) To pay the costs of administration of its  
3 activities authorized under this Act.

4 (2.1) For the fiscal year beginning July 1, 2004 and  
5 for all fiscal years thereafter, 23% shall be deposited  
6 into the General Revenue Fund. For fiscal year 2019 only,  
7 such transfers are at the direction of the Department of  
8 Revenue, and shall be made within 30 days after the end of  
9 each quarter.

10 (3) 25% shall be available to the Illinois Department  
11 of Public Health for the following purposes:

12 (A) To investigate threats or potential threats to  
13 the public health related to mosquitoes and other  
14 vectors of disease associated with the improper  
15 storage, handling and disposal of tires, improper  
16 waste disposal, or natural conditions.

17 (B) To conduct surveillance and monitoring  
18 activities for mosquitoes and other arthropod vectors  
19 of disease, and surveillance of animals which provide a  
20 reservoir for disease-producing organisms.

21 (C) To conduct training activities to promote  
22 vector control programs and integrated pest management  
23 as defined in the Vector Control Act.

24 (D) To respond to inquiries, investigate  
25 complaints, conduct evaluations and provide technical  
26 consultation to help reduce or eliminate public health

1 hazards and nuisance conditions associated with  
2 mosquitoes and other vectors.

3 (E) To provide financial assistance to units of  
4 local government for training, investigation and  
5 response to public nuisances associated with  
6 mosquitoes and other vectors of disease.

7 (4) 2% shall be available to the Department of  
8 Agriculture for its activities under the Illinois  
9 Pesticide Act relating to used and waste tires.

10 (5) 2% shall be available to the Pollution Control  
11 Board for administration of its activities relating to used  
12 and waste tires.

13 (6) 10% shall be available to the University of  
14 Illinois for the Prairie Research Institute to perform  
15 research to study the biology, distribution, population  
16 ecology, and biosystematics of tire-breeding arthropods,  
17 especially mosquitoes, and the diseases they spread.

18 (d) By January 1, 1998, and biennially thereafter, each  
19 State agency receiving an appropriation from the Used Tire  
20 Management Fund shall report to the Governor and the General  
21 Assembly on its activities relating to the Fund.

22 (e) Any monies appropriated from the Used Tire Management  
23 Fund, but not obligated, shall revert to the Fund.

24 (f) In administering the provisions of subdivisions (1),  
25 (2) and (3) of subsection (c) of this Section, the Agency, the  
26 Department of Commerce and Economic Opportunity, and the

1 Illinois Department of Public Health shall ensure that  
2 appropriate funding assistance is provided to any municipality  
3 with a population over 1,000,000 or to any sanitary district  
4 which serves a population over 1,000,000.

5 (g) Pursuant to appropriation, monies in excess of \$4  
6 million per fiscal year from the Used Tire Management Fund  
7 shall be used as follows:

8 (1) 55% shall be available to the Agency for the  
9 following purposes, provided that priority shall be given  
10 to subparagraph (A):

11 (A) To undertake preventive, corrective or renewed  
12 action as authorized by and in accordance with Section  
13 55.3 and to recover costs in accordance with Section  
14 55.3.

15 (B) To provide financial assistance to units of  
16 local government and private industry for the purposes  
17 of:

18 (i) assisting in the establishment of  
19 facilities and programs to collect, process, and  
20 utilize used and waste tires and tire-derived  
21 materials;

22 (ii) demonstrating the feasibility of  
23 innovative technologies as a means of collecting,  
24 storing, processing, and utilizing used and waste  
25 tires and tire-derived materials; and

26 (iii) applying demonstrated technologies as a

1 means of collecting, storing, processing, and  
2 utilizing used and waste tires and tire-derived  
3 materials.

4 (C) To provide grants to public universities for  
5 vector-related research, disease-related research, and  
6 for related laboratory-based equipment and field-based  
7 equipment.

8 (2) For fiscal years beginning prior to July 1, 2004,  
9 45% shall be available to the Department of Commerce and  
10 Economic Opportunity to provide grants or loans for the  
11 purposes of:

12 (i) assisting units of local government and  
13 private industry in the establishment of facilities  
14 and programs to collect, process and utilize waste  
15 tires and tire derived material;

16 (ii) demonstrating the feasibility of innovative  
17 technologies as a means of collecting, storing,  
18 processing, and utilizing used and waste tires and tire  
19 derived materials; and

20 (iii) applying demonstrated technologies as a  
21 means of collecting, storing, processing, and  
22 utilizing used and waste tires and tire derived  
23 materials.

24 (3) For the fiscal year beginning July 1, 2004 and for  
25 all fiscal years thereafter, 45% shall be deposited into  
26 the General Revenue Fund. For fiscal year 2019 only, such

1       transfers are at the direction of the Department of  
2       Revenue, and shall be made within 30 days after the end of  
3       each quarter.

4       (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;  
5       revised 10-2-17.)

6             (415 ILCS 5/57.11)

7             Sec. 57.11. Underground Storage Tank Fund; creation.

8             (a) There is hereby created in the State Treasury a special  
9       fund to be known as the Underground Storage Tank Fund. There  
10      shall be deposited into the Underground Storage Tank Fund all  
11      monies received by the Office of the State Fire Marshal as fees  
12      for underground storage tanks under Sections 4 and 5 of the  
13      Gasoline Storage Act, fees pursuant to the Motor Fuel Tax Law,  
14      and beginning July 1, 2013, payments pursuant to the Use Tax  
15      Act, the Service Use Tax Act, the Service Occupation Tax Act,  
16      and the Retailers' Occupation Tax Act. All amounts held in the  
17      Underground Storage Tank Fund shall be invested at interest by  
18      the State Treasurer. All income earned from the investments  
19      shall be deposited into the Underground Storage Tank Fund no  
20      less frequently than quarterly. In addition to any other  
21      transfers that may be provided for by law, beginning on July 1,  
22      2018 and on the first day of each month thereafter during  
23      fiscal year 2019 only, the State Comptroller shall direct and  
24      the State Treasurer shall transfer an amount equal to 1/12 of  
25      \$10,000,000 from the Underground Storage Tank Fund to the

1 General Revenue Fund. Moneys in the Underground Storage Tank  
2 Fund, pursuant to appropriation, may be used by the Agency and  
3 the Office of the State Fire Marshal for the following  
4 purposes:

5 (1) To take action authorized under Section 57.12 to  
6 recover costs under Section 57.12.

7 (2) To assist in the reduction and mitigation of damage  
8 caused by leaks from underground storage tanks, including  
9 but not limited to, providing alternative water supplies to  
10 persons whose drinking water has become contaminated as a  
11 result of those leaks.

12 (3) To be used as a matching amount towards federal  
13 assistance relative to the release of petroleum from  
14 underground storage tanks.

15 (4) For the costs of administering activities of the  
16 Agency and the Office of the State Fire Marshal relative to  
17 the Underground Storage Tank Fund.

18 (5) For payment of costs of corrective action incurred  
19 by and indemnification to operators of underground storage  
20 tanks as provided in this Title.

21 (6) For a total of 2 demonstration projects in amounts  
22 in excess of a \$10,000 deductible charge designed to assess  
23 the viability of corrective action projects at sites which  
24 have experienced contamination from petroleum releases.  
25 Such demonstration projects shall be conducted in  
26 accordance with the provision of this Title.



1           (7) Subject to appropriation, moneys in the  
2           Underground Storage Tank Fund may also be used by the  
3           Department of Revenue for the costs of administering its  
4           activities relative to the Fund and for refunds provided  
5           for in Section 13a.8 of the Motor Fuel Tax Act.

6           (b) Moneys in the Underground Storage Tank Fund may,  
7           pursuant to appropriation, be used by the Office of the State  
8           Fire Marshal or the Agency to take whatever emergency action is  
9           necessary or appropriate to assure that the public health or  
10          safety is not threatened whenever there is a release or  
11          substantial threat of a release of petroleum from an  
12          underground storage tank and for the costs of administering its  
13          activities relative to the Underground Storage Tank Fund.

14          (c) Beginning July 1, 1993, the Governor shall certify to  
15          the State Comptroller and State Treasurer the monthly amount  
16          necessary to pay debt service on State obligations issued  
17          pursuant to Section 6 of the General Obligation Bond Act. On  
18          the last day of each month, the Comptroller shall order  
19          transferred and the Treasurer shall transfer from the  
20          Underground Storage Tank Fund to the General Obligation Bond  
21          Retirement and Interest Fund the amount certified by the  
22          Governor, plus any cumulative deficiency in those transfers for  
23          prior months.

24          (d) Except as provided in subsection (c) of this Section,  
25          the Underground Storage Tank Fund is not subject to  
26          administrative charges authorized under Section 8h of the State

1 Finance Act that would in any way transfer any funds from the  
2 Underground Storage Tank Fund into any other fund of the State.

3 (e) Each fiscal year, subject to appropriation, the Agency  
4 may commit up to \$10,000,000 of the moneys in the Underground  
5 Storage Tank Fund to the payment of corrective action costs for  
6 legacy sites that meet one or more of the following criteria as  
7 a result of the underground storage tank release: (i) the  
8 presence of free product, (ii) contamination within a regulated  
9 recharge area, a wellhead protection area, or the setback zone  
10 of a potable water supply well, (iii) contamination extending  
11 beyond the boundaries of the site where the release occurred,  
12 or (iv) such other criteria as may be adopted in Agency rules.

13 (1) Fund moneys committed under this subsection (e)  
14 shall be held in the Fund for payment of the corrective  
15 action costs for which the moneys were committed.

16 (2) The Agency may adopt rules governing the commitment  
17 of Fund moneys under this subsection (e).

18 (3) This subsection (e) does not limit the use of Fund  
19 moneys at legacy sites as otherwise provided under this  
20 Title.

21 (4) For the purposes of this subsection (e), the term  
22 "legacy site" means a site for which (i) an underground  
23 storage tank release was reported prior to January 1, 2005,  
24 (ii) the owner or operator has been determined eligible to  
25 receive payment from the Fund for corrective action costs,  
26 and (iii) the Agency did not receive any applications for

1 payment prior to January 1, 2010.

2 (f) Beginning July 1, 2013, if the amounts deposited into  
3 the Fund from moneys received by the Office of the State Fire  
4 Marshal as fees for underground storage tanks under Sections 4  
5 and 5 of the Gasoline Storage Act and as fees pursuant to the  
6 Motor Fuel Tax Law during a State fiscal year are sufficient to  
7 pay all claims for payment by the fund received during that  
8 State fiscal year, then the amount of any payments into the  
9 fund pursuant to the Use Tax Act, the Service Use Tax Act, the  
10 Service Occupation Tax Act, and the Retailers' Occupation Tax  
11 Act during that State fiscal year shall be deposited as  
12 follows: 75% thereof shall be paid into the State treasury and  
13 25% shall be reserved in a special account and used only for  
14 the transfer to the Common School Fund as part of the monthly  
15 transfer from the General Revenue Fund in accordance with  
16 Section 8a of the State Finance Act.  
17 (Source: P.A. 98-109, eff. 7-25-13.)

18 ARTICLE 55. RETIREMENT CONTRIBUTIONS

19 Section 55-5. The State Finance Act is amended by changing  
20 Sections 8.12 and 14.1 as follows:

21 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

22 Sec. 8.12. State Pensions Fund.

23 (a) The moneys in the State Pensions Fund shall be used

1 exclusively for the administration of the Revised Uniform  
2 Unclaimed Property Act and for the expenses incurred by the  
3 Auditor General for administering the provisions of Section  
4 2-8.1 of the Illinois State Auditing Act and for operational  
5 expenses of the Office of the State Treasurer and for the  
6 funding of the unfunded liabilities of the designated  
7 retirement systems. Beginning in State fiscal year 2020 ~~2019~~,  
8 payments to the designated retirement systems under this  
9 Section shall be in addition to, and not in lieu of, any State  
10 contributions required under the Illinois Pension Code.

11 "Designated retirement systems" means:

12 (1) the State Employees' Retirement System of  
13 Illinois;

14 (2) the Teachers' Retirement System of the State of  
15 Illinois;

16 (3) the State Universities Retirement System;

17 (4) the Judges Retirement System of Illinois; and

18 (5) the General Assembly Retirement System.

19 (b) Each year the General Assembly may make appropriations  
20 from the State Pensions Fund for the administration of the  
21 Revised Uniform Unclaimed Property Act.

22 (c) As soon as possible after July 30, 2004 (the effective  
23 date of Public Act 93-839) ~~this amendatory Act of the 93rd~~  
24 ~~General Assembly~~, the General Assembly shall appropriate from  
25 the State Pensions Fund (1) to the State Universities  
26 Retirement System the amount certified under Section 15-165

1 during the prior year, (2) to the Judges Retirement System of  
2 Illinois the amount certified under Section 18-140 during the  
3 prior year, and (3) to the General Assembly Retirement System  
4 the amount certified under Section 2-134 during the prior year  
5 as part of the required State contributions to each of those  
6 designated retirement systems; except that amounts  
7 appropriated under this subsection (c) in State fiscal year  
8 2005 shall not reduce the amount in the State Pensions Fund  
9 below \$5,000,000. If the amount in the State Pensions Fund does  
10 not exceed the sum of the amounts certified in Sections 15-165,  
11 18-140, and 2-134 by at least \$5,000,000, the amount paid to  
12 each designated retirement system under this subsection shall  
13 be reduced in proportion to the amount certified by each of  
14 those designated retirement systems.

15 (c-5) For fiscal years 2006 through 2019 ~~2018~~, the General  
16 Assembly shall appropriate from the State Pensions Fund to the  
17 State Universities Retirement System the amount estimated to be  
18 available during the fiscal year in the State Pensions Fund;  
19 provided, however, that the amounts appropriated under this  
20 subsection (c-5) shall not reduce the amount in the State  
21 Pensions Fund below \$5,000,000.

22 (c-6) For fiscal year 2020 ~~2019~~ and each fiscal year  
23 thereafter, as soon as may be practical after any money is  
24 deposited into the State Pensions Fund from the Unclaimed  
25 Property Trust Fund, the State Treasurer shall apportion the  
26 deposited amount among the designated retirement systems as

1 defined in subsection (a) to reduce their actuarial reserve  
2 deficiencies. The State Comptroller and State Treasurer shall  
3 pay the apportioned amounts to the designated retirement  
4 systems to fund the unfunded liabilities of the designated  
5 retirement systems. The amount apportioned to each designated  
6 retirement system shall constitute a portion of the amount  
7 estimated to be available for appropriation from the State  
8 Pensions Fund that is the same as that retirement system's  
9 portion of the total actual reserve deficiency of the systems,  
10 as determined annually by the Governor's Office of Management  
11 and Budget at the request of the State Treasurer. The amounts  
12 apportioned under this subsection shall not reduce the amount  
13 in the State Pensions Fund below \$5,000,000.

14 (d) The Governor's Office of Management and Budget shall  
15 determine the individual and total reserve deficiencies of the  
16 designated retirement systems. For this purpose, the  
17 Governor's Office of Management and Budget shall utilize the  
18 latest available audit and actuarial reports of each of the  
19 retirement systems and the relevant reports and statistics of  
20 the Public Employee Pension Fund Division of the Department of  
21 Insurance.

22 (d-1) As soon as practicable after March 5, 2004 (the  
23 effective date of Public Act 93-665) ~~this amendatory Act of the~~  
24 ~~93rd General Assembly~~, the Comptroller shall direct and the  
25 Treasurer shall transfer from the State Pensions Fund to the  
26 General Revenue Fund, as funds become available, a sum equal to

1 the amounts that would have been paid from the State Pensions  
2 Fund to the Teachers' Retirement System of the State of  
3 Illinois, the State Universities Retirement System, the Judges  
4 Retirement System of Illinois, the General Assembly Retirement  
5 System, and the State Employees' Retirement System of Illinois  
6 after March 5, 2004 (the effective date of Public Act 93-665)  
7 ~~this amendatory Act~~ during the remainder of fiscal year 2004 to  
8 the designated retirement systems from the appropriations  
9 provided for in this Section if the transfers provided in  
10 Section 6z-61 had not occurred. The transfers described in this  
11 subsection (d-1) are to partially repay the General Revenue  
12 Fund for the costs associated with the bonds used to fund the  
13 moneys transferred to the designated retirement systems under  
14 Section 6z-61.

15 (e) The changes to this Section made by Public Act 88-593  
16 ~~this amendatory Act of 1994~~ shall first apply to distributions  
17 from the Fund for State fiscal year 1996.

18 (Source: P.A. 99-8, eff. 7-9-15; 99-78, eff. 7-20-15; 99-523,  
19 eff. 6-30-16; 100-22, eff. 1-1-18; 100-23, eff. 7-6-17; revised  
20 8-8-17.)

21 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

22 Sec. 14.1. Appropriations for State contributions to the  
23 State Employees' Retirement System; payroll requirements.

24 (a) Appropriations for State contributions to the State  
25 Employees' Retirement System of Illinois shall be expended in

1 the manner provided in this Section. Except as otherwise  
2 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the  
3 time of each payment of salary to an employee under the  
4 personal services line item, payment shall be made to the State  
5 Employees' Retirement System, from the amount appropriated for  
6 State contributions to the State Employees' Retirement System,  
7 of an amount calculated at the rate certified for the  
8 applicable fiscal year by the Board of Trustees of the State  
9 Employees' Retirement System under Section 14-135.08 of the  
10 Illinois Pension Code. If a line item appropriation to an  
11 employer for this purpose is exhausted or is unavailable due to  
12 any limitation on appropriations that may apply, (including,  
13 but not limited to, limitations on appropriations from the Road  
14 Fund under Section 8.3 of the State Finance Act), the amounts  
15 shall be paid under the continuing appropriation for this  
16 purpose contained in the State Pension Funds Continuing  
17 Appropriation Act.

18 (a-1) Beginning on March 5, 2004 (the effective date of  
19 Public Act 93-665) ~~this amendatory Act of the 93rd General~~  
20 ~~Assembly~~ through the payment of the final payroll from fiscal  
21 year 2004 appropriations, appropriations for State  
22 contributions to the State Employees' Retirement System of  
23 Illinois shall be expended in the manner provided in this  
24 subsection (a-1). At the time of each payment of salary to an  
25 employee under the personal services line item from a fund  
26 other than the General Revenue Fund, payment shall be made for



1 deposit into the General Revenue Fund from the amount  
2 appropriated for State contributions to the State Employees'  
3 Retirement System of an amount calculated at the rate certified  
4 for fiscal year 2004 by the Board of Trustees of the State  
5 Employees' Retirement System under Section 14-135.08 of the  
6 Illinois Pension Code. This payment shall be made to the extent  
7 that a line item appropriation to an employer for this purpose  
8 is available or unexhausted. No payment from appropriations for  
9 State contributions shall be made in conjunction with payment  
10 of salary to an employee under the personal services line item  
11 from the General Revenue Fund.

12 (a-2) For fiscal year 2010 only, at the time of each  
13 payment of salary to an employee under the personal services  
14 line item from a fund other than the General Revenue Fund,  
15 payment shall be made for deposit into the State Employees'  
16 Retirement System of Illinois from the amount appropriated for  
17 State contributions to the State Employees' Retirement System  
18 of Illinois of an amount calculated at the rate certified for  
19 fiscal year 2010 by the Board of Trustees of the State  
20 Employees' Retirement System of Illinois under Section  
21 14-135.08 of the Illinois Pension Code. This payment shall be  
22 made to the extent that a line item appropriation to an  
23 employer for this purpose is available or unexhausted. For  
24 fiscal year 2010 only, no payment from appropriations for State  
25 contributions shall be made in conjunction with payment of  
26 salary to an employee under the personal services line item

1 from the General Revenue Fund.

2 (a-3) For fiscal year 2011 only, at the time of each  
3 payment of salary to an employee under the personal services  
4 line item from a fund other than the General Revenue Fund,  
5 payment shall be made for deposit into the State Employees'  
6 Retirement System of Illinois from the amount appropriated for  
7 State contributions to the State Employees' Retirement System  
8 of Illinois of an amount calculated at the rate certified for  
9 fiscal year 2011 by the Board of Trustees of the State  
10 Employees' Retirement System of Illinois under Section  
11 14-135.08 of the Illinois Pension Code. This payment shall be  
12 made to the extent that a line item appropriation to an  
13 employer for this purpose is available or unexhausted. For  
14 fiscal year 2011 only, no payment from appropriations for State  
15 contributions shall be made in conjunction with payment of  
16 salary to an employee under the personal services line item  
17 from the General Revenue Fund.

18 (a-4) In fiscal years 2012 through 2019 ~~2018~~ only, at the  
19 time of each payment of salary to an employee under the  
20 personal services line item from a fund other than the General  
21 Revenue Fund, payment shall be made for deposit into the State  
22 Employees' Retirement System of Illinois from the amount  
23 appropriated for State contributions to the State Employees'  
24 Retirement System of Illinois of an amount calculated at the  
25 rate certified for the applicable fiscal year by the Board of  
26 Trustees of the State Employees' Retirement System of Illinois

1 under Section 14-135.08 of the Illinois Pension Code. In fiscal  
2 years 2012 through 2019 ~~2018~~ only, no payment from  
3 appropriations for State contributions shall be made in  
4 conjunction with payment of salary to an employee under the  
5 personal services line item from the General Revenue Fund.

6 (b) Except during the period beginning on March 5, 2004  
7 (the effective date of Public Act 93-665) ~~this amendatory Act~~  
8 ~~of the 93rd General Assembly~~ and ending at the time of the  
9 payment of the final payroll from fiscal year 2004  
10 appropriations, the State Comptroller shall not approve for  
11 payment any payroll voucher that (1) includes payments of  
12 salary to eligible employees in the State Employees' Retirement  
13 System of Illinois and (2) does not include the corresponding  
14 payment of State contributions to that retirement system at the  
15 full rate certified under Section 14-135.08 for that fiscal  
16 year for eligible employees, unless the balance in the fund on  
17 which the payroll voucher is drawn is insufficient to pay the  
18 total payroll voucher, or unavailable due to any limitation on  
19 appropriations that may apply, including, but not limited to,  
20 limitations on appropriations from the Road Fund under Section  
21 8.3 of the State Finance Act. If the State Comptroller approves  
22 a payroll voucher under this Section for which the fund balance  
23 is insufficient to pay the full amount of the required State  
24 contribution to the State Employees' Retirement System, the  
25 Comptroller shall promptly so notify the Retirement System.

26 (b-1) For fiscal year 2010 and fiscal year 2011 only, the

1 State Comptroller shall not approve for payment any non-General  
2 Revenue Fund payroll voucher that (1) includes payments of  
3 salary to eligible employees in the State Employees' Retirement  
4 System of Illinois and (2) does not include the corresponding  
5 payment of State contributions to that retirement system at the  
6 full rate certified under Section 14-135.08 for that fiscal  
7 year for eligible employees, unless the balance in the fund on  
8 which the payroll voucher is drawn is insufficient to pay the  
9 total payroll voucher, or unavailable due to any limitation on  
10 appropriations that may apply, including, but not limited to,  
11 limitations on appropriations from the Road Fund under Section  
12 8.3 of the State Finance Act. If the State Comptroller approves  
13 a payroll voucher under this Section for which the fund balance  
14 is insufficient to pay the full amount of the required State  
15 contribution to the State Employees' Retirement System of  
16 Illinois, the Comptroller shall promptly so notify the  
17 retirement system.

18 (c) Notwithstanding any other provisions of law, beginning  
19 July 1, 2007, required State and employee contributions to the  
20 State Employees' Retirement System of Illinois relating to  
21 affected legislative staff employees shall be paid out of  
22 moneys appropriated for that purpose to the Commission on  
23 Government Forecasting and Accountability, rather than out of  
24 the lump-sum appropriations otherwise made for the payroll and  
25 other costs of those employees.

26 These payments must be made pursuant to payroll vouchers

1 submitted by the employing entity as part of the regular  
2 payroll voucher process.

3 For the purpose of this subsection, "affected legislative  
4 staff employees" means legislative staff employees paid out of  
5 lump-sum appropriations made to the General Assembly, an  
6 Officer of the General Assembly, or the Senate Operations  
7 Commission, but does not include district-office staff or  
8 employees of legislative support services agencies.

9 (Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23,  
10 eff. 7-6-17.)

11 Section 55-10. The Illinois Pension Code is amended by  
12 changing Section 14-131 as follows:

13 (40 ILCS 5/14-131)

14 Sec. 14-131. Contributions by State.

15 (a) The State shall make contributions to the System by  
16 appropriations of amounts which, together with other employer  
17 contributions from trust, federal, and other funds, employee  
18 contributions, investment income, and other income, will be  
19 sufficient to meet the cost of maintaining and administering  
20 the System on a 90% funded basis in accordance with actuarial  
21 recommendations.

22 For the purposes of this Section and Section 14-135.08,  
23 references to State contributions refer only to employer  
24 contributions and do not include employee contributions that

1 are picked up or otherwise paid by the State or a department on  
2 behalf of the employee.

3 (b) The Board shall determine the total amount of State  
4 contributions required for each fiscal year on the basis of the  
5 actuarial tables and other assumptions adopted by the Board,  
6 using the formula in subsection (e).

7 The Board shall also determine a State contribution rate  
8 for each fiscal year, expressed as a percentage of payroll,  
9 based on the total required State contribution for that fiscal  
10 year (less the amount received by the System from  
11 appropriations under Section 8.12 of the State Finance Act and  
12 Section 1 of the State Pension Funds Continuing Appropriation  
13 Act, if any, for the fiscal year ending on the June 30  
14 immediately preceding the applicable November 15 certification  
15 deadline), the estimated payroll (including all forms of  
16 compensation) for personal services rendered by eligible  
17 employees, and the recommendations of the actuary.

18 For the purposes of this Section and Section 14.1 of the  
19 State Finance Act, the term "eligible employees" includes  
20 employees who participate in the System, persons who may elect  
21 to participate in the System but have not so elected, persons  
22 who are serving a qualifying period that is required for  
23 participation, and annuitants employed by a department as  
24 described in subdivision (a) (1) or (a) (2) of Section 14-111.

25 (c) Contributions shall be made by the several departments  
26 for each pay period by warrants drawn by the State Comptroller

1 against their respective funds or appropriations based upon  
2 vouchers stating the amount to be so contributed. These amounts  
3 shall be based on the full rate certified by the Board under  
4 Section 14-135.08 for that fiscal year. From March 5, 2004 (the  
5 effective date of Public Act 93-665) ~~this amendatory Act of the~~  
6 ~~93rd General Assembly~~ through the payment of the final payroll  
7 from fiscal year 2004 appropriations, the several departments  
8 shall not make contributions for the remainder of fiscal year  
9 2004 but shall instead make payments as required under  
10 subsection (a-1) of Section 14.1 of the State Finance Act. The  
11 several departments shall resume those contributions at the  
12 commencement of fiscal year 2005.

13 (c-1) Notwithstanding subsection (c) of this Section, for  
14 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, 2017, ~~and~~  
15 2018, and 2019 only, contributions by the several departments  
16 are not required to be made for General Revenue Funds payrolls  
17 processed by the Comptroller. Payrolls paid by the several  
18 departments from all other State funds must continue to be  
19 processed pursuant to subsection (c) of this Section.

20 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,  
21 2016, 2017, ~~and~~ 2018, and 2019 only, on or as soon as possible  
22 after the 15th day of each month, the Board shall submit  
23 vouchers for payment of State contributions to the System, in a  
24 total monthly amount of one-twelfth of the fiscal year General  
25 Revenue Fund contribution as certified by the System pursuant  
26 to Section 14-135.08 of the Illinois Pension Code.

1 (d) If an employee is paid from trust funds or federal  
2 funds, the department or other employer shall pay employer  
3 contributions from those funds to the System at the certified  
4 rate, unless the terms of the trust or the federal-State  
5 agreement preclude the use of the funds for that purpose, in  
6 which case the required employer contributions shall be paid by  
7 the State. From March 5, 2004 (the effective date of Public Act  
8 93-665) ~~this amendatory Act of the 93rd General Assembly~~  
9 through the payment of the final payroll from fiscal year 2004  
10 appropriations, the department or other employer shall not pay  
11 contributions for the remainder of fiscal year 2004 but shall  
12 instead make payments as required under subsection (a-1) of  
13 Section 14.1 of the State Finance Act. The department or other  
14 employer shall resume payment of contributions at the  
15 commencement of fiscal year 2005.

16 (e) For State fiscal years 2012 through 2045, the minimum  
17 contribution to the System to be made by the State for each  
18 fiscal year shall be an amount determined by the System to be  
19 sufficient to bring the total assets of the System up to 90% of  
20 the total actuarial liabilities of the System by the end of  
21 State fiscal year 2045. In making these determinations, the  
22 required State contribution shall be calculated each year as a  
23 level percentage of payroll over the years remaining to and  
24 including fiscal year 2045 and shall be determined under the  
25 projected unit credit actuarial cost method.

26 A change in an actuarial or investment assumption that



1 increases or decreases the required State contribution and  
2 first applies in State fiscal year 2018 or thereafter shall be  
3 implemented in equal annual amounts over a 5-year period  
4 beginning in the State fiscal year in which the actuarial  
5 change first applies to the required State contribution.

6 A change in an actuarial or investment assumption that  
7 increases or decreases the required State contribution and  
8 first applied to the State contribution in fiscal year 2014,  
9 2015, 2016, or 2017 shall be implemented:

10 (i) as already applied in State fiscal years before  
11 2018; and

12 (ii) in the portion of the 5-year period beginning in  
13 the State fiscal year in which the actuarial change first  
14 applied that occurs in State fiscal year 2018 or  
15 thereafter, by calculating the change in equal annual  
16 amounts over that 5-year period and then implementing it at  
17 the resulting annual rate in each of the remaining fiscal  
18 years in that 5-year period.

19 For State fiscal years 1996 through 2005, the State  
20 contribution to the System, as a percentage of the applicable  
21 employee payroll, shall be increased in equal annual increments  
22 so that by State fiscal year 2011, the State is contributing at  
23 the rate required under this Section; except that (i) for State  
24 fiscal year 1998, for all purposes of this Code and any other  
25 law of this State, the certified percentage of the applicable  
26 employee payroll shall be 5.052% for employees earning eligible

1 creditable service under Section 14-110 and 6.500% for all  
2 other employees, notwithstanding any contrary certification  
3 made under Section 14-135.08 before July 7, 1997 (the effective  
4 date of Public Act 90-65) ~~this amendatory Act of 1997~~, and (ii)  
5 in the following specified State fiscal years, the State  
6 contribution to the System shall not be less than the following  
7 indicated percentages of the applicable employee payroll, even  
8 if the indicated percentage will produce a State contribution  
9 in excess of the amount otherwise required under this  
10 subsection and subsection (a): 9.8% in FY 1999; 10.0% in FY  
11 2000; 10.2% in FY 2001; 10.4% in FY 2002; 10.6% in FY 2003; and  
12 10.8% in FY 2004.

13 Notwithstanding any other provision of this Article, the  
14 total required State contribution to the System for State  
15 fiscal year 2006 is \$203,783,900.

16 Notwithstanding any other provision of this Article, the  
17 total required State contribution to the System for State  
18 fiscal year 2007 is \$344,164,400.

19 For each of State fiscal years 2008 through 2009, the State  
20 contribution to the System, as a percentage of the applicable  
21 employee payroll, shall be increased in equal annual increments  
22 from the required State contribution for State fiscal year  
23 2007, so that by State fiscal year 2011, the State is  
24 contributing at the rate otherwise required under this Section.

25 Notwithstanding any other provision of this Article, the  
26 total required State General Revenue Fund contribution for

1 State fiscal year 2010 is \$723,703,100 and shall be made from  
2 the proceeds of bonds sold in fiscal year 2010 pursuant to  
3 Section 7.2 of the General Obligation Bond Act, less (i) the  
4 pro rata share of bond sale expenses determined by the System's  
5 share of total bond proceeds, (ii) any amounts received from  
6 the General Revenue Fund in fiscal year 2010, and (iii) any  
7 reduction in bond proceeds due to the issuance of discounted  
8 bonds, if applicable.

9 Notwithstanding any other provision of this Article, the  
10 total required State General Revenue Fund contribution for  
11 State fiscal year 2011 is the amount recertified by the System  
12 on or before April 1, 2011 pursuant to Section 14-135.08 and  
13 shall be made from the proceeds of bonds sold in fiscal year  
14 2011 pursuant to Section 7.2 of the General Obligation Bond  
15 Act, less (i) the pro rata share of bond sale expenses  
16 determined by the System's share of total bond proceeds, (ii)  
17 any amounts received from the General Revenue Fund in fiscal  
18 year 2011, and (iii) any reduction in bond proceeds due to the  
19 issuance of discounted bonds, if applicable.

20 Beginning in State fiscal year 2046, the minimum State  
21 contribution for each fiscal year shall be the amount needed to  
22 maintain the total assets of the System at 90% of the total  
23 actuarial liabilities of the System.

24 Amounts received by the System pursuant to Section 25 of  
25 the Budget Stabilization Act or Section 8.12 of the State  
26 Finance Act in any fiscal year do not reduce and do not

1 constitute payment of any portion of the minimum State  
2 contribution required under this Article in that fiscal year.  
3 Such amounts shall not reduce, and shall not be included in the  
4 calculation of, the required State contributions under this  
5 Article in any future year until the System has reached a  
6 funding ratio of at least 90%. A reference in this Article to  
7 the "required State contribution" or any substantially similar  
8 term does not include or apply to any amounts payable to the  
9 System under Section 25 of the Budget Stabilization Act.

10 Notwithstanding any other provision of this Section, the  
11 required State contribution for State fiscal year 2005 and for  
12 fiscal year 2008 and each fiscal year thereafter, as calculated  
13 under this Section and certified under Section 14-135.08, shall  
14 not exceed an amount equal to (i) the amount of the required  
15 State contribution that would have been calculated under this  
16 Section for that fiscal year if the System had not received any  
17 payments under subsection (d) of Section 7.2 of the General  
18 Obligation Bond Act, minus (ii) the portion of the State's  
19 total debt service payments for that fiscal year on the bonds  
20 issued in fiscal year 2003 for the purposes of that Section  
21 7.2, as determined and certified by the Comptroller, that is  
22 the same as the System's portion of the total moneys  
23 distributed under subsection (d) of Section 7.2 of the General  
24 Obligation Bond Act. In determining this maximum for State  
25 fiscal years 2008 through 2010, however, the amount referred to  
26 in item (i) shall be increased, as a percentage of the

1 applicable employee payroll, in equal increments calculated  
2 from the sum of the required State contribution for State  
3 fiscal year 2007 plus the applicable portion of the State's  
4 total debt service payments for fiscal year 2007 on the bonds  
5 issued in fiscal year 2003 for the purposes of Section 7.2 of  
6 the General Obligation Bond Act, so that, by State fiscal year  
7 2011, the State is contributing at the rate otherwise required  
8 under this Section.

9 (f) After the submission of all payments for eligible  
10 employees from personal services line items in fiscal year 2004  
11 have been made, the Comptroller shall provide to the System a  
12 certification of the sum of all fiscal year 2004 expenditures  
13 for personal services that would have been covered by payments  
14 to the System under this Section if the provisions of Public  
15 Act 93-665 ~~this amendatory Act of the 93rd General Assembly~~ had  
16 not been enacted. Upon receipt of the certification, the System  
17 shall determine the amount due to the System based on the full  
18 rate certified by the Board under Section 14-135.08 for fiscal  
19 year 2004 in order to meet the State's obligation under this  
20 Section. The System shall compare this amount due to the amount  
21 received by the System in fiscal year 2004 through payments  
22 under this Section and under Section 6z-61 of the State Finance  
23 Act. If the amount due is more than the amount received, the  
24 difference shall be termed the "Fiscal Year 2004 Shortfall" for  
25 purposes of this Section, and the Fiscal Year 2004 Shortfall  
26 shall be satisfied under Section 1.2 of the State Pension Funds

1 Continuing Appropriation Act. If the amount due is less than  
2 the amount received, the difference shall be termed the "Fiscal  
3 Year 2004 Overpayment" for purposes of this Section, and the  
4 Fiscal Year 2004 Overpayment shall be repaid by the System to  
5 the Pension Contribution Fund as soon as practicable after the  
6 certification.

7 (g) For purposes of determining the required State  
8 contribution to the System, the value of the System's assets  
9 shall be equal to the actuarial value of the System's assets,  
10 which shall be calculated as follows:

11 As of June 30, 2008, the actuarial value of the System's  
12 assets shall be equal to the market value of the assets as of  
13 that date. In determining the actuarial value of the System's  
14 assets for fiscal years after June 30, 2008, any actuarial  
15 gains or losses from investment return incurred in a fiscal  
16 year shall be recognized in equal annual amounts over the  
17 5-year period following that fiscal year.

18 (h) For purposes of determining the required State  
19 contribution to the System for a particular year, the actuarial  
20 value of assets shall be assumed to earn a rate of return equal  
21 to the System's actuarially assumed rate of return.

22 (i) After the submission of all payments for eligible  
23 employees from personal services line items paid from the  
24 General Revenue Fund in fiscal year 2010 have been made, the  
25 Comptroller shall provide to the System a certification of the  
26 sum of all fiscal year 2010 expenditures for personal services

1 that would have been covered by payments to the System under  
2 this Section if the provisions of Public Act 96-45 ~~this~~  
3 ~~amendatory Act of the 96th General Assembly~~ had not been  
4 enacted. Upon receipt of the certification, the System shall  
5 determine the amount due to the System based on the full rate  
6 certified by the Board under Section 14-135.08 for fiscal year  
7 2010 in order to meet the State's obligation under this  
8 Section. The System shall compare this amount due to the amount  
9 received by the System in fiscal year 2010 through payments  
10 under this Section. If the amount due is more than the amount  
11 received, the difference shall be termed the "Fiscal Year 2010  
12 Shortfall" for purposes of this Section, and the Fiscal Year  
13 2010 Shortfall shall be satisfied under Section 1.2 of the  
14 State Pension Funds Continuing Appropriation Act. If the amount  
15 due is less than the amount received, the difference shall be  
16 termed the "Fiscal Year 2010 Overpayment" for purposes of this  
17 Section, and the Fiscal Year 2010 Overpayment shall be repaid  
18 by the System to the General Revenue Fund as soon as  
19 practicable after the certification.

20 (j) After the submission of all payments for eligible  
21 employees from personal services line items paid from the  
22 General Revenue Fund in fiscal year 2011 have been made, the  
23 Comptroller shall provide to the System a certification of the  
24 sum of all fiscal year 2011 expenditures for personal services  
25 that would have been covered by payments to the System under  
26 this Section if the provisions of Public Act 96-1497 ~~this~~

1 ~~amendatory Act of the 96th General Assembly~~ had not been  
2 enacted. Upon receipt of the certification, the System shall  
3 determine the amount due to the System based on the full rate  
4 certified by the Board under Section 14-135.08 for fiscal year  
5 2011 in order to meet the State's obligation under this  
6 Section. The System shall compare this amount due to the amount  
7 received by the System in fiscal year 2011 through payments  
8 under this Section. If the amount due is more than the amount  
9 received, the difference shall be termed the "Fiscal Year 2011  
10 Shortfall" for purposes of this Section, and the Fiscal Year  
11 2011 Shortfall shall be satisfied under Section 1.2 of the  
12 State Pension Funds Continuing Appropriation Act. If the amount  
13 due is less than the amount received, the difference shall be  
14 termed the "Fiscal Year 2011 Overpayment" for purposes of this  
15 Section, and the Fiscal Year 2011 Overpayment shall be repaid  
16 by the System to the General Revenue Fund as soon as  
17 practicable after the certification.

18 (k) For fiscal years 2012 through 2019 ~~2018~~ only, after the  
19 submission of all payments for eligible employees from personal  
20 services line items paid from the General Revenue Fund in the  
21 fiscal year have been made, the Comptroller shall provide to  
22 the System a certification of the sum of all expenditures in  
23 the fiscal year for personal services. Upon receipt of the  
24 certification, the System shall determine the amount due to the  
25 System based on the full rate certified by the Board under  
26 Section 14-135.08 for the fiscal year in order to meet the



1 State's obligation under this Section. The System shall compare  
2 this amount due to the amount received by the System for the  
3 fiscal year. If the amount due is more than the amount  
4 received, the difference shall be termed the "Prior Fiscal Year  
5 Shortfall" for purposes of this Section, and the Prior Fiscal  
6 Year Shortfall shall be satisfied under Section 1.2 of the  
7 State Pension Funds Continuing Appropriation Act. If the amount  
8 due is less than the amount received, the difference shall be  
9 termed the "Prior Fiscal Year Overpayment" for purposes of this  
10 Section, and the Prior Fiscal Year Overpayment shall be repaid  
11 by the System to the General Revenue Fund as soon as  
12 practicable after the certification.

13 (Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23,  
14 eff. 7-6-17.)

15 Section 55-20. The Revised Uniform Unclaimed Property Act  
16 is amended by changing Section 15-801 as follows:

17 (765 ILCS 1026/15-801)

18 Sec. 15-801. Deposit of funds by administrator.

19 (a) Except as otherwise provided in this Section, the  
20 administrator shall deposit in the Unclaimed Property Trust  
21 Fund all funds received under this Act, including proceeds from  
22 the sale of property under Article 7. The administrator may  
23 deposit any amount in the Unclaimed Property Trust Fund into  
24 the State Pensions Fund during the fiscal year at his or her

1 discretion; however, he or she shall, on April 15 and October  
2 15 of each year, deposit any amount in the Unclaimed Property  
3 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.  
4 If on either April 15 or October 15, the administrator  
5 determines that a balance of \$2,500,000 is insufficient for the  
6 prompt payment of unclaimed property claims authorized under  
7 this Act, the administrator may retain more than \$2,500,000 in  
8 the Unclaimed Property Trust Fund in order to ensure the prompt  
9 payment of claims. Beginning in State fiscal year 2020 ~~2018~~,  
10 all amounts that are deposited into the State Pensions Fund  
11 from the Unclaimed Property Trust Fund shall be apportioned to  
12 the designated retirement systems as provided in subsection  
13 (c-6) of Section 8.12 of the State Finance Act to reduce their  
14 actuarial reserve deficiencies.

15 (b) The administrator shall make prompt payment of claims  
16 he or she duly allows as provided for in this Act from the  
17 Unclaimed Property Trust Fund. This shall constitute an  
18 irrevocable and continuing appropriation of all amounts in the  
19 Unclaimed Property Trust Fund necessary to make prompt payment  
20 of claims duly allowed by the administrator pursuant to this  
21 Act.

22 (Source: P.A. 100-22, eff. 1-1-18.)

23 ARTICLE 60. REFUNDING BONDS

24 Section 60-5. The General Obligation Bond Act is amended by

1 changing Sections 9, 11, and 16 as follows:

2 (30 ILCS 330/9) (from Ch. 127, par. 659)

3 Sec. 9. Conditions for issuance and sale of Bonds;  
4 requirements ~~Issuance and Sale of Bonds~~ ~~Requirements~~ for  
5 Bonds.

6 (a) Except as otherwise provided in this subsection and  
7 subsection (h), Bonds shall be issued and sold from time to  
8 time, in one or more series, in such amounts and at such prices  
9 as may be directed by the Governor, upon recommendation by the  
10 Director of the Governor's Office of Management and Budget.  
11 Bonds shall be in such form (either coupon, registered or book  
12 entry), in such denominations, payable within 25 years from  
13 their date, subject to such terms of redemption with or without  
14 premium, bear interest payable at such times and at such fixed  
15 or variable rate or rates, and be dated as shall be fixed and  
16 determined by the Director of the Governor's Office of  
17 Management and Budget in the order authorizing the issuance and  
18 sale of any series of Bonds, which order shall be approved by  
19 the Governor and is herein called a "Bond Sale Order"; provided  
20 however, that interest payable at fixed or variable rates shall  
21 not exceed that permitted in the Bond Authorization Act, as now  
22 or hereafter amended. Bonds shall be payable at such place or  
23 places, within or without the State of Illinois, and may be  
24 made registrable as to either principal or as to both principal  
25 and interest, as shall be specified in the Bond Sale Order.

1 Bonds may be callable or subject to purchase and retirement or  
2 tender and remarketing as fixed and determined in the Bond Sale  
3 Order. Bonds, other than Bonds issued under Section 3 of this  
4 Act for the costs associated with the purchase and  
5 implementation of information technology, (i) except for  
6 refunding Bonds satisfying the requirements of Section 16 of  
7 this Act and sold during fiscal year 2009, 2010, 2011, 2017, ~~or~~  
8 2018, or 2019 must be issued with principal or mandatory  
9 redemption amounts in equal amounts, with the first maturity  
10 issued occurring within the fiscal year in which the Bonds are  
11 issued or within the next succeeding fiscal year and (ii) must  
12 mature or be subject to mandatory redemption each fiscal year  
13 thereafter up to 25 years, except for refunding Bonds  
14 satisfying the requirements of Section 16 of this Act and sold  
15 during fiscal year 2009, 2010, or 2011 which must mature or be  
16 subject to mandatory redemption each fiscal year thereafter up  
17 to 16 years. Bonds issued under Section 3 of this Act for the  
18 costs associated with the purchase and implementation of  
19 information technology must be issued with principal or  
20 mandatory redemption amounts in equal amounts, with the first  
21 maturity issued occurring with the fiscal year in which the  
22 respective bonds are issued or with the next succeeding fiscal  
23 year, with the respective bonds issued maturing or subject to  
24 mandatory redemption each fiscal year thereafter up to 10  
25 years. Notwithstanding any provision of this Act to the  
26 contrary, the Bonds authorized by Public Act 96-43 shall be

1 payable within 5 years from their date and must be issued with  
2 principal or mandatory redemption amounts in equal amounts,  
3 with payment of principal or mandatory redemption beginning in  
4 the first fiscal year following the fiscal year in which the  
5 Bonds are issued.

6 Notwithstanding any provision of this Act to the contrary,  
7 the Bonds authorized by Public Act 96-1497 shall be payable  
8 within 8 years from their date and shall be issued with payment  
9 of maturing principal or scheduled mandatory redemptions in  
10 accordance with the following schedule, except the following  
11 amounts shall be prorated if less than the total additional  
12 amount of Bonds authorized by Public Act 96-1497 are issued:

13	Fiscal Year After Issuance	Amount
14	1-2	\$0
15	3	\$110,712,120
16	4	\$332,136,360
17	5	\$664,272,720
18	6-8	\$996,409,080

19 Notwithstanding any provision of this Act to the contrary,  
20 Income Tax Proceed Bonds issued under Section 7.6 shall be  
21 payable 12 years from the date of sale and shall be issued with  
22 payment of principal or mandatory redemption.

23 In the case of any series of Bonds bearing interest at a  
24 variable interest rate ("Variable Rate Bonds"), in lieu of  
25 determining the rate or rates at which such series of Variable  
26 Rate Bonds shall bear interest and the price or prices at which

1 such Variable Rate Bonds shall be initially sold or remarketed  
2 (in the event of purchase and subsequent resale), the Bond Sale  
3 Order may provide that such interest rates and prices may vary  
4 from time to time depending on criteria established in such  
5 Bond Sale Order, which criteria may include, without  
6 limitation, references to indices or variations in interest  
7 rates as may, in the judgment of a remarketing agent, be  
8 necessary to cause Variable Rate Bonds of such series to be  
9 remarketable from time to time at a price equal to their  
10 principal amount, and may provide for appointment of a bank,  
11 trust company, investment bank, or other financial institution  
12 to serve as remarketing agent in that connection. The Bond Sale  
13 Order may provide that alternative interest rates or provisions  
14 for establishing alternative interest rates, different  
15 security or claim priorities, or different call or amortization  
16 provisions will apply during such times as Variable Rate Bonds  
17 of any series are held by a person providing credit or  
18 liquidity enhancement arrangements for such Bonds as  
19 authorized in subsection (b) of this Section. The Bond Sale  
20 Order may also provide for such variable interest rates to be  
21 established pursuant to a process generally known as an auction  
22 rate process and may provide for appointment of one or more  
23 financial institutions to serve as auction agents and  
24 broker-dealers in connection with the establishment of such  
25 interest rates and the sale and remarketing of such Bonds.

26 (b) In connection with the issuance of any series of Bonds,

1 the State may enter into arrangements to provide additional  
2 security and liquidity for such Bonds, including, without  
3 limitation, bond or interest rate insurance or letters of  
4 credit, lines of credit, bond purchase contracts, or other  
5 arrangements whereby funds are made available to retire or  
6 purchase Bonds, thereby assuring the ability of owners of the  
7 Bonds to sell or redeem their Bonds. The State may enter into  
8 contracts and may agree to pay fees to persons providing such  
9 arrangements, but only under circumstances where the Director  
10 of the Governor's Office of Management and Budget certifies  
11 that he or she reasonably expects the total interest paid or to  
12 be paid on the Bonds, together with the fees for the  
13 arrangements (being treated as if interest), would not, taken  
14 together, cause the Bonds to bear interest, calculated to their  
15 stated maturity, at a rate in excess of the rate that the Bonds  
16 would bear in the absence of such arrangements.

17 The State may, with respect to Bonds issued or anticipated  
18 to be issued, participate in and enter into arrangements with  
19 respect to interest rate protection or exchange agreements,  
20 guarantees, or financial futures contracts for the purpose of  
21 limiting, reducing, or managing interest rate exposure. The  
22 authority granted under this paragraph, however, shall not  
23 increase the principal amount of Bonds authorized to be issued  
24 by law. The arrangements may be executed and delivered by the  
25 Director of the Governor's Office of Management and Budget on  
26 behalf of the State. Net payments for such arrangements shall

1 constitute interest on the Bonds and shall be paid from the  
2 General Obligation Bond Retirement and Interest Fund. The  
3 Director of the Governor's Office of Management and Budget  
4 shall at least annually certify to the Governor and the State  
5 Comptroller his or her estimate of the amounts of such net  
6 payments to be included in the calculation of interest required  
7 to be paid by the State.

8 (c) Prior to the issuance of any Variable Rate Bonds  
9 pursuant to subsection (a), the Director of the Governor's  
10 Office of Management and Budget shall adopt an interest rate  
11 risk management policy providing that the amount of the State's  
12 variable rate exposure with respect to Bonds shall not exceed  
13 20%. This policy shall remain in effect while any Bonds are  
14 outstanding and the issuance of Bonds shall be subject to the  
15 terms of such policy. The terms of this policy may be amended  
16 from time to time by the Director of the Governor's Office of  
17 Management and Budget but in no event shall any amendment cause  
18 the permitted level of the State's variable rate exposure with  
19 respect to Bonds to exceed 20%.

20 (d) "Build America Bonds" in this Section means Bonds  
21 authorized by Section 54AA of the Internal Revenue Code of  
22 1986, as amended ("Internal Revenue Code"), and bonds issued  
23 from time to time to refund or continue to refund "Build  
24 America Bonds".

25 (e) Notwithstanding any other provision of this Section,  
26 Qualified School Construction Bonds shall be issued and sold



1 from time to time, in one or more series, in such amounts and  
2 at such prices as may be directed by the Governor, upon  
3 recommendation by the Director of the Governor's Office of  
4 Management and Budget. Qualified School Construction Bonds  
5 shall be in such form (either coupon, registered or book  
6 entry), in such denominations, payable within 25 years from  
7 their date, subject to such terms of redemption with or without  
8 premium, and if the Qualified School Construction Bonds are  
9 issued with a supplemental coupon, bear interest payable at  
10 such times and at such fixed or variable rate or rates, and be  
11 dated as shall be fixed and determined by the Director of the  
12 Governor's Office of Management and Budget in the order  
13 authorizing the issuance and sale of any series of Qualified  
14 School Construction Bonds, which order shall be approved by the  
15 Governor and is herein called a "Bond Sale Order"; except that  
16 interest payable at fixed or variable rates, if any, shall not  
17 exceed that permitted in the Bond Authorization Act, as now or  
18 hereafter amended. Qualified School Construction Bonds shall  
19 be payable at such place or places, within or without the State  
20 of Illinois, and may be made registrable as to either principal  
21 or as to both principal and interest, as shall be specified in  
22 the Bond Sale Order. Qualified School Construction Bonds may be  
23 callable or subject to purchase and retirement or tender and  
24 remarketing as fixed and determined in the Bond Sale Order.  
25 Qualified School Construction Bonds must be issued with  
26 principal or mandatory redemption amounts or sinking fund

1 payments into the General Obligation Bond Retirement and  
2 Interest Fund (or subaccount therefor) in equal amounts, with  
3 the first maturity issued, mandatory redemption payment or  
4 sinking fund payment occurring within the fiscal year in which  
5 the Qualified School Construction Bonds are issued or within  
6 the next succeeding fiscal year, with Qualified School  
7 Construction Bonds issued maturing or subject to mandatory  
8 redemption or with sinking fund payments thereof deposited each  
9 fiscal year thereafter up to 25 years. Sinking fund payments  
10 set forth in this subsection shall be permitted only to the  
11 extent authorized in Section 54F of the Internal Revenue Code  
12 or as otherwise determined by the Director of the Governor's  
13 Office of Management and Budget. "Qualified School  
14 Construction Bonds" in this subsection means Bonds authorized  
15 by Section 54F of the Internal Revenue Code and for bonds  
16 issued from time to time to refund or continue to refund such  
17 "Qualified School Construction Bonds".

18 (f) Beginning with the next issuance by the Governor's  
19 Office of Management and Budget to the Procurement Policy Board  
20 of a request for quotation for the purpose of formulating a new  
21 pool of qualified underwriting banks list, all entities  
22 responding to such a request for quotation for inclusion on  
23 that list shall provide a written report to the Governor's  
24 Office of Management and Budget and the Illinois Comptroller.  
25 The written report submitted to the Comptroller shall (i) be  
26 published on the Comptroller's Internet website and (ii) be

1 used by the Governor's Office of Management and Budget for the  
2 purposes of scoring such a request for quotation. The written  
3 report, at a minimum, shall:

4 (1) disclose whether, within the past 3 months,  
5 pursuant to its credit default swap market-making  
6 activities, the firm has entered into any State of Illinois  
7 credit default swaps ("CDS");

8 (2) include, in the event of State of Illinois CDS  
9 activity, disclosure of the firm's cumulative notional  
10 volume of State of Illinois CDS trades and the firm's  
11 outstanding gross and net notional amount of State of  
12 Illinois CDS, as of the end of the current 3-month period;

13 (3) indicate, pursuant to the firm's proprietary  
14 trading activities, disclosure of whether the firm, within  
15 the past 3 months, has entered into any proprietary trades  
16 for its own account in State of Illinois CDS;

17 (4) include, in the event of State of Illinois  
18 proprietary trades, disclosure of the firm's outstanding  
19 gross and net notional amount of proprietary State of  
20 Illinois CDS and whether the net position is short or long  
21 credit protection, as of the end of the current 3-month  
22 period;

23 (5) list all time periods during the past 3 months  
24 during which the firm held net long or net short State of  
25 Illinois CDS proprietary credit protection positions, the  
26 amount of such positions, and whether those positions were

1 net long or net short credit protection positions; and

2 (6) indicate whether, within the previous 3 months, the  
3 firm released any publicly available research or marketing  
4 reports that reference State of Illinois CDS and include  
5 those research or marketing reports as attachments.

6 (g) All entities included on a Governor's Office of  
7 Management and Budget's pool of qualified underwriting banks  
8 list shall, as soon as possible after March 18, 2011 (the  
9 effective date of Public Act 96-1554), but not later than  
10 January 21, 2011, and on a quarterly fiscal basis thereafter,  
11 provide a written report to the Governor's Office of Management  
12 and Budget and the Illinois Comptroller. The written reports  
13 submitted to the Comptroller shall be published on the  
14 Comptroller's Internet website. The written reports, at a  
15 minimum, shall:

16 (1) disclose whether, within the past 3 months,  
17 pursuant to its credit default swap market-making  
18 activities, the firm has entered into any State of Illinois  
19 credit default swaps ("CDS");

20 (2) include, in the event of State of Illinois CDS  
21 activity, disclosure of the firm's cumulative notional  
22 volume of State of Illinois CDS trades and the firm's  
23 outstanding gross and net notional amount of State of  
24 Illinois CDS, as of the end of the current 3-month period;

25 (3) indicate, pursuant to the firm's proprietary  
26 trading activities, disclosure of whether the firm, within

1 the past 3 months, has entered into any proprietary trades  
2 for its own account in State of Illinois CDS;

3 (4) include, in the event of State of Illinois  
4 proprietary trades, disclosure of the firm's outstanding  
5 gross and net notional amount of proprietary State of  
6 Illinois CDS and whether the net position is short or long  
7 credit protection, as of the end of the current 3-month  
8 period;

9 (5) list all time periods during the past 3 months  
10 during which the firm held net long or net short State of  
11 Illinois CDS proprietary credit protection positions, the  
12 amount of such positions, and whether those positions were  
13 net long or net short credit protection positions; and

14 (6) indicate whether, within the previous 3 months, the  
15 firm released any publicly available research or marketing  
16 reports that reference State of Illinois CDS and include  
17 those research or marketing reports as attachments.

18 (h) Notwithstanding any other provision of this Section,  
19 for purposes of maximizing market efficiencies and cost  
20 savings, Income Tax Proceed Bonds may be issued and sold from  
21 time to time, in one or more series, in such amounts and at  
22 such prices as may be directed by the Governor, upon  
23 recommendation by the Director of the Governor's Office of  
24 Management and Budget. Income Tax Proceed Bonds shall be in  
25 such form, either coupon, registered, or book entry, in such  
26 denominations, shall bear interest payable at such times and at

1 such fixed or variable rate or rates, and be dated as shall be  
2 fixed and determined by the Director of the Governor's Office  
3 of Management and Budget in the order authorizing the issuance  
4 and sale of any series of Income Tax Proceed Bonds, which order  
5 shall be approved by the Governor and is herein called a "Bond  
6 Sale Order"; provided, however, that interest payable at fixed  
7 or variable rates shall not exceed that permitted in the Bond  
8 Authorization Act. Income Tax Proceed Bonds shall be payable at  
9 such place or places, within or without the State of Illinois,  
10 and may be made registrable as to either principal or as to  
11 both principal and interest, as shall be specified in the Bond  
12 Sale Order. Income Tax Proceed Bonds may be callable or subject  
13 to purchase and retirement or tender and remarketing as fixed  
14 and determined in the Bond Sale Order.

15 (Source: P.A. 99-523, eff. 6-30-16; 100-23, Article 25, Section  
16 25-5, eff. 7-6-17; 100-23, Article 75, Section 75-10, eff.  
17 7-6-17; revised 8-8-17.)

18 (30 ILCS 330/11) (from Ch. 127, par. 661)

19 Sec. 11. Sale of Bonds. Except as otherwise provided in  
20 this Section, Bonds shall be sold from time to time pursuant to  
21 notice of sale and public bid or by negotiated sale in such  
22 amounts and at such times as is directed by the Governor, upon  
23 recommendation by the Director of the Governor's Office of  
24 Management and Budget. At least 25%, based on total principal  
25 amount, of all Bonds issued each fiscal year shall be sold

1 pursuant to notice of sale and public bid. At all times during  
2 each fiscal year, no more than 75%, based on total principal  
3 amount, of the Bonds issued each fiscal year, shall have been  
4 sold by negotiated sale. Failure to satisfy the requirements in  
5 the preceding 2 sentences shall not affect the validity of any  
6 previously issued Bonds; provided that all Bonds authorized by  
7 Public Act 96-43 and Public Act 96-1497 shall not be included  
8 in determining compliance for any fiscal year with the  
9 requirements of the preceding 2 sentences; and further provided  
10 that refunding Bonds satisfying the requirements of Section 16  
11 of this Act and sold during fiscal year 2009, 2010, 2011, 2017,  
12 ~~or~~ 2018, or 2019 shall not be subject to the requirements in  
13 the preceding 2 sentences.

14 If any Bonds, including refunding Bonds, are to be sold by  
15 negotiated sale, the Director of the Governor's Office of  
16 Management and Budget shall comply with the competitive request  
17 for proposal process set forth in the Illinois Procurement Code  
18 and all other applicable requirements of that Code.

19 If Bonds are to be sold pursuant to notice of sale and  
20 public bid, the Director of the Governor's Office of Management  
21 and Budget may, from time to time, as Bonds are to be sold,  
22 advertise the sale of the Bonds in at least 2 daily newspapers,  
23 one of which is published in the City of Springfield and one in  
24 the City of Chicago. The sale of the Bonds shall also be  
25 advertised in the volume of the Illinois Procurement Bulletin  
26 that is published by the Department of Central Management

1 Services, and shall be published once at least 10 days prior to  
2 the date fixed for the opening of the bids. The Director of the  
3 Governor's Office of Management and Budget may reschedule the  
4 date of sale upon the giving of such additional notice as the  
5 Director deems adequate to inform prospective bidders of such  
6 change; provided, however, that all other conditions of the  
7 sale shall continue as originally advertised.

8 Executed Bonds shall, upon payment therefor, be delivered  
9 to the purchaser, and the proceeds of Bonds shall be paid into  
10 the State Treasury as directed by Section 12 of this Act.

11 All Income Tax Proceed Bonds shall comply with this  
12 Section. Notwithstanding anything to the contrary, however,  
13 for purposes of complying with this Section, Income Tax Proceed  
14 Bonds, regardless of the number of series or issuances sold  
15 thereunder, shall be considered a single issue or series.  
16 Furthermore, for purposes of complying with the competitive  
17 bidding requirements of this Section, the words "at all times"  
18 shall not apply to any such sale of the Income Tax Proceed  
19 Bonds. The Director of the Governor's Office of Management and  
20 Budget shall determine the time and manner of any competitive  
21 sale of the Income Tax Proceed Bonds; however, that sale shall  
22 under no circumstances take place later than 60 days after the  
23 State closes the sale of 75% of the Income Tax Proceed Bonds by  
24 negotiated sale.

25 (Source: P.A. 99-523, eff. 6-30-16; 100-23, Article 25, Section  
26 25-5, eff. 7-6-17; 100-23, Article 75, Section 75-10, eff.



1 7-6-17; revised 8-15-17.)

2 (30 ILCS 330/16) (from Ch. 127, par. 666)

3 Sec. 16. Refunding Bonds. The State of Illinois is  
4 authorized to issue, sell, and provide for the retirement of  
5 General Obligation Bonds of the State of Illinois in the amount  
6 of \$4,839,025,000, at any time and from time to time  
7 outstanding, for the purpose of refunding any State of Illinois  
8 general obligation Bonds then outstanding, including (i) the  
9 payment of any redemption premium thereon, (ii) any reasonable  
10 expenses of such refunding, (iii) any interest accrued or to  
11 accrue to the earliest or any subsequent date of redemption or  
12 maturity of such outstanding Bonds, (iv) for fiscal year 2019  
13 only, any necessary payments to providers of interest rate  
14 exchange agreements in connection with the termination of such  
15 agreements by the State in connection with the refunding, and  
16 (v) any interest to accrue to the first interest payment on the  
17 refunding Bonds; provided that all non-refunding Bonds in an  
18 issue that includes refunding Bonds shall mature no later than  
19 the final maturity date of Bonds being refunded; provided that  
20 no refunding Bonds shall be offered for sale unless the net  
21 present value of debt service savings to be achieved by the  
22 issuance of the refunding Bonds is 3% or more of the principal  
23 amount of the refunding Bonds to be issued; and further  
24 provided that, except for refunding Bonds sold in fiscal year  
25 2009, 2010, 2011, 2017, ~~or~~ 2018, or 2019, the maturities of the

1 refunding Bonds shall not extend beyond the maturities of the  
2 Bonds they refund, so that for each fiscal year in the maturity  
3 schedule of a particular issue of refunding Bonds, the total  
4 amount of refunding principal maturing and redemption amounts  
5 due in that fiscal year and all prior fiscal years in that  
6 schedule shall be greater than or equal to the total amount of  
7 refunded principal and redemption amounts that had been due  
8 over that year and all prior fiscal years prior to the  
9 refunding.

10 The Governor shall notify the State Treasurer and  
11 Comptroller of such refunding. The proceeds received from the  
12 sale of refunding Bonds shall be used for the retirement at  
13 maturity or redemption of such outstanding Bonds on any  
14 maturity or redemption date and, pending such use, shall be  
15 placed in escrow, subject to such terms and conditions as shall  
16 be provided for in the Bond Sale Order relating to the  
17 Refunding Bonds. Proceeds not needed for deposit in an escrow  
18 account shall be deposited in the General Obligation Bond  
19 Retirement and Interest Fund. This Act shall constitute an  
20 irrevocable and continuing appropriation of all amounts  
21 necessary to establish an escrow account for the purpose of  
22 refunding outstanding general obligation Bonds and to pay the  
23 reasonable expenses of such refunding and of the issuance and  
24 sale of the refunding Bonds. Any such escrowed proceeds may be  
25 invested and reinvested in direct obligations of the United  
26 States of America, maturing at such time or times as shall be

1 appropriate to assure the prompt payment, when due, of the  
2 principal of and interest and redemption premium, if any, on  
3 the refunded Bonds. After the terms of the escrow have been  
4 fully satisfied, any remaining balance of such proceeds and  
5 interest, income and profits earned or realized on the  
6 investments thereof shall be paid into the General Revenue  
7 Fund. The liability of the State upon the Bonds shall continue,  
8 provided that the holders thereof shall thereafter be entitled  
9 to payment only out of the moneys deposited in the escrow  
10 account.

11 Except as otherwise herein provided in this Section, such  
12 refunding Bonds shall in all other respects be subject to the  
13 terms and conditions of this Act.

14 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

15 Section 60-10. The Build Illinois Bond Act is amended by  
16 changing Sections 6, 8, and 15 as follows:

17 (30 ILCS 425/6) (from Ch. 127, par. 2806)

18 Sec. 6. Conditions for Issuance and Sale of Bonds -  
19 Requirements for Bonds - Master and Supplemental Indentures -  
20 Credit and Liquidity Enhancement.

21 (a) Bonds shall be issued and sold from time to time, in  
22 one or more series, in such amounts and at such prices as  
23 directed by the Governor, upon recommendation by the Director  
24 of the Governor's Office of Management and Budget. Bonds shall

1 be payable only from the specific sources and secured in the  
2 manner provided in this Act. Bonds shall be in such form, in  
3 such denominations, mature on such dates within 25 years from  
4 their date of issuance, be subject to optional or mandatory  
5 redemption, bear interest payable at such times and at such  
6 rate or rates, fixed or variable, and be dated as shall be  
7 fixed and determined by the Director of the Governor's Office  
8 of Management and Budget in an order authorizing the issuance  
9 and sale of any series of Bonds, which order shall be approved  
10 by the Governor and is herein called a "Bond Sale Order";  
11 provided, however, that interest payable at fixed rates shall  
12 not exceed that permitted in "An Act to authorize public  
13 corporations to issue bonds, other evidences of indebtedness  
14 and tax anticipation warrants subject to interest rate  
15 limitations set forth therein", approved May 26, 1970, as now  
16 or hereafter amended, and interest payable at variable rates  
17 shall not exceed the maximum rate permitted in the Bond Sale  
18 Order. Said Bonds shall be payable at such place or places,  
19 within or without the State of Illinois, and may be made  
20 registrable as to either principal only or as to both principal  
21 and interest, as shall be specified in the Bond Sale Order.  
22 Bonds may be callable or subject to purchase and retirement or  
23 remarketing as fixed and determined in the Bond Sale Order.  
24 Bonds (i) except for refunding Bonds satisfying the  
25 requirements of Section 15 of this Act and sold during fiscal  
26 year 2009, 2010, 2011, 2017, ~~or 2018,~~ or 2019, must be issued

1 with principal or mandatory redemption amounts in equal  
2 amounts, with the first maturity issued occurring within the  
3 fiscal year in which the Bonds are issued or within the next  
4 succeeding fiscal year and (ii) must mature or be subject to  
5 mandatory redemption each fiscal year thereafter up to 25  
6 years, except for refunding Bonds satisfying the requirements  
7 of Section 15 of this Act and sold during fiscal year 2009,  
8 2010, or 2011 which must mature or be subject to mandatory  
9 redemption each fiscal year thereafter up to 16 years.

10 All Bonds authorized under this Act shall be issued  
11 pursuant to a master trust indenture ("Master Indenture")  
12 executed and delivered on behalf of the State by the Director  
13 of the Governor's Office of Management and Budget, such Master  
14 Indenture to be in substantially the form approved in the Bond  
15 Sale Order authorizing the issuance and sale of the initial  
16 series of Bonds issued under this Act. Such initial series of  
17 Bonds may, and each subsequent series of Bonds shall, also be  
18 issued pursuant to a supplemental trust indenture  
19 ("Supplemental Indenture") executed and delivered on behalf of  
20 the State by the Director of the Governor's Office of  
21 Management and Budget, each such Supplemental Indenture to be  
22 in substantially the form approved in the Bond Sale Order  
23 relating to such series. The Master Indenture and any  
24 Supplemental Indenture shall be entered into with a bank or  
25 trust company in the State of Illinois having trust powers and  
26 possessing capital and surplus of not less than \$100,000,000.

1 Such indentures shall set forth the terms and conditions of the  
2 Bonds and provide for payment of and security for the Bonds,  
3 including the establishment and maintenance of debt service and  
4 reserve funds, and for other protections for holders of the  
5 Bonds. The term "reserve funds" as used in this Act shall  
6 include funds and accounts established under indentures to  
7 provide for the payment of principal of and premium and  
8 interest on Bonds, to provide for the purchase, retirement or  
9 defeasance of Bonds, to provide for fees of trustees,  
10 registrars, paying agents and other fiduciaries and to provide  
11 for payment of costs of and debt service payable in respect of  
12 credit or liquidity enhancement arrangements, interest rate  
13 swaps or guarantees or financial futures contracts and indexing  
14 and remarketing agents' services.

15 In the case of any series of Bonds bearing interest at a  
16 variable interest rate ("Variable Rate Bonds"), in lieu of  
17 determining the rate or rates at which such series of Variable  
18 Rate Bonds shall bear interest and the price or prices at which  
19 such Variable Rate Bonds shall be initially sold or remarketed  
20 (in the event of purchase and subsequent resale), the Bond Sale  
21 Order may provide that such interest rates and prices may vary  
22 from time to time depending on criteria established in such  
23 Bond Sale Order, which criteria may include, without  
24 limitation, references to indices or variations in interest  
25 rates as may, in the judgment of a remarketing agent, be  
26 necessary to cause Bonds of such series to be remarketable from

1 time to time at a price equal to their principal amount (or  
2 compound accreted value in the case of original issue discount  
3 Bonds), and may provide for appointment of indexing agents and  
4 a bank, trust company, investment bank or other financial  
5 institution to serve as remarketing agent in that connection.  
6 The Bond Sale Order may provide that alternative interest rates  
7 or provisions for establishing alternative interest rates,  
8 different security or claim priorities or different call or  
9 amortization provisions will apply during such times as Bonds  
10 of any series are held by a person providing credit or  
11 liquidity enhancement arrangements for such Bonds as  
12 authorized in subsection (b) of Section 6 of this Act.

13 (b) In connection with the issuance of any series of Bonds,  
14 the State may enter into arrangements to provide additional  
15 security and liquidity for such Bonds, including, without  
16 limitation, bond or interest rate insurance or letters of  
17 credit, lines of credit, bond purchase contracts or other  
18 arrangements whereby funds are made available to retire or  
19 purchase Bonds, thereby assuring the ability of owners of the  
20 Bonds to sell or redeem their Bonds. The State may enter into  
21 contracts and may agree to pay fees to persons providing such  
22 arrangements, but only under circumstances where the Director  
23 of the Bureau of the Budget (now Governor's Office of  
24 Management and Budget) certifies that he reasonably expects the  
25 total interest paid or to be paid on the Bonds, together with  
26 the fees for the arrangements (being treated as if interest),

1 would not, taken together, cause the Bonds to bear interest,  
2 calculated to their stated maturity, at a rate in excess of the  
3 rate which the Bonds would bear in the absence of such  
4 arrangements. Any bonds, notes or other evidences of  
5 indebtedness issued pursuant to any such arrangements for the  
6 purpose of retiring and discharging outstanding Bonds shall  
7 constitute refunding Bonds under Section 15 of this Act. The  
8 State may participate in and enter into arrangements with  
9 respect to interest rate swaps or guarantees or financial  
10 futures contracts for the purpose of limiting or restricting  
11 interest rate risk; provided that such arrangements shall be  
12 made with or executed through banks having capital and surplus  
13 of not less than \$100,000,000 or insurance companies holding  
14 the highest policyholder rating accorded insurers by A.M. Best  
15 & Co. or any comparable rating service or government bond  
16 dealers reporting to, trading with, and recognized as primary  
17 dealers by a Federal Reserve Bank and having capital and  
18 surplus of not less than \$100,000,000, or other persons whose  
19 debt securities are rated in the highest long-term categories  
20 by both Moody's Investors' Services, Inc. and Standard & Poor's  
21 Corporation. Agreements incorporating any of the foregoing  
22 arrangements may be executed and delivered by the Director of  
23 the Governor's Office of Management and Budget on behalf of the  
24 State in substantially the form approved in the Bond Sale Order  
25 relating to such Bonds.

26 (c) "Build America Bonds" in this Section means Bonds



1 authorized by Section 54AA of the Internal Revenue Code of  
2 1986, as amended ("Internal Revenue Code"), and bonds issued  
3 from time to time to refund or continue to refund "Build  
4 America Bonds".

5 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

6 (30 ILCS 425/8) (from Ch. 127, par. 2808)

7 Sec. 8. Sale of Bonds. Bonds, except as otherwise provided  
8 in this Section, shall be sold from time to time pursuant to  
9 notice of sale and public bid or by negotiated sale in such  
10 amounts and at such times as are directed by the Governor, upon  
11 recommendation by the Director of the Governor's Office of  
12 Management and Budget. At least 25%, based on total principal  
13 amount, of all Bonds issued each fiscal year shall be sold  
14 pursuant to notice of sale and public bid. At all times during  
15 each fiscal year, no more than 75%, based on total principal  
16 amount, of the Bonds issued each fiscal year shall have been  
17 sold by negotiated sale. Failure to satisfy the requirements in  
18 the preceding 2 sentences shall not affect the validity of any  
19 previously issued Bonds; and further provided that refunding  
20 Bonds satisfying the requirements of Section 15 of this Act and  
21 sold during fiscal year 2009, 2010, 2011, 2017, ~~or~~ 2018, or  
22 2019 shall not be subject to the requirements in the preceding  
23 2 sentences.

24 If any Bonds are to be sold pursuant to notice of sale and  
25 public bid, the Director of the Governor's Office of Management

1 and Budget shall comply with the competitive request for  
2 proposal process set forth in the Illinois Procurement Code and  
3 all other applicable requirements of that Code.

4 If Bonds are to be sold pursuant to notice of sale and  
5 public bid, the Director of the Governor's Office of Management  
6 and Budget may, from time to time, as Bonds are to be sold,  
7 advertise the sale of the Bonds in at least 2 daily newspapers,  
8 one of which is published in the City of Springfield and one in  
9 the City of Chicago. The sale of the Bonds shall also be  
10 advertised in the volume of the Illinois Procurement Bulletin  
11 that is published by the Department of Central Management  
12 Services, and shall be published once at least 10 days prior to  
13 the date fixed for the opening of the bids. The Director of the  
14 Governor's Office of Management and Budget may reschedule the  
15 date of sale upon the giving of such additional notice as the  
16 Director deems adequate to inform prospective bidders of the  
17 change; provided, however, that all other conditions of the  
18 sale shall continue as originally advertised. Executed Bonds  
19 shall, upon payment therefor, be delivered to the purchaser,  
20 and the proceeds of Bonds shall be paid into the State Treasury  
21 as directed by Section 9 of this Act. The Governor or the  
22 Director of the Governor's Office of Management and Budget is  
23 hereby authorized and directed to execute and deliver contracts  
24 of sale with underwriters and to execute and deliver such  
25 certificates, indentures, agreements and documents, including  
26 any supplements or amendments thereto, and to take such actions

1 and do such things as shall be necessary or desirable to carry  
2 out the purposes of this Act. Any action authorized or  
3 permitted to be taken by the Director of the Governor's Office  
4 of Management and Budget pursuant to this Act is hereby  
5 authorized to be taken by any person specifically designated by  
6 the Governor to take such action in a certificate signed by the  
7 Governor and filed with the Secretary of State.

8 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

9 (30 ILCS 425/15) (from Ch. 127, par. 2815)

10 Sec. 15. Refunding Bonds. Refunding Bonds are hereby  
11 authorized for the purpose of refunding any outstanding Bonds,  
12 including the payment of any redemption premium thereon, any  
13 reasonable expenses of such refunding, and any interest accrued  
14 or to accrue to the earliest or any subsequent date of  
15 redemption or maturity of outstanding Bonds; provided that all  
16 non-refunding Bonds in an issue that includes refunding Bonds  
17 shall mature no later than the final maturity date of Bonds  
18 being refunded; provided that no refunding Bonds shall be  
19 offered for sale unless the net present value of debt service  
20 savings to be achieved by the issuance of the refunding Bonds  
21 is 3% or more of the principal amount of the refunding Bonds to  
22 be issued; and further provided that, except for refunding  
23 Bonds sold in fiscal year 2009, 2010, 2011, 2017, ~~or~~ 2018, or  
24 2019, the maturities of the refunding Bonds shall not extend  
25 beyond the maturities of the Bonds they refund, so that for

1 each fiscal year in the maturity schedule of a particular issue  
2 of refunding Bonds, the total amount of refunding principal  
3 maturing and redemption amounts due in that fiscal year and all  
4 prior fiscal years in that schedule shall be greater than or  
5 equal to the total amount of refunded principal and redemption  
6 amounts that had been due over that year and all prior fiscal  
7 years prior to the refunding.

8 Refunding Bonds may be sold in such amounts and at such  
9 times, as directed by the Governor upon recommendation by the  
10 Director of the Governor's Office of Management and Budget. The  
11 Governor shall notify the State Treasurer and Comptroller of  
12 such refunding. The proceeds received from the sale of  
13 refunding Bonds shall be used for the retirement at maturity or  
14 redemption of such outstanding Bonds on any maturity or  
15 redemption date and, pending such use, shall be placed in  
16 escrow, subject to such terms and conditions as shall be  
17 provided for in the Bond Sale Order relating to the refunding  
18 Bonds. This Act shall constitute an irrevocable and continuing  
19 appropriation of all amounts necessary to establish an escrow  
20 account for the purpose of refunding outstanding Bonds and to  
21 pay the reasonable expenses of such refunding and of the  
22 issuance and sale of the refunding Bonds. Any such escrowed  
23 proceeds may be invested and reinvested in direct obligations  
24 of the United States of America, maturing at such time or times  
25 as shall be appropriate to assure the prompt payment, when due,  
26 of the principal of and interest and redemption premium, if

1 any, on the refunded Bonds. After the terms of the escrow have  
2 been fully satisfied, any remaining balance of such proceeds  
3 and interest, income and profits earned or realized on the  
4 investments thereof shall be paid into the General Revenue  
5 Fund. The liability of the State upon the refunded Bonds shall  
6 continue, provided that the holders thereof shall thereafter be  
7 entitled to payment only out of the moneys deposited in the  
8 escrow account and the refunded Bonds shall be deemed paid,  
9 discharged and no longer to be outstanding.

10 Except as otherwise herein provided in this Section, such  
11 refunding Bonds shall in all other respects be issued pursuant  
12 to and subject to the terms and conditions of this Act and  
13 shall be secured by and payable from only the funds and sources  
14 which are provided under this Act.

15 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

16 ARTICLE 65.

17 Section 65-15. The Illinois Public Aid Code is amended by  
18 changing Sections 5-4.2, 5-5.01a, 9A-11, and 12-4.11 and by  
19 adding Sections 5-5.05a and 5-5.12b as follows:

20 (305 ILCS 5/5-4.2) (from Ch. 23, par. 5-4.2)

21 Sec. 5-4.2. Ambulance services payments.

22 (a) For ambulance services provided to a recipient of aid  
23 under this Article on or after January 1, 1993, the Illinois

1 Department shall reimburse ambulance service providers at  
2 rates calculated in accordance with this Section. It is the  
3 intent of the General Assembly to provide adequate  
4 reimbursement for ambulance services so as to ensure adequate  
5 access to services for recipients of aid under this Article and  
6 to provide appropriate incentives to ambulance service  
7 providers to provide services in an efficient and  
8 cost-effective manner. Thus, it is the intent of the General  
9 Assembly that the Illinois Department implement a  
10 reimbursement system for ambulance services that, to the extent  
11 practicable and subject to the availability of funds  
12 appropriated by the General Assembly for this purpose, is  
13 consistent with the payment principles of Medicare. To ensure  
14 uniformity between the payment principles of Medicare and  
15 Medicaid, the Illinois Department shall follow, to the extent  
16 necessary and practicable and subject to the availability of  
17 funds appropriated by the General Assembly for this purpose,  
18 the statutes, laws, regulations, policies, procedures,  
19 principles, definitions, guidelines, and manuals used to  
20 determine the amounts paid to ambulance service providers under  
21 Title XVIII of the Social Security Act (Medicare).

22 (b) For ambulance services provided to a recipient of aid  
23 under this Article on or after January 1, 1996, the Illinois  
24 Department shall reimburse ambulance service providers based  
25 upon the actual distance traveled if a natural disaster,  
26 weather conditions, road repairs, or traffic congestion

1 necessitates the use of a route other than the most direct  
2 route.

3 (c) For purposes of this Section, "ambulance services"  
4 includes medical transportation services provided by means of  
5 an ambulance, medi-car, service car, or taxi.

6 (c-1) For purposes of this Section, "ground ambulance  
7 service" means medical transportation services that are  
8 described as ground ambulance services by the Centers for  
9 Medicare and Medicaid Services and provided in a vehicle that  
10 is licensed as an ambulance by the Illinois Department of  
11 Public Health pursuant to the Emergency Medical Services (EMS)  
12 Systems Act.

13 (c-2) For purposes of this Section, "ground ambulance  
14 service provider" means a vehicle service provider as described  
15 in the Emergency Medical Services (EMS) Systems Act that  
16 operates licensed ambulances for the purpose of providing  
17 emergency ambulance services, or non-emergency ambulance  
18 services, or both. For purposes of this Section, this includes  
19 both ambulance providers and ambulance suppliers as described  
20 by the Centers for Medicare and Medicaid Services.

21 (d) This Section does not prohibit separate billing by  
22 ambulance service providers for oxygen furnished while  
23 providing advanced life support services.

24 (e) Beginning with services rendered on or after July 1,  
25 2008, all providers of non-emergency medi-car and service car  
26 transportation must certify that the driver and employee

1 attendant, as applicable, have completed a safety program  
2 approved by the Department to protect both the patient and the  
3 driver, prior to transporting a patient. The provider must  
4 maintain this certification in its records. The provider shall  
5 produce such documentation upon demand by the Department or its  
6 representative. Failure to produce documentation of such  
7 training shall result in recovery of any payments made by the  
8 Department for services rendered by a non-certified driver or  
9 employee attendant. Medi-car and service car providers must  
10 maintain legible documentation in their records of the driver  
11 and, as applicable, employee attendant that actually  
12 transported the patient. Providers must recertify all drivers  
13 and employee attendants every 3 years.

14 Notwithstanding the requirements above, any public  
15 transportation provider of medi-car and service car  
16 transportation that receives federal funding under 49 U.S.C.  
17 5307 and 5311 need not certify its drivers and employee  
18 attendants under this Section, since safety training is already  
19 federally mandated.

20 (f) With respect to any policy or program administered by  
21 the Department or its agent regarding approval of non-emergency  
22 medical transportation by ground ambulance service providers,  
23 including, but not limited to, the Non-Emergency  
24 Transportation Services Prior Approval Program (NETSPAP), the  
25 Department shall establish by rule a process by which ground  
26 ambulance service providers of non-emergency medical



1 transportation may appeal any decision by the Department or its  
2 agent for which no denial was received prior to the time of  
3 transport that either (i) denies a request for approval for  
4 payment of non-emergency transportation by means of ground  
5 ambulance service or (ii) grants a request for approval of  
6 non-emergency transportation by means of ground ambulance  
7 service at a level of service that entitles the ground  
8 ambulance service provider to a lower level of compensation  
9 from the Department than the ground ambulance service provider  
10 would have received as compensation for the level of service  
11 requested. The rule shall be filed by December 15, 2012 and  
12 shall provide that, for any decision rendered by the Department  
13 or its agent on or after the date the rule takes effect, the  
14 ground ambulance service provider shall have 60 days from the  
15 date the decision is received to file an appeal. The rule  
16 established by the Department shall be, insofar as is  
17 practical, consistent with the Illinois Administrative  
18 Procedure Act. The Director's decision on an appeal under this  
19 Section shall be a final administrative decision subject to  
20 review under the Administrative Review Law.

21 (f-5) Beginning 90 days after July 20, 2012 (the effective  
22 date of Public Act 97-842), (i) no denial of a request for  
23 approval for payment of non-emergency transportation by means  
24 of ground ambulance service, and (ii) no approval of  
25 non-emergency transportation by means of ground ambulance  
26 service at a level of service that entitles the ground

1 ambulance service provider to a lower level of compensation  
2 from the Department than would have been received at the level  
3 of service submitted by the ground ambulance service provider,  
4 may be issued by the Department or its agent unless the  
5 Department has submitted the criteria for determining the  
6 appropriateness of the transport for first notice publication  
7 in the Illinois Register pursuant to Section 5-40 of the  
8 Illinois Administrative Procedure Act.

9 (g) Whenever a patient covered by a medical assistance  
10 program under this Code or by another medical program  
11 administered by the Department is being discharged from a  
12 facility, a physician discharge order as described in this  
13 Section shall be required for each patient whose discharge  
14 requires medically supervised ground ambulance services.  
15 Facilities shall develop procedures for a physician with  
16 medical staff privileges to provide a written and signed  
17 physician discharge order. The physician discharge order shall  
18 specify the level of ground ambulance services needed and  
19 complete a medical certification establishing the criteria for  
20 approval of non-emergency ambulance transportation, as  
21 published by the Department of Healthcare and Family Services,  
22 that is met by the patient. This order and the medical  
23 certification shall be completed prior to ordering an ambulance  
24 service and prior to patient discharge.

25 Pursuant to subsection (E) of Section 12-4.25 of this Code,  
26 the Department is entitled to recover overpayments paid to a

1 provider or vendor, including, but not limited to, from the  
2 discharging physician, the discharging facility, and the  
3 ground ambulance service provider, in instances where a  
4 non-emergency ground ambulance service is rendered as the  
5 result of improper or false certification.

6 (h) On and after July 1, 2012, the Department shall reduce  
7 any rate of reimbursement for services or other payments or  
8 alter any methodologies authorized by this Code to reduce any  
9 rate of reimbursement for services or other payments in  
10 accordance with Section 5-5e.

11 (i) On and after July 1, 2018, the Department shall  
12 increase the base rate of reimbursement for both base charges  
13 and mileage charges for ground ambulance service providers for  
14 medical transportation services provided by means of a ground  
15 ambulance to a level not lower than 112% of the base rate in  
16 effect as of June 30, 2018.

17 (Source: P.A. 97-584, eff. 8-26-11; 97-689, eff. 6-14-12;  
18 97-842, eff. 7-20-12; 98-463, eff. 8-16-13.)

19 (305 ILCS 5/5-5.01a)

20 Sec. 5-5.01a. Supportive living facilities program.

21 (a) The Department shall establish and provide oversight  
22 for a program of supportive living facilities that seek to  
23 promote resident independence, dignity, respect, and  
24 well-being in the most cost-effective manner.

25 A supportive living facility is (i) a free-standing

1 facility or (ii) a distinct physical and operational entity  
2 within a mixed-use building that meets the criteria established  
3 in subsection (d). A supportive living facility integrates  
4 housing with health, personal care, and supportive services and  
5 is a designated setting that offers residents their own  
6 separate, private, and distinct living units.

7 Sites for the operation of the program shall be selected by  
8 the Department based upon criteria that may include the need  
9 for services in a geographic area, the availability of funding,  
10 and the site's ability to meet the standards.

11 (b) Beginning July 1, 2014, subject to federal approval,  
12 the Medicaid rates for supportive living facilities shall be  
13 equal to the supportive living facility Medicaid rate effective  
14 on June 30, 2014 increased by 8.85%. Once the assessment  
15 imposed at Article V-G of this Code is determined to be a  
16 permissible tax under Title XIX of the Social Security Act, the  
17 Department shall increase the Medicaid rates for supportive  
18 living facilities effective on July 1, 2014 by 9.09%. The  
19 Department shall apply this increase retroactively to coincide  
20 with the imposition of the assessment in Article V-G of this  
21 Code in accordance with the approval for federal financial  
22 participation by the Centers for Medicare and Medicaid  
23 Services.

24 The Medicaid rates for supportive living facilities  
25 effective on July 1, 2017 must be equal to the rates in effect  
26 for supportive living facilities on June 30, 2017 increased by

1 2.8%.

2 The Medicaid rates for supportive living facilities  
3 effective on July 1, 2018 must be equal to the rates in effect  
4 for supportive living facilities on June 30, 2018.

5 (c) The Department may adopt rules to implement this  
6 Section. Rules that establish or modify the services,  
7 standards, and conditions for participation in the program  
8 shall be adopted by the Department in consultation with the  
9 Department on Aging, the Department of Rehabilitation  
10 Services, and the Department of Mental Health and Developmental  
11 Disabilities (or their successor agencies).

12 (d) Subject to federal approval by the Centers for Medicare  
13 and Medicaid Services, the Department shall accept for  
14 consideration of certification under the program any  
15 application for a site or building where distinct parts of the  
16 site or building are designated for purposes other than the  
17 provision of supportive living services, but only if:

18 (1) those distinct parts of the site or building are  
19 not designated for the purpose of providing assisted living  
20 services as required under the Assisted Living and Shared  
21 Housing Act;

22 (2) those distinct parts of the site or building are  
23 completely separate from the part of the building used for  
24 the provision of supportive living program services,  
25 including separate entrances;

26 (3) those distinct parts of the site or building do not

1 share any common spaces with the part of the building used  
2 for the provision of supportive living program services;  
3 and

4 (4) those distinct parts of the site or building do not  
5 share staffing with the part of the building used for the  
6 provision of supportive living program services.

7 (e) Facilities or distinct parts of facilities which are  
8 selected as supportive living facilities and are in good  
9 standing with the Department's rules are exempt from the  
10 provisions of the Nursing Home Care Act and the Illinois Health  
11 Facilities Planning Act.

12 (Source: P.A. 100-23, eff. 7-6-17; 100-583, eff. 4-6-18.)

13 (305 ILCS 5/5-5.05a new)

14 Sec. 5-5.05a. Reimbursement rates; community mental health  
15 centers. Notwithstanding the provisions of any other law,  
16 reimbursement rates, including enhanced payment rates and rate  
17 add-ons, for psychiatric and behavioral health services  
18 provided in or by community mental health centers licensed or  
19 certified by the Department of Human Services shall not be  
20 lower than the rates for such services in effect on November 1,  
21 2017. The Department of Healthcare and Family Services shall  
22 apply for any waiver or State Plan amendment, if required, to  
23 implement the reimbursement rates established in this Section.  
24 Implementation of the reimbursement rates shall be contingent  
25 on federal approval.

1 (305 ILCS 5/5-5.12b new)

2 Sec. 5-5.12b. Critical access care pharmacy program.

3 (a) As used in this Section:

4 "Critical access care pharmacy" means an Illinois-based  
5 brick and mortar pharmacy that is located in a county with  
6 fewer than 50,000 residents and that owns fewer than 10  
7 pharmacies.

8 "Critical access care pharmacy program payment" means the  
9 number of individual prescriptions a critical access care  
10 pharmacy fills during that quarter multiplied by the lesser of  
11 the individual payment amount or the dispensing reimbursement  
12 rate made by the Department under the medical assistance  
13 program as of April 1, 2018.

14 "Individual payment amount" means the dividend of 1/4 of  
15 the annual amount appropriated for the critical access care  
16 pharmacy program by the number of prescriptions filled by all  
17 critical access care pharmacies reimbursed by Medicaid managed  
18 care organizations that quarter.

19 (b) Subject to appropriations, the Department shall  
20 establish a critical access care pharmacy program to ensure the  
21 sustainability of critical access pharmacies throughout the  
22 State of Illinois.

23 (c) The critical access care pharmacy program shall not  
24 exceed \$10,000,000 annually and individual payment amounts per  
25 prescription shall not exceed the dispensing rate that the

1 Department would have reimbursed under the Medical Assistance  
2 Program as of April 1, 2018.

3 (d) Quarterly, the Department shall determine the number of  
4 prescriptions filled by critical access care pharmacies  
5 reimbursed by Medicaid managed care organizations utilizing  
6 encounter data available to the Department. The Department  
7 shall determine the individual payment amount per prescription  
8 by dividing 1/4 of the annual amount appropriated for the  
9 critical access care pharmacy program by the number of  
10 prescriptions filled by all critical access care pharmacies  
11 reimbursed by Medicaid managed care organizations that  
12 quarter. If the individual payment amount per prescription as  
13 calculated using quarterly prescription amounts exceeds the  
14 reimbursement rate under the medical assistance program as of  
15 April 1, 2018, then the individual payment amount per  
16 prescription shall be the dispensing reimbursement rate under  
17 the medical assistance program as of April 1, 2018.

18 (e) Quarterly, the Department shall distribute to critical  
19 access care pharmacies a critical access care pharmacy program  
20 payment. The first payment shall be calculated utilizing the  
21 encounter data from the last quarter of State fiscal year 2018.

22 (f) The Department may adopt rules permitting an  
23 Illinois-based brick and mortar pharmacy that owns fewer than  
24 10 pharmacies to receive critical access care pharmacy program  
25 payments in the same manner as a critical access care pharmacy,  
26 regardless of whether the pharmacy is located in a county with



1 a population of less than 50,000.

2 (305 ILCS 5/9A-11) (from Ch. 23, par. 9A-11)

3 Sec. 9A-11. Child care.

4 (a) The General Assembly recognizes that families with  
5 children need child care in order to work. Child care is  
6 expensive and families with low incomes, including those who  
7 are transitioning from welfare to work, often struggle to pay  
8 the costs of day care. The General Assembly understands the  
9 importance of helping low income working families become and  
10 remain self-sufficient. The General Assembly also believes  
11 that it is the responsibility of families to share in the costs  
12 of child care. It is also the preference of the General  
13 Assembly that all working poor families should be treated  
14 equally, regardless of their welfare status.

15 (b) To the extent resources permit, the Illinois Department  
16 shall provide child care services to parents or other relatives  
17 as defined by rule who are working or participating in  
18 employment or Department approved education or training  
19 programs. At a minimum, the Illinois Department shall cover the  
20 following categories of families:

21 (1) recipients of TANF under Article IV participating  
22 in work and training activities as specified in the  
23 personal plan for employment and self-sufficiency;

24 (2) families transitioning from TANF to work;

25 (3) families at risk of becoming recipients of TANF;

- 1           (4) families with special needs as defined by rule;
- 2           (5) working families with very low incomes as defined
- 3           by rule; and
- 4           (6) families that are not recipients of TANF and that
- 5           need child care assistance to participate in education and
- 6           training activities.

7           The Department shall specify by rule the conditions of

8           eligibility, the application process, and the types, amounts,

9           and duration of services. Eligibility for child care benefits

10          and the amount of child care provided may vary based on family

11          size, income, and other factors as specified by rule.

12          In determining income eligibility for child care benefits,

13          the Department annually, at the beginning of each fiscal year,

14          shall establish, by rule, one income threshold for each family

15          size, in relation to percentage of State median income for a

16          family of that size, that makes families with incomes below the

17          specified threshold eligible for assistance and families with

18          incomes above the specified threshold ineligible for

19          assistance. Through and including fiscal year 2007, the

20          specified threshold must be no less than 50% of the

21          then-current State median income for each family size.

22          Beginning in fiscal year 2008, the specified threshold must be

23          no less than 185% of the then-current federal poverty level for

24          each family size.

25          In determining eligibility for assistance, the Department

26          shall not give preference to any category of recipients or give

1 preference to individuals based on their receipt of benefits  
2 under this Code.

3 Nothing in this Section shall be construed as conferring  
4 entitlement status to eligible families.

5 The Illinois Department is authorized to lower income  
6 eligibility ceilings, raise parent co-payments, create waiting  
7 lists, or take such other actions during a fiscal year as are  
8 necessary to ensure that child care benefits paid under this  
9 Article do not exceed the amounts appropriated for those child  
10 care benefits. These changes may be accomplished by emergency  
11 rule under Section 5-45 of the Illinois Administrative  
12 Procedure Act, except that the limitation on the number of  
13 emergency rules that may be adopted in a 24-month period shall  
14 not apply.

15 The Illinois Department may contract with other State  
16 agencies or child care organizations for the administration of  
17 child care services.

18 (c) Payment shall be made for child care that otherwise  
19 meets the requirements of this Section and applicable standards  
20 of State and local law and regulation, including any  
21 requirements the Illinois Department promulgates by rule in  
22 addition to the licensure requirements promulgated by the  
23 Department of Children and Family Services and Fire Prevention  
24 and Safety requirements promulgated by the Office of the State  
25 Fire Marshal and is provided in any of the following:

26 (1) a child care center which is licensed or exempt

1 from licensure pursuant to Section 2.09 of the Child Care  
2 Act of 1969;

3 (2) a licensed child care home or home exempt from  
4 licensing;

5 (3) a licensed group child care home;

6 (4) other types of child care, including child care  
7 provided by relatives or persons living in the same home as  
8 the child, as determined by the Illinois Department by  
9 rule.

10 (c-5) Solely for the purposes of coverage under the  
11 Illinois Public Labor Relations Act, child and day care home  
12 providers, including licensed and license exempt,  
13 participating in the Department's child care assistance  
14 program shall be considered to be public employees and the  
15 State of Illinois shall be considered to be their employer as  
16 of the effective date of this amendatory Act of the 94th  
17 General Assembly, but not before. The State shall engage in  
18 collective bargaining with an exclusive representative of  
19 child and day care home providers participating in the child  
20 care assistance program concerning their terms and conditions  
21 of employment that are within the State's control. Nothing in  
22 this subsection shall be understood to limit the right of  
23 families receiving services defined in this Section to select  
24 child and day care home providers or supervise them within the  
25 limits of this Section. The State shall not be considered to be  
26 the employer of child and day care home providers for any

1 purposes not specifically provided in this amendatory Act of  
2 the 94th General Assembly, including but not limited to,  
3 purposes of vicarious liability in tort and purposes of  
4 statutory retirement or health insurance benefits. Child and  
5 day care home providers shall not be covered by the State  
6 Employees Group Insurance Act of 1971.

7 In according child and day care home providers and their  
8 selected representative rights under the Illinois Public Labor  
9 Relations Act, the State intends that the State action  
10 exemption to application of federal and State antitrust laws be  
11 fully available to the extent that their activities are  
12 authorized by this amendatory Act of the 94th General Assembly.

13 (d) The Illinois Department shall establish, by rule, a  
14 co-payment scale that provides for cost sharing by families  
15 that receive child care services, including parents whose only  
16 income is from assistance under this Code. The co-payment shall  
17 be based on family income and family size and may be based on  
18 other factors as appropriate. Co-payments may be waived for  
19 families whose incomes are at or below the federal poverty  
20 level.

21 (d-5) The Illinois Department, in consultation with its  
22 Child Care and Development Advisory Council, shall develop a  
23 plan to revise the child care assistance program's co-payment  
24 scale. The plan shall be completed no later than February 1,  
25 2008, and shall include:

26 (1) findings as to the percentage of income that the

1 average American family spends on child care and the  
2 relative amounts that low-income families and the average  
3 American family spend on other necessities of life;

4 (2) recommendations for revising the child care  
5 co-payment scale to assure that families receiving child  
6 care services from the Department are paying no more than  
7 they can reasonably afford;

8 (3) recommendations for revising the child care  
9 co-payment scale to provide at-risk children with complete  
10 access to Preschool for All and Head Start; and

11 (4) recommendations for changes in child care program  
12 policies that affect the affordability of child care.

13 (e) (Blank).

14 (f) The Illinois Department shall, by rule, set rates to be  
15 paid for the various types of child care. Child care may be  
16 provided through one of the following methods:

17 (1) arranging the child care through eligible  
18 providers by use of purchase of service contracts or  
19 vouchers;

20 (2) arranging with other agencies and community  
21 volunteer groups for non-reimbursed child care;

22 (3) (blank); or

23 (4) adopting such other arrangements as the Department  
24 determines appropriate.

25 (f-1) Within 30 days after the effective date of this  
26 amendatory Act of the 100th General Assembly, the Department of

1 Human Services shall establish rates for child care providers  
2 that are no less than the rates in effect on January 1, 2018  
3 increased by 4.26%.

4 (f-5) (Blank).

5 (g) Families eligible for assistance under this Section  
6 shall be given the following options:

7 (1) receiving a child care certificate issued by the  
8 Department or a subcontractor of the Department that may be  
9 used by the parents as payment for child care and  
10 development services only; or

11 (2) if space is available, enrolling the child with a  
12 child care provider that has a purchase of service contract  
13 with the Department or a subcontractor of the Department  
14 for the provision of child care and development services.  
15 The Department may identify particular priority  
16 populations for whom they may request special  
17 consideration by a provider with purchase of service  
18 contracts, provided that the providers shall be permitted  
19 to maintain a balance of clients in terms of household  
20 incomes and families and children with special needs, as  
21 defined by rule.

22 (Source: P.A. 100-387, eff. 8-25-17.)

23 (305 ILCS 5/12-4.11) (from Ch. 23, par. 12-4.11)

24 Sec. 12-4.11. Grant amounts. The Department, with due  
25 regard for and subject to budgetary limitations, shall

1 establish grant amounts for each of the programs, by  
2 regulation. The grant amounts may vary by program, size of  
3 assistance unit and geographic area. Grant amounts under the  
4 Temporary Assistance for Needy Families (TANF) program may not  
5 vary on the basis of a TANF recipient's county of residence.

6 Aid payments shall not be reduced except: (1) for changes  
7 in the cost of items included in the grant amounts, or (2) for  
8 changes in the expenses of the recipient, or (3) for changes in  
9 the income or resources available to the recipient, or (4) for  
10 changes in grants resulting from adoption of a consolidated  
11 grant amount.

12 The maximum benefit levels provided to TANF recipients  
13 shall increase as follows: beginning October 1, 2018, the  
14 Department of Human Services shall increase TANF grant amounts  
15 in effect on September 30, 2018 to at least 30% of the most  
16 recent United States Department of Health and Human Services  
17 Federal Poverty Guidelines for each family size.

18 TANF grants for child-only assistance units shall be at  
19 least 75% of TANF grants for assistance units of the same size  
20 that consist of a caretaker relative with children.

21 ~~Subject to appropriation, beginning on July 1, 2008, the~~  
22 ~~Department of Human Services shall increase TANF grant amounts~~  
23 ~~in effect on June 30, 2008 by 15%. The Department is authorized~~  
24 ~~to administer this increase but may not otherwise adopt any~~  
25 ~~rule to implement this increase.~~

26 In fixing standards to govern payments or reimbursements



1 for funeral and burial expenses, the Department shall establish  
2 a minimum allowable amount of not less than \$1,000 for  
3 Department payment of funeral services and not less than \$500  
4 for Department payment of burial or cremation services. On  
5 January 1, 2006, July 1, 2006, and July 1, 2007, the Department  
6 shall increase the minimum reimbursement amount for funeral and  
7 burial expenses under this Section by a percentage equal to the  
8 percentage increase in the Consumer Price Index for All Urban  
9 Consumers, if any, during the 12 months immediately preceding  
10 that January 1 or July 1. In establishing the minimum allowable  
11 amount, the Department shall take into account the services  
12 essential to a dignified, low-cost (i) funeral and (ii) burial  
13 or cremation, including reasonable amounts that may be  
14 necessary for burial space and cemetery charges, and any  
15 applicable taxes or other required governmental fees or  
16 charges. If no person has agreed to pay the total cost of the  
17 (i) funeral and (ii) burial or cremation charges, the  
18 Department shall pay the vendor the actual costs of the (i)  
19 funeral and (ii) burial or cremation, or the minimum allowable  
20 amount for each service as established by the Department,  
21 whichever is less, provided that the Department reduces its  
22 payments by the amount available from the following sources:  
23 the decedent's assets and available resources and the  
24 anticipated amounts of any death benefits available to the  
25 decedent's estate, and amounts paid and arranged to be paid by  
26 the decedent's legally responsible relatives. A legally

1 responsible relative is expected to pay (i) funeral and (ii)  
2 burial or cremation expenses unless financially unable to do  
3 so.

4 Nothing contained in this Section or in any other Section  
5 of this Code shall be construed to prohibit the Illinois  
6 Department (1) from consolidating existing standards on the  
7 basis of any standards which are or were in effect on, or  
8 subsequent to July 1, 1969, or (2) from employing any  
9 consolidated standards in determining need for public aid and  
10 the amount of money payment or grant for individual recipients  
11 or recipient families.

12 (Source: P.A. 95-744, eff. 7-18-08; 95-1055, eff. 4-10-09;  
13 96-1000, eff. 7-2-10.)

14 ARTICLE 70. GENERAL ASSEMBLY

15 Section 70-5. The General Assembly Compensation Act is  
16 amended by changing Section 1 as follows:

17 (25 ILCS 115/1) (from Ch. 63, par. 14)

18 Sec. 1. Each member of the General Assembly shall receive  
19 an annual salary of \$28,000 or as set by the Compensation  
20 Review Board, whichever is greater. The following named  
21 officers, committee chairmen and committee minority spokesmen  
22 shall receive additional amounts per year for their services as  
23 such officers, committee chairmen and committee minority

1 spokesmen respectively, as set by the Compensation Review Board  
2 or, as follows, whichever is greater: Beginning the second  
3 Wednesday in January 1989, the Speaker and the minority leader  
4 of the House of Representatives and the President and the  
5 minority leader of the Senate, \$16,000 each; the majority  
6 leader in the House of Representatives \$13,500; 6 assistant  
7 majority leaders and 5 assistant minority leaders in the  
8 Senate, \$12,000 each; 6 assistant majority leaders and 6  
9 assistant minority leaders in the House of Representatives,  
10 \$10,500 each; 2 Deputy Majority leaders in the House of  
11 Representatives \$11,500 each; and 2 Deputy Minority leaders in  
12 the House of Representatives, \$11,500 each; the majority caucus  
13 chairman and minority caucus chairman in the Senate, \$12,000  
14 each; and beginning the second Wednesday in January, 1989, the  
15 majority conference chairman and the minority conference  
16 chairman in the House of Representatives, \$10,500 each;  
17 beginning the second Wednesday in January, 1989, the chairman  
18 and minority spokesman of each standing committee of the  
19 Senate, except the Rules Committee, the Committee on  
20 Committees, and the Committee on Assignment of Bills, \$6,000  
21 each; and beginning the second Wednesday in January, 1989, the  
22 chairman and minority spokesman of each standing and select  
23 committee of the House of Representatives, \$6,000 each. A  
24 member who serves in more than one position as an officer,  
25 committee chairman, or committee minority spokesman shall  
26 receive only one additional amount based on the position paying

1 the highest additional amount. The compensation provided for in  
2 this Section to be paid per year to members of the General  
3 Assembly, including the additional sums payable per year to  
4 officers of the General Assembly shall be paid in 12 equal  
5 monthly installments. The first such installment is payable on  
6 January 31, 1977. All subsequent equal monthly installments are  
7 payable on the last working day of the month. A member who has  
8 held office any part of a month is entitled to compensation for  
9 an entire month.

10 Mileage shall be paid at the rate of 20 cents per mile  
11 before January 9, 1985, and at the mileage allowance rate in  
12 effect under regulations promulgated pursuant to 5 U.S.C.  
13 5707(b)(2) beginning January 9, 1985, for the number of actual  
14 highway miles necessarily and conveniently traveled by the most  
15 feasible route to be present upon convening of the sessions of  
16 the General Assembly by such member in each and every trip  
17 during each session in going to and returning from the seat of  
18 government, to be computed by the Comptroller. A member  
19 traveling by public transportation for such purposes, however,  
20 shall be paid his actual cost of that transportation instead of  
21 on the mileage rate if his cost of public transportation  
22 exceeds the amount to which he would be entitled on a mileage  
23 basis. No member may be paid, whether on a mileage basis or for  
24 actual costs of public transportation, for more than one such  
25 trip for each week the General Assembly is actually in session.  
26 Each member shall also receive an allowance of \$36 per day for

1 lodging and meals while in attendance at sessions of the  
2 General Assembly before January 9, 1985; beginning January 9,  
3 1985, such food and lodging allowance shall be equal to the  
4 amount per day permitted to be deducted for such expenses under  
5 the Internal Revenue Code; however, beginning May 31, 1995, no  
6 allowance for food and lodging while in attendance at sessions  
7 is authorized for periods of time after the last day in May of  
8 each calendar year, except (i) if the General Assembly is  
9 convened in special session by either the Governor or the  
10 presiding officers of both houses, as provided by subsection  
11 (b) of Section 5 of Article IV of the Illinois Constitution or  
12 (ii) if the General Assembly is convened to consider bills  
13 vetoed, item vetoed, reduced, or returned with specific  
14 recommendations for change by the Governor as provided in  
15 Section 9 of Article IV of the Illinois Constitution. For  
16 fiscal year 2011 and for session days in fiscal years 2012,  
17 2013, 2014, 2015, 2016, 2017, ~~and 2018,~~ and 2019 only (i) the  
18 allowance for lodging and meals is \$111 per day and (ii)  
19 mileage for automobile travel shall be reimbursed at a rate of  
20 \$0.39 per mile.

21 Notwithstanding any other provision of law to the contrary,  
22 beginning in fiscal year 2012, travel reimbursement for General  
23 Assembly members on non-session days shall be calculated using  
24 the guidelines set forth by the Legislative Travel Control  
25 Board, except that fiscal year 2012, 2013, 2014, 2015, 2016,  
26 2017, ~~and 2018,~~ and 2019 mileage reimbursement is set at a rate

1 of \$0.39 per mile.

2 If a member dies having received only a portion of the  
3 amount payable as compensation, the unpaid balance shall be  
4 paid to the surviving spouse of such member, or, if there be  
5 none, to the estate of such member.

6 (Source: P.A. 99-355, eff. 8-13-15; 99-523, eff. 6-30-16;  
7 100-25, eff. 7-26-17.)

8 Section 70-10. The Compensation Review Act is amended by  
9 adding Section 6.6 as follows:

10 (25 ILCS 120/6.6 new)

11 Sec. 6.6. FY19 COLAs prohibited. Notwithstanding any  
12 former or current provision of this Act, any other law, any  
13 report of the Compensation Review Board, or any resolution of  
14 the General Assembly to the contrary, members of the General  
15 Assembly, elected executive branch constitutional officers of  
16 State government, and persons in certain appointed offices of  
17 State government, including the membership of State  
18 departments, agencies, boards, and commissions, whose annual  
19 compensation previously was recommended or determined by the  
20 Compensation Review Board, are prohibited from receiving and  
21 shall not receive any increase in compensation that would  
22 otherwise apply based on a cost of living adjustment, as  
23 authorized by Senate Joint Resolution 192 of the 86th General  
24 Assembly, for or during the fiscal year beginning July 1, 2018.



1 one year after the credit is earned in accordance with rules  
2 adopted by the Department. The Department shall prescribe rules  
3 to enforce and administer provisions of this Section. If the  
4 amount of the credit exceeds the tax liability for the year,  
5 then the excess credit may be carried forward and applied to  
6 the tax liability of the 5 taxable years following the excess  
7 credit year. The credit shall be applied to the earliest year  
8 for which there is a tax liability. If there are credits from  
9 more than one tax year that are available to offset a  
10 liability, the earlier credit shall be applied first. In no  
11 event shall a credit under this Section reduce the taxpayer's  
12 liability to less than zero.

13 (Source: P.A. 97-688, eff. 6-14-12.)

14 (35 ILCS 5/227 new)

15 Sec. 227. Adoption credit.

16 (a) Beginning with tax years ending on or after December  
17 31, 2018, in the case of an individual taxpayer there shall be  
18 allowed a credit against the tax imposed by subsections (a) and  
19 (b) of Section 201 in an amount equal to the amount of the  
20 federal adoption tax credit received pursuant to Section 23 of  
21 the Internal Revenue Code with respect to the adoption of a  
22 qualifying dependent child, subject to the limitations set  
23 forth in this subsection and subsection (b). The aggregate  
24 amount of qualified adoption expenses which may be taken into  
25 account under this Section for all taxable years with respect



1 to the adoption of a qualifying dependent child by the taxpayer  
2 shall not exceed \$2,000 (\$1,000 in the case of a married  
3 individual filing a separate return). The credit under this  
4 Section shall be allowed: (i) in the case of any expense paid  
5 or incurred before the taxable year in which such adoption  
6 becomes final, for the taxable year following the taxable year  
7 during which such expense is paid or incurred, and (ii) in the  
8 case of an expense paid or incurred during or after the taxable  
9 year in which such adoption becomes final, for the taxable year  
10 in which such expense is paid or incurred. No credit shall be  
11 allowed under this Section for any expense to the extent that  
12 funds for such expense are received under any Federal, State,  
13 or local program. For purposes of this Section, spouses filing  
14 a joint return shall be considered one taxpayer.

15 For a non-resident or part-year resident, the amount of the  
16 credit under this Section shall be in proportion to the amount  
17 of income attributable to this State.

18 (b) Increased credit amount for resident children. With  
19 respect to the adoption of an eligible child who is at least  
20 one year old and resides in Illinois at the time the expenses  
21 are paid or incurred, subsection (a) shall be applied by  
22 substituting \$5,000 (\$2,500 in the case of a married individual  
23 filing a separate return) for \$2,000.

24 (c) In no event shall a credit under this Section reduce  
25 the taxpayer's liability to less than zero. If the amount of  
26 the credit exceeds the income tax liability for the applicable

1 tax year, the excess may be carried forward and applied to the  
2 tax liability of the 5 taxable years following the excess  
3 credit year. The credit shall be applied to the earliest year  
4 for which there is a tax liability. If there are credits from  
5 more than one year that are available to offset a liability,  
6 the earlier credit shall be applied first.

7 (d) The term "qualified adoption expenses" shall have the  
8 same meaning as under Section 23(d) of the Internal Revenue  
9 Code.

10 ARTICLE 80. MARKETPLACE FAIRNESS

11 Section 80-5. The Use Tax Act is amended by changing  
12 Section 2 as follows:

13 (35 ILCS 105/2) (from Ch. 120, par. 439.2)

14 Sec. 2. Definitions.

15 "Use" means the exercise by any person of any right or  
16 power over tangible personal property incident to the ownership  
17 of that property, except that it does not include the sale of  
18 such property in any form as tangible personal property in the  
19 regular course of business to the extent that such property is  
20 not first subjected to a use for which it was purchased, and  
21 does not include the use of such property by its owner for  
22 demonstration purposes: Provided that the property purchased  
23 is deemed to be purchased for the purpose of resale, despite

1 first being used, to the extent to which it is resold as an  
2 ingredient of an intentionally produced product or by-product  
3 of manufacturing. "Use" does not mean the demonstration use or  
4 interim use of tangible personal property by a retailer before  
5 he sells that tangible personal property. For watercraft or  
6 aircraft, if the period of demonstration use or interim use by  
7 the retailer exceeds 18 months, the retailer shall pay on the  
8 retailers' original cost price the tax imposed by this Act, and  
9 no credit for that tax is permitted if the watercraft or  
10 aircraft is subsequently sold by the retailer. "Use" does not  
11 mean the physical incorporation of tangible personal property,  
12 to the extent not first subjected to a use for which it was  
13 purchased, as an ingredient or constituent, into other tangible  
14 personal property (a) which is sold in the regular course of  
15 business or (b) which the person incorporating such ingredient  
16 or constituent therein has undertaken at the time of such  
17 purchase to cause to be transported in interstate commerce to  
18 destinations outside the State of Illinois: Provided that the  
19 property purchased is deemed to be purchased for the purpose of  
20 resale, despite first being used, to the extent to which it is  
21 resold as an ingredient of an intentionally produced product or  
22 by-product of manufacturing.

23 "Watercraft" means a Class 2, Class 3, or Class 4  
24 watercraft as defined in Section 3-2 of the Boat Registration  
25 and Safety Act, a personal watercraft, or any boat equipped  
26 with an inboard motor.

1 "Purchase at retail" means the acquisition of the ownership  
2 of or title to tangible personal property through a sale at  
3 retail.

4 "Purchaser" means anyone who, through a sale at retail,  
5 acquires the ownership of tangible personal property for a  
6 valuable consideration.

7 "Sale at retail" means any transfer of the ownership of or  
8 title to tangible personal property to a purchaser, for the  
9 purpose of use, and not for the purpose of resale in any form  
10 as tangible personal property to the extent not first subjected  
11 to a use for which it was purchased, for a valuable  
12 consideration: Provided that the property purchased is deemed  
13 to be purchased for the purpose of resale, despite first being  
14 used, to the extent to which it is resold as an ingredient of  
15 an intentionally produced product or by-product of  
16 manufacturing. For this purpose, slag produced as an incident  
17 to manufacturing pig iron or steel and sold is considered to be  
18 an intentionally produced by-product of manufacturing. "Sale  
19 at retail" includes any such transfer made for resale unless  
20 made in compliance with Section 2c of the Retailers' Occupation  
21 Tax Act, as incorporated by reference into Section 12 of this  
22 Act. Transactions whereby the possession of the property is  
23 transferred but the seller retains the title as security for  
24 payment of the selling price are sales.

25 "Sale at retail" shall also be construed to include any  
26 Illinois florist's sales transaction in which the purchase

1 order is received in Illinois by a florist and the sale is for  
2 use or consumption, but the Illinois florist has a florist in  
3 another state deliver the property to the purchaser or the  
4 purchaser's donee in such other state.

5 Nonreusable tangible personal property that is used by  
6 persons engaged in the business of operating a restaurant,  
7 cafeteria, or drive-in is a sale for resale when it is  
8 transferred to customers in the ordinary course of business as  
9 part of the sale of food or beverages and is used to deliver,  
10 package, or consume food or beverages, regardless of where  
11 consumption of the food or beverages occurs. Examples of those  
12 items include, but are not limited to nonreusable, paper and  
13 plastic cups, plates, baskets, boxes, sleeves, buckets or other  
14 containers, utensils, straws, placemats, napkins, doggie bags,  
15 and wrapping or packaging materials that are transferred to  
16 customers as part of the sale of food or beverages in the  
17 ordinary course of business.

18 The purchase, employment and transfer of such tangible  
19 personal property as newsprint and ink for the primary purpose  
20 of conveying news (with or without other information) is not a  
21 purchase, use or sale of tangible personal property.

22 "Selling price" means the consideration for a sale valued  
23 in money whether received in money or otherwise, including  
24 cash, credits, property other than as hereinafter provided, and  
25 services, but not including the value of or credit given for  
26 traded-in tangible personal property where the item that is

1 traded-in is of like kind and character as that which is being  
2 sold, and shall be determined without any deduction on account  
3 of the cost of the property sold, the cost of materials used,  
4 labor or service cost or any other expense whatsoever, but does  
5 not include interest or finance charges which appear as  
6 separate items on the bill of sale or sales contract nor  
7 charges that are added to prices by sellers on account of the  
8 seller's tax liability under the "Retailers' Occupation Tax  
9 Act", or on account of the seller's duty to collect, from the  
10 purchaser, the tax that is imposed by this Act, or, except as  
11 otherwise provided with respect to any cigarette tax imposed by  
12 a home rule unit, on account of the seller's tax liability  
13 under any local occupation tax administered by the Department,  
14 or, except as otherwise provided with respect to any cigarette  
15 tax imposed by a home rule unit on account of the seller's duty  
16 to collect, from the purchasers, the tax that is imposed under  
17 any local use tax administered by the Department. Effective  
18 December 1, 1985, "selling price" shall include charges that  
19 are added to prices by sellers on account of the seller's tax  
20 liability under the Cigarette Tax Act, on account of the  
21 seller's duty to collect, from the purchaser, the tax imposed  
22 under the Cigarette Use Tax Act, and on account of the seller's  
23 duty to collect, from the purchaser, any cigarette tax imposed  
24 by a home rule unit.

25 Notwithstanding any law to the contrary, for any motor  
26 vehicle, as defined in Section 1-146 of the Vehicle Code, that

1 is sold on or after January 1, 2015 for the purpose of leasing  
2 the vehicle for a defined period that is longer than one year  
3 and (1) is a motor vehicle of the second division that: (A) is  
4 a self-contained motor vehicle designed or permanently  
5 converted to provide living quarters for recreational,  
6 camping, or travel use, with direct walk through access to the  
7 living quarters from the driver's seat; (B) is of the van  
8 configuration designed for the transportation of not less than  
9 7 nor more than 16 passengers; or (C) has a gross vehicle  
10 weight rating of 8,000 pounds or less or (2) is a motor vehicle  
11 of the first division, "selling price" or "amount of sale"  
12 means the consideration received by the lessor pursuant to the  
13 lease contract, including amounts due at lease signing and all  
14 monthly or other regular payments charged over the term of the  
15 lease. Also included in the selling price is any amount  
16 received by the lessor from the lessee for the leased vehicle  
17 that is not calculated at the time the lease is executed,  
18 including, but not limited to, excess mileage charges and  
19 charges for excess wear and tear. For sales that occur in  
20 Illinois, with respect to any amount received by the lessor  
21 from the lessee for the leased vehicle that is not calculated  
22 at the time the lease is executed, the lessor who purchased the  
23 motor vehicle does not incur the tax imposed by the Use Tax Act  
24 on those amounts, and the retailer who makes the retail sale of  
25 the motor vehicle to the lessor is not required to collect the  
26 tax imposed by this Act or to pay the tax imposed by the

1 Retailers' Occupation Tax Act on those amounts. However, the  
2 lessor who purchased the motor vehicle assumes the liability  
3 for reporting and paying the tax on those amounts directly to  
4 the Department in the same form (Illinois Retailers' Occupation  
5 Tax, and local retailers' occupation taxes, if applicable) in  
6 which the retailer would have reported and paid such tax if the  
7 retailer had accounted for the tax to the Department. For  
8 amounts received by the lessor from the lessee that are not  
9 calculated at the time the lease is executed, the lessor must  
10 file the return and pay the tax to the Department by the due  
11 date otherwise required by this Act for returns other than  
12 transaction returns. If the retailer is entitled under this Act  
13 to a discount for collecting and remitting the tax imposed  
14 under this Act to the Department with respect to the sale of  
15 the motor vehicle to the lessor, then the right to the discount  
16 provided in this Act shall be transferred to the lessor with  
17 respect to the tax paid by the lessor for any amount received  
18 by the lessor from the lessee for the leased vehicle that is  
19 not calculated at the time the lease is executed; provided that  
20 the discount is only allowed if the return is timely filed and  
21 for amounts timely paid. The "selling price" of a motor vehicle  
22 that is sold on or after January 1, 2015 for the purpose of  
23 leasing for a defined period of longer than one year shall not  
24 be reduced by the value of or credit given for traded-in  
25 tangible personal property owned by the lessor, nor shall it be  
26 reduced by the value of or credit given for traded-in tangible



1 personal property owned by the lessee, regardless of whether  
2 the trade-in value thereof is assigned by the lessee to the  
3 lessor. In the case of a motor vehicle that is sold for the  
4 purpose of leasing for a defined period of longer than one  
5 year, the sale occurs at the time of the delivery of the  
6 vehicle, regardless of the due date of any lease payments. A  
7 lessor who incurs a Retailers' Occupation Tax liability on the  
8 sale of a motor vehicle coming off lease may not take a credit  
9 against that liability for the Use Tax the lessor paid upon the  
10 purchase of the motor vehicle (or for any tax the lessor paid  
11 with respect to any amount received by the lessor from the  
12 lessee for the leased vehicle that was not calculated at the  
13 time the lease was executed) if the selling price of the motor  
14 vehicle at the time of purchase was calculated using the  
15 definition of "selling price" as defined in this paragraph.  
16 Notwithstanding any other provision of this Act to the  
17 contrary, lessors shall file all returns and make all payments  
18 required under this paragraph to the Department by electronic  
19 means in the manner and form as required by the Department.  
20 This paragraph does not apply to leases of motor vehicles for  
21 which, at the time the lease is entered into, the term of the  
22 lease is not a defined period, including leases with a defined  
23 initial period with the option to continue the lease on a  
24 month-to-month or other basis beyond the initial defined  
25 period.

26 The phrase "like kind and character" shall be liberally

1 construed (including but not limited to any form of motor  
2 vehicle for any form of motor vehicle, or any kind of farm or  
3 agricultural implement for any other kind of farm or  
4 agricultural implement), while not including a kind of item  
5 which, if sold at retail by that retailer, would be exempt from  
6 retailers' occupation tax and use tax as an isolated or  
7 occasional sale.

8 "Department" means the Department of Revenue.

9 "Person" means any natural individual, firm, partnership,  
10 association, joint stock company, joint adventure, public or  
11 private corporation, limited liability company, or a receiver,  
12 executor, trustee, guardian or other representative appointed  
13 by order of any court.

14 "Retailer" means and includes every person engaged in the  
15 business of making sales at retail as defined in this Section.

16 A person who holds himself or herself out as being engaged  
17 (or who habitually engages) in selling tangible personal  
18 property at retail is a retailer hereunder with respect to such  
19 sales (and not primarily in a service occupation)  
20 notwithstanding the fact that such person designs and produces  
21 such tangible personal property on special order for the  
22 purchaser and in such a way as to render the property of value  
23 only to such purchaser, if such tangible personal property so  
24 produced on special order serves substantially the same  
25 function as stock or standard items of tangible personal  
26 property that are sold at retail.

1           A person whose activities are organized and conducted  
2 primarily as a not-for-profit service enterprise, and who  
3 engages in selling tangible personal property at retail  
4 (whether to the public or merely to members and their guests)  
5 is a retailer with respect to such transactions, excepting only  
6 a person organized and operated exclusively for charitable,  
7 religious or educational purposes either (1), to the extent of  
8 sales by such person to its members, students, patients or  
9 inmates of tangible personal property to be used primarily for  
10 the purposes of such person, or (2), to the extent of sales by  
11 such person of tangible personal property which is not sold or  
12 offered for sale by persons organized for profit. The selling  
13 of school books and school supplies by schools at retail to  
14 students is not "primarily for the purposes of" the school  
15 which does such selling. This paragraph does not apply to nor  
16 subject to taxation occasional dinners, social or similar  
17 activities of a person organized and operated exclusively for  
18 charitable, religious or educational purposes, whether or not  
19 such activities are open to the public.

20           A person who is the recipient of a grant or contract under  
21 Title VII of the Older Americans Act of 1965 (P.L. 92-258) and  
22 serves meals to participants in the federal Nutrition Program  
23 for the Elderly in return for contributions established in  
24 amount by the individual participant pursuant to a schedule of  
25 suggested fees as provided for in the federal Act is not a  
26 retailer under this Act with respect to such transactions.

1           Persons who engage in the business of transferring tangible  
2 personal property upon the redemption of trading stamps are  
3 retailers hereunder when engaged in such business.

4           The isolated or occasional sale of tangible personal  
5 property at retail by a person who does not hold himself out as  
6 being engaged (or who does not habitually engage) in selling  
7 such tangible personal property at retail or a sale through a  
8 bulk vending machine does not make such person a retailer  
9 hereunder. However, any person who is engaged in a business  
10 which is not subject to the tax imposed by the "Retailers'  
11 Occupation Tax Act" because of involving the sale of or a  
12 contract to sell real estate or a construction contract to  
13 improve real estate, but who, in the course of conducting such  
14 business, transfers tangible personal property to users or  
15 consumers in the finished form in which it was purchased, and  
16 which does not become real estate, under any provision of a  
17 construction contract or real estate sale or real estate sales  
18 agreement entered into with some other person arising out of or  
19 because of such nontaxable business, is a retailer to the  
20 extent of the value of the tangible personal property so  
21 transferred. If, in such transaction, a separate charge is made  
22 for the tangible personal property so transferred, the value of  
23 such property, for the purposes of this Act, is the amount so  
24 separately charged, but not less than the cost of such property  
25 to the transferor; if no separate charge is made, the value of  
26 such property, for the purposes of this Act, is the cost to the

1 transferor of such tangible personal property.

2 "Retailer maintaining a place of business in this State",  
3 or any like term, means and includes any of the following  
4 retailers:

5 (1) ~~1.~~ A retailer having or maintaining within this  
6 State, directly or by a subsidiary, an office, distribution  
7 house, sales house, warehouse or other place of business,  
8 or any agent or other representative operating within this  
9 State under the authority of the retailer or its  
10 subsidiary, irrespective of whether such place of business  
11 or agent or other representative is located here  
12 permanently or temporarily, or whether such retailer or  
13 subsidiary is licensed to do business in this State.  
14 However, the ownership of property that is located at the  
15 premises of a printer with which the retailer has  
16 contracted for printing and that consists of the final  
17 printed product, property that becomes a part of the final  
18 printed product, or copy from which the printed product is  
19 produced shall not result in the retailer being deemed to  
20 have or maintain an office, distribution house, sales  
21 house, warehouse, or other place of business within this  
22 State.

23 (1.1) ~~1.1.~~ A retailer having a contract with a person  
24 located in this State under which the person, for a  
25 commission or other consideration based upon the sale of  
26 tangible personal property by the retailer, directly or

1 indirectly refers potential customers to the retailer by  
2 providing to the potential customers a promotional code or  
3 other mechanism that allows the retailer to track purchases  
4 referred by such persons. Examples of mechanisms that allow  
5 the retailer to track purchases referred by such persons  
6 include but are not limited to the use of a link on the  
7 person's Internet website, promotional codes distributed  
8 through the person's hand-delivered or mailed material,  
9 and promotional codes distributed by the person through  
10 radio or other broadcast media. The provisions of this  
11 paragraph (1.1) ~~1.1~~ shall apply only if the cumulative  
12 gross receipts from sales of tangible personal property by  
13 the retailer to customers who are referred to the retailer  
14 by all persons in this State under such contracts exceed  
15 \$10,000 during the preceding 4 quarterly periods ending on  
16 the last day of March, June, September, and December. A  
17 retailer meeting the requirements of this paragraph (1.1)  
18 ~~1.1~~ shall be presumed to be maintaining a place of business  
19 in this State but may rebut this presumption by submitting  
20 proof that the referrals or other activities pursued within  
21 this State by such persons were not sufficient to meet the  
22 nexus standards of the United States Constitution during  
23 the preceding 4 quarterly periods.

24 (1.2) ~~1.2.~~ Beginning July 1, 2011, a retailer having a  
25 contract with a person located in this State under which:

26 (A) ~~A.~~ the retailer sells the same or substantially

1 similar line of products as the person located in this  
2 State and does so using an identical or substantially  
3 similar name, trade name, or trademark as the person  
4 located in this State; and

5 (B) ~~B.~~ the retailer provides a commission or other  
6 consideration to the person located in this State based  
7 upon the sale of tangible personal property by the  
8 retailer.

9 The provisions of this paragraph (1.2) ~~1.2~~ shall apply only  
10 if the cumulative gross receipts from sales of tangible  
11 personal property by the retailer to customers in this  
12 State under all such contracts exceed \$10,000 during the  
13 preceding 4 quarterly periods ending on the last day of  
14 March, June, September, and December.

15 (2) ~~2.~~ A retailer soliciting orders for tangible  
16 personal property by means of a telecommunication or  
17 television shopping system (which utilizes toll free  
18 numbers) which is intended by the retailer to be broadcast  
19 by cable television or other means of broadcasting, to  
20 consumers located in this State.

21 (3) ~~3.~~ A retailer, pursuant to a contract with a  
22 broadcaster or publisher located in this State, soliciting  
23 orders for tangible personal property by means of  
24 advertising which is disseminated primarily to consumers  
25 located in this State and only secondarily to bordering  
26 jurisdictions.

1           (4) ~~4.~~ A retailer soliciting orders for tangible  
2           personal property by mail if the solicitations are  
3           substantial and recurring and if the retailer benefits from  
4           any banking, financing, debt collection,  
5           telecommunication, or marketing activities occurring in  
6           this State or benefits from the location in this State of  
7           authorized installation, servicing, or repair facilities.

8           (5) ~~5.~~ A retailer that is owned or controlled by the  
9           same interests that own or control any retailer engaging in  
10          business in the same or similar line of business in this  
11          State.

12          (6) ~~6.~~ A retailer having a franchisee or licensee  
13          operating under its trade name if the franchisee or  
14          licensee is required to collect the tax under this Section.

15          (7) ~~7.~~ A retailer, pursuant to a contract with a cable  
16          television operator located in this State, soliciting  
17          orders for tangible personal property by means of  
18          advertising which is transmitted or distributed over a  
19          cable television system in this State.

20          (8) ~~8.~~ A retailer engaging in activities in Illinois,  
21          which activities in the state in which the retail business  
22          engaging in such activities is located would constitute  
23          maintaining a place of business in that state.

24          (9) Beginning October 1, 2018, a retailer making sales  
25          of tangible personal property to purchasers in Illinois  
26          from outside of Illinois if:



1           (A) the cumulative gross receipts from sales of  
2           tangible personal property to purchasers in Illinois  
3           are \$100,000 or more; or

4           (B) the retailer enters into 200 or more separate  
5           transactions for the sale of tangible personal  
6           property to purchasers in Illinois.

7           The retailer shall determine on a quarterly basis,  
8           ending on the last day of March, June, September, and  
9           December, whether he or she meets the criteria of either  
10           subparagraph (A) or (B) of this paragraph (9) for the  
11           preceding 12-month period. If the retailer meets the  
12           criteria of either subparagraph (A) or (B) for a 12-month  
13           period, he or she is considered a retailer maintaining a  
14           place of business in this State and is required to collect  
15           and remit the tax imposed under this Act and file returns  
16           for one year. At the end of that one-year period, the  
17           retailer shall determine whether the retailer met the  
18           criteria of either subparagraph (A) or (B) during the  
19           preceding 12-month period. If the retailer met the criteria  
20           in either subparagraph (A) or (B) for the preceding  
21           12-month period, he or she is considered a retailer  
22           maintaining a place of business in this State and is  
23           required to collect and remit the tax imposed under this  
24           Act and file returns for the subsequent year. If at the end  
25           of a one-year period a retailer that was required to  
26           collect and remit the tax imposed under this Act determines

1       that he or she did not meet the criteria in either  
2       subparagraph (A) or (B) during the preceding 12-month  
3       period, the retailer shall subsequently determine on a  
4       quarterly basis, ending on the last day of March, June,  
5       September, and December, whether he or she meets the  
6       criteria of either subparagraph (A) or (B) for the  
7       preceding 12-month period.

8       "Bulk vending machine" means a vending machine, containing  
9       unsorted confections, nuts, toys, or other items designed  
10      primarily to be used or played with by children which, when a  
11      coin or coins of a denomination not larger than \$0.50 are  
12      inserted, are dispensed in equal portions, at random and  
13      without selection by the customer.

14      (Source: P.A. 98-628, eff. 1-1-15; 98-1080, eff. 8-26-14;  
15      98-1089, eff. 1-1-15; 99-78, eff. 7-20-15.)

16      Section 80-10. The Service Use Tax Act is amended by  
17      changing Section 2 as follows:

18      (35 ILCS 110/2) (from Ch. 120, par. 439.32)

19      Sec. 2. Definitions. In this Act:

20      "Use" means the exercise by any person of any right or  
21      power over tangible personal property incident to the ownership  
22      of that property, but does not include the sale or use for  
23      demonstration by him of that property in any form as tangible  
24      personal property in the regular course of business. "Use" does

1 not mean the interim use of tangible personal property nor the  
2 physical incorporation of tangible personal property, as an  
3 ingredient or constituent, into other tangible personal  
4 property, (a) which is sold in the regular course of business  
5 or (b) which the person incorporating such ingredient or  
6 constituent therein has undertaken at the time of such purchase  
7 to cause to be transported in interstate commerce to  
8 destinations outside the State of Illinois.

9 "Purchased from a serviceman" means the acquisition of the  
10 ownership of, or title to, tangible personal property through a  
11 sale of service.

12 "Purchaser" means any person who, through a sale of  
13 service, acquires the ownership of, or title to, any tangible  
14 personal property.

15 "Cost price" means the consideration paid by the serviceman  
16 for a purchase valued in money, whether paid in money or  
17 otherwise, including cash, credits and services, and shall be  
18 determined without any deduction on account of the supplier's  
19 cost of the property sold or on account of any other expense  
20 incurred by the supplier. When a serviceman contracts out part  
21 or all of the services required in his sale of service, it  
22 shall be presumed that the cost price to the serviceman of the  
23 property transferred to him or her by his or her subcontractor  
24 is equal to 50% of the subcontractor's charges to the  
25 serviceman in the absence of proof of the consideration paid by  
26 the subcontractor for the purchase of such property.

1 "Selling price" means the consideration for a sale valued  
2 in money whether received in money or otherwise, including  
3 cash, credits and service, and shall be determined without any  
4 deduction on account of the serviceman's cost of the property  
5 sold, the cost of materials used, labor or service cost or any  
6 other expense whatsoever, but does not include interest or  
7 finance charges which appear as separate items on the bill of  
8 sale or sales contract nor charges that are added to prices by  
9 sellers on account of the seller's duty to collect, from the  
10 purchaser, the tax that is imposed by this Act.

11 "Department" means the Department of Revenue.

12 "Person" means any natural individual, firm, partnership,  
13 association, joint stock company, joint venture, public or  
14 private corporation, limited liability company, and any  
15 receiver, executor, trustee, guardian or other representative  
16 appointed by order of any court.

17 "Sale of service" means any transaction except:

18 (1) a retail sale of tangible personal property taxable  
19 under the Retailers' Occupation Tax Act or under the Use  
20 Tax Act.

21 (2) a sale of tangible personal property for the  
22 purpose of resale made in compliance with Section 2c of the  
23 Retailers' Occupation Tax Act.

24 (3) except as hereinafter provided, a sale or transfer  
25 of tangible personal property as an incident to the  
26 rendering of service for or by any governmental body, or

1 for or by any corporation, society, association,  
2 foundation or institution organized and operated  
3 exclusively for charitable, religious or educational  
4 purposes or any not-for-profit corporation, society,  
5 association, foundation, institution or organization which  
6 has no compensated officers or employees and which is  
7 organized and operated primarily for the recreation of  
8 persons 55 years of age or older. A limited liability  
9 company may qualify for the exemption under this paragraph  
10 only if the limited liability company is organized and  
11 operated exclusively for educational purposes.

12 (4) (blank).

13 (4a) a sale or transfer of tangible personal property  
14 as an incident to the rendering of service for owners,  
15 lessors, or shippers of tangible personal property which is  
16 utilized by interstate carriers for hire for use as rolling  
17 stock moving in interstate commerce so long as so used by  
18 interstate carriers for hire, and equipment operated by a  
19 telecommunications provider, licensed as a common carrier  
20 by the Federal Communications Commission, which is  
21 permanently installed in or affixed to aircraft moving in  
22 interstate commerce.

23 (4a-5) on and after July 1, 2003 and through June 30,  
24 2004, a sale or transfer of a motor vehicle of the second  
25 division with a gross vehicle weight in excess of 8,000  
26 pounds as an incident to the rendering of service if that

1 motor vehicle is subject to the commercial distribution fee  
2 imposed under Section 3-815.1 of the Illinois Vehicle Code.  
3 Beginning on July 1, 2004 and through June 30, 2005, the  
4 use in this State of motor vehicles of the second division:  
5 (i) with a gross vehicle weight rating in excess of 8,000  
6 pounds; (ii) that are subject to the commercial  
7 distribution fee imposed under Section 3-815.1 of the  
8 Illinois Vehicle Code; and (iii) that are primarily used  
9 for commercial purposes. Through June 30, 2005, this  
10 exemption applies to repair and replacement parts added  
11 after the initial purchase of such a motor vehicle if that  
12 motor vehicle is used in a manner that would qualify for  
13 the rolling stock exemption otherwise provided for in this  
14 Act. For purposes of this paragraph, "used for commercial  
15 purposes" means the transportation of persons or property  
16 in furtherance of any commercial or industrial enterprise  
17 whether for-hire or not.

18 (5) a sale or transfer of machinery and equipment used  
19 primarily in the process of the manufacturing or  
20 assembling, either in an existing, an expanded or a new  
21 manufacturing facility, of tangible personal property for  
22 wholesale or retail sale or lease, whether such sale or  
23 lease is made directly by the manufacturer or by some other  
24 person, whether the materials used in the process are owned  
25 by the manufacturer or some other person, or whether such  
26 sale or lease is made apart from or as an incident to the

1 seller's engaging in a service occupation and the  
2 applicable tax is a Service Use Tax or Service Occupation  
3 Tax, rather than Use Tax or Retailers' Occupation Tax. The  
4 exemption provided by this paragraph (5) does not include  
5 machinery and equipment used in (i) the generation of  
6 electricity for wholesale or retail sale; (ii) the  
7 generation or treatment of natural or artificial gas for  
8 wholesale or retail sale that is delivered to customers  
9 through pipes, pipelines, or mains; or (iii) the treatment  
10 of water for wholesale or retail sale that is delivered to  
11 customers through pipes, pipelines, or mains. The  
12 provisions of Public Act 98-583 ~~this amendatory Act of the~~  
13 ~~98th General Assembly~~ are declaratory of existing law as to  
14 the meaning and scope of this exemption. The exemption  
15 under this paragraph (5) is exempt from the provisions of  
16 Section 3-75.

17 (5a) the repairing, reconditioning or remodeling, for  
18 a common carrier by rail, of tangible personal property  
19 which belongs to such carrier for hire, and as to which  
20 such carrier receives the physical possession of the  
21 repaired, reconditioned or remodeled item of tangible  
22 personal property in Illinois, and which such carrier  
23 transports, or shares with another common carrier in the  
24 transportation of such property, out of Illinois on a  
25 standard uniform bill of lading showing the person who  
26 repaired, reconditioned or remodeled the property to a

1 destination outside Illinois, for use outside Illinois.

2 (5b) a sale or transfer of tangible personal property  
3 which is produced by the seller thereof on special order in  
4 such a way as to have made the applicable tax the Service  
5 Occupation Tax or the Service Use Tax, rather than the  
6 Retailers' Occupation Tax or the Use Tax, for an interstate  
7 carrier by rail which receives the physical possession of  
8 such property in Illinois, and which transports such  
9 property, or shares with another common carrier in the  
10 transportation of such property, out of Illinois on a  
11 standard uniform bill of lading showing the seller of the  
12 property as the shipper or consignor of such property to a  
13 destination outside Illinois, for use outside Illinois.

14 (6) until July 1, 2003, a sale or transfer of  
15 distillation machinery and equipment, sold as a unit or kit  
16 and assembled or installed by the retailer, which machinery  
17 and equipment is certified by the user to be used only for  
18 the production of ethyl alcohol that will be used for  
19 consumption as motor fuel or as a component of motor fuel  
20 for the personal use of such user and not subject to sale  
21 or resale.

22 (7) at the election of any serviceman not required to  
23 be otherwise registered as a retailer under Section 2a of  
24 the Retailers' Occupation Tax Act, made for each fiscal  
25 year sales of service in which the aggregate annual cost  
26 price of tangible personal property transferred as an



1 incident to the sales of service is less than 35%, or 75%  
2 in the case of servicemen transferring prescription drugs  
3 or servicemen engaged in graphic arts production, of the  
4 aggregate annual total gross receipts from all sales of  
5 service. The purchase of such tangible personal property by  
6 the serviceman shall be subject to tax under the Retailers'  
7 Occupation Tax Act and the Use Tax Act. However, if a  
8 primary serviceman who has made the election described in  
9 this paragraph subcontracts service work to a secondary  
10 serviceman who has also made the election described in this  
11 paragraph, the primary serviceman does not incur a Use Tax  
12 liability if the secondary serviceman (i) has paid or will  
13 pay Use Tax on his or her cost price of any tangible  
14 personal property transferred to the primary serviceman  
15 and (ii) certifies that fact in writing to the primary  
16 serviceman.

17 Tangible personal property transferred incident to the  
18 completion of a maintenance agreement is exempt from the tax  
19 imposed pursuant to this Act.

20 Exemption (5) also includes machinery and equipment used in  
21 the general maintenance or repair of such exempt machinery and  
22 equipment or for in-house manufacture of exempt machinery and  
23 equipment. On and after July 1, 2017, exemption (5) also  
24 includes graphic arts machinery and equipment, as defined in  
25 paragraph (5) of Section 3-5. The machinery and equipment  
26 exemption does not include machinery and equipment used in (i)

1 the generation of electricity for wholesale or retail sale;  
2 (ii) the generation or treatment of natural or artificial gas  
3 for wholesale or retail sale that is delivered to customers  
4 through pipes, pipelines, or mains; or (iii) the treatment of  
5 water for wholesale or retail sale that is delivered to  
6 customers through pipes, pipelines, or mains. The provisions of  
7 Public Act 98-583 ~~this amendatory Act of the 98th General~~  
8 ~~Assembly~~ are declaratory of existing law as to the meaning and  
9 scope of this exemption. For the purposes of exemption (5),  
10 each of these terms shall have the following meanings: (1)  
11 "manufacturing process" shall mean the production of any  
12 article of tangible personal property, whether such article is  
13 a finished product or an article for use in the process of  
14 manufacturing or assembling a different article of tangible  
15 personal property, by procedures commonly regarded as  
16 manufacturing, processing, fabricating, or refining which  
17 changes some existing material or materials into a material  
18 with a different form, use or name. In relation to a recognized  
19 integrated business composed of a series of operations which  
20 collectively constitute manufacturing, or individually  
21 constitute manufacturing operations, the manufacturing process  
22 shall be deemed to commence with the first operation or stage  
23 of production in the series, and shall not be deemed to end  
24 until the completion of the final product in the last operation  
25 or stage of production in the series; and further, for purposes  
26 of exemption (5), photoprocessing is deemed to be a

1 manufacturing process of tangible personal property for  
2 wholesale or retail sale; (2) "assembling process" shall mean  
3 the production of any article of tangible personal property,  
4 whether such article is a finished product or an article for  
5 use in the process of manufacturing or assembling a different  
6 article of tangible personal property, by the combination of  
7 existing materials in a manner commonly regarded as assembling  
8 which results in a material of a different form, use or name;  
9 (3) "machinery" shall mean major mechanical machines or major  
10 components of such machines contributing to a manufacturing or  
11 assembling process; and (4) "equipment" shall include any  
12 independent device or tool separate from any machinery but  
13 essential to an integrated manufacturing or assembly process;  
14 including computers used primarily in a manufacturer's  
15 computer assisted design, computer assisted manufacturing  
16 (CAD/CAM) system; or any subunit or assembly comprising a  
17 component of any machinery or auxiliary, adjunct or attachment  
18 parts of machinery, such as tools, dies, jigs, fixtures,  
19 patterns and molds; or any parts which require periodic  
20 replacement in the course of normal operation; but shall not  
21 include hand tools. Equipment includes chemicals or chemicals  
22 acting as catalysts but only if the chemicals or chemicals  
23 acting as catalysts effect a direct and immediate change upon a  
24 product being manufactured or assembled for wholesale or retail  
25 sale or lease. The purchaser of such machinery and equipment  
26 who has an active resale registration number shall furnish such

1 number to the seller at the time of purchase. The user of such  
2 machinery and equipment and tools without an active resale  
3 registration number shall prepare a certificate of exemption  
4 for each transaction stating facts establishing the exemption  
5 for that transaction, which certificate shall be available to  
6 the Department for inspection or audit. The Department shall  
7 prescribe the form of the certificate.

8 Any informal rulings, opinions or letters issued by the  
9 Department in response to an inquiry or request for any opinion  
10 from any person regarding the coverage and applicability of  
11 exemption (5) to specific devices shall be published,  
12 maintained as a public record, and made available for public  
13 inspection and copying. If the informal ruling, opinion or  
14 letter contains trade secrets or other confidential  
15 information, where possible the Department shall delete such  
16 information prior to publication. Whenever such informal  
17 rulings, opinions, or letters contain any policy of general  
18 applicability, the Department shall formulate and adopt such  
19 policy as a rule in accordance with the provisions of the  
20 Illinois Administrative Procedure Act.

21 On and after July 1, 1987, no entity otherwise eligible  
22 under exemption (3) of this Section shall make tax-free ~~tax~~  
23 ~~free~~ purchases unless it has an active exemption identification  
24 number issued by the Department.

25 The purchase, employment and transfer of such tangible  
26 personal property as newsprint and ink for the primary purpose

1 of conveying news (with or without other information) is not a  
2 purchase, use or sale of service or of tangible personal  
3 property within the meaning of this Act.

4 "Serviceman" means any person who is engaged in the  
5 occupation of making sales of service.

6 "Sale at retail" means "sale at retail" as defined in the  
7 Retailers' Occupation Tax Act.

8 "Supplier" means any person who makes sales of tangible  
9 personal property to servicemen for the purpose of resale as an  
10 incident to a sale of service.

11 "Serviceman maintaining a place of business in this State",  
12 or any like term, means and includes any serviceman:

13 (1) ~~1.~~ having or maintaining within this State,  
14 directly or by a subsidiary, an office, distribution house,  
15 sales house, warehouse or other place of business, or any  
16 agent or other representative operating within this State  
17 under the authority of the serviceman or its subsidiary,  
18 irrespective of whether such place of business or agent or  
19 other representative is located here permanently or  
20 temporarily, or whether such serviceman or subsidiary is  
21 licensed to do business in this State;

22 (1.1) ~~1.1.~~ having a contract with a person located in  
23 this State under which the person, for a commission or  
24 other consideration based on the sale of service by the  
25 serviceman, directly or indirectly refers potential  
26 customers to the serviceman by providing to the potential

1 customers a promotional code or other mechanism that allows  
2 the serviceman to track purchases referred by such persons.  
3 Examples of mechanisms that allow the serviceman to track  
4 purchases referred by such persons include but are not  
5 limited to the use of a link on the person's Internet  
6 website, promotional codes distributed through the  
7 person's hand-delivered or mailed material, and  
8 promotional codes distributed by the person through radio  
9 or other broadcast media. The provisions of this paragraph  
10 (1.1) ~~1.1~~ shall apply only if the cumulative gross receipts  
11 from sales of service by the serviceman to customers who  
12 are referred to the serviceman by all persons in this State  
13 under such contracts exceed \$10,000 during the preceding 4  
14 quarterly periods ending on the last day of March, June,  
15 September, and December; a serviceman meeting the  
16 requirements of this paragraph (1.1) ~~1.1~~ shall be presumed  
17 to be maintaining a place of business in this State but may  
18 rebut this presumption by submitting proof that the  
19 referrals or other activities pursued within this State by  
20 such persons were not sufficient to meet the nexus  
21 standards of the United States Constitution during the  
22 preceding 4 quarterly periods;

23 (1.2) ~~1.2~~ beginning July 1, 2011, having a contract  
24 with a person located in this State under which:

25 (A) ~~A.~~ the serviceman sells the same or  
26 substantially similar line of services as the person

1 located in this State and does so using an identical or  
2 substantially similar name, trade name, or trademark  
3 as the person located in this State; and

4 (B) ~~B.~~ the serviceman provides a commission or  
5 other consideration to the person located in this State  
6 based upon the sale of services by the serviceman.

7 The provisions of this paragraph (1.2) ~~1.2~~ shall apply only  
8 if the cumulative gross receipts from sales of service by  
9 the serviceman to customers in this State under all such  
10 contracts exceed \$10,000 during the preceding 4 quarterly  
11 periods ending on the last day of March, June, September,  
12 and December;

13 (2) ~~2.~~ soliciting orders for tangible personal  
14 property by means of a telecommunication or television  
15 shopping system (which utilizes toll free numbers) which is  
16 intended by the retailer to be broadcast by cable  
17 television or other means of broadcasting, to consumers  
18 located in this State;

19 (3) ~~3.~~ pursuant to a contract with a broadcaster or  
20 publisher located in this State, soliciting orders for  
21 tangible personal property by means of advertising which is  
22 disseminated primarily to consumers located in this State  
23 and only secondarily to bordering jurisdictions;

24 (4) ~~4.~~ soliciting orders for tangible personal  
25 property by mail if the solicitations are substantial and  
26 recurring and if the retailer benefits from any banking,

1 financing, debt collection, telecommunication, or  
2 marketing activities occurring in this State or benefits  
3 from the location in this State of authorized installation,  
4 servicing, or repair facilities;

5 (5) ~~5.~~ being owned or controlled by the same interests  
6 which own or control any retailer engaging in business in  
7 the same or similar line of business in this State;

8 (6) ~~6.~~ having a franchisee or licensee operating under  
9 its trade name if the franchisee or licensee is required to  
10 collect the tax under this Section;

11 (7) ~~7.~~ pursuant to a contract with a cable television  
12 operator located in this State, soliciting orders for  
13 tangible personal property by means of advertising which is  
14 transmitted or distributed over a cable television system  
15 in this State; ~~or~~

16 (8) ~~8.~~ engaging in activities in Illinois, which  
17 activities in the state in which the supply business  
18 engaging in such activities is located would constitute  
19 maintaining a place of business in that state; or ~~-~~

20 (9) beginning October 1, 2018, making sales of service  
21 to purchasers in Illinois from outside of Illinois if:

22 (A) the cumulative gross receipts from sales of  
23 service to purchasers in Illinois are \$100,000 or more;

24 or

25 (B) the serviceman enters into 200 or more separate  
26 transactions for sales of service to purchasers in



1           Illinois.

2           The serviceman shall determine on a quarterly basis,  
3           ending on the last day of March, June, September, and  
4           December, whether he or she meets the criteria of either  
5           subparagraph (A) or (B) of this paragraph (9) for the  
6           preceding 12-month period. If the serviceman meets the  
7           criteria of either subparagraph (A) or (B) for a 12-month  
8           period, he or she is considered a serviceman maintaining a  
9           place of business in this State and is required to collect  
10           and remit the tax imposed under this Act and file returns  
11           for one year. At the end of that one-year period, the  
12           serviceman shall determine whether the serviceman met the  
13           criteria of either subparagraph (A) or (B) during the  
14           preceding 12-month period. If the serviceman met the  
15           criteria in either subparagraph (A) or (B) for the  
16           preceding 12-month period, he or she is considered a  
17           serviceman maintaining a place of business in this State  
18           and is required to collect and remit the tax imposed under  
19           this Act and file returns for the subsequent year. If at  
20           the end of a one-year period a serviceman that was required  
21           to collect and remit the tax imposed under this Act  
22           determines that he or she did not meet the criteria in  
23           either subparagraph (A) or (B) during the preceding  
24           12-month period, the serviceman subsequently shall  
25           determine on a quarterly basis, ending on the last day of  
26           March, June, September, and December, whether he or she

1 meets the criteria of either subparagraph (A) or (B) for  
2 the preceding 12-month period.

3 (Source: P.A. 100-22, eff. 7-6-17; 100-321, eff. 8-24-17;  
4 revised 9-27-17.)

5 ARTICLE 85. GAMING

6 Section 85-5. The Illinois Lottery Law is amended by  
7 changing Sections 7.12 and 9.1 as follows:

8 (20 ILCS 1605/7.12)

9 (Section scheduled to be repealed on July 1, 2018)

10 Sec. 7.12. Internet program.

11 (a) The General Assembly finds that:

12 (1) the consumer market in Illinois has changed since  
13 the creation of the Illinois State Lottery in 1974;

14 (2) the Internet has become an integral part of  
15 everyday life for a significant number of Illinois  
16 residents not only in regards to their professional life,  
17 but also in regards to personal business and communication;  
18 and

19 (3) the current practices of selling lottery tickets  
20 does not appeal to the new form of market participants who  
21 prefer to make purchases on the Internet at their own  
22 convenience.

23 It is the intent of the General Assembly to create an

1 Internet program for the sale of lottery tickets to capture  
2 this new form of market participant.

3 (b) The Department shall create a program that allows an  
4 individual 18 years of age or older to purchase lottery tickets  
5 or shares on the Internet without using a Lottery retailer with  
6 on-line status, as those terms are defined by rule. The  
7 Department shall restrict the sale of lottery tickets on the  
8 Internet to transactions initiated and received or otherwise  
9 made exclusively within the State of Illinois. The Department  
10 shall adopt rules necessary for the administration of this  
11 program. These rules shall include, among other things,  
12 requirements for marketing of the Lottery to infrequent  
13 players, as well as limitations on the purchases that may be  
14 made through any one individual's lottery account. The  
15 provisions of this Act and the rules adopted under this Act  
16 shall apply to the sale of lottery tickets or shares under this  
17 program.

18 Before beginning the program, the Department of the Lottery  
19 must submit a request to the United States Department of  
20 Justice for review of the State's plan to implement a program  
21 for the sale of lottery tickets on the Internet and its  
22 propriety under federal law. The Department shall implement the  
23 Internet program only if the Department of Justice does not  
24 object to the implementation of the program within a reasonable  
25 period of time after its review.

26 The Department is obligated to implement the program set

1     forth in this Section and Sections 7.15 and 7.16 only at such  
2     time, and to such extent, that the Department of Justice does  
3     not object to the implementation of the program within a  
4     reasonable period of time after its review. While the Illinois  
5     Lottery may only offer Lotto, Mega Millions, and Powerball  
6     games through the program, the Department shall request review  
7     from the federal Department of Justice for the Illinois Lottery  
8     to sell lottery tickets on the Internet on behalf of the State  
9     of Illinois that are not limited to just these games.

10     The Department shall authorize the private manager to  
11     implement and administer the program pursuant to the management  
12     agreement entered into under Section 9.1 and in a manner  
13     consistent with the provisions of this Section. If a private  
14     manager has not been selected pursuant to Section 9.1 at the  
15     time the Department is obligated to implement the program, then  
16     the Department shall not proceed with the program until after  
17     the selection of the private manager, at which time the  
18     Department shall authorize the private manager to implement and  
19     administer the program pursuant to the management agreement  
20     entered into under Section 9.1 and in a manner consistent with  
21     the provisions of this Section.

22     Nothing in this Section shall be construed as prohibiting  
23     the Department from implementing and operating a website portal  
24     whereby individuals who are 18 years of age or older with an  
25     Illinois mailing address may apply to purchase lottery tickets  
26     via subscription. Nothing in this Section shall also be

1 construed as prohibiting the sale of Lotto, Mega Millions, and  
2 Powerball games by a lottery licensee pursuant to the  
3 Department's rules.

4 (c) (Blank).

5 (d) This Section is repealed on July 1, 2019 ~~2018~~.

6 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17.)

7 (20 ILCS 1605/9.1)

8 Sec. 9.1. Private manager and management agreement.

9 (a) As used in this Section:

10 "Offeror" means a person or group of persons that responds  
11 to a request for qualifications under this Section.

12 "Request for qualifications" means all materials and  
13 documents prepared by the Department to solicit the following  
14 from offerors:

15 (1) Statements of qualifications.

16 (2) Proposals to enter into a management agreement,  
17 including the identity of any prospective vendor or vendors  
18 that the offeror intends to initially engage to assist the  
19 offeror in performing its obligations under the management  
20 agreement.

21 "Final offer" means the last proposal submitted by an  
22 offeror in response to the request for qualifications,  
23 including the identity of any prospective vendor or vendors  
24 that the offeror intends to initially engage to assist the  
25 offeror in performing its obligations under the management

1 agreement.

2 "Final offeror" means the offeror ultimately selected by  
3 the Governor to be the private manager for the Lottery under  
4 subsection (h) of this Section.

5 (b) By September 15, 2010, the Governor shall select a  
6 private manager for the total management of the Lottery with  
7 integrated functions, such as lottery game design, supply of  
8 goods and services, and advertising and as specified in this  
9 Section.

10 (c) Pursuant to the terms of this subsection, the  
11 Department shall endeavor to expeditiously terminate the  
12 existing contracts in support of the Lottery in effect on the  
13 effective date of this amendatory Act of the 96th General  
14 Assembly in connection with the selection of the private  
15 manager. As part of its obligation to terminate these contracts  
16 and select the private manager, the Department shall establish  
17 a mutually agreeable timetable to transfer the functions of  
18 existing contractors to the private manager so that existing  
19 Lottery operations are not materially diminished or impaired  
20 during the transition. To that end, the Department shall do the  
21 following:

22 (1) where such contracts contain a provision  
23 authorizing termination upon notice, the Department shall  
24 provide notice of termination to occur upon the mutually  
25 agreed timetable for transfer of functions;

26 (2) upon the expiration of any initial term or renewal

1 term of the current Lottery contracts, the Department shall  
2 not renew such contract for a term extending beyond the  
3 mutually agreed timetable for transfer of functions; or

4 (3) in the event any current contract provides for  
5 termination of that contract upon the implementation of a  
6 contract with the private manager, the Department shall  
7 perform all necessary actions to terminate the contract on  
8 the date that coincides with the mutually agreed timetable  
9 for transfer of functions.

10 If the contracts to support the current operation of the  
11 Lottery in effect on the effective date of this amendatory Act  
12 of the 96th General Assembly are not subject to termination as  
13 provided for in this subsection (c), then the Department may  
14 include a provision in the contract with the private manager  
15 specifying a mutually agreeable methodology for incorporation.

16 (c-5) The Department shall include provisions in the  
17 management agreement whereby the private manager shall, for a  
18 fee, and pursuant to a contract negotiated with the Department  
19 (the "Employee Use Contract"), utilize the services of current  
20 Department employees to assist in the administration and  
21 operation of the Lottery. The Department shall be the employer  
22 of all such bargaining unit employees assigned to perform such  
23 work for the private manager, and such employees shall be State  
24 employees, as defined by the Personnel Code. Department  
25 employees shall operate under the same employment policies,  
26 rules, regulations, and procedures, as other employees of the

1 Department. In addition, neither historical representation  
2 rights under the Illinois Public Labor Relations Act, nor  
3 existing collective bargaining agreements, shall be disturbed  
4 by the management agreement with the private manager for the  
5 management of the Lottery.

6 (d) The management agreement with the private manager shall  
7 include all of the following:

8 (1) A term not to exceed 10 years, including any  
9 renewals.

10 (2) A provision specifying that the Department:

11 (A) shall exercise actual control over all  
12 significant business decisions;

13 (A-5) has the authority to direct or countermand  
14 operating decisions by the private manager at any time;

15 (B) has ready access at any time to information  
16 regarding Lottery operations;

17 (C) has the right to demand and receive information  
18 from the private manager concerning any aspect of the  
19 Lottery operations at any time; and

20 (D) retains ownership of all trade names,  
21 trademarks, and intellectual property associated with  
22 the Lottery.

23 (3) A provision imposing an affirmative duty on the  
24 private manager to provide the Department with material  
25 information and with any information the private manager  
26 reasonably believes the Department would want to know to



1 enable the Department to conduct the Lottery.

2 (4) A provision requiring the private manager to  
3 provide the Department with advance notice of any operating  
4 decision that bears significantly on the public interest,  
5 including, but not limited to, decisions on the kinds of  
6 games to be offered to the public and decisions affecting  
7 the relative risk and reward of the games being offered, so  
8 the Department has a reasonable opportunity to evaluate and  
9 countermand that decision.

10 (5) A provision providing for compensation of the  
11 private manager that may consist of, among other things, a  
12 fee for services and a performance based bonus as  
13 consideration for managing the Lottery, including terms  
14 that may provide the private manager with an increase in  
15 compensation if Lottery revenues grow by a specified  
16 percentage in a given year.

17 (6) (Blank).

18 (7) A provision requiring the deposit of all Lottery  
19 proceeds to be deposited into the State Lottery Fund except  
20 as otherwise provided in Section 20 of this Act.

21 (8) A provision requiring the private manager to locate  
22 its principal office within the State.

23 (8-5) A provision encouraging that at least 20% of the  
24 cost of contracts entered into for goods and services by  
25 the private manager in connection with its management of  
26 the Lottery, other than contracts with sales agents or

1 technical advisors, be awarded to businesses that are a  
2 minority-owned business, a women-owned business, or a  
3 business owned by a person with disability, as those terms  
4 are defined in the Business Enterprise for Minorities,  
5 Women, and Persons with Disabilities Act.

6 (9) A requirement that so long as the private manager  
7 complies with all the conditions of the agreement under the  
8 oversight of the Department, the private manager shall have  
9 the following duties and obligations with respect to the  
10 management of the Lottery:

11 (A) The right to use equipment and other assets  
12 used in the operation of the Lottery.

13 (B) The rights and obligations under contracts  
14 with retailers and vendors.

15 (C) The implementation of a comprehensive security  
16 program by the private manager.

17 (D) The implementation of a comprehensive system  
18 of internal audits.

19 (E) The implementation of a program by the private  
20 manager to curb compulsive gambling by persons playing  
21 the Lottery.

22 (F) A system for determining (i) the type of  
23 Lottery games, (ii) the method of selecting winning  
24 tickets, (iii) the manner of payment of prizes to  
25 holders of winning tickets, (iv) the frequency of  
26 drawings of winning tickets, (v) the method to be used

1           in selling tickets, (vi) a system for verifying the  
2           validity of tickets claimed to be winning tickets,  
3           (vii) the basis upon which retailer commissions are  
4           established by the manager, and (viii) minimum  
5           payouts.

6           (10) A requirement that advertising and promotion must  
7           be consistent with Section 7.8a of this Act.

8           (11) A requirement that the private manager market the  
9           Lottery to those residents who are new, infrequent, or  
10          lapsed players of the Lottery, especially those who are  
11          most likely to make regular purchases on the Internet as  
12          permitted by law.

13          (12) A code of ethics for the private manager's  
14          officers and employees.

15          (13) A requirement that the Department monitor and  
16          oversee the private manager's practices and take action  
17          that the Department considers appropriate to ensure that  
18          the private manager is in compliance with the terms of the  
19          management agreement, while allowing the manager, unless  
20          specifically prohibited by law or the management  
21          agreement, to negotiate and sign its own contracts with  
22          vendors.

23          (14) A provision requiring the private manager to  
24          periodically file, at least on an annual basis, appropriate  
25          financial statements in a form and manner acceptable to the  
26          Department.

1 (15) Cash reserves requirements.

2 (16) Procedural requirements for obtaining the prior  
3 approval of the Department when a management agreement or  
4 an interest in a management agreement is sold, assigned,  
5 transferred, or pledged as collateral to secure financing.

6 (17) Grounds for the termination of the management  
7 agreement by the Department or the private manager.

8 (18) Procedures for amendment of the agreement.

9 (19) A provision requiring the private manager to  
10 engage in an open and competitive bidding process for any  
11 procurement having a cost in excess of \$50,000 that is not  
12 a part of the private manager's final offer. The process  
13 shall favor the selection of a vendor deemed to have  
14 submitted a proposal that provides the Lottery with the  
15 best overall value. The process shall not be subject to the  
16 provisions of the Illinois Procurement Code, unless  
17 specifically required by the management agreement.

18 (20) The transition of rights and obligations,  
19 including any associated equipment or other assets used in  
20 the operation of the Lottery, from the manager to any  
21 successor manager of the lottery, including the  
22 Department, following the termination of or foreclosure  
23 upon the management agreement.

24 (21) Right of use of copyrights, trademarks, and  
25 service marks held by the Department in the name of the  
26 State. The agreement must provide that any use of them by

1 the manager shall only be for the purpose of fulfilling its  
2 obligations under the management agreement during the term  
3 of the agreement.

4 (22) The disclosure of any information requested by the  
5 Department to enable it to comply with the reporting  
6 requirements and information requests provided for under  
7 subsection (p) of this Section.

8 (e) Notwithstanding any other law to the contrary, the  
9 Department shall select a private manager through a competitive  
10 request for qualifications process consistent with Section  
11 20-35 of the Illinois Procurement Code, which shall take into  
12 account:

13 (1) the offeror's ability to market the Lottery to  
14 those residents who are new, infrequent, or lapsed players  
15 of the Lottery, especially those who are most likely to  
16 make regular purchases on the Internet;

17 (2) the offeror's ability to address the State's  
18 concern with the social effects of gambling on those who  
19 can least afford to do so;

20 (3) the offeror's ability to provide the most  
21 successful management of the Lottery for the benefit of the  
22 people of the State based on current and past business  
23 practices or plans of the offeror; and

24 (4) the offeror's poor or inadequate past performance  
25 in servicing, equipping, operating or managing a lottery on  
26 behalf of Illinois, another State or foreign government and

1           attracting persons who are not currently regular players of  
2           a lottery.

3           (f) The Department may retain the services of an advisor or  
4           advisors with significant experience in financial services or  
5           the management, operation, and procurement of goods, services,  
6           and equipment for a government-run lottery to assist in the  
7           preparation of the terms of the request for qualifications and  
8           selection of the private manager. Any prospective advisor  
9           seeking to provide services under this subsection (f) shall  
10          disclose any material business or financial relationship  
11          during the past 3 years with any potential offeror, or with a  
12          contractor or subcontractor presently providing goods,  
13          services, or equipment to the Department to support the  
14          Lottery. The Department shall evaluate the material business or  
15          financial relationship of each prospective advisor. The  
16          Department shall not select any prospective advisor with a  
17          substantial business or financial relationship that the  
18          Department deems to impair the objectivity of the services to  
19          be provided by the prospective advisor. During the course of  
20          the advisor's engagement by the Department, and for a period of  
21          one year thereafter, the advisor shall not enter into any  
22          business or financial relationship with any offeror or any  
23          vendor identified to assist an offeror in performing its  
24          obligations under the management agreement. Any advisor  
25          retained by the Department shall be disqualified from being an  
26          offeror. The Department shall not include terms in the request

1 for qualifications that provide a material advantage whether  
2 directly or indirectly to any potential offeror, or any  
3 contractor or subcontractor presently providing goods,  
4 services, or equipment to the Department to support the  
5 Lottery, including terms contained in previous responses to  
6 requests for proposals or qualifications submitted to  
7 Illinois, another State or foreign government when those terms  
8 are uniquely associated with a particular potential offeror,  
9 contractor, or subcontractor. The request for proposals  
10 offered by the Department on December 22, 2008 as  
11 "LOT08GAMESYS" and reference number "22016176" is declared  
12 void.

13 (g) The Department shall select at least 2 offerors as  
14 finalists to potentially serve as the private manager no later  
15 than August 9, 2010. Upon making preliminary selections, the  
16 Department shall schedule a public hearing on the finalists'  
17 proposals and provide public notice of the hearing at least 7  
18 calendar days before the hearing. The notice must include all  
19 of the following:

20 (1) The date, time, and place of the hearing.

21 (2) The subject matter of the hearing.

22 (3) A brief description of the management agreement to  
23 be awarded.

24 (4) The identity of the offerors that have been  
25 selected as finalists to serve as the private manager.

26 (5) The address and telephone number of the Department.

1           (h) At the public hearing, the Department shall (i) provide  
2 sufficient time for each finalist to present and explain its  
3 proposal to the Department and the Governor or the Governor's  
4 designee, including an opportunity to respond to questions  
5 posed by the Department, Governor, or designee and (ii) allow  
6 the public and non-selected offerors to comment on the  
7 presentations. The Governor or a designee shall attend the  
8 public hearing. After the public hearing, the Department shall  
9 have 14 calendar days to recommend to the Governor whether a  
10 management agreement should be entered into with a particular  
11 finalist. After reviewing the Department's recommendation, the  
12 Governor may accept or reject the Department's recommendation,  
13 and shall select a final offeror as the private manager by  
14 publication of a notice in the Illinois Procurement Bulletin on  
15 or before September 15, 2010. The Governor shall include in the  
16 notice a detailed explanation and the reasons why the final  
17 offeror is superior to other offerors and will provide  
18 management services in a manner that best achieves the  
19 objectives of this Section. The Governor shall also sign the  
20 management agreement with the private manager.

21           (i) Any action to contest the private manager selected by  
22 the Governor under this Section must be brought within 7  
23 calendar days after the publication of the notice of the  
24 designation of the private manager as provided in subsection  
25 (h) of this Section.

26           (j) The Lottery shall remain, for so long as a private



1 manager manages the Lottery in accordance with provisions of  
2 this Act, a Lottery conducted by the State, and the State shall  
3 not be authorized to sell or transfer the Lottery to a third  
4 party.

5 (k) Any tangible personal property used exclusively in  
6 connection with the lottery that is owned by the Department and  
7 leased to the private manager shall be owned by the Department  
8 in the name of the State and shall be considered to be public  
9 property devoted to an essential public and governmental  
10 function.

11 (l) The Department may exercise any of its powers under  
12 this Section or any other law as necessary or desirable for the  
13 execution of the Department's powers under this Section.

14 (m) Neither this Section nor any management agreement  
15 entered into under this Section prohibits the General Assembly  
16 from authorizing forms of gambling that are not in direct  
17 competition with the Lottery.

18 (n) The private manager shall be subject to a complete  
19 investigation in the third, seventh, and tenth years of the  
20 agreement (if the agreement is for a 10-year term) by the  
21 Department in cooperation with the Auditor General to determine  
22 whether the private manager has complied with this Section and  
23 the management agreement. The private manager shall bear the  
24 cost of an investigation or reinvestigation of the private  
25 manager under this subsection.

26 (o) The powers conferred by this Section are in addition

1 and supplemental to the powers conferred by any other law. If  
2 any other law or rule is inconsistent with this Section,  
3 including, but not limited to, provisions of the Illinois  
4 Procurement Code, then this Section controls as to any  
5 management agreement entered into under this Section. This  
6 Section and any rules adopted under this Section contain full  
7 and complete authority for a management agreement between the  
8 Department and a private manager. No law, procedure,  
9 proceeding, publication, notice, consent, approval, order, or  
10 act by the Department or any other officer, Department, agency,  
11 or instrumentality of the State or any political subdivision is  
12 required for the Department to enter into a management  
13 agreement under this Section. This Section contains full and  
14 complete authority for the Department to approve any contracts  
15 entered into by a private manager with a vendor providing  
16 goods, services, or both goods and services to the private  
17 manager under the terms of the management agreement, including  
18 subcontractors of such vendors.

19       Upon receipt of a written request from the Chief  
20 Procurement Officer, the Department shall provide to the Chief  
21 Procurement Officer a complete and un-redacted copy of the  
22 management agreement or any contract that is subject to the  
23 Department's approval authority under this subsection (o). The  
24 Department shall provide a copy of the agreement or contract to  
25 the Chief Procurement Officer in the time specified by the  
26 Chief Procurement Officer in his or her written request, but no

1 later than 5 business days after the request is received by the  
2 Department. The Chief Procurement Officer must retain any  
3 portions of the management agreement or of any contract  
4 designated by the Department as confidential, proprietary, or  
5 trade secret information in complete confidence pursuant to  
6 subsection (g) of Section 7 of the Freedom of Information Act.  
7 The Department shall also provide the Chief Procurement Officer  
8 with reasonable advance written notice of any contract that is  
9 pending Department approval.

10 Notwithstanding any other provision of this Section to the  
11 contrary, the Chief Procurement Officer shall adopt  
12 administrative rules, including emergency rules, to establish  
13 a procurement process to select a successor private manager if  
14 a private management agreement has been terminated. The  
15 selection process shall at a minimum take into account the  
16 criteria set forth in items (1) through (4) of subsection (e)  
17 of this Section and may include provisions consistent with  
18 subsections (f), (g), (h), and (i) of this Section. The Chief  
19 Procurement Officer shall also implement and administer the  
20 adopted selection process upon the termination of a private  
21 management agreement. The Department, after the Chief  
22 Procurement Officer certifies that the procurement process has  
23 been followed in accordance with the rules adopted under this  
24 subsection (o), shall select a final offeror as the private  
25 manager and sign the management agreement with the private  
26 manager.

1 Except as provided in Sections 21.5, 21.6, 21.7, 21.8, and  
2 21.9, the Department shall distribute all proceeds of lottery  
3 tickets and shares sold in the following priority and manner:

4 (1) The payment of prizes and retailer bonuses.

5 (2) The payment of costs incurred in the operation and  
6 administration of the Lottery, including the payment of  
7 sums due to the private manager under the management  
8 agreement with the Department.

9 (3) On the last day of each month or as soon thereafter  
10 as possible, the State Comptroller shall direct and the  
11 State Treasurer shall transfer from the State Lottery Fund  
12 to the Common School Fund an amount that is equal to the  
13 proceeds transferred in the corresponding month of fiscal  
14 year 2009, as adjusted for inflation, to the Common School  
15 Fund.

16 (4) On or before September 30 ~~the last day~~ of each  
17 fiscal year, deposit any estimated remaining proceeds from  
18 the prior fiscal year, subject to payments under items (1),  
19 (2), and (3) into the Capital Projects Fund ~~each fiscal~~  
20 ~~year~~. Beginning in fiscal year 2019, the amount deposited  
21 shall be increased or decreased each year by the amount the  
22 estimated payment differs from the amount determined from  
23 each year-end financial audit. Only remaining net deficits  
24 from prior fiscal years may reduce the requirement to  
25 deposit these funds, as determined by the annual financial  
26 audit.

1 (p) The Department shall be subject to the following  
2 reporting and information request requirements:

3 (1) the Department shall submit written quarterly  
4 reports to the Governor and the General Assembly on the  
5 activities and actions of the private manager selected  
6 under this Section;

7 (2) upon request of the Chief Procurement Officer, the  
8 Department shall promptly produce information related to  
9 the procurement activities of the Department and the  
10 private manager requested by the Chief Procurement  
11 Officer; the Chief Procurement Officer must retain  
12 confidential, proprietary, or trade secret information  
13 designated by the Department in complete confidence  
14 pursuant to subsection (g) of Section 7 of the Freedom of  
15 Information Act; and

16 (3) at least 30 days prior to the beginning of the  
17 Department's fiscal year, the Department shall prepare an  
18 annual written report on the activities of the private  
19 manager selected under this Section and deliver that report  
20 to the Governor and General Assembly.

21 (Source: P.A. 99-933, eff. 1-27-17; 100-391, eff. 8-25-17.)

22 ARTICLE 90. STUDY

23 Section 90-5. The Department of Healthcare and Family  
24 Services Law of the Civil Administrative Code of Illinois is

1 amended by adding Section 2205-30 as follows:

2 (20 ILCS 2205/2205-30 new)

3 Sec. 2205-30. Long-term care services and supports  
4 comprehensive study and actuarial modeling.

5 (a) The Department of Healthcare and Family Services shall  
6 commission a comprehensive study of long-term care trends,  
7 future projections, and actuarial analysis of a new long-term  
8 services and supports benefit. Upon completion of the study,  
9 the Department shall prepare a report on the study that  
10 includes the following:

11 (1) an extensive analysis of long-term care trends in  
12 Illinois, including the number of Illinoisans needing  
13 long-term care, the number of paid and unpaid caregivers,  
14 the existing long-term care programs' utilization and  
15 impact on the State budget; out-of-pocket spending and  
16 spend-down to qualify for medical assistance coverage, the  
17 financial and health impacts of caregiving on the family,  
18 wages of paid caregivers and the effects of compensation on  
19 the availability of this workforce, the current market for  
20 private long-term care insurance, and a brief assessment of  
21 the existing system of long-term services and supports in  
22 terms of health, well-being, and the ability of  
23 participants to continue living in their communities;

24 (2) an analysis of long-term care costs and utilization  
25 projections through at least 2050 and the estimated impact

1 of such costs and utilization projections on the State  
2 budget, increases in the senior population; projections of  
3 the number of paid and unpaid caregivers in relation to  
4 demand for services, and projections of the impact of  
5 housing cost burdens and a lack of affordable housing on  
6 seniors and people with disabilities;

7 (3) an actuarial analysis of options for a new  
8 long-term services and supports benefit program, including  
9 an analysis of potential tax sources and necessary levels,  
10 a vesting period, the maximum daily benefit dollar amount,  
11 the total maximum dollar amount of the benefit, and the  
12 duration of the benefit; and

13 (4) a qualitative analysis of a new benefit's impact on  
14 seniors and people with disabilities, including their  
15 families and caregivers, public and private long-term care  
16 services, and the State budget.

17 The report must project under multiple possible  
18 configurations the numbers of persons covered year over year,  
19 utilization rates, total spending, and the benefit fund's ratio  
20 balance and solvency. The benefit fund must initially be  
21 structured to be solvent for 75 years. The report must detail  
22 the sensitivity of these projections to the level of care  
23 criteria that define long-term care need and examine the  
24 feasibility of setting a lower threshold, based on a lower need  
25 for ongoing assistance in routine life activities.

26 The report must also detail the amount of out-of-pocket

1 costs avoided, the number of persons who delayed or avoided  
2 utilization of medical assistance benefits, an analysis on the  
3 projected increased utilization of home-based and  
4 community-based services over skilled nursing facilities and  
5 savings therewith, and savings to the State's existing  
6 long-term care programs due to the new long-term services and  
7 supports benefit.

8 (b) The entity chosen to conduct the actuarial analysis  
9 shall be a nationally-recognized organization with experience  
10 modeling public and private long-term care financing programs.

11 (c) The study shall begin after January 1, 2019, and be  
12 completed before December 1, 2019. Upon completion, the report  
13 on the study shall be filed with the Clerk of the House of  
14 Representatives and the Secretary of the Senate in electronic  
15 form only, in the manner that the Clerk and the Secretary shall  
16 direct.

17 (d) This Section is repealed December 1, 2020.

18 ARTICLE 95. EDUCATION AND RATES

19 Section 95-5. The Illinois Administrative Procedure Act is  
20 amended by changing Section 5-45 as follows:

21 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

22 Sec. 5-45. Emergency rulemaking.

23 (a) "Emergency" means the existence of any situation that



1 any agency finds reasonably constitutes a threat to the public  
2 interest, safety, or welfare.

3 (b) If any agency finds that an emergency exists that  
4 requires adoption of a rule upon fewer days than is required by  
5 Section 5-40 and states in writing its reasons for that  
6 finding, the agency may adopt an emergency rule without prior  
7 notice or hearing upon filing a notice of emergency rulemaking  
8 with the Secretary of State under Section 5-70. The notice  
9 shall include the text of the emergency rule and shall be  
10 published in the Illinois Register. Consent orders or other  
11 court orders adopting settlements negotiated by an agency may  
12 be adopted under this Section. Subject to applicable  
13 constitutional or statutory provisions, an emergency rule  
14 becomes effective immediately upon filing under Section 5-65 or  
15 at a stated date less than 10 days thereafter. The agency's  
16 finding and a statement of the specific reasons for the finding  
17 shall be filed with the rule. The agency shall take reasonable  
18 and appropriate measures to make emergency rules known to the  
19 persons who may be affected by them.

20 (c) An emergency rule may be effective for a period of not  
21 longer than 150 days, but the agency's authority to adopt an  
22 identical rule under Section 5-40 is not precluded. No  
23 emergency rule may be adopted more than once in any 24-month  
24 period, except that this limitation on the number of emergency  
25 rules that may be adopted in a 24-month period does not apply  
26 to (i) emergency rules that make additions to and deletions

1 from the Drug Manual under Section 5-5.16 of the Illinois  
2 Public Aid Code or the generic drug formulary under Section  
3 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)  
4 emergency rules adopted by the Pollution Control Board before  
5 July 1, 1997 to implement portions of the Livestock Management  
6 Facilities Act, (iii) emergency rules adopted by the Illinois  
7 Department of Public Health under subsections (a) through (i)  
8 of Section 2 of the Department of Public Health Act when  
9 necessary to protect the public's health, (iv) emergency rules  
10 adopted pursuant to subsection (n) of this Section, (v)  
11 emergency rules adopted pursuant to subsection (o) of this  
12 Section, or (vi) emergency rules adopted pursuant to subsection  
13 (c-5) of this Section. Two or more emergency rules having  
14 substantially the same purpose and effect shall be deemed to be  
15 a single rule for purposes of this Section.

16 (c-5) To facilitate the maintenance of the program of group  
17 health benefits provided to annuitants, survivors, and retired  
18 employees under the State Employees Group Insurance Act of  
19 1971, rules to alter the contributions to be paid by the State,  
20 annuitants, survivors, retired employees, or any combination  
21 of those entities, for that program of group health benefits,  
22 shall be adopted as emergency rules. The adoption of those  
23 rules shall be considered an emergency and necessary for the  
24 public interest, safety, and welfare.

25 (d) In order to provide for the expeditious and timely  
26 implementation of the State's fiscal year 1999 budget,

1 emergency rules to implement any provision of Public Act 90-587  
2 or 90-588 or any other budget initiative for fiscal year 1999  
3 may be adopted in accordance with this Section by the agency  
4 charged with administering that provision or initiative,  
5 except that the 24-month limitation on the adoption of  
6 emergency rules and the provisions of Sections 5-115 and 5-125  
7 do not apply to rules adopted under this subsection (d). The  
8 adoption of emergency rules authorized by this subsection (d)  
9 shall be deemed to be necessary for the public interest,  
10 safety, and welfare.

11 (e) In order to provide for the expeditious and timely  
12 implementation of the State's fiscal year 2000 budget,  
13 emergency rules to implement any provision of Public Act 91-24  
14 or any other budget initiative for fiscal year 2000 may be  
15 adopted in accordance with this Section by the agency charged  
16 with administering that provision or initiative, except that  
17 the 24-month limitation on the adoption of emergency rules and  
18 the provisions of Sections 5-115 and 5-125 do not apply to  
19 rules adopted under this subsection (e). The adoption of  
20 emergency rules authorized by this subsection (e) shall be  
21 deemed to be necessary for the public interest, safety, and  
22 welfare.

23 (f) In order to provide for the expeditious and timely  
24 implementation of the State's fiscal year 2001 budget,  
25 emergency rules to implement any provision of Public Act 91-712  
26 or any other budget initiative for fiscal year 2001 may be

1 adopted in accordance with this Section by the agency charged  
2 with administering that provision or initiative, except that  
3 the 24-month limitation on the adoption of emergency rules and  
4 the provisions of Sections 5-115 and 5-125 do not apply to  
5 rules adopted under this subsection (f). The adoption of  
6 emergency rules authorized by this subsection (f) shall be  
7 deemed to be necessary for the public interest, safety, and  
8 welfare.

9 (g) In order to provide for the expeditious and timely  
10 implementation of the State's fiscal year 2002 budget,  
11 emergency rules to implement any provision of Public Act 92-10  
12 or any other budget initiative for fiscal year 2002 may be  
13 adopted in accordance with this Section by the agency charged  
14 with administering that provision or initiative, except that  
15 the 24-month limitation on the adoption of emergency rules and  
16 the provisions of Sections 5-115 and 5-125 do not apply to  
17 rules adopted under this subsection (g). The adoption of  
18 emergency rules authorized by this subsection (g) shall be  
19 deemed to be necessary for the public interest, safety, and  
20 welfare.

21 (h) In order to provide for the expeditious and timely  
22 implementation of the State's fiscal year 2003 budget,  
23 emergency rules to implement any provision of Public Act 92-597  
24 or any other budget initiative for fiscal year 2003 may be  
25 adopted in accordance with this Section by the agency charged  
26 with administering that provision or initiative, except that

1 the 24-month limitation on the adoption of emergency rules and  
2 the provisions of Sections 5-115 and 5-125 do not apply to  
3 rules adopted under this subsection (h). The adoption of  
4 emergency rules authorized by this subsection (h) shall be  
5 deemed to be necessary for the public interest, safety, and  
6 welfare.

7 (i) In order to provide for the expeditious and timely  
8 implementation of the State's fiscal year 2004 budget,  
9 emergency rules to implement any provision of Public Act 93-20  
10 or any other budget initiative for fiscal year 2004 may be  
11 adopted in accordance with this Section by the agency charged  
12 with administering that provision or initiative, except that  
13 the 24-month limitation on the adoption of emergency rules and  
14 the provisions of Sections 5-115 and 5-125 do not apply to  
15 rules adopted under this subsection (i). The adoption of  
16 emergency rules authorized by this subsection (i) shall be  
17 deemed to be necessary for the public interest, safety, and  
18 welfare.

19 (j) In order to provide for the expeditious and timely  
20 implementation of the provisions of the State's fiscal year  
21 2005 budget as provided under the Fiscal Year 2005 Budget  
22 Implementation (Human Services) Act, emergency rules to  
23 implement any provision of the Fiscal Year 2005 Budget  
24 Implementation (Human Services) Act may be adopted in  
25 accordance with this Section by the agency charged with  
26 administering that provision, except that the 24-month

1 limitation on the adoption of emergency rules and the  
2 provisions of Sections 5-115 and 5-125 do not apply to rules  
3 adopted under this subsection (j). The Department of Public Aid  
4 may also adopt rules under this subsection (j) necessary to  
5 administer the Illinois Public Aid Code and the Children's  
6 Health Insurance Program Act. The adoption of emergency rules  
7 authorized by this subsection (j) shall be deemed to be  
8 necessary for the public interest, safety, and welfare.

9 (k) In order to provide for the expeditious and timely  
10 implementation of the provisions of the State's fiscal year  
11 2006 budget, emergency rules to implement any provision of  
12 Public Act 94-48 or any other budget initiative for fiscal year  
13 2006 may be adopted in accordance with this Section by the  
14 agency charged with administering that provision or  
15 initiative, except that the 24-month limitation on the adoption  
16 of emergency rules and the provisions of Sections 5-115 and  
17 5-125 do not apply to rules adopted under this subsection (k).  
18 The Department of Healthcare and Family Services may also adopt  
19 rules under this subsection (k) necessary to administer the  
20 Illinois Public Aid Code, the Senior Citizens and Persons with  
21 Disabilities Property Tax Relief Act, the Senior Citizens and  
22 Disabled Persons Prescription Drug Discount Program Act (now  
23 the Illinois Prescription Drug Discount Program Act), and the  
24 Children's Health Insurance Program Act. The adoption of  
25 emergency rules authorized by this subsection (k) shall be  
26 deemed to be necessary for the public interest, safety, and

1 welfare.

2 (l) In order to provide for the expeditious and timely  
3 implementation of the provisions of the State's fiscal year  
4 2007 budget, the Department of Healthcare and Family Services  
5 may adopt emergency rules during fiscal year 2007, including  
6 rules effective July 1, 2007, in accordance with this  
7 subsection to the extent necessary to administer the  
8 Department's responsibilities with respect to amendments to  
9 the State plans and Illinois waivers approved by the federal  
10 Centers for Medicare and Medicaid Services necessitated by the  
11 requirements of Title XIX and Title XXI of the federal Social  
12 Security Act. The adoption of emergency rules authorized by  
13 this subsection (l) shall be deemed to be necessary for the  
14 public interest, safety, and welfare.

15 (m) In order to provide for the expeditious and timely  
16 implementation of the provisions of the State's fiscal year  
17 2008 budget, the Department of Healthcare and Family Services  
18 may adopt emergency rules during fiscal year 2008, including  
19 rules effective July 1, 2008, in accordance with this  
20 subsection to the extent necessary to administer the  
21 Department's responsibilities with respect to amendments to  
22 the State plans and Illinois waivers approved by the federal  
23 Centers for Medicare and Medicaid Services necessitated by the  
24 requirements of Title XIX and Title XXI of the federal Social  
25 Security Act. The adoption of emergency rules authorized by  
26 this subsection (m) shall be deemed to be necessary for the

1 public interest, safety, and welfare.

2 (n) In order to provide for the expeditious and timely  
3 implementation of the provisions of the State's fiscal year  
4 2010 budget, emergency rules to implement any provision of  
5 Public Act 96-45 or any other budget initiative authorized by  
6 the 96th General Assembly for fiscal year 2010 may be adopted  
7 in accordance with this Section by the agency charged with  
8 administering that provision or initiative. The adoption of  
9 emergency rules authorized by this subsection (n) shall be  
10 deemed to be necessary for the public interest, safety, and  
11 welfare. The rulemaking authority granted in this subsection  
12 (n) shall apply only to rules promulgated during Fiscal Year  
13 2010.

14 (o) In order to provide for the expeditious and timely  
15 implementation of the provisions of the State's fiscal year  
16 2011 budget, emergency rules to implement any provision of  
17 Public Act 96-958 or any other budget initiative authorized by  
18 the 96th General Assembly for fiscal year 2011 may be adopted  
19 in accordance with this Section by the agency charged with  
20 administering that provision or initiative. The adoption of  
21 emergency rules authorized by this subsection (o) is deemed to  
22 be necessary for the public interest, safety, and welfare. The  
23 rulemaking authority granted in this subsection (o) applies  
24 only to rules promulgated on or after July 1, 2010 (the  
25 effective date of Public Act 96-958) through June 30, 2011.

26 (p) In order to provide for the expeditious and timely



1 implementation of the provisions of Public Act 97-689,  
2 emergency rules to implement any provision of Public Act 97-689  
3 may be adopted in accordance with this subsection (p) by the  
4 agency charged with administering that provision or  
5 initiative. The 150-day limitation of the effective period of  
6 emergency rules does not apply to rules adopted under this  
7 subsection (p), and the effective period may continue through  
8 June 30, 2013. The 24-month limitation on the adoption of  
9 emergency rules does not apply to rules adopted under this  
10 subsection (p). The adoption of emergency rules authorized by  
11 this subsection (p) is deemed to be necessary for the public  
12 interest, safety, and welfare.

13 (q) In order to provide for the expeditious and timely  
14 implementation of the provisions of Articles 7, 8, 9, 11, and  
15 12 of Public Act 98-104, emergency rules to implement any  
16 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104  
17 may be adopted in accordance with this subsection (q) by the  
18 agency charged with administering that provision or  
19 initiative. The 24-month limitation on the adoption of  
20 emergency rules does not apply to rules adopted under this  
21 subsection (q). The adoption of emergency rules authorized by  
22 this subsection (q) is deemed to be necessary for the public  
23 interest, safety, and welfare.

24 (r) In order to provide for the expeditious and timely  
25 implementation of the provisions of Public Act 98-651,  
26 emergency rules to implement Public Act 98-651 may be adopted

1 in accordance with this subsection (r) by the Department of  
2 Healthcare and Family Services. The 24-month limitation on the  
3 adoption of emergency rules does not apply to rules adopted  
4 under this subsection (r). The adoption of emergency rules  
5 authorized by this subsection (r) is deemed to be necessary for  
6 the public interest, safety, and welfare.

7 (s) In order to provide for the expeditious and timely  
8 implementation of the provisions of Sections 5-5b.1 and 5A-2 of  
9 the Illinois Public Aid Code, emergency rules to implement any  
10 provision of Section 5-5b.1 or Section 5A-2 of the Illinois  
11 Public Aid Code may be adopted in accordance with this  
12 subsection (s) by the Department of Healthcare and Family  
13 Services. The rulemaking authority granted in this subsection  
14 (s) shall apply only to those rules adopted prior to July 1,  
15 2015. Notwithstanding any other provision of this Section, any  
16 emergency rule adopted under this subsection (s) shall only  
17 apply to payments made for State fiscal year 2015. The adoption  
18 of emergency rules authorized by this subsection (s) is deemed  
19 to be necessary for the public interest, safety, and welfare.

20 (t) In order to provide for the expeditious and timely  
21 implementation of the provisions of Article II of Public Act  
22 99-6, emergency rules to implement the changes made by Article  
23 II of Public Act 99-6 to the Emergency Telephone System Act may  
24 be adopted in accordance with this subsection (t) by the  
25 Department of State Police. The rulemaking authority granted in  
26 this subsection (t) shall apply only to those rules adopted

1 prior to July 1, 2016. The 24-month limitation on the adoption  
2 of emergency rules does not apply to rules adopted under this  
3 subsection (t). The adoption of emergency rules authorized by  
4 this subsection (t) is deemed to be necessary for the public  
5 interest, safety, and welfare.

6 (u) In order to provide for the expeditious and timely  
7 implementation of the provisions of the Burn Victims Relief  
8 Act, emergency rules to implement any provision of the Act may  
9 be adopted in accordance with this subsection (u) by the  
10 Department of Insurance. The rulemaking authority granted in  
11 this subsection (u) shall apply only to those rules adopted  
12 prior to December 31, 2015. The adoption of emergency rules  
13 authorized by this subsection (u) is deemed to be necessary for  
14 the public interest, safety, and welfare.

15 (v) In order to provide for the expeditious and timely  
16 implementation of the provisions of Public Act 99-516,  
17 emergency rules to implement Public Act 99-516 may be adopted  
18 in accordance with this subsection (v) by the Department of  
19 Healthcare and Family Services. The 24-month limitation on the  
20 adoption of emergency rules does not apply to rules adopted  
21 under this subsection (v). The adoption of emergency rules  
22 authorized by this subsection (v) is deemed to be necessary for  
23 the public interest, safety, and welfare.

24 (w) In order to provide for the expeditious and timely  
25 implementation of the provisions of Public Act 99-796,  
26 emergency rules to implement the changes made by Public Act

1 99-796 may be adopted in accordance with this subsection (w) by  
2 the Adjutant General. The adoption of emergency rules  
3 authorized by this subsection (w) is deemed to be necessary for  
4 the public interest, safety, and welfare.

5 (x) In order to provide for the expeditious and timely  
6 implementation of the provisions of Public Act 99-906,  
7 emergency rules to implement subsection (i) of Section 16-115D,  
8 subsection (g) of Section 16-128A, and subsection (a) of  
9 Section 16-128B of the Public Utilities Act may be adopted in  
10 accordance with this subsection (x) by the Illinois Commerce  
11 Commission. The rulemaking authority granted in this  
12 subsection (x) shall apply only to those rules adopted within  
13 180 days after June 1, 2017 (the effective date of Public Act  
14 99-906). The adoption of emergency rules authorized by this  
15 subsection (x) is deemed to be necessary for the public  
16 interest, safety, and welfare.

17 (y) In order to provide for the expeditious and timely  
18 implementation of the provisions of this amendatory Act of the  
19 100th General Assembly, emergency rules to implement the  
20 changes made by this amendatory Act of the 100th General  
21 Assembly to Section 4.02 of the Illinois Act on Aging, Sections  
22 5.5.4 and 5-5.4i of the Illinois Public Aid Code, Section 55-30  
23 of the Alcoholism and Other Drug Abuse and Dependency Act, and  
24 Sections 74 and 75 of the Mental Health and Developmental  
25 Disabilities Administrative Act may be adopted in accordance  
26 with this subsection (y) by the respective Department. The

1 adoption of emergency rules authorized by this subsection (y)  
2 is deemed to be necessary for the public interest, safety, and  
3 welfare.

4 (z) In order to provide for the expeditious and timely  
5 implementation of the provisions of this amendatory Act of the  
6 100th General Assembly, emergency rules to implement the  
7 changes made by this amendatory Act of the 100th General  
8 Assembly to Section 4.7 of the Lobbyist Registration Act may be  
9 adopted in accordance with this subsection (z) by the Secretary  
10 of State. The adoption of emergency rules authorized by this  
11 subsection (z) is deemed to be necessary for the public  
12 interest, safety, and welfare.

13 (aa) In order to provide for the expeditious and timely  
14 initial implementation of the changes made to Articles 5, 5A,  
15 12, and 14 of the Illinois Public Aid Code under the provisions  
16 of this amendatory Act of the 100th General Assembly, the  
17 Department of Healthcare and Family Services may adopt  
18 emergency rules in accordance with this subsection (aa). The  
19 24-month limitation on the adoption of emergency rules does not  
20 apply to rules to initially implement the changes made to  
21 Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code  
22 adopted under this subsection (aa). The adoption of emergency  
23 rules authorized by this subsection (aa) is deemed to be  
24 necessary for the public interest, safety, and welfare.

25 (bb) In order to provide for the expeditious and timely  
26 implementation of the provisions of this amendatory Act of the

1 100th General Assembly, emergency rules to implement the  
2 changes made by this amendatory Act of the 100th General  
3 Assembly to Section 4.02 of the Illinois Act on Aging, Sections  
4 5.5.4 and 5-5.4i of the Illinois Public Aid Code, subsection  
5 (b) of Section 55-30 of the Alcoholism and Other Drug Abuse and  
6 Dependency Act, Section 5-104 of the Specialized Mental Health  
7 Rehabilitation Act of 2013, and Section 75 and subsection (b)  
8 of Section 74 of the Mental Health and Developmental  
9 Disabilities Administrative Act may be adopted in accordance  
10 with this subsection (bb) by the respective Department. The  
11 adoption of emergency rules authorized by this subsection (bb)  
12 is deemed to be necessary for the public interest, safety, and  
13 welfare.

14 (Source: P.A. 99-2, eff. 3-26-15; 99-6, eff. 1-1-16; 99-143,  
15 eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff. 6-30-16;  
16 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906, eff. 6-1-17;  
17 100-23, eff. 7-6-17; 100-554, eff. 11-16-17; 100-581, eff.  
18 3-12-18.)

19 Section 95-10. The Mental Health and Developmental  
20 Disabilities Administrative Act is amended by changing Section  
21 74 as follows:

22 (20 ILCS 1705/74)

23 Sec. 74. Rates and reimbursements.

24 (a) Within 30 days after July 6, 2017 (the effective date

1 of Public Act 100-23) ~~this amendatory Act of the 100th General~~  
2 ~~Assembly,~~ the Department shall increase rates and  
3 reimbursements to fund a minimum of a \$0.75 per hour wage  
4 increase for front-line personnel, including, but not limited  
5 to, direct support persons, aides, front-line supervisors,  
6 qualified intellectual disabilities professionals, nurses, and  
7 non-administrative support staff working in community-based  
8 provider organizations serving individuals with developmental  
9 disabilities. The Department shall adopt rules, including  
10 emergency rules under subsection (y) of Section 5-45 of the  
11 Illinois Administrative Procedure Act, to implement the  
12 provisions of this Section.

13 (b) Rates and reimbursements. Within 30 days after the  
14 effective date of this amendatory Act of the 100th General  
15 Assembly, the Department shall increase rates and  
16 reimbursements to fund a minimum of a \$0.50 per hour wage  
17 increase for front-line personnel, including, but not limited  
18 to, direct support persons, aides, front-line supervisors,  
19 qualified intellectual disabilities professionals, nurses, and  
20 non-administrative support staff working in community-based  
21 provider organizations serving individuals with developmental  
22 disabilities. The Department shall adopt rules, including  
23 emergency rules under subsection (bb) of Section 5-45 of the  
24 Illinois Administrative Procedure Act, to implement the  
25 provisions of this Section.

26 (Source: P.A. 100-23, eff. 7-6-17.)

1 Section 95-15. The School Code is amended by changing  
2 Section 14-7.02 and by adding Section 3-16 as follows:

3 (105 ILCS 5/3-16 new)

4 Sec. 3-16. Grants to alternative schools, safe schools, and  
5 alternative learning opportunities programs. The State Board  
6 of Education, subject to appropriation, shall award grants to  
7 alternative schools, safe schools, and alternative learning  
8 opportunities programs operated by a regional office of  
9 education. To calculate grant amounts to the programs operated  
10 by regional offices of education, the State Board shall  
11 calculate an amount equal to the greater of the regional  
12 program's best 3 months of average daily attendance for the  
13 2016-2017 school year or the average of the best 3 months of  
14 average daily attendance for the 2014-2015 school year through  
15 the 2016-2017 school year, multiplied by the amount of \$6,119.  
16 This amount shall be termed the "Regional Program Increased  
17 Enrollment Recognition". If the amount of the Regional Program  
18 Increased Enrollment Recognition is greater than the amount of  
19 the regional office of education program's Base Funding Minimum  
20 for fiscal year 2018, calculated under Section 18-8.15, then  
21 the State Board of Education shall pay the regional program a  
22 grant equal to the difference between the regional program's  
23 Regional Program Increased Enrollment Recognition and the Base  
24 Funding Minimum for fiscal year 2018. Nothing in this Section



1 shall be construed to alter any payments or calculations under  
2 Section 18-8.15.

3 (105 ILCS 5/14-7.02) (from Ch. 122, par. 14-7.02)

4 Sec. 14-7.02. Children attending private schools, public  
5 out-of-state schools, public school residential facilities or  
6 private special education facilities. The General Assembly  
7 recognizes that non-public schools or special education  
8 facilities provide an important service in the educational  
9 system in Illinois.

10 If because of his or her disability the special education  
11 program of a district is unable to meet the needs of a child  
12 and the child attends a non-public school or special education  
13 facility, a public out-of-state school or a special education  
14 facility owned and operated by a county government unit that  
15 provides special educational services required by the child and  
16 is in compliance with the appropriate rules and regulations of  
17 the State Superintendent of Education, the school district in  
18 which the child is a resident shall pay the actual cost of  
19 tuition for special education and related services provided  
20 during the regular school term and during the summer school  
21 term if the child's educational needs so require, excluding  
22 room, board and transportation costs charged the child by that  
23 non-public school or special education facility, public  
24 out-of-state school or county special education facility, or  
25 \$4,500 per year, whichever is less, and shall provide him any

1 necessary transportation. "Nonpublic special education  
2 facility" shall include a residential facility, within or  
3 without the State of Illinois, which provides special education  
4 and related services to meet the needs of the child by  
5 utilizing private schools or public schools, whether located on  
6 the site or off the site of the residential facility.

7 The State Board of Education shall promulgate rules and  
8 regulations for determining when placement in a private special  
9 education facility is appropriate. Such rules and regulations  
10 shall take into account the various types of services needed by  
11 a child and the availability of such services to the particular  
12 child in the public school. In developing these rules and  
13 regulations the State Board of Education shall consult with the  
14 Advisory Council on Education of Children with Disabilities and  
15 hold public hearings to secure recommendations from parents,  
16 school personnel, and others concerned about this matter.

17 The State Board of Education shall also promulgate rules  
18 and regulations for transportation to and from a residential  
19 school. Transportation to and from home to a residential school  
20 more than once each school term shall be subject to prior  
21 approval by the State Superintendent in accordance with the  
22 rules and regulations of the State Board.

23 A school district making tuition payments pursuant to this  
24 Section is eligible for reimbursement from the State for the  
25 amount of such payments actually made in excess of the district  
26 per capita tuition charge for students not receiving special

1 education services. Such reimbursement shall be approved in  
2 accordance with Section 14-12.01 and each district shall file  
3 its claims, computed in accordance with rules prescribed by the  
4 State Board of Education, on forms prescribed by the State  
5 Superintendent of Education. Data used as a basis of  
6 reimbursement claims shall be for the preceding regular school  
7 term and summer school term. Each school district shall  
8 transmit its claims to the State Board of Education on or  
9 before August 15. The State Board of Education, before  
10 approving any such claims, shall determine their accuracy and  
11 whether they are based upon services and facilities provided  
12 under approved programs. Upon approval the State Board shall  
13 cause vouchers to be prepared showing the amount due for  
14 payment of reimbursement claims to school districts, for  
15 transmittal to the State Comptroller on the 30th day of  
16 September, December, and March, respectively, and the final  
17 voucher, no later than June 20. If the money appropriated by  
18 the General Assembly for such purpose for any year is  
19 insufficient, it shall be apportioned on the basis of the  
20 claims approved.

21 No child shall be placed in a special education program  
22 pursuant to this Section if the tuition cost for special  
23 education and related services increases more than 10 percent  
24 over the tuition cost for the previous school year or exceeds  
25 \$4,500 per year unless such costs have been approved by the  
26 Illinois Purchased Care Review Board. The Illinois Purchased

1 Care Review Board shall consist of the following persons, or  
2 their designees: the Directors of Children and Family Services,  
3 Public Health, Public Aid, and the Governor's Office of  
4 Management and Budget; the Secretary of Human Services; the  
5 State Superintendent of Education; and such other persons as  
6 the Governor may designate. The Review Board shall also consist  
7 of one non-voting member who is an administrator of a private,  
8 nonpublic, special education school. The Review Board shall  
9 establish rules and regulations for its determination of  
10 allowable costs and payments made by local school districts for  
11 special education, room and board, and other related services  
12 provided by non-public schools or special education facilities  
13 and shall establish uniform standards and criteria which it  
14 shall follow. The Review Board shall approve the usual and  
15 customary rate or rates of a special education program that (i)  
16 is offered by an out-of-state, non-public provider of  
17 integrated autism specific educational and autism specific  
18 residential services, (ii) offers 2 or more levels of  
19 residential care, including at least one locked facility, and  
20 (iii) serves 12 or fewer Illinois students.

21 In determining rates based on allowable costs, the review  
22 Board shall consider any wage increases awarded by the General  
23 Assembly to front line personnel defined as direct support  
24 persons, aides, front-line supervisors, qualified intellectual  
25 disabilities professionals, nurses, and non-administrative  
26 support staff working in service settings in community-based

1 settings within the State and adjust customary rates or rates  
2 of a special education program to be equitable to the wage  
3 increase awarded to similar staff positions in a community  
4 residential setting. Any wage increase awarded by the General  
5 Assembly to front line personnel defined as direct support  
6 persons, aides, front-line supervisors, qualified intellectual  
7 disabilities professionals, nurses, and non-administrative  
8 support staff working in community-based settings within the  
9 State shall also be a basis for any facility covered by this  
10 Section to appeal its rate before the Review Board under the  
11 process defined in Title 89, Part 900, Section 340 of the  
12 Illinois Administrative Code. Illinois Administrative Code  
13 Title 89, Part 900, Section 342 shall be updated to recognize  
14 wage increases awarded to community-based settings to be a  
15 basis for appeal.

16 The Review Board shall establish uniform definitions and  
17 criteria for accounting separately by special education, room  
18 and board and other related services costs. The Board shall  
19 also establish guidelines for the coordination of services and  
20 financial assistance provided by all State agencies to assure  
21 that no otherwise qualified child with a disability receiving  
22 services under Article 14 shall be excluded from participation  
23 in, be denied the benefits of or be subjected to discrimination  
24 under any program or activity provided by any State agency.

25 The Review Board shall review the costs for special  
26 education and related services provided by non-public schools

1 or special education facilities and shall approve or disapprove  
2 such facilities in accordance with the rules and regulations  
3 established by it with respect to allowable costs.

4 The State Board of Education shall provide administrative  
5 and staff support for the Review Board as deemed reasonable by  
6 the State Superintendent of Education. This support shall not  
7 include travel expenses or other compensation for any Review  
8 Board member other than the State Superintendent of Education.

9 The Review Board shall seek the advice of the Advisory  
10 Council on Education of Children with Disabilities on the rules  
11 and regulations to be promulgated by it relative to providing  
12 special education services.

13 If a child has been placed in a program in which the actual  
14 per pupil costs of tuition for special education and related  
15 services based on program enrollment, excluding room, board and  
16 transportation costs, exceed \$4,500 and such costs have been  
17 approved by the Review Board, the district shall pay such total  
18 costs which exceed \$4,500. A district making such tuition  
19 payments in excess of \$4,500 pursuant to this Section shall be  
20 responsible for an amount in excess of \$4,500 equal to the  
21 district per capita tuition charge and shall be eligible for  
22 reimbursement from the State for the amount of such payments  
23 actually made in excess of the districts per capita tuition  
24 charge for students not receiving special education services.

25 If a child has been placed in an approved individual  
26 program and the tuition costs including room and board costs

1 have been approved by the Review Board, then such room and  
2 board costs shall be paid by the appropriate State agency  
3 subject to the provisions of Section 14-8.01 of this Act. Room  
4 and board costs not provided by a State agency other than the  
5 State Board of Education shall be provided by the State Board  
6 of Education on a current basis. In no event, however, shall  
7 the State's liability for funding of these tuition costs begin  
8 until after the legal obligations of third party payors have  
9 been subtracted from such costs. If the money appropriated by  
10 the General Assembly for such purpose for any year is  
11 insufficient, it shall be apportioned on the basis of the  
12 claims approved. Each district shall submit estimated claims to  
13 the State Superintendent of Education. Upon approval of such  
14 claims, the State Superintendent of Education shall direct the  
15 State Comptroller to make payments on a monthly basis. The  
16 frequency for submitting estimated claims and the method of  
17 determining payment shall be prescribed in rules and  
18 regulations adopted by the State Board of Education. Such  
19 current state reimbursement shall be reduced by an amount equal  
20 to the proceeds which the child or child's parents are eligible  
21 to receive under any public or private insurance or assistance  
22 program. Nothing in this Section shall be construed as  
23 relieving an insurer or similar third party from an otherwise  
24 valid obligation to provide or to pay for services provided to  
25 a child with a disability.

26 If it otherwise qualifies, a school district is eligible

1 for the transportation reimbursement under Section 14-13.01  
2 and for the reimbursement of tuition payments under this  
3 Section whether the non-public school or special education  
4 facility, public out-of-state school or county special  
5 education facility, attended by a child who resides in that  
6 district and requires special educational services, is within  
7 or outside of the State of Illinois. However, a district is not  
8 eligible to claim transportation reimbursement under this  
9 Section unless the district certifies to the State  
10 Superintendent of Education that the district is unable to  
11 provide special educational services required by the child for  
12 the current school year.

13 Nothing in this Section authorizes the reimbursement of a  
14 school district for the amount paid for tuition of a child  
15 attending a non-public school or special education facility,  
16 public out-of-state school or county special education  
17 facility unless the school district certifies to the State  
18 Superintendent of Education that the special education program  
19 of that district is unable to meet the needs of that child  
20 because of his disability and the State Superintendent of  
21 Education finds that the school district is in substantial  
22 compliance with Section 14-4.01. However, if a child is  
23 unilaterally placed by a State agency or any court in a  
24 non-public school or special education facility, public  
25 out-of-state school, or county special education facility, a  
26 school district shall not be required to certify to the State



1 Superintendent of Education, for the purpose of tuition  
2 reimbursement, that the special education program of that  
3 district is unable to meet the needs of a child because of his  
4 or her disability.

5 Any educational or related services provided, pursuant to  
6 this Section in a non-public school or special education  
7 facility or a special education facility owned and operated by  
8 a county government unit shall be at no cost to the parent or  
9 guardian of the child. However, current law and practices  
10 relative to contributions by parents or guardians for costs  
11 other than educational or related services are not affected by  
12 this amendatory Act of 1978.

13 Reimbursement for children attending public school  
14 residential facilities shall be made in accordance with the  
15 provisions of this Section.

16 Notwithstanding any other provision of law, any school  
17 district receiving a payment under this Section or under  
18 Section 14-7.02b, 14-13.01, or 29-5 of this Code may classify  
19 all or a portion of the funds that it receives in a particular  
20 fiscal year or from general State aid pursuant to Section  
21 18-8.05 of this Code as funds received in connection with any  
22 funding program for which it is entitled to receive funds from  
23 the State in that fiscal year (including, without limitation,  
24 any funding program referenced in this Section), regardless of  
25 the source or timing of the receipt. The district may not  
26 classify more funds as funds received in connection with the

1 funding program than the district is entitled to receive in  
2 that fiscal year for that program. Any classification by a  
3 district must be made by a resolution of its board of  
4 education. The resolution must identify the amount of any  
5 payments or general State aid to be classified under this  
6 paragraph and must specify the funding program to which the  
7 funds are to be treated as received in connection therewith.  
8 This resolution is controlling as to the classification of  
9 funds referenced therein. A certified copy of the resolution  
10 must be sent to the State Superintendent of Education. The  
11 resolution shall still take effect even though a copy of the  
12 resolution has not been sent to the State Superintendent of  
13 Education in a timely manner. No classification under this  
14 paragraph by a district shall affect the total amount or timing  
15 of money the district is entitled to receive under this Code.  
16 No classification under this paragraph by a district shall in  
17 any way relieve the district from or affect any requirements  
18 that otherwise would apply with respect to that funding  
19 program, including any accounting of funds by source, reporting  
20 expenditures by original source and purpose, reporting  
21 requirements, or requirements of providing services.

22 (Source: P.A. 98-636, eff. 6-6-14; 98-1008, eff. 1-1-15; 99-78,  
23 eff. 7-20-15; 99-143, eff. 7-27-15.)

24 Section 95-20. The Illinois Public Aid Code is amended by  
25 changing Sections 5-5.4 and 5-5.4i and by adding Section 5-5.4j

1 as follows:

2 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

3 Sec. 5-5.4. Standards of Payment - Department of Healthcare  
4 and Family Services. The Department of Healthcare and Family  
5 Services shall develop standards of payment of nursing facility  
6 and ICF/DD services in facilities providing such services under  
7 this Article which:

8 (1) Provide for the determination of a facility's payment  
9 for nursing facility or ICF/DD services on a prospective basis.  
10 The amount of the payment rate for all nursing facilities  
11 certified by the Department of Public Health under the ID/DD  
12 Community Care Act or the Nursing Home Care Act as Intermediate  
13 Care for the Developmentally Disabled facilities, Long Term  
14 Care for Under Age 22 facilities, Skilled Nursing facilities,  
15 or Intermediate Care facilities under the medical assistance  
16 program shall be prospectively established annually on the  
17 basis of historical, financial, and statistical data  
18 reflecting actual costs from prior years, which shall be  
19 applied to the current rate year and updated for inflation,  
20 except that the capital cost element for newly constructed  
21 facilities shall be based upon projected budgets. The annually  
22 established payment rate shall take effect on July 1 in 1984  
23 and subsequent years. No rate increase and no update for  
24 inflation shall be provided on or after July 1, 1994, unless  
25 specifically provided for in this Section. The changes made by

1 Public Act 93-841 extending the duration of the prohibition  
2 against a rate increase or update for inflation are effective  
3 retroactive to July 1, 2004.

4 For facilities licensed by the Department of Public Health  
5 under the Nursing Home Care Act as Intermediate Care for the  
6 Developmentally Disabled facilities or Long Term Care for Under  
7 Age 22 facilities, the rates taking effect on July 1, 1998  
8 shall include an increase of 3%. For facilities licensed by the  
9 Department of Public Health under the Nursing Home Care Act as  
10 Skilled Nursing facilities or Intermediate Care facilities,  
11 the rates taking effect on July 1, 1998 shall include an  
12 increase of 3% plus \$1.10 per resident-day, as defined by the  
13 Department. For facilities licensed by the Department of Public  
14 Health under the Nursing Home Care Act as Intermediate Care  
15 Facilities for the Developmentally Disabled or Long Term Care  
16 for Under Age 22 facilities, the rates taking effect on January  
17 1, 2006 shall include an increase of 3%. For facilities  
18 licensed by the Department of Public Health under the Nursing  
19 Home Care Act as Intermediate Care Facilities for the  
20 Developmentally Disabled or Long Term Care for Under Age 22  
21 facilities, the rates taking effect on January 1, 2009 shall  
22 include an increase sufficient to provide a \$0.50 per hour wage  
23 increase for non-executive staff. For facilities licensed by  
24 the Department of Public Health under the ID/DD Community Care  
25 Act as ID/DD Facilities the rates taking effect within 30 days  
26 after July 6, 2017 (the effective date of Public Act 100-23)

1 ~~this amendatory Act of the 100th General Assembly~~ shall include  
2 an increase sufficient to provide a \$0.75 per hour wage  
3 increase for non-executive staff. The Department shall adopt  
4 rules, including emergency rules under subsection (y) of  
5 Section 5-45 of the Illinois Administrative Procedure Act, to  
6 implement the provisions of this paragraph. For facilities  
7 licensed by the Department of Public Health under the ID/DD  
8 Community Care Act as ID/DD Facilities and under the MC/DD Act  
9 as MC/DD Facilities, the rates taking effect within 30 days  
10 after the effective date of this amendatory Act of the 100th  
11 General Assembly shall include an increase sufficient to  
12 provide a \$0.50 per hour wage increase for non-executive  
13 front-line personnel, including, but not limited to, direct  
14 support persons, aides, front-line supervisors, qualified  
15 intellectual disabilities professionals, nurses, and  
16 non-administrative support staff. The Department shall adopt  
17 rules, including emergency rules under subsection (bb) of  
18 Section 5-45 of the Illinois Administrative Procedure Act, to  
19 implement the provisions of this paragraph.

20 For facilities licensed by the Department of Public Health  
21 under the Nursing Home Care Act as Intermediate Care for the  
22 Developmentally Disabled facilities or Long Term Care for Under  
23 Age 22 facilities, the rates taking effect on July 1, 1999  
24 shall include an increase of 1.6% plus \$3.00 per resident-day,  
25 as defined by the Department. For facilities licensed by the  
26 Department of Public Health under the Nursing Home Care Act as

1 Skilled Nursing facilities or Intermediate Care facilities,  
2 the rates taking effect on July 1, 1999 shall include an  
3 increase of 1.6% and, for services provided on or after October  
4 1, 1999, shall be increased by \$4.00 per resident-day, as  
5 defined by the Department.

6 For facilities licensed by the Department of Public Health  
7 under the Nursing Home Care Act as Intermediate Care for the  
8 Developmentally Disabled facilities or Long Term Care for Under  
9 Age 22 facilities, the rates taking effect on July 1, 2000  
10 shall include an increase of 2.5% per resident-day, as defined  
11 by the Department. For facilities licensed by the Department of  
12 Public Health under the Nursing Home Care Act as Skilled  
13 Nursing facilities or Intermediate Care facilities, the rates  
14 taking effect on July 1, 2000 shall include an increase of 2.5%  
15 per resident-day, as defined by the Department.

16 For facilities licensed by the Department of Public Health  
17 under the Nursing Home Care Act as skilled nursing facilities  
18 or intermediate care facilities, a new payment methodology must  
19 be implemented for the nursing component of the rate effective  
20 July 1, 2003. The Department of Public Aid (now Healthcare and  
21 Family Services) shall develop the new payment methodology  
22 using the Minimum Data Set (MDS) as the instrument to collect  
23 information concerning nursing home resident condition  
24 necessary to compute the rate. The Department shall develop the  
25 new payment methodology to meet the unique needs of Illinois  
26 nursing home residents while remaining subject to the

1 appropriations provided by the General Assembly. A transition  
2 period from the payment methodology in effect on June 30, 2003  
3 to the payment methodology in effect on July 1, 2003 shall be  
4 provided for a period not exceeding 3 years and 184 days after  
5 implementation of the new payment methodology as follows:

6 (A) For a facility that would receive a lower nursing  
7 component rate per patient day under the new system than  
8 the facility received effective on the date immediately  
9 preceding the date that the Department implements the new  
10 payment methodology, the nursing component rate per  
11 patient day for the facility shall be held at the level in  
12 effect on the date immediately preceding the date that the  
13 Department implements the new payment methodology until a  
14 higher nursing component rate of reimbursement is achieved  
15 by that facility.

16 (B) For a facility that would receive a higher nursing  
17 component rate per patient day under the payment  
18 methodology in effect on July 1, 2003 than the facility  
19 received effective on the date immediately preceding the  
20 date that the Department implements the new payment  
21 methodology, the nursing component rate per patient day for  
22 the facility shall be adjusted.

23 (C) Notwithstanding paragraphs (A) and (B), the  
24 nursing component rate per patient day for the facility  
25 shall be adjusted subject to appropriations provided by the  
26 General Assembly.

1           For facilities licensed by the Department of Public Health  
2 under the Nursing Home Care Act as Intermediate Care for the  
3 Developmentally Disabled facilities or Long Term Care for Under  
4 Age 22 facilities, the rates taking effect on March 1, 2001  
5 shall include a statewide increase of 7.85%, as defined by the  
6 Department.

7           Notwithstanding any other provision of this Section, for  
8 facilities licensed by the Department of Public Health under  
9 the Nursing Home Care Act as skilled nursing facilities or  
10 intermediate care facilities, except facilities participating  
11 in the Department's demonstration program pursuant to the  
12 provisions of Title 77, Part 300, Subpart T of the Illinois  
13 Administrative Code, the numerator of the ratio used by the  
14 Department of Healthcare and Family Services to compute the  
15 rate payable under this Section using the Minimum Data Set  
16 (MDS) methodology shall incorporate the following annual  
17 amounts as the additional funds appropriated to the Department  
18 specifically to pay for rates based on the MDS nursing  
19 component methodology in excess of the funding in effect on  
20 December 31, 2006:

21           (i) For rates taking effect January 1, 2007,  
22           \$60,000,000.

23           (ii) For rates taking effect January 1, 2008,  
24           \$110,000,000.

25           (iii) For rates taking effect January 1, 2009,  
26           \$194,000,000.



1           (iv) For rates taking effect April 1, 2011, or the  
2 first day of the month that begins at least 45 days after  
3 the effective date of this amendatory Act of the 96th  
4 General Assembly, \$416,500,000 or an amount as may be  
5 necessary to complete the transition to the MDS methodology  
6 for the nursing component of the rate. Increased payments  
7 under this item (iv) are not due and payable, however,  
8 until (i) the methodologies described in this paragraph are  
9 approved by the federal government in an appropriate State  
10 Plan amendment and (ii) the assessment imposed by Section  
11 5B-2 of this Code is determined to be a permissible tax  
12 under Title XIX of the Social Security Act.

13           Notwithstanding any other provision of this Section, for  
14 facilities licensed by the Department of Public Health under  
15 the Nursing Home Care Act as skilled nursing facilities or  
16 intermediate care facilities, the support component of the  
17 rates taking effect on January 1, 2008 shall be computed using  
18 the most recent cost reports on file with the Department of  
19 Healthcare and Family Services no later than April 1, 2005,  
20 updated for inflation to January 1, 2006.

21           For facilities licensed by the Department of Public Health  
22 under the Nursing Home Care Act as Intermediate Care for the  
23 Developmentally Disabled facilities or Long Term Care for Under  
24 Age 22 facilities, the rates taking effect on April 1, 2002  
25 shall include a statewide increase of 2.0%, as defined by the  
26 Department. This increase terminates on July 1, 2002; beginning

1 July 1, 2002 these rates are reduced to the level of the rates  
2 in effect on March 31, 2002, as defined by the Department.

3 For facilities licensed by the Department of Public Health  
4 under the Nursing Home Care Act as skilled nursing facilities  
5 or intermediate care facilities, the rates taking effect on  
6 July 1, 2001 shall be computed using the most recent cost  
7 reports on file with the Department of Public Aid no later than  
8 April 1, 2000, updated for inflation to January 1, 2001. For  
9 rates effective July 1, 2001 only, rates shall be the greater  
10 of the rate computed for July 1, 2001 or the rate effective on  
11 June 30, 2001.

12 Notwithstanding any other provision of this Section, for  
13 facilities licensed by the Department of Public Health under  
14 the Nursing Home Care Act as skilled nursing facilities or  
15 intermediate care facilities, the Illinois Department shall  
16 determine by rule the rates taking effect on July 1, 2002,  
17 which shall be 5.9% less than the rates in effect on June 30,  
18 2002.

19 Notwithstanding any other provision of this Section, for  
20 facilities licensed by the Department of Public Health under  
21 the Nursing Home Care Act as skilled nursing facilities or  
22 intermediate care facilities, if the payment methodologies  
23 required under Section 5A-12 and the waiver granted under 42  
24 CFR 433.68 are approved by the United States Centers for  
25 Medicare and Medicaid Services, the rates taking effect on July  
26 1, 2004 shall be 3.0% greater than the rates in effect on June

1 30, 2004. These rates shall take effect only upon approval and  
2 implementation of the payment methodologies required under  
3 Section 5A-12.

4 Notwithstanding any other provisions of this Section, for  
5 facilities licensed by the Department of Public Health under  
6 the Nursing Home Care Act as skilled nursing facilities or  
7 intermediate care facilities, the rates taking effect on  
8 January 1, 2005 shall be 3% more than the rates in effect on  
9 December 31, 2004.

10 Notwithstanding any other provision of this Section, for  
11 facilities licensed by the Department of Public Health under  
12 the Nursing Home Care Act as skilled nursing facilities or  
13 intermediate care facilities, effective January 1, 2009, the  
14 per diem support component of the rates effective on January 1,  
15 2008, computed using the most recent cost reports on file with  
16 the Department of Healthcare and Family Services no later than  
17 April 1, 2005, updated for inflation to January 1, 2006, shall  
18 be increased to the amount that would have been derived using  
19 standard Department of Healthcare and Family Services methods,  
20 procedures, and inflators.

21 Notwithstanding any other provisions of this Section, for  
22 facilities licensed by the Department of Public Health under  
23 the Nursing Home Care Act as intermediate care facilities that  
24 are federally defined as Institutions for Mental Disease, or  
25 facilities licensed by the Department of Public Health under  
26 the Specialized Mental Health Rehabilitation Act of 2013, a

1 socio-development component rate equal to 6.6% of the  
2 facility's nursing component rate as of January 1, 2006 shall  
3 be established and paid effective July 1, 2006. The  
4 socio-development component of the rate shall be increased by a  
5 factor of 2.53 on the first day of the month that begins at  
6 least 45 days after January 11, 2008 (the effective date of  
7 Public Act 95-707). As of August 1, 2008, the socio-development  
8 component rate shall be equal to 6.6% of the facility's nursing  
9 component rate as of January 1, 2006, multiplied by a factor of  
10 3.53. For services provided on or after April 1, 2011, or the  
11 first day of the month that begins at least 45 days after the  
12 effective date of this amendatory Act of the 96th General  
13 Assembly, whichever is later, the Illinois Department may by  
14 rule adjust these socio-development component rates, and may  
15 use different adjustment methodologies for those facilities  
16 participating, and those not participating, in the Illinois  
17 Department's demonstration program pursuant to the provisions  
18 of Title 77, Part 300, Subpart T of the Illinois Administrative  
19 Code, but in no case may such rates be diminished below those  
20 in effect on August 1, 2008.

21 For facilities licensed by the Department of Public Health  
22 under the Nursing Home Care Act as Intermediate Care for the  
23 Developmentally Disabled facilities or as long-term care  
24 facilities for residents under 22 years of age, the rates  
25 taking effect on July 1, 2003 shall include a statewide  
26 increase of 4%, as defined by the Department.

1           For facilities licensed by the Department of Public Health  
2 under the Nursing Home Care Act as Intermediate Care for the  
3 Developmentally Disabled facilities or Long Term Care for Under  
4 Age 22 facilities, the rates taking effect on the first day of  
5 the month that begins at least 45 days after the effective date  
6 of this amendatory Act of the 95th General Assembly shall  
7 include a statewide increase of 2.5%, as defined by the  
8 Department.

9           Notwithstanding any other provision of this Section, for  
10 facilities licensed by the Department of Public Health under  
11 the Nursing Home Care Act as skilled nursing facilities or  
12 intermediate care facilities, effective January 1, 2005,  
13 facility rates shall be increased by the difference between (i)  
14 a facility's per diem property, liability, and malpractice  
15 insurance costs as reported in the cost report filed with the  
16 Department of Public Aid and used to establish rates effective  
17 July 1, 2001 and (ii) those same costs as reported in the  
18 facility's 2002 cost report. These costs shall be passed  
19 through to the facility without caps or limitations, except for  
20 adjustments required under normal auditing procedures.

21           Rates established effective each July 1 shall govern  
22 payment for services rendered throughout that fiscal year,  
23 except that rates established on July 1, 1996 shall be  
24 increased by 6.8% for services provided on or after January 1,  
25 1997. Such rates will be based upon the rates calculated for  
26 the year beginning July 1, 1990, and for subsequent years

1 thereafter until June 30, 2001 shall be based on the facility  
2 cost reports for the facility fiscal year ending at any point  
3 in time during the previous calendar year, updated to the  
4 midpoint of the rate year. The cost report shall be on file  
5 with the Department no later than April 1 of the current rate  
6 year. Should the cost report not be on file by April 1, the  
7 Department shall base the rate on the latest cost report filed  
8 by each skilled care facility and intermediate care facility,  
9 updated to the midpoint of the current rate year. In  
10 determining rates for services rendered on and after July 1,  
11 1985, fixed time shall not be computed at less than zero. The  
12 Department shall not make any alterations of regulations which  
13 would reduce any component of the Medicaid rate to a level  
14 below what that component would have been utilizing in the rate  
15 effective on July 1, 1984.

16 (2) Shall take into account the actual costs incurred by  
17 facilities in providing services for recipients of skilled  
18 nursing and intermediate care services under the medical  
19 assistance program.

20 (3) Shall take into account the medical and psycho-social  
21 characteristics and needs of the patients.

22 (4) Shall take into account the actual costs incurred by  
23 facilities in meeting licensing and certification standards  
24 imposed and prescribed by the State of Illinois, any of its  
25 political subdivisions or municipalities and by the U.S.  
26 Department of Health and Human Services pursuant to Title XIX

1 of the Social Security Act.

2 The Department of Healthcare and Family Services shall  
3 develop precise standards for payments to reimburse nursing  
4 facilities for any utilization of appropriate rehabilitative  
5 personnel for the provision of rehabilitative services which is  
6 authorized by federal regulations, including reimbursement for  
7 services provided by qualified therapists or qualified  
8 assistants, and which is in accordance with accepted  
9 professional practices. Reimbursement also may be made for  
10 utilization of other supportive personnel under appropriate  
11 supervision.

12 The Department shall develop enhanced payments to offset  
13 the additional costs incurred by a facility serving exceptional  
14 need residents and shall allocate at least \$4,000,000 of the  
15 funds collected from the assessment established by Section 5B-2  
16 of this Code for such payments. For the purpose of this  
17 Section, "exceptional needs" means, but need not be limited to,  
18 ventilator care and traumatic brain injury care. The enhanced  
19 payments for exceptional need residents under this paragraph  
20 are not due and payable, however, until (i) the methodologies  
21 described in this paragraph are approved by the federal  
22 government in an appropriate State Plan amendment and (ii) the  
23 assessment imposed by Section 5B-2 of this Code is determined  
24 to be a permissible tax under Title XIX of the Social Security  
25 Act.

26 Beginning January 1, 2014 the methodologies for

1 reimbursement of nursing facility services as provided under  
2 this Section 5-5.4 shall no longer be applicable for services  
3 provided on or after January 1, 2014.

4 No payment increase under this Section for the MDS  
5 methodology, exceptional care residents, or the  
6 socio-development component rate established by Public Act  
7 96-1530 of the 96th General Assembly and funded by the  
8 assessment imposed under Section 5B-2 of this Code shall be due  
9 and payable until after the Department notifies the long-term  
10 care providers, in writing, that the payment methodologies to  
11 long-term care providers required under this Section have been  
12 approved by the Centers for Medicare and Medicaid Services of  
13 the U.S. Department of Health and Human Services and the  
14 waivers under 42 CFR 433.68 for the assessment imposed by this  
15 Section, if necessary, have been granted by the Centers for  
16 Medicare and Medicaid Services of the U.S. Department of Health  
17 and Human Services. Upon notification to the Department of  
18 approval of the payment methodologies required under this  
19 Section and the waivers granted under 42 CFR 433.68, all  
20 increased payments otherwise due under this Section prior to  
21 the date of notification shall be due and payable within 90  
22 days of the date federal approval is received.

23 On and after July 1, 2012, the Department shall reduce any  
24 rate of reimbursement for services or other payments or alter  
25 any methodologies authorized by this Code to reduce any rate of  
26 reimbursement for services or other payments in accordance with



1 Section 5-5e.

2 (Source: P.A. 100-23, eff. 7-6-17.)

3 (305 ILCS 5/5-5.4i)

4 Sec. 5-5.4i. Rates and reimbursements.

5 (a) Within 30 days after July 6, 2017 (the effective date  
6 of Public Act 100-23) ~~this amendatory Act of the 100th General~~  
7 ~~Assembly,~~ the Department shall increase rates and  
8 reimbursements to fund a minimum of a \$0.75 per hour wage  
9 increase for front-line personnel, including, but not limited  
10 to, direct support persons, aides, front-line supervisors,  
11 qualified intellectual disabilities professionals, nurses, and  
12 non-administrative support staff working in community-based  
13 provider organizations serving individuals with developmental  
14 disabilities. The Department shall adopt rules, including  
15 emergency rules under subsection (y) of Section 5-45 of the  
16 Illinois Administrative Procedure Act, to implement the  
17 provisions of this Section.

18 (b) Rates and reimbursements. Within 30 days after the  
19 effective date of this amendatory Act of the 100th General  
20 Assembly, the Department shall increase rates and  
21 reimbursements to fund a minimum of a \$0.50 per hour wage  
22 increase for front-line personnel, including, but not limited  
23 to, direct support persons, aides, front-line supervisors,  
24 qualified intellectual disabilities professionals, nurses, and  
25 non-administrative support staff working in community-based

1 provider organizations serving individuals with developmental  
2 disabilities. The Department shall adopt rules, including  
3 emergency rules under subsection (bb) of Section 5-45 of the  
4 Illinois Administrative Procedure Act, to implement the  
5 provisions of this Section.

6 (Source: P.A. 100-23, eff. 7-6-17.)

7 (305 ILCS 5/5-5.4j new)

8 Sec. 5-5.4j. ID/DD targeted Medicaid rate enhancement.  
9 Within 30 days after the effective date of this amendatory Act  
10 of the 100th General Assembly, the Department shall increase  
11 the Medicaid per diem rate by \$21.15 for facilities with more  
12 than 16 beds licensed by the Department of Public Health under  
13 the ID/DD Community Care Act located in the Department of  
14 Public Health's Planning Area 7-B.

15 Section 95-25. The Illinois Public Aid Code is amended by  
16 changing Sections 5-5, 5-30, and 5-30.1 as follows:

17 (305 ILCS 5/5-5) (from Ch. 23, par. 5-5)

18 Sec. 5-5. Medical services. The Illinois Department, by  
19 rule, shall determine the quantity and quality of and the rate  
20 of reimbursement for the medical assistance for which payment  
21 will be authorized, and the medical services to be provided,  
22 which may include all or part of the following: (1) inpatient  
23 hospital services; (2) outpatient hospital services; (3) other

1 laboratory and X-ray services; (4) skilled nursing home  
2 services; (5) physicians' services whether furnished in the  
3 office, the patient's home, a hospital, a skilled nursing home,  
4 or elsewhere; (6) medical care, or any other type of remedial  
5 care furnished by licensed practitioners; (7) home health care  
6 services; (8) private duty nursing service; (9) clinic  
7 services; (10) dental services, including prevention and  
8 treatment of periodontal disease and dental caries disease for  
9 pregnant women, provided by an individual licensed to practice  
10 dentistry or dental surgery; for purposes of this item (10),  
11 "dental services" means diagnostic, preventive, or corrective  
12 procedures provided by or under the supervision of a dentist in  
13 the practice of his or her profession; (11) physical therapy  
14 and related services; (12) prescribed drugs, dentures, and  
15 prosthetic devices; and eyeglasses prescribed by a physician  
16 skilled in the diseases of the eye, or by an optometrist,  
17 whichever the person may select; (13) other diagnostic,  
18 screening, preventive, and rehabilitative services, including  
19 to ensure that the individual's need for intervention or  
20 treatment of mental disorders or substance use disorders or  
21 co-occurring mental health and substance use disorders is  
22 determined using a uniform screening, assessment, and  
23 evaluation process inclusive of criteria, for children and  
24 adults; for purposes of this item (13), a uniform screening,  
25 assessment, and evaluation process refers to a process that  
26 includes an appropriate evaluation and, as warranted, a

1 referral; "uniform" does not mean the use of a singular  
2 instrument, tool, or process that all must utilize; (14)  
3 transportation and such other expenses as may be necessary;  
4 (15) medical treatment of sexual assault survivors, as defined  
5 in Section 1a of the Sexual Assault Survivors Emergency  
6 Treatment Act, for injuries sustained as a result of the sexual  
7 assault, including examinations and laboratory tests to  
8 discover evidence which may be used in criminal proceedings  
9 arising from the sexual assault; (16) the diagnosis and  
10 treatment of sickle cell anemia; and (17) any other medical  
11 care, and any other type of remedial care recognized under the  
12 laws of this State. The term "any other type of remedial care"  
13 shall include nursing care and nursing home service for persons  
14 who rely on treatment by spiritual means alone through prayer  
15 for healing.

16 Notwithstanding any other provision of this Section, a  
17 comprehensive tobacco use cessation program that includes  
18 purchasing prescription drugs or prescription medical devices  
19 approved by the Food and Drug Administration shall be covered  
20 under the medical assistance program under this Article for  
21 persons who are otherwise eligible for assistance under this  
22 Article.

23 Notwithstanding any other provision of this Code,  
24 reproductive health care that is otherwise legal in Illinois  
25 shall be covered under the medical assistance program for  
26 persons who are otherwise eligible for medical assistance under

1 this Article.

2 Notwithstanding any other provision of this Code, the  
3 Illinois Department may not require, as a condition of payment  
4 for any laboratory test authorized under this Article, that a  
5 physician's handwritten signature appear on the laboratory  
6 test order form. The Illinois Department may, however, impose  
7 other appropriate requirements regarding laboratory test order  
8 documentation.

9 Upon receipt of federal approval of an amendment to the  
10 Illinois Title XIX State Plan for this purpose, the Department  
11 shall authorize the Chicago Public Schools (CPS) to procure a  
12 vendor or vendors to manufacture eyeglasses for individuals  
13 enrolled in a school within the CPS system. CPS shall ensure  
14 that its vendor or vendors are enrolled as providers in the  
15 medical assistance program and in any capitated Medicaid  
16 managed care entity (MCE) serving individuals enrolled in a  
17 school within the CPS system. Under any contract procured under  
18 this provision, the vendor or vendors must serve only  
19 individuals enrolled in a school within the CPS system. Claims  
20 for services provided by CPS's vendor or vendors to recipients  
21 of benefits in the medical assistance program under this Code,  
22 the Children's Health Insurance Program, or the Covering ALL  
23 KIDS Health Insurance Program shall be submitted to the  
24 Department or the MCE in which the individual is enrolled for  
25 payment and shall be reimbursed at the Department's or the  
26 MCE's established rates or rate methodologies for eyeglasses.

1           On and after July 1, 2012, the Department of Healthcare and  
2 Family Services may provide the following services to persons  
3 eligible for assistance under this Article who are  
4 participating in education, training or employment programs  
5 operated by the Department of Human Services as successor to  
6 the Department of Public Aid:

7           (1) dental services provided by or under the  
8 supervision of a dentist; and

9           (2) eyeglasses prescribed by a physician skilled in the  
10 diseases of the eye, or by an optometrist, whichever the  
11 person may select.

12           On and after July 1, 2018, the Department of Healthcare and  
13 Family Services shall provide dental services to any adult who  
14 is otherwise eligible for assistance under the medical  
15 assistance program. As used in this paragraph, "dental  
16 services" means diagnostic, preventative, restorative, or  
17 corrective procedures, including procedures and services for  
18 the prevention and treatment of periodontal disease and dental  
19 caries disease, provided by an individual who is licensed to  
20 practice dentistry or dental surgery or who is under the  
21 supervision of a dentist in the practice of his or her  
22 profession.

23           On and after July 1, 2018, targeted dental services, as set  
24 forth in Exhibit D of the Consent Decree entered by the United  
25 States District Court for the Northern District of Illinois,  
26 Eastern Division, in the matter of Memisovski v. Maram, Case

1 No. 92 C 1982, that are provided to adults under the medical  
2 assistance program shall be established at no less than the  
3 rates set forth in the "New Rate" column in Exhibit D of the  
4 Consent Decree for targeted dental services that are provided  
5 to persons under the age of 18 under the medical assistance  
6 program.

7 Notwithstanding any other provision of this Code and  
8 subject to federal approval, the Department may adopt rules to  
9 allow a dentist who is volunteering his or her service at no  
10 cost to render dental services through an enrolled  
11 not-for-profit health clinic without the dentist personally  
12 enrolling as a participating provider in the medical assistance  
13 program. A not-for-profit health clinic shall include a public  
14 health clinic or Federally Qualified Health Center or other  
15 enrolled provider, as determined by the Department, through  
16 which dental services covered under this Section are performed.  
17 The Department shall establish a process for payment of claims  
18 for reimbursement for covered dental services rendered under  
19 this provision.

20 The Illinois Department, by rule, may distinguish and  
21 classify the medical services to be provided only in accordance  
22 with the classes of persons designated in Section 5-2.

23 The Department of Healthcare and Family Services must  
24 provide coverage and reimbursement for amino acid-based  
25 elemental formulas, regardless of delivery method, for the  
26 diagnosis and treatment of (i) eosinophilic disorders and (ii)

1 short bowel syndrome when the prescribing physician has issued  
2 a written order stating that the amino acid-based elemental  
3 formula is medically necessary.

4 The Illinois Department shall authorize the provision of,  
5 and shall authorize payment for, screening by low-dose  
6 mammography for the presence of occult breast cancer for women  
7 35 years of age or older who are eligible for medical  
8 assistance under this Article, as follows:

9 (A) A baseline mammogram for women 35 to 39 years of  
10 age.

11 (B) An annual mammogram for women 40 years of age or  
12 older.

13 (C) A mammogram at the age and intervals considered  
14 medically necessary by the woman's health care provider for  
15 women under 40 years of age and having a family history of  
16 breast cancer, prior personal history of breast cancer,  
17 positive genetic testing, or other risk factors.

18 (D) A comprehensive ultrasound screening and MRI of an  
19 entire breast or breasts if a mammogram demonstrates  
20 heterogeneous or dense breast tissue, when medically  
21 necessary as determined by a physician licensed to practice  
22 medicine in all of its branches.

23 (E) A screening MRI when medically necessary, as  
24 determined by a physician licensed to practice medicine in  
25 all of its branches.

26 All screenings shall include a physical breast exam,



1 instruction on self-examination and information regarding the  
2 frequency of self-examination and its value as a preventative  
3 tool. For purposes of this Section, "low-dose mammography"  
4 means the x-ray examination of the breast using equipment  
5 dedicated specifically for mammography, including the x-ray  
6 tube, filter, compression device, and image receptor, with an  
7 average radiation exposure delivery of less than one rad per  
8 breast for 2 views of an average size breast. The term also  
9 includes digital mammography and includes breast  
10 tomosynthesis. As used in this Section, the term "breast  
11 tomosynthesis" means a radiologic procedure that involves the  
12 acquisition of projection images over the stationary breast to  
13 produce cross-sectional digital three-dimensional images of  
14 the breast. If, at any time, the Secretary of the United States  
15 Department of Health and Human Services, or its successor  
16 agency, promulgates rules or regulations to be published in the  
17 Federal Register or publishes a comment in the Federal Register  
18 or issues an opinion, guidance, or other action that would  
19 require the State, pursuant to any provision of the Patient  
20 Protection and Affordable Care Act (Public Law 111-148),  
21 including, but not limited to, 42 U.S.C. 18031(d)(3)(B) or any  
22 successor provision, to defray the cost of any coverage for  
23 breast tomosynthesis outlined in this paragraph, then the  
24 requirement that an insurer cover breast tomosynthesis is  
25 inoperative other than any such coverage authorized under  
26 Section 1902 of the Social Security Act, 42 U.S.C. 1396a, and

1 the State shall not assume any obligation for the cost of  
2 coverage for breast tomosynthesis set forth in this paragraph.

3 On and after January 1, 2016, the Department shall ensure  
4 that all networks of care for adult clients of the Department  
5 include access to at least one breast imaging Center of Imaging  
6 Excellence as certified by the American College of Radiology.

7 On and after January 1, 2012, providers participating in a  
8 quality improvement program approved by the Department shall be  
9 reimbursed for screening and diagnostic mammography at the same  
10 rate as the Medicare program's rates, including the increased  
11 reimbursement for digital mammography.

12 The Department shall convene an expert panel including  
13 representatives of hospitals, free-standing mammography  
14 facilities, and doctors, including radiologists, to establish  
15 quality standards for mammography.

16 On and after January 1, 2017, providers participating in a  
17 breast cancer treatment quality improvement program approved  
18 by the Department shall be reimbursed for breast cancer  
19 treatment at a rate that is no lower than 95% of the Medicare  
20 program's rates for the data elements included in the breast  
21 cancer treatment quality program.

22 The Department shall convene an expert panel, including  
23 representatives of hospitals, free standing breast cancer  
24 treatment centers, breast cancer quality organizations, and  
25 doctors, including breast surgeons, reconstructive breast  
26 surgeons, oncologists, and primary care providers to establish

1 quality standards for breast cancer treatment.

2 Subject to federal approval, the Department shall  
3 establish a rate methodology for mammography at federally  
4 qualified health centers and other encounter-rate clinics.  
5 These clinics or centers may also collaborate with other  
6 hospital-based mammography facilities. By January 1, 2016, the  
7 Department shall report to the General Assembly on the status  
8 of the provision set forth in this paragraph.

9 The Department shall establish a methodology to remind  
10 women who are age-appropriate for screening mammography, but  
11 who have not received a mammogram within the previous 18  
12 months, of the importance and benefit of screening mammography.  
13 The Department shall work with experts in breast cancer  
14 outreach and patient navigation to optimize these reminders and  
15 shall establish a methodology for evaluating their  
16 effectiveness and modifying the methodology based on the  
17 evaluation.

18 The Department shall establish a performance goal for  
19 primary care providers with respect to their female patients  
20 over age 40 receiving an annual mammogram. This performance  
21 goal shall be used to provide additional reimbursement in the  
22 form of a quality performance bonus to primary care providers  
23 who meet that goal.

24 The Department shall devise a means of case-managing or  
25 patient navigation for beneficiaries diagnosed with breast  
26 cancer. This program shall initially operate as a pilot program

1 in areas of the State with the highest incidence of mortality  
2 related to breast cancer. At least one pilot program site shall  
3 be in the metropolitan Chicago area and at least one site shall  
4 be outside the metropolitan Chicago area. On or after July 1,  
5 2016, the pilot program shall be expanded to include one site  
6 in western Illinois, one site in southern Illinois, one site in  
7 central Illinois, and 4 sites within metropolitan Chicago. An  
8 evaluation of the pilot program shall be carried out measuring  
9 health outcomes and cost of care for those served by the pilot  
10 program compared to similarly situated patients who are not  
11 served by the pilot program.

12 The Department shall require all networks of care to  
13 develop a means either internally or by contract with experts  
14 in navigation and community outreach to navigate cancer  
15 patients to comprehensive care in a timely fashion. The  
16 Department shall require all networks of care to include access  
17 for patients diagnosed with cancer to at least one academic  
18 commission on cancer-accredited cancer program as an  
19 in-network covered benefit.

20 Any medical or health care provider shall immediately  
21 recommend, to any pregnant woman who is being provided prenatal  
22 services and is suspected of drug abuse or is addicted as  
23 defined in the Alcoholism and Other Drug Abuse and Dependency  
24 Act, referral to a local substance abuse treatment provider  
25 licensed by the Department of Human Services or to a licensed  
26 hospital which provides substance abuse treatment services.

1 The Department of Healthcare and Family Services shall assure  
2 coverage for the cost of treatment of the drug abuse or  
3 addiction for pregnant recipients in accordance with the  
4 Illinois Medicaid Program in conjunction with the Department of  
5 Human Services.

6 All medical providers providing medical assistance to  
7 pregnant women under this Code shall receive information from  
8 the Department on the availability of services under the Drug  
9 Free Families with a Future or any comparable program providing  
10 case management services for addicted women, including  
11 information on appropriate referrals for other social services  
12 that may be needed by addicted women in addition to treatment  
13 for addiction.

14 The Illinois Department, in cooperation with the  
15 Departments of Human Services (as successor to the Department  
16 of Alcoholism and Substance Abuse) and Public Health, through a  
17 public awareness campaign, may provide information concerning  
18 treatment for alcoholism and drug abuse and addiction, prenatal  
19 health care, and other pertinent programs directed at reducing  
20 the number of drug-affected infants born to recipients of  
21 medical assistance.

22 Neither the Department of Healthcare and Family Services  
23 nor the Department of Human Services shall sanction the  
24 recipient solely on the basis of her substance abuse.

25 The Illinois Department shall establish such regulations  
26 governing the dispensing of health services under this Article

1 as it shall deem appropriate. The Department should seek the  
2 advice of formal professional advisory committees appointed by  
3 the Director of the Illinois Department for the purpose of  
4 providing regular advice on policy and administrative matters,  
5 information dissemination and educational activities for  
6 medical and health care providers, and consistency in  
7 procedures to the Illinois Department.

8 The Illinois Department may develop and contract with  
9 Partnerships of medical providers to arrange medical services  
10 for persons eligible under Section 5-2 of this Code.  
11 Implementation of this Section may be by demonstration projects  
12 in certain geographic areas. The Partnership shall be  
13 represented by a sponsor organization. The Department, by rule,  
14 shall develop qualifications for sponsors of Partnerships.  
15 Nothing in this Section shall be construed to require that the  
16 sponsor organization be a medical organization.

17 The sponsor must negotiate formal written contracts with  
18 medical providers for physician services, inpatient and  
19 outpatient hospital care, home health services, treatment for  
20 alcoholism and substance abuse, and other services determined  
21 necessary by the Illinois Department by rule for delivery by  
22 Partnerships. Physician services must include prenatal and  
23 obstetrical care. The Illinois Department shall reimburse  
24 medical services delivered by Partnership providers to clients  
25 in target areas according to provisions of this Article and the  
26 Illinois Health Finance Reform Act, except that:

1           (1) Physicians participating in a Partnership and  
2           providing certain services, which shall be determined by  
3           the Illinois Department, to persons in areas covered by the  
4           Partnership may receive an additional surcharge for such  
5           services.

6           (2) The Department may elect to consider and negotiate  
7           financial incentives to encourage the development of  
8           Partnerships and the efficient delivery of medical care.

9           (3) Persons receiving medical services through  
10          Partnerships may receive medical and case management  
11          services above the level usually offered through the  
12          medical assistance program.

13          Medical providers shall be required to meet certain  
14          qualifications to participate in Partnerships to ensure the  
15          delivery of high quality medical services. These  
16          qualifications shall be determined by rule of the Illinois  
17          Department and may be higher than qualifications for  
18          participation in the medical assistance program. Partnership  
19          sponsors may prescribe reasonable additional qualifications  
20          for participation by medical providers, only with the prior  
21          written approval of the Illinois Department.

22          Nothing in this Section shall limit the free choice of  
23          practitioners, hospitals, and other providers of medical  
24          services by clients. In order to ensure patient freedom of  
25          choice, the Illinois Department shall immediately promulgate  
26          all rules and take all other necessary actions so that provided

1 services may be accessed from therapeutically certified  
2 optometrists to the full extent of the Illinois Optometric  
3 Practice Act of 1987 without discriminating between service  
4 providers.

5 The Department shall apply for a waiver from the United  
6 States Health Care Financing Administration to allow for the  
7 implementation of Partnerships under this Section.

8 The Illinois Department shall require health care  
9 providers to maintain records that document the medical care  
10 and services provided to recipients of Medical Assistance under  
11 this Article. Such records must be retained for a period of not  
12 less than 6 years from the date of service or as provided by  
13 applicable State law, whichever period is longer, except that  
14 if an audit is initiated within the required retention period  
15 then the records must be retained until the audit is completed  
16 and every exception is resolved. The Illinois Department shall  
17 require health care providers to make available, when  
18 authorized by the patient, in writing, the medical records in a  
19 timely fashion to other health care providers who are treating  
20 or serving persons eligible for Medical Assistance under this  
21 Article. All dispensers of medical services shall be required  
22 to maintain and retain business and professional records  
23 sufficient to fully and accurately document the nature, scope,  
24 details and receipt of the health care provided to persons  
25 eligible for medical assistance under this Code, in accordance  
26 with regulations promulgated by the Illinois Department. The



1 rules and regulations shall require that proof of the receipt  
2 of prescription drugs, dentures, prosthetic devices and  
3 eyeglasses by eligible persons under this Section accompany  
4 each claim for reimbursement submitted by the dispenser of such  
5 medical services. No such claims for reimbursement shall be  
6 approved for payment by the Illinois Department without such  
7 proof of receipt, unless the Illinois Department shall have put  
8 into effect and shall be operating a system of post-payment  
9 audit and review which shall, on a sampling basis, be deemed  
10 adequate by the Illinois Department to assure that such drugs,  
11 dentures, prosthetic devices and eyeglasses for which payment  
12 is being made are actually being received by eligible  
13 recipients. Within 90 days after September 16, 1984 (the  
14 effective date of Public Act 83-1439), the Illinois Department  
15 shall establish a current list of acquisition costs for all  
16 prosthetic devices and any other items recognized as medical  
17 equipment and supplies reimbursable under this Article and  
18 shall update such list on a quarterly basis, except that the  
19 acquisition costs of all prescription drugs shall be updated no  
20 less frequently than every 30 days as required by Section  
21 5-5.12.

22 Notwithstanding any other law to the contrary, the Illinois  
23 Department shall, within 365 days after July 22, 2013 (the  
24 effective date of Public Act 98-104), establish procedures to  
25 permit skilled care facilities licensed under the Nursing Home  
26 Care Act to submit monthly billing claims for reimbursement

1 purposes. Following development of these procedures, the  
2 Department shall, by July 1, 2016, test the viability of the  
3 new system and implement any necessary operational or  
4 structural changes to its information technology platforms in  
5 order to allow for the direct acceptance and payment of nursing  
6 home claims.

7 Notwithstanding any other law to the contrary, the Illinois  
8 Department shall, within 365 days after August 15, 2014 (the  
9 effective date of Public Act 98-963), establish procedures to  
10 permit ID/DD facilities licensed under the ID/DD Community Care  
11 Act and MC/DD facilities licensed under the MC/DD Act to submit  
12 monthly billing claims for reimbursement purposes. Following  
13 development of these procedures, the Department shall have an  
14 additional 365 days to test the viability of the new system and  
15 to ensure that any necessary operational or structural changes  
16 to its information technology platforms are implemented.

17 The Illinois Department shall require all dispensers of  
18 medical services, other than an individual practitioner or  
19 group of practitioners, desiring to participate in the Medical  
20 Assistance program established under this Article to disclose  
21 all financial, beneficial, ownership, equity, surety or other  
22 interests in any and all firms, corporations, partnerships,  
23 associations, business enterprises, joint ventures, agencies,  
24 institutions or other legal entities providing any form of  
25 health care services in this State under this Article.

26 The Illinois Department may require that all dispensers of

1 medical services desiring to participate in the medical  
2 assistance program established under this Article disclose,  
3 under such terms and conditions as the Illinois Department may  
4 by rule establish, all inquiries from clients and attorneys  
5 regarding medical bills paid by the Illinois Department, which  
6 inquiries could indicate potential existence of claims or liens  
7 for the Illinois Department.

8 Enrollment of a vendor shall be subject to a provisional  
9 period and shall be conditional for one year. During the period  
10 of conditional enrollment, the Department may terminate the  
11 vendor's eligibility to participate in, or may disenroll the  
12 vendor from, the medical assistance program without cause.  
13 Unless otherwise specified, such termination of eligibility or  
14 disenrollment is not subject to the Department's hearing  
15 process. However, a disenrolled vendor may reapply without  
16 penalty.

17 The Department has the discretion to limit the conditional  
18 enrollment period for vendors based upon category of risk of  
19 the vendor.

20 Prior to enrollment and during the conditional enrollment  
21 period in the medical assistance program, all vendors shall be  
22 subject to enhanced oversight, screening, and review based on  
23 the risk of fraud, waste, and abuse that is posed by the  
24 category of risk of the vendor. The Illinois Department shall  
25 establish the procedures for oversight, screening, and review,  
26 which may include, but need not be limited to: criminal and

1 financial background checks; fingerprinting; license,  
2 certification, and authorization verifications; unscheduled or  
3 unannounced site visits; database checks; prepayment audit  
4 reviews; audits; payment caps; payment suspensions; and other  
5 screening as required by federal or State law.

6 The Department shall define or specify the following: (i)  
7 by provider notice, the "category of risk of the vendor" for  
8 each type of vendor, which shall take into account the level of  
9 screening applicable to a particular category of vendor under  
10 federal law and regulations; (ii) by rule or provider notice,  
11 the maximum length of the conditional enrollment period for  
12 each category of risk of the vendor; and (iii) by rule, the  
13 hearing rights, if any, afforded to a vendor in each category  
14 of risk of the vendor that is terminated or disenrolled during  
15 the conditional enrollment period.

16 To be eligible for payment consideration, a vendor's  
17 payment claim or bill, either as an initial claim or as a  
18 resubmitted claim following prior rejection, must be received  
19 by the Illinois Department, or its fiscal intermediary, no  
20 later than 180 days after the latest date on the claim on which  
21 medical goods or services were provided, with the following  
22 exceptions:

23 (1) In the case of a provider whose enrollment is in  
24 process by the Illinois Department, the 180-day period  
25 shall not begin until the date on the written notice from  
26 the Illinois Department that the provider enrollment is

1 complete.

2 (2) In the case of errors attributable to the Illinois  
3 Department or any of its claims processing intermediaries  
4 which result in an inability to receive, process, or  
5 adjudicate a claim, the 180-day period shall not begin  
6 until the provider has been notified of the error.

7 (3) In the case of a provider for whom the Illinois  
8 Department initiates the monthly billing process.

9 (4) In the case of a provider operated by a unit of  
10 local government with a population exceeding 3,000,000  
11 when local government funds finance federal participation  
12 for claims payments.

13 For claims for services rendered during a period for which  
14 a recipient received retroactive eligibility, claims must be  
15 filed within 180 days after the Department determines the  
16 applicant is eligible. For claims for which the Illinois  
17 Department is not the primary payer, claims must be submitted  
18 to the Illinois Department within 180 days after the final  
19 adjudication by the primary payer.

20 In the case of long term care facilities, within 45  
21 calendar days of receipt by the facility of required  
22 prescreening information, new admissions with associated  
23 admission documents shall be submitted through the Medical  
24 Electronic Data Interchange (MEDI) or the Recipient  
25 Eligibility Verification (REV) System or shall be submitted  
26 directly to the Department of Human Services using required

1 admission forms. Effective September 1, 2014, admission  
2 documents, including all prescreening information, must be  
3 submitted through MEDI or REV. Confirmation numbers assigned to  
4 an accepted transaction shall be retained by a facility to  
5 verify timely submittal. Once an admission transaction has been  
6 completed, all resubmitted claims following prior rejection  
7 are subject to receipt no later than 180 days after the  
8 admission transaction has been completed.

9 Claims that are not submitted and received in compliance  
10 with the foregoing requirements shall not be eligible for  
11 payment under the medical assistance program, and the State  
12 shall have no liability for payment of those claims.

13 To the extent consistent with applicable information and  
14 privacy, security, and disclosure laws, State and federal  
15 agencies and departments shall provide the Illinois Department  
16 access to confidential and other information and data necessary  
17 to perform eligibility and payment verifications and other  
18 Illinois Department functions. This includes, but is not  
19 limited to: information pertaining to licensure;  
20 certification; earnings; immigration status; citizenship; wage  
21 reporting; unearned and earned income; pension income;  
22 employment; supplemental security income; social security  
23 numbers; National Provider Identifier (NPI) numbers; the  
24 National Practitioner Data Bank (NPDB); program and agency  
25 exclusions; taxpayer identification numbers; tax delinquency;  
26 corporate information; and death records.

1           The Illinois Department shall enter into agreements with  
2 State agencies and departments, and is authorized to enter into  
3 agreements with federal agencies and departments, under which  
4 such agencies and departments shall share data necessary for  
5 medical assistance program integrity functions and oversight.  
6 The Illinois Department shall develop, in cooperation with  
7 other State departments and agencies, and in compliance with  
8 applicable federal laws and regulations, appropriate and  
9 effective methods to share such data. At a minimum, and to the  
10 extent necessary to provide data sharing, the Illinois  
11 Department shall enter into agreements with State agencies and  
12 departments, and is authorized to enter into agreements with  
13 federal agencies and departments, including but not limited to:  
14 the Secretary of State; the Department of Revenue; the  
15 Department of Public Health; the Department of Human Services;  
16 and the Department of Financial and Professional Regulation.

17           Beginning in fiscal year 2013, the Illinois Department  
18 shall set forth a request for information to identify the  
19 benefits of a pre-payment, post-adjudication, and post-edit  
20 claims system with the goals of streamlining claims processing  
21 and provider reimbursement, reducing the number of pending or  
22 rejected claims, and helping to ensure a more transparent  
23 adjudication process through the utilization of: (i) provider  
24 data verification and provider screening technology; and (ii)  
25 clinical code editing; and (iii) pre-pay, pre- or  
26 post-adjudicated predictive modeling with an integrated case

1 management system with link analysis. Such a request for  
2 information shall not be considered as a request for proposal  
3 or as an obligation on the part of the Illinois Department to  
4 take any action or acquire any products or services.

5 The Illinois Department shall establish policies,  
6 procedures, standards and criteria by rule for the acquisition,  
7 repair and replacement of orthotic and prosthetic devices and  
8 durable medical equipment. Such rules shall provide, but not be  
9 limited to, the following services: (1) immediate repair or  
10 replacement of such devices by recipients; and (2) rental,  
11 lease, purchase or lease-purchase of durable medical equipment  
12 in a cost-effective manner, taking into consideration the  
13 recipient's medical prognosis, the extent of the recipient's  
14 needs, and the requirements and costs for maintaining such  
15 equipment. Subject to prior approval, such rules shall enable a  
16 recipient to temporarily acquire and use alternative or  
17 substitute devices or equipment pending repairs or  
18 replacements of any device or equipment previously authorized  
19 for such recipient by the Department. Notwithstanding any  
20 provision of Section 5-5f to the contrary, the Department may,  
21 by rule, exempt certain replacement wheelchair parts from prior  
22 approval and, for wheelchairs, wheelchair parts, wheelchair  
23 accessories, and related seating and positioning items,  
24 determine the wholesale price by methods other than actual  
25 acquisition costs.

26 The Department shall require, by rule, all providers of



1 durable medical equipment to be accredited by an accreditation  
2 organization approved by the federal Centers for Medicare and  
3 Medicaid Services and recognized by the Department in order to  
4 bill the Department for providing durable medical equipment to  
5 recipients. No later than 15 months after the effective date of  
6 the rule adopted pursuant to this paragraph, all providers must  
7 meet the accreditation requirement.

8 The Department shall execute, relative to the nursing home  
9 prescreening project, written inter-agency agreements with the  
10 Department of Human Services and the Department on Aging, to  
11 effect the following: (i) intake procedures and common  
12 eligibility criteria for those persons who are receiving  
13 non-institutional services; and (ii) the establishment and  
14 development of non-institutional services in areas of the State  
15 where they are not currently available or are undeveloped; and  
16 (iii) notwithstanding any other provision of law, subject to  
17 federal approval, on and after July 1, 2012, an increase in the  
18 determination of need (DON) scores from 29 to 37 for applicants  
19 for institutional and home and community-based long term care;  
20 if and only if federal approval is not granted, the Department  
21 may, in conjunction with other affected agencies, implement  
22 utilization controls or changes in benefit packages to  
23 effectuate a similar savings amount for this population; and  
24 (iv) no later than July 1, 2013, minimum level of care  
25 eligibility criteria for institutional and home and  
26 community-based long term care; and (v) no later than October

1 1, 2013, establish procedures to permit long term care  
2 providers access to eligibility scores for individuals with an  
3 admission date who are seeking or receiving services from the  
4 long term care provider. In order to select the minimum level  
5 of care eligibility criteria, the Governor shall establish a  
6 workgroup that includes affected agency representatives and  
7 stakeholders representing the institutional and home and  
8 community-based long term care interests. This Section shall  
9 not restrict the Department from implementing lower level of  
10 care eligibility criteria for community-based services in  
11 circumstances where federal approval has been granted.

12 The Illinois Department shall develop and operate, in  
13 cooperation with other State Departments and agencies and in  
14 compliance with applicable federal laws and regulations,  
15 appropriate and effective systems of health care evaluation and  
16 programs for monitoring of utilization of health care services  
17 and facilities, as it affects persons eligible for medical  
18 assistance under this Code.

19 The Illinois Department shall report annually to the  
20 General Assembly, no later than the second Friday in April of  
21 1979 and each year thereafter, in regard to:

22 (a) actual statistics and trends in utilization of  
23 medical services by public aid recipients;

24 (b) actual statistics and trends in the provision of  
25 the various medical services by medical vendors;

26 (c) current rate structures and proposed changes in

1 those rate structures for the various medical vendors; and

2 (d) efforts at utilization review and control by the  
3 Illinois Department.

4 The period covered by each report shall be the 3 years  
5 ending on the June 30 prior to the report. The report shall  
6 include suggested legislation for consideration by the General  
7 Assembly. The filing of one copy of the report with the  
8 Speaker, one copy with the Minority Leader and one copy with  
9 the Clerk of the House of Representatives, one copy with the  
10 President, one copy with the Minority Leader and one copy with  
11 the Secretary of the Senate, one copy with the Legislative  
12 Research Unit, and such additional copies with the State  
13 Government Report Distribution Center for the General Assembly  
14 as is required under paragraph (t) of Section 7 of the State  
15 Library Act shall be deemed sufficient to comply with this  
16 Section.

17 Rulemaking authority to implement Public Act 95-1045, if  
18 any, is conditioned on the rules being adopted in accordance  
19 with all provisions of the Illinois Administrative Procedure  
20 Act and all rules and procedures of the Joint Committee on  
21 Administrative Rules; any purported rule not so adopted, for  
22 whatever reason, is unauthorized.

23 On and after July 1, 2012, the Department shall reduce any  
24 rate of reimbursement for services or other payments or alter  
25 any methodologies authorized by this Code to reduce any rate of  
26 reimbursement for services or other payments in accordance with

1 Section 5-5e.

2 Because kidney transplantation can be an appropriate, cost  
3 effective alternative to renal dialysis when medically  
4 necessary and notwithstanding the provisions of Section 1-11 of  
5 this Code, beginning October 1, 2014, the Department shall  
6 cover kidney transplantation for noncitizens with end-stage  
7 renal disease who are not eligible for comprehensive medical  
8 benefits, who meet the residency requirements of Section 5-3 of  
9 this Code, and who would otherwise meet the financial  
10 requirements of the appropriate class of eligible persons under  
11 Section 5-2 of this Code. To qualify for coverage of kidney  
12 transplantation, such person must be receiving emergency renal  
13 dialysis services covered by the Department. Providers under  
14 this Section shall be prior approved and certified by the  
15 Department to perform kidney transplantation and the services  
16 under this Section shall be limited to services associated with  
17 kidney transplantation.

18 Notwithstanding any other provision of this Code to the  
19 contrary, on or after July 1, 2015, all FDA approved forms of  
20 medication assisted treatment prescribed for the treatment of  
21 alcohol dependence or treatment of opioid dependence shall be  
22 covered under both fee for service and managed care medical  
23 assistance programs for persons who are otherwise eligible for  
24 medical assistance under this Article and shall not be subject  
25 to any (1) utilization control, other than those established  
26 under the American Society of Addiction Medicine patient

1 placement criteria, (2) prior authorization mandate, or (3)  
2 lifetime restriction limit mandate.

3 On or after July 1, 2015, opioid antagonists prescribed for  
4 the treatment of an opioid overdose, including the medication  
5 product, administration devices, and any pharmacy fees related  
6 to the dispensing and administration of the opioid antagonist,  
7 shall be covered under the medical assistance program for  
8 persons who are otherwise eligible for medical assistance under  
9 this Article. As used in this Section, "opioid antagonist"  
10 means a drug that binds to opioid receptors and blocks or  
11 inhibits the effect of opioids acting on those receptors,  
12 including, but not limited to, naloxone hydrochloride or any  
13 other similarly acting drug approved by the U.S. Food and Drug  
14 Administration.

15 Upon federal approval, the Department shall provide  
16 coverage and reimbursement for all drugs that are approved for  
17 marketing by the federal Food and Drug Administration and that  
18 are recommended by the federal Public Health Service or the  
19 United States Centers for Disease Control and Prevention for  
20 pre-exposure prophylaxis and related pre-exposure prophylaxis  
21 services, including, but not limited to, HIV and sexually  
22 transmitted infection screening, treatment for sexually  
23 transmitted infections, medical monitoring, assorted labs, and  
24 counseling to reduce the likelihood of HIV infection among  
25 individuals who are not infected with HIV but who are at high  
26 risk of HIV infection.

1 (Source: P.A. 99-78, eff. 7-20-15; 99-180, eff. 7-29-15;  
2 99-236, eff. 8-3-15; 99-407 (see Section 20 of P.A. 99-588 for  
3 the effective date of P.A. 99-407); 99-433, eff. 8-21-15;  
4 99-480, eff. 9-9-15; 99-588, eff. 7-20-16; 99-642, eff.  
5 7-28-16; 99-772, eff. 1-1-17; 99-895, eff. 1-1-17; 100-201,  
6 eff. 8-18-17; 100-395, eff. 1-1-18; 100-449, eff. 1-1-18;  
7 100-538, eff. 1-1-18; revised 10-26-17.)

8 (305 ILCS 5/5-30)

9 Sec. 5-30. Care coordination.

10 (a) At least 50% of recipients eligible for comprehensive  
11 medical benefits in all medical assistance programs or other  
12 health benefit programs administered by the Department,  
13 including the Children's Health Insurance Program Act and the  
14 Covering ALL KIDS Health Insurance Act, shall be enrolled in a  
15 care coordination program by no later than January 1, 2015. For  
16 purposes of this Section, "coordinated care" or "care  
17 coordination" means delivery systems where recipients will  
18 receive their care from providers who participate under  
19 contract in integrated delivery systems that are responsible  
20 for providing or arranging the majority of care, including  
21 primary care physician services, referrals from primary care  
22 physicians, diagnostic and treatment services, behavioral  
23 health services, in-patient and outpatient hospital services,  
24 dental services, and rehabilitation and long-term care  
25 services. The Department shall designate or contract for such

1 integrated delivery systems (i) to ensure enrollees have a  
2 choice of systems and of primary care providers within such  
3 systems; (ii) to ensure that enrollees receive quality care in  
4 a culturally and linguistically appropriate manner; and (iii)  
5 to ensure that coordinated care programs meet the diverse needs  
6 of enrollees with developmental, mental health, physical, and  
7 age-related disabilities.

8 (b) Payment for such coordinated care shall be based on  
9 arrangements where the State pays for performance related to  
10 health care outcomes, the use of evidence-based practices, the  
11 use of primary care delivered through comprehensive medical  
12 homes, the use of electronic medical records, and the  
13 appropriate exchange of health information electronically made  
14 either on a capitated basis in which a fixed monthly premium  
15 per recipient is paid and full financial risk is assumed for  
16 the delivery of services, or through other risk-based payment  
17 arrangements.

18 (c) To qualify for compliance with this Section, the 50%  
19 goal shall be achieved by enrolling medical assistance  
20 enrollees from each medical assistance enrollment category,  
21 including parents, children, seniors, and people with  
22 disabilities to the extent that current State Medicaid payment  
23 laws would not limit federal matching funds for recipients in  
24 care coordination programs. In addition, services must be more  
25 comprehensively defined and more risk shall be assumed than in  
26 the Department's primary care case management program as of

1 January 25, 2011 (the effective date of Public Act 96-1501).

2 (d) The Department shall report to the General Assembly in  
3 a separate part of its annual medical assistance program  
4 report, beginning April, 2012 until April, 2016, on the  
5 progress and implementation of the care coordination program  
6 initiatives established by the provisions of Public Act  
7 96-1501. The Department shall include in its April 2011 report  
8 a full analysis of federal laws or regulations regarding upper  
9 payment limitations to providers and the necessary revisions or  
10 adjustments in rate methodologies and payments to providers  
11 under this Code that would be necessary to implement  
12 coordinated care with full financial risk by a party other than  
13 the Department.

14 (e) Integrated Care Program for individuals with chronic  
15 mental health conditions.

16 (1) The Integrated Care Program shall encompass  
17 services administered to recipients of medical assistance  
18 under this Article to prevent exacerbations and  
19 complications using cost-effective, evidence-based  
20 practice guidelines and mental health management  
21 strategies.

22 (2) The Department may utilize and expand upon existing  
23 contractual arrangements with integrated care plans under  
24 the Integrated Care Program for providing the coordinated  
25 care provisions of this Section.

26 (3) Payment for such coordinated care shall be based on



1 arrangements where the State pays for performance related  
2 to mental health outcomes on a capitated basis in which a  
3 fixed monthly premium per recipient is paid and full  
4 financial risk is assumed for the delivery of services, or  
5 through other risk-based payment arrangements such as  
6 provider-based care coordination.

7 (4) The Department shall examine whether chronic  
8 mental health management programs and services for  
9 recipients with specific chronic mental health conditions  
10 do any or all of the following:

11 (A) Improve the patient's overall mental health in  
12 a more expeditious and cost-effective manner.

13 (B) Lower costs in other aspects of the medical  
14 assistance program, such as hospital admissions,  
15 emergency room visits, or more frequent and  
16 inappropriate psychotropic drug use.

17 (5) The Department shall work with the facilities and  
18 any integrated care plan participating in the program to  
19 identify and correct barriers to the successful  
20 implementation of this subsection (e) prior to and during  
21 the implementation to best facilitate the goals and  
22 objectives of this subsection (e).

23 (f) A hospital that is located in a county of the State in  
24 which the Department mandates some or all of the beneficiaries  
25 of the Medical Assistance Program residing in the county to  
26 enroll in a Care Coordination Program, as set forth in Section

1 5-30 of this Code, shall not be eligible for any non-claims  
2 based payments not mandated by Article V-A of this Code for  
3 which it would otherwise be qualified to receive, unless the  
4 hospital is a Coordinated Care Participating Hospital no later  
5 than 60 days after June 14, 2012 (the effective date of Public  
6 Act 97-689) or 60 days after the first mandatory enrollment of  
7 a beneficiary in a Coordinated Care program. For purposes of  
8 this subsection, "Coordinated Care Participating Hospital"  
9 means a hospital that meets one of the following criteria:

10 (1) The hospital has entered into a contract to provide  
11 hospital services with one or more MCOs to enrollees of the  
12 care coordination program.

13 (2) The hospital has not been offered a contract by a  
14 care coordination plan that the Department has determined  
15 to be a good faith offer and that pays at least as much as  
16 the Department would pay, on a fee-for-service basis, not  
17 including disproportionate share hospital adjustment  
18 payments or any other supplemental adjustment or add-on  
19 payment to the base fee-for-service rate, except to the  
20 extent such adjustments or add-on payments are  
21 incorporated into the development of the applicable MCO  
22 capitated rates.

23 As used in this subsection (f), "MCO" means any entity  
24 which contracts with the Department to provide services where  
25 payment for medical services is made on a capitated basis.

26 (g) No later than August 1, 2013, the Department shall

1 issue a purchase of care solicitation for Accountable Care  
2 Entities (ACE) to serve any children and parents or caretaker  
3 relatives of children eligible for medical assistance under  
4 this Article. An ACE may be a single corporate structure or a  
5 network of providers organized through contractual  
6 relationships with a single corporate entity. The solicitation  
7 shall require that:

8 (1) An ACE operating in Cook County be capable of  
9 serving at least 40,000 eligible individuals in that  
10 county; an ACE operating in Lake, Kane, DuPage, or Will  
11 Counties be capable of serving at least 20,000 eligible  
12 individuals in those counties and an ACE operating in other  
13 regions of the State be capable of serving at least 10,000  
14 eligible individuals in the region in which it operates.  
15 During initial periods of mandatory enrollment, the  
16 Department shall require its enrollment services  
17 contractor to use a default assignment algorithm that  
18 ensures if possible an ACE reaches the minimum enrollment  
19 levels set forth in this paragraph.

20 (2) An ACE must include at a minimum the following  
21 types of providers: primary care, specialty care,  
22 hospitals, and behavioral healthcare.

23 (3) An ACE shall have a governance structure that  
24 includes the major components of the health care delivery  
25 system, including one representative from each of the  
26 groups listed in paragraph (2).

1           (4) An ACE must be an integrated delivery system,  
2 including a network able to provide the full range of  
3 services needed by Medicaid beneficiaries and system  
4 capacity to securely pass clinical information across  
5 participating entities and to aggregate and analyze that  
6 data in order to coordinate care.

7           (5) An ACE must be capable of providing both care  
8 coordination and complex case management, as necessary, to  
9 beneficiaries. To be responsive to the solicitation, a  
10 potential ACE must outline its care coordination and  
11 complex case management model and plan to reduce the cost  
12 of care.

13           (6) In the first 18 months of operation, unless the ACE  
14 selects a shorter period, an ACE shall be paid care  
15 coordination fees on a per member per month basis that are  
16 projected to be cost neutral to the State during the term  
17 of their payment and, subject to federal approval, be  
18 eligible to share in additional savings generated by their  
19 care coordination.

20           (7) In months 19 through 36 of operation, unless the  
21 ACE selects a shorter period, an ACE shall be paid on a  
22 pre-paid capitation basis for all medical assistance  
23 covered services, under contract terms similar to Managed  
24 Care Organizations (MCO), with the Department sharing the  
25 risk through either stop-loss insurance for extremely high  
26 cost individuals or corridors of shared risk based on the

1 overall cost of the total enrollment in the ACE. The ACE  
2 shall be responsible for claims processing, encounter data  
3 submission, utilization control, and quality assurance.

4 (8) In the fourth and subsequent years of operation, an  
5 ACE shall convert to a Managed Care Community Network  
6 (MCCN), as defined in this Article, or Health Maintenance  
7 Organization pursuant to the Illinois Insurance Code,  
8 accepting full-risk capitation payments.

9 The Department shall allow potential ACE entities 5 months  
10 from the date of the posting of the solicitation to submit  
11 proposals. After the solicitation is released, in addition to  
12 the MCO rate development data available on the Department's  
13 website, subject to federal and State confidentiality and  
14 privacy laws and regulations, the Department shall provide 2  
15 years of de-identified summary service data on the targeted  
16 population, split between children and adults, showing the  
17 historical type and volume of services received and the cost of  
18 those services to those potential bidders that sign a data use  
19 agreement. The Department may add up to 2 non-state government  
20 employees with expertise in creating integrated delivery  
21 systems to its review team for the purchase of care  
22 solicitation described in this subsection. Any such  
23 individuals must sign a no-conflict disclosure and  
24 confidentiality agreement and agree to act in accordance with  
25 all applicable State laws.

26 During the first 2 years of an ACE's operation, the

1 Department shall provide claims data to the ACE on its  
2 enrollees on a periodic basis no less frequently than monthly.

3 Nothing in this subsection shall be construed to limit the  
4 Department's mandate to enroll 50% of its beneficiaries into  
5 care coordination systems by January 1, 2015, using all  
6 available care coordination delivery systems, including Care  
7 Coordination Entities (CCE), MCCNs, or MCOs, nor be construed  
8 to affect the current CCEs, MCCNs, and MCOs selected to serve  
9 seniors and persons with disabilities prior to that date.

10 Nothing in this subsection precludes the Department from  
11 considering future proposals for new ACEs or expansion of  
12 existing ACEs at the discretion of the Department.

13 (h) Department contracts with MCOs and other entities  
14 reimbursed by risk based capitation shall have a minimum  
15 medical loss ratio of 85%, shall require the entity to  
16 establish an appeals and grievances process for consumers and  
17 providers, and shall require the entity to provide a quality  
18 assurance and utilization review program. Entities contracted  
19 with the Department to coordinate healthcare regardless of risk  
20 shall be measured utilizing the same quality metrics. The  
21 quality metrics may be population specific. Any contracted  
22 entity serving at least 5,000 seniors or people with  
23 disabilities or 15,000 individuals in other populations  
24 covered by the Medical Assistance Program that has been  
25 receiving full-risk capitation for a year shall be accredited  
26 by a national accreditation organization authorized by the

1 Department within 2 years after the date it is eligible to  
2 become accredited. The requirements of this subsection shall  
3 apply to contracts with MCOs entered into or renewed or  
4 extended after June 1, 2013.

5 (h-5) The Department shall monitor and enforce compliance  
6 by MCOs with agreements they have entered into with providers  
7 on issues that include, but are not limited to, timeliness of  
8 payment, payment rates, and processes for obtaining prior  
9 approval. The Department may impose sanctions on MCOs for  
10 violating provisions of those agreements that include, but are  
11 not limited to, financial penalties, suspension of enrollment  
12 of new enrollees, and termination of the MCO's contract with  
13 the Department. As used in this subsection (h-5), "MCO" has the  
14 meaning ascribed to that term in Section 5-30.1 of this Code.

15 (i) Unless otherwise required by federal law, Medicaid  
16 Managed Care Entities and their respective business associates  
17 shall not disclose, directly or indirectly, including by  
18 sending a bill or explanation of benefits, information  
19 concerning the sensitive health services received by enrollees  
20 of the Medicaid Managed Care Entity to any person other than  
21 covered entities and business associates, which may receive,  
22 use, and further disclose such information solely for the  
23 purposes permitted under applicable federal and State laws and  
24 regulations if such use and further disclosure satisfies all  
25 applicable requirements of such laws and regulations. The  
26 Medicaid Managed Care Entity or its respective business

1 associates may disclose information concerning the sensitive  
2 health services if the enrollee who received the sensitive  
3 health services requests the information from the Medicaid  
4 Managed Care Entity or its respective business associates and  
5 authorized the sending of a bill or explanation of benefits.  
6 Communications including, but not limited to, statements of  
7 care received or appointment reminders either directly or  
8 indirectly to the enrollee from the health care provider,  
9 health care professional, and care coordinators, remain  
10 permissible. Medicaid Managed Care Entities or their  
11 respective business associates may communicate directly with  
12 their enrollees regarding care coordination activities for  
13 those enrollees.

14 For the purposes of this subsection, the term "Medicaid  
15 Managed Care Entity" includes Care Coordination Entities,  
16 Accountable Care Entities, Managed Care Organizations, and  
17 Managed Care Community Networks.

18 For purposes of this subsection, the term "sensitive health  
19 services" means mental health services, substance abuse  
20 treatment services, reproductive health services, family  
21 planning services, services for sexually transmitted  
22 infections and sexually transmitted diseases, and services for  
23 sexual assault or domestic abuse. Services include prevention,  
24 screening, consultation, examination, treatment, or follow-up.

25 For purposes of this subsection, "business associate",  
26 "covered entity", "disclosure", and "use" have the meanings



1 ascribed to those terms in 45 CFR 160.103.

2 Nothing in this subsection shall be construed to relieve a  
3 Medicaid Managed Care Entity or the Department of any duty to  
4 report incidents of sexually transmitted infections to the  
5 Department of Public Health or to the local board of health in  
6 accordance with regulations adopted under a statute or  
7 ordinance or to report incidents of sexually transmitted  
8 infections as necessary to comply with the requirements under  
9 Section 5 of the Abused and Neglected Child Reporting Act or as  
10 otherwise required by State or federal law.

11 The Department shall create policy in order to implement  
12 the requirements in this subsection.

13 (j) Managed Care Entities (MCEs), including MCOs and all  
14 other care coordination organizations, shall develop and  
15 maintain a written language access policy that sets forth the  
16 standards, guidelines, and operational plan to ensure language  
17 appropriate services and that is consistent with the standard  
18 of meaningful access for populations with limited English  
19 proficiency. The language access policy shall describe how the  
20 MCEs will provide all of the following required services:

21 (1) Translation (the written replacement of text from  
22 one language into another) of all vital documents and forms  
23 as identified by the Department.

24 (2) Qualified interpreter services (the oral  
25 communication of a message from one language into another  
26 by a qualified interpreter).

1           (3) Staff training on the language access policy,  
2           including how to identify language needs, access and  
3           provide language assistance services, work with  
4           interpreters, request translations, and track the use of  
5           language assistance services.

6           (4) Data tracking that identifies the language need.

7           (5) Notification to participants on the availability  
8           of language access services and on how to access such  
9           services.

10          (k) The Department shall actively monitor the contractual  
11          relationship between Managed Care Organizations (MCOs) and any  
12          dental administrator contracted by an MCO to provide dental  
13          services. The Department shall adopt appropriate dental  
14          Healthcare Effectiveness Data and Information Set (HEDIS)  
15          measures and shall include the Annual Dental Visit (ADV) HEDIS  
16          measure in its Health Plan Comparison Tool and Illinois  
17          Medicaid Plan Report Card that is available on the Department's  
18          website for enrolled individuals.

19          The Department shall collect from each MCO specific  
20          information about the types of contracted, broad-based care  
21          coordination occurring between the MCO and any dental  
22          administrator, including, but not limited to, pregnant women  
23          and diabetic patients in need of oral care.

24          (Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14;  
25          99-106, eff. 1-1-16; 99-181, eff. 7-29-15; 99-566, eff. 1-1-17;  
26          99-642, eff. 7-28-16.)

1 (305 ILCS 5/5-30.1)

2 Sec. 5-30.1. Managed care protections.

3 (a) As used in this Section:

4 "Managed care organization" or "MCO" means any entity which  
5 contracts with the Department to provide services where payment  
6 for medical services is made on a capitated basis.

7 "Emergency services" include:

8 (1) emergency services, as defined by Section 10 of the  
9 Managed Care Reform and Patient Rights Act;

10 (2) emergency medical screening examinations, as  
11 defined by Section 10 of the Managed Care Reform and  
12 Patient Rights Act;

13 (3) post-stabilization medical services, as defined by  
14 Section 10 of the Managed Care Reform and Patient Rights  
15 Act; and

16 (4) emergency medical conditions, as defined by  
17 Section 10 of the Managed Care Reform and Patient Rights  
18 Act.

19 (b) As provided by Section 5-16.12, managed care  
20 organizations are subject to the provisions of the Managed Care  
21 Reform and Patient Rights Act.

22 (c) An MCO shall pay any provider of emergency services  
23 that does not have in effect a contract with the contracted  
24 Medicaid MCO. The default rate of reimbursement shall be the  
25 rate paid under Illinois Medicaid fee-for-service program

1 methodology, including all policy adjusters, including but not  
2 limited to Medicaid High Volume Adjustments, Medicaid  
3 Percentage Adjustments, Outpatient High Volume Adjustments,  
4 and all outlier add-on adjustments to the extent such  
5 adjustments are incorporated in the development of the  
6 applicable MCO capitated rates.

7 (d) An MCO shall pay for all post-stabilization services as  
8 a covered service in any of the following situations:

9 (1) the MCO authorized such services;

10 (2) such services were administered to maintain the  
11 enrollee's stabilized condition within one hour after a  
12 request to the MCO for authorization of further  
13 post-stabilization services;

14 (3) the MCO did not respond to a request to authorize  
15 such services within one hour;

16 (4) the MCO could not be contacted; or

17 (5) the MCO and the treating provider, if the treating  
18 provider is a non-affiliated provider, could not reach an  
19 agreement concerning the enrollee's care and an affiliated  
20 provider was unavailable for a consultation, in which case  
21 the MCO must pay for such services rendered by the treating  
22 non-affiliated provider until an affiliated provider was  
23 reached and either concurred with the treating  
24 non-affiliated provider's plan of care or assumed  
25 responsibility for the enrollee's care. Such payment shall  
26 be made at the default rate of reimbursement paid under

1 Illinois Medicaid fee-for-service program methodology,  
2 including all policy adjusters, including but not limited  
3 to Medicaid High Volume Adjustments, Medicaid Percentage  
4 Adjustments, Outpatient High Volume Adjustments and all  
5 outlier add-on adjustments to the extent that such  
6 adjustments are incorporated in the development of the  
7 applicable MCO capitated rates.

8 (e) The following requirements apply to MCOs in determining  
9 payment for all emergency services:

10 (1) MCOs shall not impose any requirements for prior  
11 approval of emergency services.

12 (2) The MCO shall cover emergency services provided to  
13 enrollees who are temporarily away from their residence and  
14 outside the contracting area to the extent that the  
15 enrollees would be entitled to the emergency services if  
16 they still were within the contracting area.

17 (3) The MCO shall have no obligation to cover medical  
18 services provided on an emergency basis that are not  
19 covered services under the contract.

20 (4) The MCO shall not condition coverage for emergency  
21 services on the treating provider notifying the MCO of the  
22 enrollee's screening and treatment within 10 days after  
23 presentation for emergency services.

24 (5) The determination of the attending emergency  
25 physician, or the provider actually treating the enrollee,  
26 of whether an enrollee is sufficiently stabilized for

1 discharge or transfer to another facility, shall be binding  
2 on the MCO. The MCO shall cover emergency services for all  
3 enrollees whether the emergency services are provided by an  
4 affiliated or non-affiliated provider.

5 (6) The MCO's financial responsibility for  
6 post-stabilization care services it has not pre-approved  
7 ends when:

8 (A) a plan physician with privileges at the  
9 treating hospital assumes responsibility for the  
10 enrollee's care;

11 (B) a plan physician assumes responsibility for  
12 the enrollee's care through transfer;

13 (C) a contracting entity representative and the  
14 treating physician reach an agreement concerning the  
15 enrollee's care; or

16 (D) the enrollee is discharged.

17 (f) Network adequacy and transparency.

18 (1) The Department shall:

19 (A) ensure that an adequate provider network is in  
20 place, taking into consideration health professional  
21 shortage areas and medically underserved areas;

22 (B) publicly release an explanation of its process  
23 for analyzing network adequacy;

24 (C) periodically ensure that an MCO continues to  
25 have an adequate network in place; and

26 (D) require MCOs, including Medicaid Managed Care

1           Entities as defined in Section 5-30.2, to meet provider  
2           directory requirements under Section 5-30.3.

3           (2) Each MCO shall confirm its receipt of information  
4           submitted specific to physician or dentist additions or  
5           physician or dentist deletions from the MCO's provider  
6           network within 3 days after receiving all required  
7           information from contracted physicians or dentists, and  
8           electronic physician and dental directories must be  
9           updated consistent with current rules as published by the  
10          Centers for Medicare and Medicaid Services or its successor  
11          agency.

12          (g) Timely payment of claims.

13          (1) The MCO shall pay a claim within 30 days of  
14          receiving a claim that contains all the essential  
15          information needed to adjudicate the claim.

16          (2) The MCO shall notify the billing party of its  
17          inability to adjudicate a claim within 30 days of receiving  
18          that claim.

19          (3) The MCO shall pay a penalty that is at least equal  
20          to the penalty imposed under the Illinois Insurance Code  
21          for any claims not timely paid.

22          (4) The Department may establish a process for MCOs to  
23          expedite payments to providers based on criteria  
24          established by the Department.

25          (g-5) Recognizing that the rapid transformation of the  
26          Illinois Medicaid program may have unintended operational

1 challenges for both payers and providers:

2 (1) in no instance shall a medically necessary covered  
3 service rendered in good faith, based upon eligibility  
4 information documented by the provider, be denied coverage  
5 or diminished in payment amount if the eligibility or  
6 coverage information available at the time the service was  
7 rendered is later found to be inaccurate; and

8 (2) the Department shall, by December 31, 2016, adopt  
9 rules establishing policies that shall be included in the  
10 Medicaid managed care policy and procedures manual  
11 addressing payment resolutions in situations in which a  
12 provider renders services based upon information obtained  
13 after verifying a patient's eligibility and coverage plan  
14 through either the Department's current enrollment system  
15 or a system operated by the coverage plan identified by the  
16 patient presenting for services:

17 (A) such medically necessary covered services  
18 shall be considered rendered in good faith;

19 (B) such policies and procedures shall be  
20 developed in consultation with industry  
21 representatives of the Medicaid managed care health  
22 plans and representatives of provider associations  
23 representing the majority of providers within the  
24 identified provider industry; and

25 (C) such rules shall be published for a review and  
26 comment period of no less than 30 days on the



1 Department's website with final rules remaining  
2 available on the Department's website.

3 (3) The rules on payment resolutions shall include, but  
4 not be limited to:

5 (A) the extension of the timely filing period;

6 (B) retroactive prior authorizations; and

7 (C) guaranteed minimum payment rate of no less than  
8 the current, as of the date of service, fee-for-service  
9 rate, plus all applicable add-ons, when the resulting  
10 service relationship is out of network.

11 (4) The rules shall be applicable for both MCO coverage  
12 and fee-for-service coverage.

13 (g-6) MCO Performance Metrics Report.

14 (1) The Department shall publish, on at least a  
15 quarterly basis, each MCO's operational performance,  
16 including, but not limited to, the following categories of  
17 metrics:

18 (A) claims payment, including timeliness and  
19 accuracy;

20 (B) prior authorizations;

21 (C) grievance and appeals;

22 (D) utilization statistics;

23 (E) provider disputes;

24 (F) provider credentialing; and

25 (G) member and provider customer service.

26 (2) The Department shall ensure that the metrics report

1 is accessible to providers online by January 1, 2017.

2 (3) The metrics shall be developed in consultation with  
3 industry representatives of the Medicaid managed care  
4 health plans and representatives of associations  
5 representing the majority of providers within the  
6 identified industry.

7 (4) Metrics shall be defined and incorporated into the  
8 applicable Managed Care Policy Manual issued by the  
9 Department.

10 (g-7) MCO claims processing and performance analysis. In  
11 order to monitor MCO payments to hospital providers, pursuant  
12 to this amendatory Act of the 100th General Assembly, the  
13 Department shall post an analysis of MCO claims processing and  
14 payment performance on its website every 6 months. Such  
15 analysis shall include a review and evaluation of a  
16 representative sample of hospital claims that are rejected and  
17 denied for clean and unclean claims and the top 5 reasons for  
18 such actions and timeliness of claims adjudication, which  
19 identifies the percentage of claims adjudicated within 30, 60,  
20 90, and over 90 days, and the dollar amounts associated with  
21 those claims. The Department shall post the contracted claims  
22 report required by HealthChoice Illinois on its website every 3  
23 months.

24 (h) The Department shall not expand mandatory MCO  
25 enrollment into new counties beyond those counties already  
26 designated by the Department as of June 1, 2014 for the

1 individuals whose eligibility for medical assistance is not the  
2 seniors or people with disabilities population until the  
3 Department provides an opportunity for accountable care  
4 entities and MCOs to participate in such newly designated  
5 counties.

6 (i) The requirements of this Section apply to contracts  
7 with accountable care entities and MCOs entered into, amended,  
8 or renewed after June 16, 2014 (the effective date of Public  
9 Act 98-651).

10 (Source: P.A. 99-725, eff. 8-5-16; 99-751, eff. 8-5-16;  
11 100-201, eff. 8-18-17; 100-580, eff. 3-12-18.)

12 ARTICLE 100. BONDING

13 Section 100-5. The General Obligation Bond Act is amended  
14 by changing Sections 2, 3, and 5 as follows:

15 (30 ILCS 330/2) (from Ch. 127, par. 652)

16 Sec. 2. Authorization for Bonds. The State of Illinois is  
17 authorized to issue, sell and provide for the retirement of  
18 General Obligation Bonds of the State of Illinois for the  
19 categories and specific purposes expressed in Sections 2  
20 through 8 of this Act, in the total amount of \$57,717,925,743  
21 ~~\$55,917,925,743~~.

22 The bonds authorized in this Section 2 and in Section 16 of  
23 this Act are herein called "Bonds".

1           Of the total amount of Bonds authorized in this Act, up to  
2 \$2,200,000,000 in aggregate original principal amount may be  
3 issued and sold in accordance with the Baccalaureate Savings  
4 Act in the form of General Obligation College Savings Bonds.

5           Of the total amount of Bonds authorized in this Act, up to  
6 \$300,000,000 in aggregate original principal amount may be  
7 issued and sold in accordance with the Retirement Savings Act  
8 in the form of General Obligation Retirement Savings Bonds.

9           Of the total amount of Bonds authorized in this Act, the  
10 additional \$10,000,000,000 authorized by Public Act 93-2, the  
11 \$3,466,000,000 authorized by Public Act 96-43, and the  
12 \$4,096,348,300 authorized by Public Act 96-1497 shall be used  
13 solely as provided in Section 7.2.

14           Of the total amount of Bonds authorized in this Act, the  
15 additional \$6,000,000,000 authorized by this amendatory Act of  
16 the 100th General Assembly shall be used solely as provided in  
17 Section 7.6 and shall be issued by December 31, 2017.

18           Of the total amount of Bonds authorized in this Act,  
19 \$1,000,000,000 of the additional amount authorized by this  
20 amendatory Act of the 100th General Assembly shall be used  
21 solely as provided in Section 7.7.

22           The issuance and sale of Bonds pursuant to the General  
23 Obligation Bond Act is an economical and efficient method of  
24 financing the long-term capital needs of the State. This Act  
25 will permit the issuance of a multi-purpose General Obligation  
26 Bond with uniform terms and features. This will not only lower

1 the cost of registration but also reduce the overall cost of  
2 issuing debt by improving the marketability of Illinois General  
3 Obligation Bonds.

4 (Source: P.A. 100-23, eff. 7-6-17.)

5 (30 ILCS 330/3) (from Ch. 127, par. 653)

6 Sec. 3. Capital Facilities. The amount of \$10,538,963,443  
7 ~~\$9,753,963,443~~ is authorized to be used for the acquisition,  
8 development, construction, reconstruction, improvement,  
9 financing, architectural planning and installation of capital  
10 facilities within the State, consisting of buildings,  
11 structures, durable equipment, land, interests in land, and the  
12 costs associated with the purchase and implementation of  
13 information technology, including but not limited to the  
14 purchase of hardware and software, for the following specific  
15 purposes:

16 (a) \$3,433,228,000 ~~\$3,393,228,000~~ for educational  
17 purposes by State universities and colleges, the Illinois  
18 Community College Board created by the Public Community  
19 College Act and for grants to public community colleges as  
20 authorized by Sections 5-11 and 5-12 of the Public  
21 Community College Act;

22 (b) \$1,648,420,000 for correctional purposes at State  
23 prison and correctional centers;

24 (c) \$599,183,000 for open spaces, recreational and  
25 conservation purposes and the protection of land;

1           (d)    \$764,317,000   ~~\$751,317,000~~   for   child   care  
2   facilities,   mental   and   public   health   facilities,   and  
3   facilities   for   the   care   of   veterans   with   disabilities   and  
4   their   spouses;

5           (e)    \$2,884,790,000   ~~\$2,152,790,000~~   for   use   by   the  
6   State,   its   departments,   authorities,   public   corporations,  
7   commissions   and   agencies;

8           (f)    \$818,100   for   cargo   handling   facilities   at   port  
9   districts   and   for   breakwaters,   including   harbor   entrances,  
10   at   port   districts   in   conjunction   with   facilities   for   small  
11   boats   and   pleasure   crafts;

12          (g)    \$297,177,074   for   water   resource   management  
13   projects;

14          (h)    \$16,940,269   for   the   provision   of   facilities   for  
15   food   production   research   and   related   instructional   and  
16   public   service   activities   at   the   State   universities   and  
17   public   community   colleges;

18          (i)    \$36,000,000   for   grants   by   the   Secretary   of   State,  
19   as   State   Librarian,   for   central   library   facilities  
20   authorized   by   Section   8   of   the   Illinois   Library   System   Act  
21   and   for   grants   by   the   Capital   Development   Board   to   units   of  
22   local   government   for   public   library   facilities;

23          (j)    \$25,000,000   for   the   acquisition,   development,  
24   construction,   reconstruction,   improvement,   financing,  
25   architectural   planning   and   installation   of   capital  
26   facilities   consisting   of   buildings,   structures,   durable

1 equipment and land for grants to counties, municipalities  
2 or public building commissions with correctional  
3 facilities that do not comply with the minimum standards of  
4 the Department of Corrections under Section 3-15-2 of the  
5 Unified Code of Corrections;

6 (k) \$5,000,000 for grants in fiscal year 1988 by the  
7 Department of Conservation for improvement or expansion of  
8 aquarium facilities located on property owned by a park  
9 district;

10 (l) \$599,590,000 to State agencies for grants to local  
11 governments for the acquisition, financing, architectural  
12 planning, development, alteration, installation, and  
13 construction of capital facilities consisting of  
14 buildings, structures, durable equipment, and land; and

15 (m) \$228,500,000 for the Illinois Open Land Trust  
16 Program as defined by the Illinois Open Land Trust Act.

17 The amounts authorized above for capital facilities may be  
18 used for the acquisition, installation, alteration,  
19 construction, or reconstruction of capital facilities and for  
20 the purchase of equipment for the purpose of major capital  
21 improvements which will reduce energy consumption in State  
22 buildings or facilities.

23 (Source: P.A. 98-94, eff. 7-17-13; 99-143, eff. 7-27-15.)

24 (30 ILCS 330/5) (from Ch. 127, par. 655)

25 Sec. 5. School Construction.

1           (a) The amount of \$58,450,000 is authorized to make grants  
2 to local school districts for the acquisition, development,  
3 construction, reconstruction, rehabilitation, improvement,  
4 financing, architectural planning and installation of capital  
5 facilities, including but not limited to those required for  
6 special education building projects provided for in Article 14  
7 of The School Code, consisting of buildings, structures, and  
8 durable equipment, and for the acquisition and improvement of  
9 real property and interests in real property required, or  
10 expected to be required, in connection therewith.

11           (b) \$22,550,000, or so much thereof as may be necessary,  
12 for grants to school districts for the making of principal and  
13 interest payments, required to be made, on bonds issued by such  
14 school districts after January 1, 1969, pursuant to any  
15 indenture, ordinance, resolution, agreement or contract to  
16 provide funds for the acquisition, development, construction,  
17 reconstruction, rehabilitation, improvement, architectural  
18 planning and installation of capital facilities consisting of  
19 buildings, structures, durable equipment and land for  
20 educational purposes or for lease payments required to be made  
21 by a school district for principal and interest payments on  
22 bonds issued by a Public Building Commission after January 1,  
23 1969.

24           (c) \$10,000,000 for grants to school districts for the  
25 acquisition, development, construction, reconstruction,  
26 rehabilitation, improvement, architectural planning and



1 installation of capital facilities consisting of buildings  
2 structures, durable equipment and land for special education  
3 building projects.

4 (d) \$9,000,000 for grants to school districts for the  
5 reconstruction, rehabilitation, improvement, financing and  
6 architectural planning of capital facilities, including  
7 construction at another location to replace such capital  
8 facilities, consisting of those public school buildings and  
9 temporary school facilities which, prior to January 1, 1984,  
10 were condemned by the regional superintendent under Section  
11 3-14.22 of The School Code or by any State official having  
12 jurisdiction over building safety.

13 (e) \$3,050,000,000 for grants to school districts for  
14 school improvement projects authorized by the School  
15 Construction Law. The bonds shall be sold in amounts not to  
16 exceed the following schedule, except any bonds not sold during  
17 one year shall be added to the bonds to be sold during the  
18 remainder of the schedule:

19	First year .....	\$200,000,000
20	Second year .....	\$450,000,000
21	Third year .....	\$500,000,000
22	Fourth year .....	\$500,000,000
23	Fifth year .....	\$800,000,000
24	Sixth year and thereafter .....	\$600,000,000

25 (f) \$1,615,000,000 ~~\$1,600,000,000~~ grants to school  
26 districts for school implemented projects authorized by the

1 School Construction Law.

2 (Source: P.A. 98-94, eff. 7-17-13.)

3 ARTICLE 110. PENSION CODE: RECERTIFICATION

4 Section 110-5. The Illinois Administrative Procedure Act  
5 is amended by changing Section 5-45 as follows:

6 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

7 Sec. 5-45. Emergency rulemaking.

8 (a) "Emergency" means the existence of any situation that  
9 any agency finds reasonably constitutes a threat to the public  
10 interest, safety, or welfare.

11 (b) If any agency finds that an emergency exists that  
12 requires adoption of a rule upon fewer days than is required by  
13 Section 5-40 and states in writing its reasons for that  
14 finding, the agency may adopt an emergency rule without prior  
15 notice or hearing upon filing a notice of emergency rulemaking  
16 with the Secretary of State under Section 5-70. The notice  
17 shall include the text of the emergency rule and shall be  
18 published in the Illinois Register. Consent orders or other  
19 court orders adopting settlements negotiated by an agency may  
20 be adopted under this Section. Subject to applicable  
21 constitutional or statutory provisions, an emergency rule  
22 becomes effective immediately upon filing under Section 5-65 or  
23 at a stated date less than 10 days thereafter. The agency's

1 finding and a statement of the specific reasons for the finding  
2 shall be filed with the rule. The agency shall take reasonable  
3 and appropriate measures to make emergency rules known to the  
4 persons who may be affected by them.

5 (c) An emergency rule may be effective for a period of not  
6 longer than 150 days, but the agency's authority to adopt an  
7 identical rule under Section 5-40 is not precluded. No  
8 emergency rule may be adopted more than once in any 24-month  
9 period, except that this limitation on the number of emergency  
10 rules that may be adopted in a 24-month period does not apply  
11 to (i) emergency rules that make additions to and deletions  
12 from the Drug Manual under Section 5-5.16 of the Illinois  
13 Public Aid Code or the generic drug formulary under Section  
14 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)  
15 emergency rules adopted by the Pollution Control Board before  
16 July 1, 1997 to implement portions of the Livestock Management  
17 Facilities Act, (iii) emergency rules adopted by the Illinois  
18 Department of Public Health under subsections (a) through (i)  
19 of Section 2 of the Department of Public Health Act when  
20 necessary to protect the public's health, (iv) emergency rules  
21 adopted pursuant to subsection (n) of this Section, (v)  
22 emergency rules adopted pursuant to subsection (o) of this  
23 Section, or (vi) emergency rules adopted pursuant to subsection  
24 (c-5) of this Section. Two or more emergency rules having  
25 substantially the same purpose and effect shall be deemed to be  
26 a single rule for purposes of this Section.

1 (c-5) To facilitate the maintenance of the program of group  
2 health benefits provided to annuitants, survivors, and retired  
3 employees under the State Employees Group Insurance Act of  
4 1971, rules to alter the contributions to be paid by the State,  
5 annuitants, survivors, retired employees, or any combination  
6 of those entities, for that program of group health benefits,  
7 shall be adopted as emergency rules. The adoption of those  
8 rules shall be considered an emergency and necessary for the  
9 public interest, safety, and welfare.

10 (d) In order to provide for the expeditious and timely  
11 implementation of the State's fiscal year 1999 budget,  
12 emergency rules to implement any provision of Public Act 90-587  
13 or 90-588 or any other budget initiative for fiscal year 1999  
14 may be adopted in accordance with this Section by the agency  
15 charged with administering that provision or initiative,  
16 except that the 24-month limitation on the adoption of  
17 emergency rules and the provisions of Sections 5-115 and 5-125  
18 do not apply to rules adopted under this subsection (d). The  
19 adoption of emergency rules authorized by this subsection (d)  
20 shall be deemed to be necessary for the public interest,  
21 safety, and welfare.

22 (e) In order to provide for the expeditious and timely  
23 implementation of the State's fiscal year 2000 budget,  
24 emergency rules to implement any provision of Public Act 91-24  
25 or any other budget initiative for fiscal year 2000 may be  
26 adopted in accordance with this Section by the agency charged

1 with administering that provision or initiative, except that  
2 the 24-month limitation on the adoption of emergency rules and  
3 the provisions of Sections 5-115 and 5-125 do not apply to  
4 rules adopted under this subsection (e). The adoption of  
5 emergency rules authorized by this subsection (e) shall be  
6 deemed to be necessary for the public interest, safety, and  
7 welfare.

8 (f) In order to provide for the expeditious and timely  
9 implementation of the State's fiscal year 2001 budget,  
10 emergency rules to implement any provision of Public Act 91-712  
11 or any other budget initiative for fiscal year 2001 may be  
12 adopted in accordance with this Section by the agency charged  
13 with administering that provision or initiative, except that  
14 the 24-month limitation on the adoption of emergency rules and  
15 the provisions of Sections 5-115 and 5-125 do not apply to  
16 rules adopted under this subsection (f). The adoption of  
17 emergency rules authorized by this subsection (f) shall be  
18 deemed to be necessary for the public interest, safety, and  
19 welfare.

20 (g) In order to provide for the expeditious and timely  
21 implementation of the State's fiscal year 2002 budget,  
22 emergency rules to implement any provision of Public Act 92-10  
23 or any other budget initiative for fiscal year 2002 may be  
24 adopted in accordance with this Section by the agency charged  
25 with administering that provision or initiative, except that  
26 the 24-month limitation on the adoption of emergency rules and

1 the provisions of Sections 5-115 and 5-125 do not apply to  
2 rules adopted under this subsection (g). The adoption of  
3 emergency rules authorized by this subsection (g) shall be  
4 deemed to be necessary for the public interest, safety, and  
5 welfare.

6 (h) In order to provide for the expeditious and timely  
7 implementation of the State's fiscal year 2003 budget,  
8 emergency rules to implement any provision of Public Act 92-597  
9 or any other budget initiative for fiscal year 2003 may be  
10 adopted in accordance with this Section by the agency charged  
11 with administering that provision or initiative, except that  
12 the 24-month limitation on the adoption of emergency rules and  
13 the provisions of Sections 5-115 and 5-125 do not apply to  
14 rules adopted under this subsection (h). The adoption of  
15 emergency rules authorized by this subsection (h) shall be  
16 deemed to be necessary for the public interest, safety, and  
17 welfare.

18 (i) In order to provide for the expeditious and timely  
19 implementation of the State's fiscal year 2004 budget,  
20 emergency rules to implement any provision of Public Act 93-20  
21 or any other budget initiative for fiscal year 2004 may be  
22 adopted in accordance with this Section by the agency charged  
23 with administering that provision or initiative, except that  
24 the 24-month limitation on the adoption of emergency rules and  
25 the provisions of Sections 5-115 and 5-125 do not apply to  
26 rules adopted under this subsection (i). The adoption of

1 emergency rules authorized by this subsection (i) shall be  
2 deemed to be necessary for the public interest, safety, and  
3 welfare.

4 (j) In order to provide for the expeditious and timely  
5 implementation of the provisions of the State's fiscal year  
6 2005 budget as provided under the Fiscal Year 2005 Budget  
7 Implementation (Human Services) Act, emergency rules to  
8 implement any provision of the Fiscal Year 2005 Budget  
9 Implementation (Human Services) Act may be adopted in  
10 accordance with this Section by the agency charged with  
11 administering that provision, except that the 24-month  
12 limitation on the adoption of emergency rules and the  
13 provisions of Sections 5-115 and 5-125 do not apply to rules  
14 adopted under this subsection (j). The Department of Public Aid  
15 may also adopt rules under this subsection (j) necessary to  
16 administer the Illinois Public Aid Code and the Children's  
17 Health Insurance Program Act. The adoption of emergency rules  
18 authorized by this subsection (j) shall be deemed to be  
19 necessary for the public interest, safety, and welfare.

20 (k) In order to provide for the expeditious and timely  
21 implementation of the provisions of the State's fiscal year  
22 2006 budget, emergency rules to implement any provision of  
23 Public Act 94-48 or any other budget initiative for fiscal year  
24 2006 may be adopted in accordance with this Section by the  
25 agency charged with administering that provision or  
26 initiative, except that the 24-month limitation on the adoption

1 of emergency rules and the provisions of Sections 5-115 and  
2 5-125 do not apply to rules adopted under this subsection (k).  
3 The Department of Healthcare and Family Services may also adopt  
4 rules under this subsection (k) necessary to administer the  
5 Illinois Public Aid Code, the Senior Citizens and Persons with  
6 Disabilities Property Tax Relief Act, the Senior Citizens and  
7 Disabled Persons Prescription Drug Discount Program Act (now  
8 the Illinois Prescription Drug Discount Program Act), and the  
9 Children's Health Insurance Program Act. The adoption of  
10 emergency rules authorized by this subsection (k) shall be  
11 deemed to be necessary for the public interest, safety, and  
12 welfare.

13 (l) In order to provide for the expeditious and timely  
14 implementation of the provisions of the State's fiscal year  
15 2007 budget, the Department of Healthcare and Family Services  
16 may adopt emergency rules during fiscal year 2007, including  
17 rules effective July 1, 2007, in accordance with this  
18 subsection to the extent necessary to administer the  
19 Department's responsibilities with respect to amendments to  
20 the State plans and Illinois waivers approved by the federal  
21 Centers for Medicare and Medicaid Services necessitated by the  
22 requirements of Title XIX and Title XXI of the federal Social  
23 Security Act. The adoption of emergency rules authorized by  
24 this subsection (l) shall be deemed to be necessary for the  
25 public interest, safety, and welfare.

26 (m) In order to provide for the expeditious and timely



1 implementation of the provisions of the State's fiscal year  
2 2008 budget, the Department of Healthcare and Family Services  
3 may adopt emergency rules during fiscal year 2008, including  
4 rules effective July 1, 2008, in accordance with this  
5 subsection to the extent necessary to administer the  
6 Department's responsibilities with respect to amendments to  
7 the State plans and Illinois waivers approved by the federal  
8 Centers for Medicare and Medicaid Services necessitated by the  
9 requirements of Title XIX and Title XXI of the federal Social  
10 Security Act. The adoption of emergency rules authorized by  
11 this subsection (m) shall be deemed to be necessary for the  
12 public interest, safety, and welfare.

13 (n) In order to provide for the expeditious and timely  
14 implementation of the provisions of the State's fiscal year  
15 2010 budget, emergency rules to implement any provision of  
16 Public Act 96-45 or any other budget initiative authorized by  
17 the 96th General Assembly for fiscal year 2010 may be adopted  
18 in accordance with this Section by the agency charged with  
19 administering that provision or initiative. The adoption of  
20 emergency rules authorized by this subsection (n) shall be  
21 deemed to be necessary for the public interest, safety, and  
22 welfare. The rulemaking authority granted in this subsection  
23 (n) shall apply only to rules promulgated during Fiscal Year  
24 2010.

25 (o) In order to provide for the expeditious and timely  
26 implementation of the provisions of the State's fiscal year

1 2011 budget, emergency rules to implement any provision of  
2 Public Act 96-958 or any other budget initiative authorized by  
3 the 96th General Assembly for fiscal year 2011 may be adopted  
4 in accordance with this Section by the agency charged with  
5 administering that provision or initiative. The adoption of  
6 emergency rules authorized by this subsection (o) is deemed to  
7 be necessary for the public interest, safety, and welfare. The  
8 rulemaking authority granted in this subsection (o) applies  
9 only to rules promulgated on or after July 1, 2010 (the  
10 effective date of Public Act 96-958) through June 30, 2011.

11 (p) In order to provide for the expeditious and timely  
12 implementation of the provisions of Public Act 97-689,  
13 emergency rules to implement any provision of Public Act 97-689  
14 may be adopted in accordance with this subsection (p) by the  
15 agency charged with administering that provision or  
16 initiative. The 150-day limitation of the effective period of  
17 emergency rules does not apply to rules adopted under this  
18 subsection (p), and the effective period may continue through  
19 June 30, 2013. The 24-month limitation on the adoption of  
20 emergency rules does not apply to rules adopted under this  
21 subsection (p). The adoption of emergency rules authorized by  
22 this subsection (p) is deemed to be necessary for the public  
23 interest, safety, and welfare.

24 (q) In order to provide for the expeditious and timely  
25 implementation of the provisions of Articles 7, 8, 9, 11, and  
26 12 of Public Act 98-104, emergency rules to implement any

1 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104  
2 may be adopted in accordance with this subsection (q) by the  
3 agency charged with administering that provision or  
4 initiative. The 24-month limitation on the adoption of  
5 emergency rules does not apply to rules adopted under this  
6 subsection (q). The adoption of emergency rules authorized by  
7 this subsection (q) is deemed to be necessary for the public  
8 interest, safety, and welfare.

9 (r) In order to provide for the expeditious and timely  
10 implementation of the provisions of Public Act 98-651,  
11 emergency rules to implement Public Act 98-651 may be adopted  
12 in accordance with this subsection (r) by the Department of  
13 Healthcare and Family Services. The 24-month limitation on the  
14 adoption of emergency rules does not apply to rules adopted  
15 under this subsection (r). The adoption of emergency rules  
16 authorized by this subsection (r) is deemed to be necessary for  
17 the public interest, safety, and welfare.

18 (s) In order to provide for the expeditious and timely  
19 implementation of the provisions of Sections 5-5b.1 and 5A-2 of  
20 the Illinois Public Aid Code, emergency rules to implement any  
21 provision of Section 5-5b.1 or Section 5A-2 of the Illinois  
22 Public Aid Code may be adopted in accordance with this  
23 subsection (s) by the Department of Healthcare and Family  
24 Services. The rulemaking authority granted in this subsection  
25 (s) shall apply only to those rules adopted prior to July 1,  
26 2015. Notwithstanding any other provision of this Section, any

1 emergency rule adopted under this subsection (s) shall only  
2 apply to payments made for State fiscal year 2015. The adoption  
3 of emergency rules authorized by this subsection (s) is deemed  
4 to be necessary for the public interest, safety, and welfare.

5 (t) In order to provide for the expeditious and timely  
6 implementation of the provisions of Article II of Public Act  
7 99-6, emergency rules to implement the changes made by Article  
8 II of Public Act 99-6 to the Emergency Telephone System Act may  
9 be adopted in accordance with this subsection (t) by the  
10 Department of State Police. The rulemaking authority granted in  
11 this subsection (t) shall apply only to those rules adopted  
12 prior to July 1, 2016. The 24-month limitation on the adoption  
13 of emergency rules does not apply to rules adopted under this  
14 subsection (t). The adoption of emergency rules authorized by  
15 this subsection (t) is deemed to be necessary for the public  
16 interest, safety, and welfare.

17 (u) In order to provide for the expeditious and timely  
18 implementation of the provisions of the Burn Victims Relief  
19 Act, emergency rules to implement any provision of the Act may  
20 be adopted in accordance with this subsection (u) by the  
21 Department of Insurance. The rulemaking authority granted in  
22 this subsection (u) shall apply only to those rules adopted  
23 prior to December 31, 2015. The adoption of emergency rules  
24 authorized by this subsection (u) is deemed to be necessary for  
25 the public interest, safety, and welfare.

26 (v) In order to provide for the expeditious and timely

1 implementation of the provisions of Public Act 99-516,  
2 emergency rules to implement Public Act 99-516 may be adopted  
3 in accordance with this subsection (v) by the Department of  
4 Healthcare and Family Services. The 24-month limitation on the  
5 adoption of emergency rules does not apply to rules adopted  
6 under this subsection (v). The adoption of emergency rules  
7 authorized by this subsection (v) is deemed to be necessary for  
8 the public interest, safety, and welfare.

9 (w) In order to provide for the expeditious and timely  
10 implementation of the provisions of Public Act 99-796,  
11 emergency rules to implement the changes made by Public Act  
12 99-796 may be adopted in accordance with this subsection (w) by  
13 the Adjutant General. The adoption of emergency rules  
14 authorized by this subsection (w) is deemed to be necessary for  
15 the public interest, safety, and welfare.

16 (x) In order to provide for the expeditious and timely  
17 implementation of the provisions of Public Act 99-906,  
18 emergency rules to implement subsection (i) of Section 16-115D,  
19 subsection (g) of Section 16-128A, and subsection (a) of  
20 Section 16-128B of the Public Utilities Act may be adopted in  
21 accordance with this subsection (x) by the Illinois Commerce  
22 Commission. The rulemaking authority granted in this  
23 subsection (x) shall apply only to those rules adopted within  
24 180 days after June 1, 2017 (the effective date of Public Act  
25 99-906). The adoption of emergency rules authorized by this  
26 subsection (x) is deemed to be necessary for the public

1 interest, safety, and welfare.

2 (y) In order to provide for the expeditious and timely  
3 implementation of the provisions of this amendatory Act of the  
4 100th General Assembly, emergency rules to implement the  
5 changes made by this amendatory Act of the 100th General  
6 Assembly to Section 4.02 of the Illinois Act on Aging, Sections  
7 5.5.4 and 5-5.4i of the Illinois Public Aid Code, Section 55-30  
8 of the Alcoholism and Other Drug Abuse and Dependency Act, and  
9 Sections 74 and 75 of the Mental Health and Developmental  
10 Disabilities Administrative Act may be adopted in accordance  
11 with this subsection (y) by the respective Department. The  
12 adoption of emergency rules authorized by this subsection (y)  
13 is deemed to be necessary for the public interest, safety, and  
14 welfare.

15 (z) In order to provide for the expeditious and timely  
16 implementation of the provisions of this amendatory Act of the  
17 100th General Assembly, emergency rules to implement the  
18 changes made by this amendatory Act of the 100th General  
19 Assembly to Section 4.7 of the Lobbyist Registration Act may be  
20 adopted in accordance with this subsection (z) by the Secretary  
21 of State. The adoption of emergency rules authorized by this  
22 subsection (z) is deemed to be necessary for the public  
23 interest, safety, and welfare.

24 (aa) In order to provide for the expeditious and timely  
25 initial implementation of the changes made to Articles 5, 5A,  
26 12, and 14 of the Illinois Public Aid Code under the provisions

1 of this amendatory Act of the 100th General Assembly, the  
2 Department of Healthcare and Family Services may adopt  
3 emergency rules in accordance with this subsection (aa). The  
4 24-month limitation on the adoption of emergency rules does not  
5 apply to rules to initially implement the changes made to  
6 Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code  
7 adopted under this subsection (aa). The adoption of emergency  
8 rules authorized by this subsection (aa) is deemed to be  
9 necessary for the public interest, safety, and welfare.

10 (bb) In order to provide for the expeditious and timely  
11 implementation of the provisions of this amendatory Act of the  
12 100th General Assembly, emergency rules may be adopted in  
13 accordance with this subsection (bb) to implement the changes  
14 made by this amendatory Act of the 100th General Assembly to:  
15 Sections 14-147.5 and 14-147.6 of the Illinois Pension Code by  
16 the Board created under Article 14 of the Code; Sections  
17 15-185.5 and 15-185.6 of the Illinois Pension Code by the Board  
18 created under Article 15 of the Code; and Sections 16-190.5 and  
19 16-190.6 of the Illinois Pension Code by the Board created  
20 under Article 16 of the Code. The adoption of emergency rules  
21 authorized by this subsection (bb) is deemed to be necessary  
22 for the public interest, safety, and welfare.

23 (Source: P.A. 99-2, eff. 3-26-15; 99-6, eff. 1-1-16; 99-143,  
24 eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff. 6-30-16;  
25 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906, eff. 6-1-17;  
26 100-23, eff. 7-6-17; 100-554, eff. 11-16-17; 100-581, eff.

1 3-12-18.)

2 Section 110-10. The State Employees Group Insurance Act of  
3 1971 is amended by changing Sections 3 and 10 as follows:

4 (5 ILCS 375/3) (from Ch. 127, par. 523)

5 Sec. 3. Definitions. Unless the context otherwise  
6 requires, the following words and phrases as used in this Act  
7 shall have the following meanings. The Department may define  
8 these and other words and phrases separately for the purpose of  
9 implementing specific programs providing benefits under this  
10 Act.

11 (a) "Administrative service organization" means any  
12 person, firm or corporation experienced in the handling of  
13 claims which is fully qualified, financially sound and capable  
14 of meeting the service requirements of a contract of  
15 administration executed with the Department.

16 (b) "Annuitant" means (1) an employee who retires, or has  
17 retired, on or after January 1, 1966 on an immediate annuity  
18 under the provisions of Articles 2, 14 (including an employee  
19 who has elected to receive an alternative retirement  
20 cancellation payment under Section 14-108.5 of the Illinois  
21 Pension Code in lieu of an annuity or who meets the criteria  
22 for retirement, but in lieu of receiving an annuity under that  
23 Article has elected to receive an accelerated pension benefit  
24 payment under Section 14-147.5 of that Article), 15 (including



1 an employee who has retired under the optional retirement  
2 program established under Section 15-158.2 or who meets the  
3 criteria for retirement but in lieu of receiving an annuity  
4 under that Article has elected to receive an accelerated  
5 pension benefit payment under Section 15-185.5 of the Article),  
6 paragraphs (2), (3), or (5) of Section 16-106 (including an  
7 employee who meets the criteria for retirement, but in lieu of  
8 receiving an annuity under that Article has elected to receive  
9 an accelerated pension benefit payment under Section 16-190.5  
10 of the Illinois Pension Code), or Article 18 of the Illinois  
11 Pension Code; (2) any person who was receiving group insurance  
12 coverage under this Act as of March 31, 1978 by reason of his  
13 status as an annuitant, even though the annuity in relation to  
14 which such coverage was provided is a proportional annuity  
15 based on less than the minimum period of service required for a  
16 retirement annuity in the system involved; (3) any person not  
17 otherwise covered by this Act who has retired as a  
18 participating member under Article 2 of the Illinois Pension  
19 Code but is ineligible for the retirement annuity under Section  
20 2-119 of the Illinois Pension Code; (4) the spouse of any  
21 person who is receiving a retirement annuity under Article 18  
22 of the Illinois Pension Code and who is covered under a group  
23 health insurance program sponsored by a governmental employer  
24 other than the State of Illinois and who has irrevocably  
25 elected to waive his or her coverage under this Act and to have  
26 his or her spouse considered as the "annuitant" under this Act

1 and not as a "dependent"; or (5) an employee who retires, or  
2 has retired, from a qualified position, as determined according  
3 to rules promulgated by the Director, under a qualified local  
4 government, a qualified rehabilitation facility, a qualified  
5 domestic violence shelter or service, or a qualified child  
6 advocacy center. (For definition of "retired employee", see (p)  
7 post).

8 (b-5) (Blank).

9 (b-6) (Blank).

10 (b-7) (Blank).

11 (c) "Carrier" means (1) an insurance company, a corporation  
12 organized under the Limited Health Service Organization Act or  
13 the Voluntary Health Services Plan Act, a partnership, or other  
14 nongovernmental organization, which is authorized to do group  
15 life or group health insurance business in Illinois, or (2) the  
16 State of Illinois as a self-insurer.

17 (d) "Compensation" means salary or wages payable on a  
18 regular payroll by the State Treasurer on a warrant of the  
19 State Comptroller out of any State, trust or federal fund, or  
20 by the Governor of the State through a disbursing officer of  
21 the State out of a trust or out of federal funds, or by any  
22 Department out of State, trust, federal or other funds held by  
23 the State Treasurer or the Department, to any person for  
24 personal services currently performed, and ordinary or  
25 accidental disability benefits under Articles 2, 14, 15  
26 (including ordinary or accidental disability benefits under

1 the optional retirement program established under Section  
2 15-158.2), paragraphs (2), (3), or (5) of Section 16-106, or  
3 Article 18 of the Illinois Pension Code, for disability  
4 incurred after January 1, 1966, or benefits payable under the  
5 Workers' Compensation or Occupational Diseases Act or benefits  
6 payable under a sick pay plan established in accordance with  
7 Section 36 of the State Finance Act. "Compensation" also means  
8 salary or wages paid to an employee of any qualified local  
9 government, qualified rehabilitation facility, qualified  
10 domestic violence shelter or service, or qualified child  
11 advocacy center.

12 (e) "Commission" means the State Employees Group Insurance  
13 Advisory Commission authorized by this Act. Commencing July 1,  
14 1984, "Commission" as used in this Act means the Commission on  
15 Government Forecasting and Accountability as established by  
16 the Legislative Commission Reorganization Act of 1984.

17 (f) "Contributory", when referred to as contributory  
18 coverage, shall mean optional coverages or benefits elected by  
19 the member toward the cost of which such member makes  
20 contribution, or which are funded in whole or in part through  
21 the acceptance of a reduction in earnings or the foregoing of  
22 an increase in earnings by an employee, as distinguished from  
23 noncontributory coverage or benefits which are paid entirely by  
24 the State of Illinois without reduction of the member's salary.

25 (g) "Department" means any department, institution, board,  
26 commission, officer, court or any agency of the State

1 government receiving appropriations and having power to  
2 certify payrolls to the Comptroller authorizing payments of  
3 salary and wages against such appropriations as are made by the  
4 General Assembly from any State fund, or against trust funds  
5 held by the State Treasurer and includes boards of trustees of  
6 the retirement systems created by Articles 2, 14, 15, 16 and 18  
7 of the Illinois Pension Code. "Department" also includes the  
8 Illinois Comprehensive Health Insurance Board, the Board of  
9 Examiners established under the Illinois Public Accounting  
10 Act, and the Illinois Finance Authority.

11 (h) "Dependent", when the term is used in the context of  
12 the health and life plan, means a member's spouse and any child  
13 (1) from birth to age 26 including an adopted child, a child  
14 who lives with the member from the time of the placement for  
15 adoption until entry of an order of adoption, a stepchild or  
16 adjudicated child, or a child who lives with the member if such  
17 member is a court appointed guardian of the child or (2) age 19  
18 or over who has a mental or physical disability from a cause  
19 originating prior to the age of 19 (age 26 if enrolled as an  
20 adult child dependent). For the health plan only, the term  
21 "dependent" also includes (1) any person enrolled prior to the  
22 effective date of this Section who is dependent upon the member  
23 to the extent that the member may claim such person as a  
24 dependent for income tax deduction purposes and (2) any person  
25 who has received after June 30, 2000 an organ transplant and  
26 who is financially dependent upon the member and eligible to be

1 claimed as a dependent for income tax purposes. A member  
2 requesting to cover any dependent must provide documentation as  
3 requested by the Department of Central Management Services and  
4 file with the Department any and all forms required by the  
5 Department.

6 (i) "Director" means the Director of the Illinois  
7 Department of Central Management Services.

8 (j) "Eligibility period" means the period of time a member  
9 has to elect enrollment in programs or to select benefits  
10 without regard to age, sex or health.

11 (k) "Employee" means and includes each officer or employee  
12 in the service of a department who (1) receives his  
13 compensation for service rendered to the department on a  
14 warrant issued pursuant to a payroll certified by a department  
15 or on a warrant or check issued and drawn by a department upon  
16 a trust, federal or other fund or on a warrant issued pursuant  
17 to a payroll certified by an elected or duly appointed officer  
18 of the State or who receives payment of the performance of  
19 personal services on a warrant issued pursuant to a payroll  
20 certified by a Department and drawn by the Comptroller upon the  
21 State Treasurer against appropriations made by the General  
22 Assembly from any fund or against trust funds held by the State  
23 Treasurer, and (2) is employed full-time or part-time in a  
24 position normally requiring actual performance of duty during  
25 not less than 1/2 of a normal work period, as established by  
26 the Director in cooperation with each department, except that

1 persons elected by popular vote will be considered employees  
2 during the entire term for which they are elected regardless of  
3 hours devoted to the service of the State, and (3) except that  
4 "employee" does not include any person who is not eligible by  
5 reason of such person's employment to participate in one of the  
6 State retirement systems under Articles 2, 14, 15 (either the  
7 regular Article 15 system or the optional retirement program  
8 established under Section 15-158.2) or 18, or under paragraph  
9 (2), (3), or (5) of Section 16-106, of the Illinois Pension  
10 Code, but such term does include persons who are employed  
11 during the 6 month qualifying period under Article 14 of the  
12 Illinois Pension Code. Such term also includes any person who  
13 (1) after January 1, 1966, is receiving ordinary or accidental  
14 disability benefits under Articles 2, 14, 15 (including  
15 ordinary or accidental disability benefits under the optional  
16 retirement program established under Section 15-158.2),  
17 paragraphs (2), (3), or (5) of Section 16-106, or Article 18 of  
18 the Illinois Pension Code, for disability incurred after  
19 January 1, 1966, (2) receives total permanent or total  
20 temporary disability under the Workers' Compensation Act or  
21 Occupational Disease Act as a result of injuries sustained or  
22 illness contracted in the course of employment with the State  
23 of Illinois, or (3) is not otherwise covered under this Act and  
24 has retired as a participating member under Article 2 of the  
25 Illinois Pension Code but is ineligible for the retirement  
26 annuity under Section 2-119 of the Illinois Pension Code.

1 However, a person who satisfies the criteria of the foregoing  
2 definition of "employee" except that such person is made  
3 ineligible to participate in the State Universities Retirement  
4 System by clause (4) of subsection (a) of Section 15-107 of the  
5 Illinois Pension Code is also an "employee" for the purposes of  
6 this Act. "Employee" also includes any person receiving or  
7 eligible for benefits under a sick pay plan established in  
8 accordance with Section 36 of the State Finance Act. "Employee"  
9 also includes (i) each officer or employee in the service of a  
10 qualified local government, including persons appointed as  
11 trustees of sanitary districts regardless of hours devoted to  
12 the service of the sanitary district, (ii) each employee in the  
13 service of a qualified rehabilitation facility, (iii) each  
14 full-time employee in the service of a qualified domestic  
15 violence shelter or service, and (iv) each full-time employee  
16 in the service of a qualified child advocacy center, as  
17 determined according to rules promulgated by the Director.

18 (1) "Member" means an employee, annuitant, retired  
19 employee or survivor. In the case of an annuitant or retired  
20 employee who first becomes an annuitant or retired employee on  
21 or after the effective date of this amendatory Act of the 97th  
22 General Assembly, the individual must meet the minimum vesting  
23 requirements of the applicable retirement system in order to be  
24 eligible for group insurance benefits under that system. In the  
25 case of a survivor who first becomes a survivor on or after the  
26 effective date of this amendatory Act of the 97th General

1 Assembly, the deceased employee, annuitant, or retired  
2 employee upon whom the annuity is based must have been eligible  
3 to participate in the group insurance system under the  
4 applicable retirement system in order for the survivor to be  
5 eligible for group insurance benefits under that system.

6 (m) "Optional coverages or benefits" means those coverages  
7 or benefits available to the member on his or her voluntary  
8 election, and at his or her own expense.

9 (n) "Program" means the group life insurance, health  
10 benefits and other employee benefits designed and contracted  
11 for by the Director under this Act.

12 (o) "Health plan" means a health benefits program offered  
13 by the State of Illinois for persons eligible for the plan.

14 (p) "Retired employee" means any person who would be an  
15 annuitant as that term is defined herein but for the fact that  
16 such person retired prior to January 1, 1966. Such term also  
17 includes any person formerly employed by the University of  
18 Illinois in the Cooperative Extension Service who would be an  
19 annuitant but for the fact that such person was made ineligible  
20 to participate in the State Universities Retirement System by  
21 clause (4) of subsection (a) of Section 15-107 of the Illinois  
22 Pension Code.

23 (q) "Survivor" means a person receiving an annuity as a  
24 survivor of an employee or of an annuitant. "Survivor" also  
25 includes: (1) the surviving dependent of a person who satisfies  
26 the definition of "employee" except that such person is made



1 ineligible to participate in the State Universities Retirement  
2 System by clause (4) of subsection (a) of Section 15-107 of the  
3 Illinois Pension Code; (2) the surviving dependent of any  
4 person formerly employed by the University of Illinois in the  
5 Cooperative Extension Service who would be an annuitant except  
6 for the fact that such person was made ineligible to  
7 participate in the State Universities Retirement System by  
8 clause (4) of subsection (a) of Section 15-107 of the Illinois  
9 Pension Code; and (3) the surviving dependent of a person who  
10 was an annuitant under this Act by virtue of receiving an  
11 alternative retirement cancellation payment under Section  
12 14-108.5 of the Illinois Pension Code.

13 (q-2) "SERS" means the State Employees' Retirement System  
14 of Illinois, created under Article 14 of the Illinois Pension  
15 Code.

16 (q-3) "SURS" means the State Universities Retirement  
17 System, created under Article 15 of the Illinois Pension Code.

18 (q-4) "TRS" means the Teachers' Retirement System of the  
19 State of Illinois, created under Article 16 of the Illinois  
20 Pension Code.

21 (q-5) (Blank).

22 (q-6) (Blank).

23 (q-7) (Blank).

24 (r) "Medical services" means the services provided within  
25 the scope of their licenses by practitioners in all categories  
26 licensed under the Medical Practice Act of 1987.

1           (s) "Unit of local government" means any county,  
2 municipality, township, school district (including a  
3 combination of school districts under the Intergovernmental  
4 Cooperation Act), special district or other unit, designated as  
5 a unit of local government by law, which exercises limited  
6 governmental powers or powers in respect to limited  
7 governmental subjects, any not-for-profit association with a  
8 membership that primarily includes townships and township  
9 officials, that has duties that include provision of research  
10 service, dissemination of information, and other acts for the  
11 purpose of improving township government, and that is funded  
12 wholly or partly in accordance with Section 85-15 of the  
13 Township Code; any not-for-profit corporation or association,  
14 with a membership consisting primarily of municipalities, that  
15 operates its own utility system, and provides research,  
16 training, dissemination of information, or other acts to  
17 promote cooperation between and among municipalities that  
18 provide utility services and for the advancement of the goals  
19 and purposes of its membership; the Southern Illinois  
20 Collegiate Common Market, which is a consortium of higher  
21 education institutions in Southern Illinois; the Illinois  
22 Association of Park Districts; and any hospital provider that  
23 is owned by a county that has 100 or fewer hospital beds and  
24 has not already joined the program. "Qualified local  
25 government" means a unit of local government approved by the  
26 Director and participating in a program created under

1 subsection (i) of Section 10 of this Act.

2 (t) "Qualified rehabilitation facility" means any  
3 not-for-profit organization that is accredited by the  
4 Commission on Accreditation of Rehabilitation Facilities or  
5 certified by the Department of Human Services (as successor to  
6 the Department of Mental Health and Developmental  
7 Disabilities) to provide services to persons with disabilities  
8 and which receives funds from the State of Illinois for  
9 providing those services, approved by the Director and  
10 participating in a program created under subsection (j) of  
11 Section 10 of this Act.

12 (u) "Qualified domestic violence shelter or service" means  
13 any Illinois domestic violence shelter or service and its  
14 administrative offices funded by the Department of Human  
15 Services (as successor to the Illinois Department of Public  
16 Aid), approved by the Director and participating in a program  
17 created under subsection (k) of Section 10.

18 (v) "TRS benefit recipient" means a person who:

19 (1) is not a "member" as defined in this Section; and

20 (2) is receiving a monthly benefit or retirement  
21 annuity under Article 16 of the Illinois Pension Code; and

22 (3) either (i) has at least 8 years of creditable  
23 service under Article 16 of the Illinois Pension Code, or  
24 (ii) was enrolled in the health insurance program offered  
25 under that Article on January 1, 1996, or (iii) is the  
26 survivor of a benefit recipient who had at least 8 years of

1           creditable service under Article 16 of the Illinois Pension  
2           Code or was enrolled in the health insurance program  
3           offered under that Article on the effective date of this  
4           amendatory Act of 1995, or (iv) is a recipient or survivor  
5           of a recipient of a disability benefit under Article 16 of  
6           the Illinois Pension Code.

7           (w) "TRS dependent beneficiary" means a person who:

8                 (1) is not a "member" or "dependent" as defined in this  
9           Section; and

10                (2) is a TRS benefit recipient's: (A) spouse, (B)  
11           dependent parent who is receiving at least half of his or  
12           her support from the TRS benefit recipient, or (C) natural,  
13           step, adjudicated, or adopted child who is (i) under age  
14           26, (ii) was, on January 1, 1996, participating as a  
15           dependent beneficiary in the health insurance program  
16           offered under Article 16 of the Illinois Pension Code, or  
17           (iii) age 19 or over who has a mental or physical  
18           disability from a cause originating prior to the age of 19  
19           (age 26 if enrolled as an adult child).

20           "TRS dependent beneficiary" does not include, as indicated  
21           under paragraph (2) of this subsection (w), a dependent of the  
22           survivor of a TRS benefit recipient who first becomes a  
23           dependent of a survivor of a TRS benefit recipient on or after  
24           the effective date of this amendatory Act of the 97th General  
25           Assembly unless that dependent would have been eligible for  
26           coverage as a dependent of the deceased TRS benefit recipient

1 upon whom the survivor benefit is based.

2 (x) "Military leave" refers to individuals in basic  
3 training for reserves, special/advanced training, annual  
4 training, emergency call up, activation by the President of the  
5 United States, or any other training or duty in service to the  
6 United States Armed Forces.

7 (y) (Blank).

8 (z) "Community college benefit recipient" means a person  
9 who:

10 (1) is not a "member" as defined in this Section; and

11 (2) is receiving a monthly survivor's annuity or  
12 retirement annuity under Article 15 of the Illinois Pension  
13 Code; and

14 (3) either (i) was a full-time employee of a community  
15 college district or an association of community college  
16 boards created under the Public Community College Act  
17 (other than an employee whose last employer under Article  
18 15 of the Illinois Pension Code was a community college  
19 district subject to Article VII of the Public Community  
20 College Act) and was eligible to participate in a group  
21 health benefit plan as an employee during the time of  
22 employment with a community college district (other than a  
23 community college district subject to Article VII of the  
24 Public Community College Act) or an association of  
25 community college boards, or (ii) is the survivor of a  
26 person described in item (i).

1           (aa) "Community college dependent beneficiary" means a  
2 person who:

3           (1) is not a "member" or "dependent" as defined in this  
4 Section; and

5           (2) is a community college benefit recipient's: (A)  
6 spouse, (B) dependent parent who is receiving at least half  
7 of his or her support from the community college benefit  
8 recipient, or (C) natural, step, adjudicated, or adopted  
9 child who is (i) under age 26, or (ii) age 19 or over and  
10 has a mental or physical disability from a cause  
11 originating prior to the age of 19 (age 26 if enrolled as  
12 an adult child).

13           "Community college dependent beneficiary" does not  
14 include, as indicated under paragraph (2) of this subsection  
15 (aa), a dependent of the survivor of a community college  
16 benefit recipient who first becomes a dependent of a survivor  
17 of a community college benefit recipient on or after the  
18 effective date of this amendatory Act of the 97th General  
19 Assembly unless that dependent would have been eligible for  
20 coverage as a dependent of the deceased community college  
21 benefit recipient upon whom the survivor annuity is based.

22           (bb) "Qualified child advocacy center" means any Illinois  
23 child advocacy center and its administrative offices funded by  
24 the Department of Children and Family Services, as defined by  
25 the Children's Advocacy Center Act (55 ILCS 80/), approved by  
26 the Director and participating in a program created under

1 subsection (n) of Section 10.

2 (cc) "Placement for adoption" means the assumption and  
3 retention by a member of a legal obligation for total or  
4 partial support of a child in anticipation of adoption of the  
5 child. The child's placement with the member terminates upon  
6 the termination of such legal obligation.

7 (Source: P.A. 99-143, eff. 7-27-15; 100-355, eff. 1-1-18.)

8 (5 ILCS 375/10) (from Ch. 127, par. 530)

9 Sec. 10. Contributions by the State and members.

10 (a) The State shall pay the cost of basic non-contributory  
11 group life insurance and, subject to member paid contributions  
12 set by the Department or required by this Section and except as  
13 provided in this Section, the basic program of group health  
14 benefits on each eligible member, except a member, not  
15 otherwise covered by this Act, who has retired as a  
16 participating member under Article 2 of the Illinois Pension  
17 Code but is ineligible for the retirement annuity under Section  
18 2-119 of the Illinois Pension Code, and part of each eligible  
19 member's and retired member's premiums for health insurance  
20 coverage for enrolled dependents as provided by Section 9. The  
21 State shall pay the cost of the basic program of group health  
22 benefits only after benefits are reduced by the amount of  
23 benefits covered by Medicare for all members and dependents who  
24 are eligible for benefits under Social Security or the Railroad  
25 Retirement system or who had sufficient Medicare-covered

1 government employment, except that such reduction in benefits  
2 shall apply only to those members and dependents who (1) first  
3 become eligible for such Medicare coverage on or after July 1,  
4 1992; or (2) are Medicare-eligible members or dependents of a  
5 local government unit which began participation in the program  
6 on or after July 1, 1992; or (3) remain eligible for, but no  
7 longer receive Medicare coverage which they had been receiving  
8 on or after July 1, 1992. The Department may determine the  
9 aggregate level of the State's contribution on the basis of  
10 actual cost of medical services adjusted for age, sex or  
11 geographic or other demographic characteristics which affect  
12 the costs of such programs.

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

24 (a-1) (Blank).

25 (a-2) (Blank).

26 (a-3) (Blank).



1 (a-4) (Blank).

2 (a-5) (Blank).

3 (a-6) (Blank).

4 (a-7) (Blank).

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

14 (a-8.5) Beginning on the effective date of this amendatory  
15 Act of the 97th General Assembly, the Director of Central  
16 Management Services shall, on an annual basis, determine the  
17 amount that the State shall contribute toward the basic program  
18 of group health benefits on behalf of annuitants (including  
19 individuals who (i) participated in the General Assembly  
20 Retirement System, the State Employees' Retirement System of  
21 Illinois, the State Universities Retirement System, the  
22 Teachers' Retirement System of the State of Illinois, or the  
23 Judges Retirement System of Illinois and (ii) qualify as  
24 annuitants under subsection (b) of Section 3 of this Act),  
25 survivors (including individuals who (i) receive an annuity as  
26 a survivor of an individual who participated in the General

1 Assembly Retirement System, the State Employees' Retirement  
2 System of Illinois, the State Universities Retirement System,  
3 the Teachers' Retirement System of the State of Illinois, or  
4 the Judges Retirement System of Illinois and (ii) qualify as  
5 survivors under subsection (q) of Section 3 of this Act), and  
6 retired employees (as defined in subsection (p) of Section 3 of  
7 this Act). The remainder of the cost of coverage for each  
8 annuitant, survivor, or retired employee, as determined by the  
9 Director of Central Management Services, shall be the  
10 responsibility of that annuitant, survivor, or retired  
11 employee.

12 Contributions required of annuitants, survivors, and  
13 retired employees shall be the same for all retirement systems  
14 and shall also be based on whether an individual has made an  
15 election under Section 15-135.1 of the Illinois Pension Code.  
16 Contributions may be based on annuitants', survivors', or  
17 retired employees' Medicare eligibility, but may not be based  
18 on Social Security eligibility.

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

26 A separate calculation of the premiums based upon the

1 actual cost of each health care plan shall be so certified.

2 The Director of Central Management Services shall provide  
3 to the Executive Secretary of the State Employees' Retirement  
4 System of Illinois such information, statistics, and other data  
5 as he or she may require to review the premium amounts  
6 certified by the Director of Central Management Services.

7 The Department of Central Management Services, or any  
8 successor agency designated to procure healthcare contracts  
9 pursuant to this Act, is authorized to establish funds,  
10 separate accounts provided by any bank or banks as defined by  
11 the Illinois Banking Act, or separate accounts provided by any  
12 savings and loan association or associations as defined by the  
13 Illinois Savings and Loan Act of 1985 to be held by the  
14 Director, outside the State treasury, for the purpose of  
15 receiving the transfer of moneys from the Local Government  
16 Health Insurance Reserve Fund. The Department may promulgate  
17 rules further defining the methodology for the transfers. Any  
18 interest earned by moneys in the funds or accounts shall inure  
19 to the Local Government Health Insurance Reserve Fund. The  
20 transferred moneys, and interest accrued thereon, shall be used  
21 exclusively for transfers to administrative service  
22 organizations or their financial institutions for payments of  
23 claims to claimants and providers under the self-insurance  
24 health plan. The transferred moneys, and interest accrued  
25 thereon, shall not be used for any other purpose including, but  
26 not limited to, reimbursement of administration fees due the

1 administrative service organization pursuant to its contract  
2 or contracts with the Department.

3 (a-10) To the extent that participation, benefits, or  
4 premiums under this Act are based on a person's service credit  
5 under an Article of the Illinois Pension Code, service credit  
6 terminated in exchange for an accelerated pension benefit  
7 payment under Section 14-147.5, 15-185.5, or 16-190.5 of that  
8 Code shall be included in determining a person's service credit  
9 for the purposes of this Act.

10 (b) State employees who become eligible for this program on  
11 or after January 1, 1980 in positions normally requiring actual  
12 performance of duty not less than 1/2 of a normal work period  
13 but not equal to that of a normal work period, shall be given  
14 the option of participating in the available program. If the  
15 employee elects coverage, the State shall contribute on behalf  
16 of such employee to the cost of the employee's benefit and any  
17 applicable dependent supplement, that sum which bears the same  
18 percentage as that percentage of time the employee regularly  
19 works when compared to normal work period.

20 (c) The basic non-contributory coverage from the basic  
21 program of group health benefits shall be continued for each  
22 employee not in pay status or on active service by reason of  
23 (1) leave of absence due to illness or injury, (2) authorized  
24 educational leave of absence or sabbatical leave, or (3)  
25 military leave. This coverage shall continue until expiration  
26 of authorized leave and return to active service, but not to

1 exceed 24 months for leaves under item (1) or (2). This  
2 24-month limitation and the requirement of returning to active  
3 service shall not apply to persons receiving ordinary or  
4 accidental disability benefits or retirement benefits through  
5 the appropriate State retirement system or benefits under the  
6 Workers' Compensation or Occupational Disease Act.

7 (d) The basic group life insurance coverage shall continue,  
8 with full State contribution, where such person is (1) absent  
9 from active service by reason of disability arising from any  
10 cause other than self-inflicted, (2) on authorized educational  
11 leave of absence or sabbatical leave, or (3) on military leave.

12 (e) Where the person is in non-pay status for a period in  
13 excess of 30 days or on leave of absence, other than by reason  
14 of disability, educational or sabbatical leave, or military  
15 leave, such person may continue coverage only by making  
16 personal payment equal to the amount normally contributed by  
17 the State on such person's behalf. Such payments and coverage  
18 may be continued: (1) until such time as the person returns to  
19 a status eligible for coverage at State expense, but not to  
20 exceed 24 months or (2) until such person's employment or  
21 annuitant status with the State is terminated (exclusive of any  
22 additional service imposed pursuant to law).

23 (f) The Department shall establish by rule the extent to  
24 which other employee benefits will continue for persons in  
25 non-pay status or who are not in active service.

26 (g) The State shall not pay the cost of the basic

1 non-contributory group life insurance, program of health  
2 benefits and other employee benefits for members who are  
3 survivors as defined by paragraphs (1) and (2) of subsection  
4 (q) of Section 3 of this Act. The costs of benefits for these  
5 survivors shall be paid by the survivors or by the University  
6 of Illinois Cooperative Extension Service, or any combination  
7 thereof. However, the State shall pay the amount of the  
8 reduction in the cost of participation, if any, resulting from  
9 the amendment to subsection (a) made by this amendatory Act of  
10 the 91st General Assembly.

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

23 (i) Any unit of local government within the State of  
24 Illinois may apply to the Director to have its employees,  
25 annuitants, and their dependents provided group health  
26 coverage under this Act on a non-insured basis. To participate,

1 a unit of local government must agree to enroll all of its  
2 employees, who may select coverage under either the State group  
3 health benefits plan or a health maintenance organization that  
4 has contracted with the State to be available as a health care  
5 provider for employees as defined in this Act. A unit of local  
6 government must remit the entire cost of providing coverage  
7 under the State group health benefits plan or, for coverage  
8 under a health maintenance organization, an amount determined  
9 by the Director based on an analysis of the sex, age,  
10 geographic location, or other relevant demographic variables  
11 for its employees, except that the unit of local government  
12 shall not be required to enroll those of its employees who are  
13 covered spouses or dependents under this plan or another group  
14 policy or plan providing health benefits as long as (1) an  
15 appropriate official from the unit of local government attests  
16 that each employee not enrolled is a covered spouse or  
17 dependent under this plan or another group policy or plan, and  
18 (2) at least 50% of the employees are enrolled and the unit of  
19 local government remits the entire cost of providing coverage  
20 to those employees, except that a participating school district  
21 must have enrolled at least 50% of its full-time employees who  
22 have not waived coverage under the district's group health plan  
23 by participating in a component of the district's cafeteria  
24 plan. A participating school district is not required to enroll  
25 a full-time employee who has waived coverage under the  
26 district's health plan, provided that an appropriate official

1 from the participating school district attests that the  
2 full-time employee has waived coverage by participating in a  
3 component of the district's cafeteria plan. For the purposes of  
4 this subsection, "participating school district" includes a  
5 unit of local government whose primary purpose is education as  
6 defined by the Department's rules.

7 Employees of a participating unit of local government who  
8 are not enrolled due to coverage under another group health  
9 policy or plan may enroll in the event of a qualifying change  
10 in status, special enrollment, special circumstance as defined  
11 by the Director, or during the annual Benefit Choice Period. A  
12 participating unit of local government may also elect to cover  
13 its annuitants. Dependent coverage shall be offered on an  
14 optional basis, with the costs paid by the unit of local  
15 government, its employees, or some combination of the two as  
16 determined by the unit of local government. The unit of local  
17 government shall be responsible for timely collection and  
18 transmission of dependent premiums.

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

21 (1) In the first year of coverage, the rates shall be  
22 equal to the amount normally charged to State employees for  
23 elected optional coverages or for enrolled dependents  
24 coverages or other contributory coverages, or contributed  
25 by the State for basic insurance coverages on behalf of its  
26 employees, adjusted for differences between State



1 employees and employees of the local government in age,  
2 sex, geographic location or other relevant demographic  
3 variables, plus an amount sufficient to pay for the  
4 additional administrative costs of providing coverage to  
5 employees of the unit of local government and their  
6 dependents.

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

10 In the case of coverage of local government employees under  
11 a health maintenance organization, the Director shall annually  
12 determine for each participating unit of local government the  
13 maximum monthly amount the unit may contribute toward that  
14 coverage, based on an analysis of (i) the age, sex, geographic  
15 location, and other relevant demographic variables of the  
16 unit's employees and (ii) the cost to cover those employees  
17 under the State group health benefits plan. The Director may  
18 similarly determine the maximum monthly amount each unit of  
19 local government may contribute toward coverage of its  
20 employees' dependents under a health maintenance organization.

21 Monthly payments by the unit of local government or its  
22 employees for group health benefits plan or health maintenance  
23 organization coverage shall be deposited in the Local  
24 Government Health Insurance Reserve Fund.

25 The Local Government Health Insurance Reserve Fund is  
26 hereby created as a nonappropriated trust fund to be held

1 outside the State Treasury, with the State Treasurer as  
2 custodian. The Local Government Health Insurance Reserve Fund  
3 shall be a continuing fund not subject to fiscal year  
4 limitations. The Local Government Health Insurance Reserve  
5 Fund is not subject to administrative charges or charge-backs,  
6 including but not limited to those authorized under Section 8h  
7 of the State Finance Act. All revenues arising from the  
8 administration of the health benefits program established  
9 under this Section shall be deposited into the Local Government  
10 Health Insurance Reserve Fund. Any interest earned on moneys in  
11 the Local Government Health Insurance Reserve Fund shall be  
12 deposited into the Fund. All expenditures from this Fund shall  
13 be used for payments for health care benefits for local  
14 government and rehabilitation facility employees, annuitants,  
15 and dependents, and to reimburse the Department or its  
16 administrative service organization for all expenses incurred  
17 in the administration of benefits. No other State funds may be  
18 used for these purposes.

19 A local government employer's participation or desire to  
20 participate in a program created under this subsection shall  
21 not limit that employer's duty to bargain with the  
22 representative of any collective bargaining unit of its  
23 employees.

24 (j) Any rehabilitation facility within the State of  
25 Illinois may apply to the Director to have its employees,  
26 annuitants, and their eligible dependents provided group

1 health coverage under this Act on a non-insured basis. To  
2 participate, a rehabilitation facility must agree to enroll all  
3 of its employees and remit the entire cost of providing such  
4 coverage for its employees, except that the rehabilitation  
5 facility shall not be required to enroll those of its employees  
6 who are covered spouses or dependents under this plan or  
7 another group policy or plan providing health benefits as long  
8 as (1) an appropriate official from the rehabilitation facility  
9 attests 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 50% of the employees are enrolled and the  
12 rehabilitation facility remits the entire cost of providing  
13 coverage to those employees. Employees of a participating  
14 rehabilitation facility who are not enrolled due to coverage  
15 under another group health policy or plan may enroll in the  
16 event of a qualifying change in status, special enrollment,  
17 special circumstance as defined by the Director, or during the  
18 annual Benefit Choice Period. A participating rehabilitation  
19 facility may also elect to cover its annuitants. Dependent  
20 coverage shall be offered on an optional basis, with the costs  
21 paid by the rehabilitation facility, its employees, or some  
22 combination of the 2 as determined by the rehabilitation  
23 facility. The rehabilitation facility shall be responsible for  
24 timely collection and transmission of dependent premiums.

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

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

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

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

18          (k) Any domestic violence shelter or service within the  
19          State of Illinois may apply to the Director to have its  
20          employees, annuitants, and their dependents provided group  
21          health coverage under this Act on a non-insured basis. To  
22          participate, a domestic violence shelter or service must agree  
23          to enroll all of its employees and pay the entire cost of  
24          providing such coverage for its employees. The domestic  
25          violence shelter shall not be required to enroll those of its  
26          employees who are covered spouses or dependents under this plan

1 or another group policy or plan providing health benefits as  
2 long as (1) an appropriate official from the domestic violence  
3 shelter attests that each employee not enrolled is a covered  
4 spouse or dependent under this plan or another group policy or  
5 plan and (2) at least 50% of the employees are enrolled and the  
6 domestic violence shelter remits the entire cost of providing  
7 coverage to those employees. Employees of a participating  
8 domestic violence shelter who are not enrolled due to coverage  
9 under another group health policy or plan may enroll in the  
10 event of a qualifying change in status, special enrollment, or  
11 special circumstance as defined by the Director or during the  
12 annual Benefit Choice Period. A participating domestic  
13 violence shelter may also elect to cover its annuitants.  
14 Dependent coverage shall be offered on an optional basis, with  
15 employees, or some combination of the 2 as determined by the  
16 domestic violence shelter or service. The domestic violence  
17 shelter or service shall be responsible for timely collection  
18 and transmission of dependent premiums.

19 The Director shall annually determine rates of payment,  
20 subject to the following constraints:

21 (1) In the first year of coverage, the rates shall be  
22 equal to the amount normally charged to State employees for  
23 elected optional coverages or for enrolled dependents  
24 coverages or other contributory coverages on behalf of its  
25 employees, adjusted for differences between State  
26 employees and employees of the domestic violence shelter or

1 service in age, sex, geographic location or other relevant  
2 demographic variables, plus an amount sufficient to pay for  
3 the additional administrative costs of providing coverage  
4 to employees of the domestic violence shelter or service  
5 and their dependents.

6 (2) In subsequent years, a further adjustment shall be  
7 made to reflect the actual prior years' claims experience  
8 of the employees of the domestic violence shelter or  
9 service.

10 Monthly payments by the domestic violence shelter or  
11 service or its employees for group health insurance shall be  
12 deposited in the Local Government Health Insurance Reserve  
13 Fund.

14 (1) A public community college or entity organized pursuant  
15 to the Public Community College Act may apply to the Director  
16 initially to have only annuitants not covered prior to July 1,  
17 1992 by the district's health plan provided health coverage  
18 under this Act on a non-insured basis. The community college  
19 must execute a 2-year contract to participate in the Local  
20 Government Health Plan. Any annuitant may enroll in the event  
21 of a qualifying change in status, special enrollment, special  
22 circumstance as defined by the Director, or during the annual  
23 Benefit Choice Period.

24 The Director shall annually determine monthly rates of  
25 payment subject to the following constraints: for those  
26 community colleges with annuitants only enrolled, first year

1 rates shall be equal to the average cost to cover claims for a  
2 State member adjusted for demographics, Medicare  
3 participation, and other factors; and in the second year, a  
4 further adjustment of rates shall be made to reflect the actual  
5 first year's claims experience of the covered annuitants.

6 (l-5) The provisions of subsection (l) become inoperative  
7 on July 1, 1999.

8 (m) The Director shall adopt any rules deemed necessary for  
9 implementation of this amendatory Act of 1989 (Public Act  
10 86-978).

11 (n) Any child advocacy center within the State of Illinois  
12 may apply to the Director to have its employees, annuitants,  
13 and their dependents provided group health coverage under this  
14 Act on a non-insured basis. To participate, a child advocacy  
15 center must agree to enroll all of its employees and pay the  
16 entire cost of providing coverage for its employees. The child  
17 advocacy center shall not be required to enroll those of its  
18 employees who are covered spouses or dependents under this plan  
19 or another group policy or plan providing health benefits as  
20 long as (1) an appropriate official from the child advocacy  
21 center attests that each employee not enrolled is a covered  
22 spouse or dependent under this plan or another group policy or  
23 plan and (2) at least 50% of the employees are enrolled and the  
24 child advocacy center remits the entire cost of providing  
25 coverage to those employees. Employees of a participating child  
26 advocacy center who are not enrolled due to coverage under

1 another group health policy or plan may enroll in the event of  
2 a qualifying change in status, special enrollment, or special  
3 circumstance as defined by the Director or during the annual  
4 Benefit Choice Period. A participating child advocacy center  
5 may also elect to cover its annuitants. Dependent coverage  
6 shall be offered on an optional basis, with the costs paid by  
7 the child advocacy center, its employees, or some combination  
8 of the 2 as determined by the child advocacy center. The child  
9 advocacy center shall be responsible for timely collection and  
10 transmission of dependent premiums.

11 The Director shall annually determine rates of payment,  
12 subject to the following constraints:

13 (1) In the first year of coverage, the rates shall be  
14 equal to the amount normally charged to State employees for  
15 elected optional coverages or for enrolled dependents  
16 coverages or other contributory coverages on behalf of its  
17 employees, adjusted for differences between State  
18 employees and employees of the child advocacy center in  
19 age, sex, geographic location, or other relevant  
20 demographic variables, plus an amount sufficient to pay for  
21 the additional administrative costs of providing coverage  
22 to employees of the child advocacy center and their  
23 dependents.

24 (2) In subsequent years, a further adjustment shall be  
25 made to reflect the actual prior years' claims experience  
26 of the employees of the child advocacy center.



1 Monthly payments by the child advocacy center or its  
2 employees for group health insurance shall be deposited into  
3 the Local Government Health Insurance Reserve Fund.

4 (Source: P.A. 97-695, eff. 7-1-12; 98-488, eff. 8-16-13.)

5 Section 110-15. The General Obligation Bond Act is amended  
6 by changing Sections 2.5, 9, 11, 12, and 13 and by adding  
7 Section 7.7 as follows:

8 (30 ILCS 330/2.5)

9 Sec. 2.5. Limitation on issuance of Bonds.

10 (a) Except as provided in subsection (b), no Bonds may be  
11 issued if, after the issuance, in the next State fiscal year  
12 after the issuance of the Bonds, the amount of debt service  
13 (including principal, whether payable at maturity or pursuant  
14 to mandatory sinking fund installments, and interest) on all  
15 then-outstanding Bonds, other than (i) Bonds authorized by  
16 Public Act 100-23 ~~this amendatory Act of the 100th General~~  
17 ~~Assembly~~, (ii) Bonds issued by Public Act 96-43, ~~and~~ (iii)  
18 Bonds authorized by Public Act 96-1497, and (iv) Bonds  
19 authorized by this amendatory Act of the 100th General  
20 Assembly, would exceed 7% of the aggregate appropriations from  
21 the general funds (which consist of the General Revenue Fund,  
22 the Common School Fund, the General Revenue Common School  
23 Special Account Fund, and the Education Assistance Fund) and  
24 the Road Fund for the fiscal year immediately prior to the

1 fiscal year of the issuance.

2 (b) If the Comptroller and Treasurer each consent in  
3 writing, Bonds may be issued even if the issuance does not  
4 comply with subsection (a). In addition, \$2,000,000,000 in  
5 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,  
6 and \$2,000,000,000 in Refunding Bonds under Section 16, may be  
7 issued during State fiscal year 2017 without complying with  
8 subsection (a). In addition, \$2,000,000,000 in Bonds for the  
9 purposes set forth in Sections 3, 4, 5, 6, and 7, and  
10 \$2,000,000,000 in Refunding Bonds under Section 16, may be  
11 issued during State fiscal year 2018 without complying with  
12 subsection (a).

13 (Source: P.A. 99-523, eff. 6-30-16; 100-23, Article 25, Section  
14 25-5, eff. 7-6-17; 100-23, Article 75, Section 75-10, eff.  
15 7-6-17; revised 8-8-17.)

16 (30 ILCS 330/7.7 new)

17 Sec. 7.7. State Pension Obligation Acceleration Bonds.

18 (a) As used in this Act, "State Pension Obligation  
19 Acceleration Bonds" means Bonds authorized by this amendatory  
20 Act of the 100th General Assembly and used for the purpose of  
21 making accelerated pension benefit payments under Articles 14,  
22 15, and 16 of the Illinois Pension Code.

23 (b) State Pension Obligation Acceleration Bonds in the  
24 amount of \$1,000,000,000 are hereby authorized to be used for  
25 the purpose of making accelerated pension benefit payments

1 under Articles 14, 15, and 16 of the Illinois Pension Code.

2 (c) The proceeds of State Pension Obligation Acceleration  
3 Bonds authorized in subsection (b) of this Section, less the  
4 amounts authorized in the Bond Sale Order to be directly paid  
5 out for bond sale expenses under Section 8, shall be deposited  
6 directly into the State Pension Obligation Acceleration Bond  
7 Fund, and the Comptroller and the Treasurer shall, as soon as  
8 practical, make accelerated pension benefit payments under  
9 Articles 14, 15, and 16 of the Illinois Pension Code.

10 (d) There is created the State Pension Obligation  
11 Acceleration Bond Fund as a special fund in the State Treasury.  
12 Funds deposited in the State Pension Obligation Acceleration  
13 Bond Fund may only be used for the purpose of making  
14 accelerated pension benefit payments under Articles 14, 15, and  
15 16 of the Illinois Pension Code or for the payment of principal  
16 and interest due on State Pension Obligation Acceleration  
17 Bonds. This subsection shall constitute an irrevocable and  
18 continuing appropriation of all amounts necessary for such  
19 purposes.

20 (30 ILCS 330/9) (from Ch. 127, par. 659)

21 Sec. 9. Conditions for issuance and sale of Bonds;  
22 requirements ~~Issuance and Sale of Bonds — Requirements for~~  
23 Bonds.

24 (a) Except as otherwise provided in this subsection, ~~and~~  
25 subsection (h), and subsection (i), Bonds shall be issued and

1 sold from time to time, in one or more series, in such amounts  
2 and at such prices as may be directed by the Governor, upon  
3 recommendation by the Director of the Governor's Office of  
4 Management and Budget. Bonds shall be in such form (either  
5 coupon, registered or book entry), in such denominations,  
6 payable within 25 years from their date, subject to such terms  
7 of redemption with or without premium, bear interest payable at  
8 such times and at such fixed or variable rate or rates, and be  
9 dated as shall be fixed and determined by the Director of the  
10 Governor's Office of Management and Budget in the order  
11 authorizing the issuance and sale of any series of Bonds, which  
12 order shall be approved by the Governor and is herein called a  
13 "Bond Sale Order"; provided however, that interest payable at  
14 fixed or variable rates shall not exceed that permitted in the  
15 Bond Authorization Act, as now or hereafter amended. Bonds  
16 shall be payable at such place or places, within or without the  
17 State of Illinois, and may be made registrable as to either  
18 principal or as to both principal and interest, as shall be  
19 specified in the Bond Sale Order. Bonds may be callable or  
20 subject to purchase and retirement or tender and remarketing as  
21 fixed and determined in the Bond Sale Order. Bonds, other than  
22 Bonds issued under Section 3 of this Act for the costs  
23 associated with the purchase and implementation of information  
24 technology, (i) except for refunding Bonds satisfying the  
25 requirements of Section 16 of this Act and sold during fiscal  
26 year 2009, 2010, 2011, 2017, or 2018 must be issued with

1 principal or mandatory redemption amounts in equal amounts,  
2 with the first maturity issued occurring within the fiscal year  
3 in which the Bonds are issued or within the next succeeding  
4 fiscal year and (ii) must mature or be subject to mandatory  
5 redemption each fiscal year thereafter up to 25 years, except  
6 for refunding Bonds satisfying the requirements of Section 16  
7 of this Act and sold during fiscal year 2009, 2010, or 2011  
8 which must mature or be subject to mandatory redemption each  
9 fiscal year thereafter up to 16 years. Bonds issued under  
10 Section 3 of this Act for the costs associated with the  
11 purchase and implementation of information technology must be  
12 issued with principal or mandatory redemption amounts in equal  
13 amounts, with the first maturity issued occurring with the  
14 fiscal year in which the respective bonds are issued or with  
15 the next succeeding fiscal year, with the respective bonds  
16 issued maturing or subject to mandatory redemption each fiscal  
17 year thereafter up to 10 years. Notwithstanding any provision  
18 of this Act to the contrary, the Bonds authorized by Public Act  
19 96-43 shall be payable within 5 years from their date and must  
20 be issued with principal or mandatory redemption amounts in  
21 equal amounts, with payment of principal or mandatory  
22 redemption beginning in the first fiscal year following the  
23 fiscal year in which the Bonds are issued.

24 Notwithstanding any provision of this Act to the contrary,  
25 the Bonds authorized by Public Act 96-1497 shall be payable  
26 within 8 years from their date and shall be issued with payment

1 of maturing principal or scheduled mandatory redemptions in  
2 accordance with the following schedule, except the following  
3 amounts shall be prorated if less than the total additional  
4 amount of Bonds authorized by Public Act 96-1497 are issued:

5	Fiscal Year After Issuance	Amount
6	1-2	\$0
7	3	\$110,712,120
8	4	\$332,136,360
9	5	\$664,272,720
10	6-8	\$996,409,080

11 Notwithstanding any provision of this Act to the contrary,  
12 Income Tax Proceed Bonds issued under Section 7.6 shall be  
13 payable 12 years from the date of sale and shall be issued with  
14 payment of principal or mandatory redemption.

15 In the case of any series of Bonds bearing interest at a  
16 variable interest rate ("Variable Rate Bonds"), in lieu of  
17 determining the rate or rates at which such series of Variable  
18 Rate Bonds shall bear interest and the price or prices at which  
19 such Variable Rate Bonds shall be initially sold or remarketed  
20 (in the event of purchase and subsequent resale), the Bond Sale  
21 Order may provide that such interest rates and prices may vary  
22 from time to time depending on criteria established in such  
23 Bond Sale Order, which criteria may include, without  
24 limitation, references to indices or variations in interest  
25 rates as may, in the judgment of a remarketing agent, be  
26 necessary to cause Variable Rate Bonds of such series to be

1 remarketable from time to time at a price equal to their  
2 principal amount, and may provide for appointment of a bank,  
3 trust company, investment bank, or other financial institution  
4 to serve as remarketing agent in that connection. The Bond Sale  
5 Order may provide that alternative interest rates or provisions  
6 for establishing alternative interest rates, different  
7 security or claim priorities, or different call or amortization  
8 provisions will apply during such times as Variable Rate Bonds  
9 of any series are held by a person providing credit or  
10 liquidity enhancement arrangements for such Bonds as  
11 authorized in subsection (b) of this Section. The Bond Sale  
12 Order may also provide for such variable interest rates to be  
13 established pursuant to a process generally known as an auction  
14 rate process and may provide for appointment of one or more  
15 financial institutions to serve as auction agents and  
16 broker-dealers in connection with the establishment of such  
17 interest rates and the sale and remarketing of such Bonds.

18 (b) In connection with the issuance of any series of Bonds,  
19 the State may enter into arrangements to provide additional  
20 security and liquidity for such Bonds, including, without  
21 limitation, bond or interest rate insurance or letters of  
22 credit, lines of credit, bond purchase contracts, or other  
23 arrangements whereby funds are made available to retire or  
24 purchase Bonds, thereby assuring the ability of owners of the  
25 Bonds to sell or redeem their Bonds. The State may enter into  
26 contracts and may agree to pay fees to persons providing such

1 arrangements, but only under circumstances where the Director  
2 of the Governor's Office of Management and Budget certifies  
3 that he or she reasonably expects the total interest paid or to  
4 be paid on the Bonds, together with the fees for the  
5 arrangements (being treated as if interest), would not, taken  
6 together, cause the Bonds to bear interest, calculated to their  
7 stated maturity, at a rate in excess of the rate that the Bonds  
8 would bear in the absence of such arrangements.

9 The State may, with respect to Bonds issued or anticipated  
10 to be issued, participate in and enter into arrangements with  
11 respect to interest rate protection or exchange agreements,  
12 guarantees, or financial futures contracts for the purpose of  
13 limiting, reducing, or managing interest rate exposure. The  
14 authority granted under this paragraph, however, shall not  
15 increase the principal amount of Bonds authorized to be issued  
16 by law. The arrangements may be executed and delivered by the  
17 Director of the Governor's Office of Management and Budget on  
18 behalf of the State. Net payments for such arrangements shall  
19 constitute interest on the Bonds and shall be paid from the  
20 General Obligation Bond Retirement and Interest Fund. The  
21 Director of the Governor's Office of Management and Budget  
22 shall at least annually certify to the Governor and the State  
23 Comptroller his or her estimate of the amounts of such net  
24 payments to be included in the calculation of interest required  
25 to be paid by the State.

26 (c) Prior to the issuance of any Variable Rate Bonds



1 pursuant to subsection (a), the Director of the Governor's  
2 Office of Management and Budget shall adopt an interest rate  
3 risk management policy providing that the amount of the State's  
4 variable rate exposure with respect to Bonds shall not exceed  
5 20%. This policy shall remain in effect while any Bonds are  
6 outstanding and the issuance of Bonds shall be subject to the  
7 terms of such policy. The terms of this policy may be amended  
8 from time to time by the Director of the Governor's Office of  
9 Management and Budget but in no event shall any amendment cause  
10 the permitted level of the State's variable rate exposure with  
11 respect to Bonds to exceed 20%.

12 (d) "Build America Bonds" in this Section means Bonds  
13 authorized by Section 54AA of the Internal Revenue Code of  
14 1986, as amended ("Internal Revenue Code"), and bonds issued  
15 from time to time to refund or continue to refund "Build  
16 America Bonds".

17 (e) Notwithstanding any other provision of this Section,  
18 Qualified School Construction Bonds shall be issued and sold  
19 from time to time, in one or more series, in such amounts and  
20 at such prices as may be directed by the Governor, upon  
21 recommendation by the Director of the Governor's Office of  
22 Management and Budget. Qualified School Construction Bonds  
23 shall be in such form (either coupon, registered or book  
24 entry), in such denominations, payable within 25 years from  
25 their date, subject to such terms of redemption with or without  
26 premium, and if the Qualified School Construction Bonds are

1 issued with a supplemental coupon, bear interest payable at  
2 such times and at such fixed or variable rate or rates, and be  
3 dated as shall be fixed and determined by the Director of the  
4 Governor's Office of Management and Budget in the order  
5 authorizing the issuance and sale of any series of Qualified  
6 School Construction Bonds, which order shall be approved by the  
7 Governor and is herein called a "Bond Sale Order"; except that  
8 interest payable at fixed or variable rates, if any, shall not  
9 exceed that permitted in the Bond Authorization Act, as now or  
10 hereafter amended. Qualified School Construction Bonds shall  
11 be payable at such place or places, within or without the State  
12 of Illinois, and may be made registrable as to either principal  
13 or as to both principal and interest, as shall be specified in  
14 the Bond Sale Order. Qualified School Construction Bonds may be  
15 callable or subject to purchase and retirement or tender and  
16 remarketing as fixed and determined in the Bond Sale Order.  
17 Qualified School Construction Bonds must be issued with  
18 principal or mandatory redemption amounts or sinking fund  
19 payments into the General Obligation Bond Retirement and  
20 Interest Fund (or subaccount therefor) in equal amounts, with  
21 the first maturity issued, mandatory redemption payment or  
22 sinking fund payment occurring within the fiscal year in which  
23 the Qualified School Construction Bonds are issued or within  
24 the next succeeding fiscal year, with Qualified School  
25 Construction Bonds issued maturing or subject to mandatory  
26 redemption or with sinking fund payments thereof deposited each

1 fiscal year thereafter up to 25 years. Sinking fund payments  
2 set forth in this subsection shall be permitted only to the  
3 extent authorized in Section 54F of the Internal Revenue Code  
4 or as otherwise determined by the Director of the Governor's  
5 Office of Management and Budget. "Qualified School  
6 Construction Bonds" in this subsection means Bonds authorized  
7 by Section 54F of the Internal Revenue Code and for bonds  
8 issued from time to time to refund or continue to refund such  
9 "Qualified School Construction Bonds".

10 (f) Beginning with the next issuance by the Governor's  
11 Office of Management and Budget to the Procurement Policy Board  
12 of a request for quotation for the purpose of formulating a new  
13 pool of qualified underwriting banks list, all entities  
14 responding to such a request for quotation for inclusion on  
15 that list shall provide a written report to the Governor's  
16 Office of Management and Budget and the Illinois Comptroller.  
17 The written report submitted to the Comptroller shall (i) be  
18 published on the Comptroller's Internet website and (ii) be  
19 used by the Governor's Office of Management and Budget for the  
20 purposes of scoring such a request for quotation. The written  
21 report, at a minimum, shall:

22 (1) disclose whether, within the past 3 months,  
23 pursuant to its credit default swap market-making  
24 activities, the firm has entered into any State of Illinois  
25 credit default swaps ("CDS");

26 (2) include, in the event of State of Illinois CDS

1 activity, disclosure of the firm's cumulative notional  
2 volume of State of Illinois CDS trades and the firm's  
3 outstanding gross and net notional amount of State of  
4 Illinois CDS, as of the end of the current 3-month period;

5 (3) indicate, pursuant to the firm's proprietary  
6 trading activities, disclosure of whether the firm, within  
7 the past 3 months, has entered into any proprietary trades  
8 for its own account in State of Illinois CDS;

9 (4) include, in the event of State of Illinois  
10 proprietary trades, disclosure of the firm's outstanding  
11 gross and net notional amount of proprietary State of  
12 Illinois CDS and whether the net position is short or long  
13 credit protection, as of the end of the current 3-month  
14 period;

15 (5) list all time periods during the past 3 months  
16 during which the firm held net long or net short State of  
17 Illinois CDS proprietary credit protection positions, the  
18 amount of such positions, and whether those positions were  
19 net long or net short credit protection positions; and

20 (6) indicate whether, within the previous 3 months, the  
21 firm released any publicly available research or marketing  
22 reports that reference State of Illinois CDS and include  
23 those research or marketing reports as attachments.

24 (g) All entities included on a Governor's Office of  
25 Management and Budget's pool of qualified underwriting banks  
26 list shall, as soon as possible after March 18, 2011 (the

1 effective date of Public Act 96-1554), but not later than  
2 January 21, 2011, and on a quarterly fiscal basis thereafter,  
3 provide a written report to the Governor's Office of Management  
4 and Budget and the Illinois Comptroller. The written reports  
5 submitted to the Comptroller shall be published on the  
6 Comptroller's Internet website. The written reports, at a  
7 minimum, shall:

8 (1) disclose whether, within the past 3 months,  
9 pursuant to its credit default swap market-making  
10 activities, the firm has entered into any State of Illinois  
11 credit default swaps ("CDS");

12 (2) include, in the event of State of Illinois CDS  
13 activity, disclosure of the firm's cumulative notional  
14 volume of State of Illinois CDS trades and the firm's  
15 outstanding gross and net notional amount of State of  
16 Illinois CDS, as of the end of the current 3-month period;

17 (3) indicate, pursuant to the firm's proprietary  
18 trading activities, disclosure of whether the firm, within  
19 the past 3 months, has entered into any proprietary trades  
20 for its own account in State of Illinois CDS;

21 (4) include, in the event of State of Illinois  
22 proprietary trades, disclosure of the firm's outstanding  
23 gross and net notional amount of proprietary State of  
24 Illinois CDS and whether the net position is short or long  
25 credit protection, as of the end of the current 3-month  
26 period;

1           (5) list all time periods during the past 3 months  
2           during which the firm held net long or net short State of  
3           Illinois CDS proprietary credit protection positions, the  
4           amount of such positions, and whether those positions were  
5           net long or net short credit protection positions; and

6           (6) indicate whether, within the previous 3 months, the  
7           firm released any publicly available research or marketing  
8           reports that reference State of Illinois CDS and include  
9           those research or marketing reports as attachments.

10          (h) Notwithstanding any other provision of this Section,  
11          for purposes of maximizing market efficiencies and cost  
12          savings, Income Tax Proceed Bonds may be issued and sold from  
13          time to time, in one or more series, in such amounts and at  
14          such prices as may be directed by the Governor, upon  
15          recommendation by the Director of the Governor's Office of  
16          Management and Budget. Income Tax Proceed Bonds shall be in  
17          such form, either coupon, registered, or book entry, in such  
18          denominations, shall bear interest payable at such times and at  
19          such fixed or variable rate or rates, and be dated as shall be  
20          fixed and determined by the Director of the Governor's Office  
21          of Management and Budget in the order authorizing the issuance  
22          and sale of any series of Income Tax Proceed Bonds, which order  
23          shall be approved by the Governor and is herein called a "Bond  
24          Sale Order"; provided, however, that interest payable at fixed  
25          or variable rates shall not exceed that permitted in the Bond  
26          Authorization Act. Income Tax Proceed Bonds shall be payable at

1 such place or places, within or without the State of Illinois,  
2 and may be made registrable as to either principal or as to  
3 both principal and interest, as shall be specified in the Bond  
4 Sale Order. Income Tax Proceed Bonds may be callable or subject  
5 to purchase and retirement or tender and remarketing as fixed  
6 and determined in the Bond Sale Order.

7 (i) Notwithstanding any other provision of this Section,  
8 for purposes of maximizing market efficiencies and cost  
9 savings, State Pension Obligation Acceleration Bonds may be  
10 issued and sold from time to time, in one or more series, in  
11 such amounts and at such prices as may be directed by the  
12 Governor, upon recommendation by the Director of the Governor's  
13 Office of Management and Budget. State Pension Obligation  
14 Acceleration Bonds shall be in such form, either coupon,  
15 registered, or book entry, in such denominations, shall bear  
16 interest payable at such times and at such fixed or variable  
17 rate or rates, and be dated as shall be fixed and determined by  
18 the Director of the Governor's Office of Management and Budget  
19 in the order authorizing the issuance and sale of any series of  
20 State Pension Obligation Acceleration Bonds, which order shall  
21 be approved by the Governor and is herein called a "Bond Sale  
22 Order"; provided, however, that interest payable at fixed or  
23 variable rates shall not exceed that permitted in the Bond  
24 Authorization Act. State Pension Obligation Acceleration Bonds  
25 shall be payable at such place or places, within or without the  
26 State of Illinois, and may be made registrable as to either

1 principal or as to both principal and interest, as shall be  
2 specified in the Bond Sale Order. State Pension Obligation  
3 Acceleration Bonds may be callable or subject to purchase and  
4 retirement or tender and remarketing as fixed and determined in  
5 the Bond Sale Order.

6 (Source: P.A. 99-523, eff. 6-30-16; 100-23, Article 25, Section  
7 25-5, eff. 7-6-17; 100-23, Article 75, Section 75-10, eff.  
8 7-6-17; revised 8-8-17.)

9 (30 ILCS 330/11) (from Ch. 127, par. 661)

10 Sec. 11. Sale of Bonds. Except as otherwise provided in  
11 this Section, Bonds shall be sold from time to time pursuant to  
12 notice of sale and public bid or by negotiated sale in such  
13 amounts and at such times as is directed by the Governor, upon  
14 recommendation by the Director of the Governor's Office of  
15 Management and Budget. At least 25%, based on total principal  
16 amount, of all Bonds issued each fiscal year shall be sold  
17 pursuant to notice of sale and public bid. At all times during  
18 each fiscal year, no more than 75%, based on total principal  
19 amount, of the Bonds issued each fiscal year, shall have been  
20 sold by negotiated sale. Failure to satisfy the requirements in  
21 the preceding 2 sentences shall not affect the validity of any  
22 previously issued Bonds; provided that all Bonds authorized by  
23 Public Act 96-43 and Public Act 96-1497 shall not be included  
24 in determining compliance for any fiscal year with the  
25 requirements of the preceding 2 sentences; and further provided



1 that refunding Bonds satisfying the requirements of Section 16  
2 of this Act and sold during fiscal year 2009, 2010, 2011, 2017,  
3 or 2018 shall not be subject to the requirements in the  
4 preceding 2 sentences.

5 If any Bonds, including refunding Bonds, are to be sold by  
6 negotiated sale, the Director of the Governor's Office of  
7 Management and Budget shall comply with the competitive request  
8 for proposal process set forth in the Illinois Procurement Code  
9 and all other applicable requirements of that Code.

10 If Bonds are to be sold pursuant to notice of sale and  
11 public bid, the Director of the Governor's Office of Management  
12 and Budget may, from time to time, as Bonds are to be sold,  
13 advertise the sale of the Bonds in at least 2 daily newspapers,  
14 one of which is published in the City of Springfield and one in  
15 the City of Chicago. The sale of the Bonds shall also be  
16 advertised in the volume of the Illinois Procurement Bulletin  
17 that is published by the Department of Central Management  
18 Services, and shall be published once at least 10 days prior to  
19 the date fixed for the opening of the bids. The Director of the  
20 Governor's Office of Management and Budget may reschedule the  
21 date of sale upon the giving of such additional notice as the  
22 Director deems adequate to inform prospective bidders of such  
23 change; provided, however, that all other conditions of the  
24 sale shall continue as originally advertised.

25 Executed Bonds shall, upon payment therefor, be delivered  
26 to the purchaser, and the proceeds of Bonds shall be paid into

1 the State Treasury as directed by Section 12 of this Act.

2 All Income Tax Proceed Bonds shall comply with this  
3 Section. Notwithstanding anything to the contrary, however,  
4 for purposes of complying with this Section, Income Tax Proceed  
5 Bonds, regardless of the number of series or issuances sold  
6 thereunder, shall be considered a single issue or series.  
7 Furthermore, for purposes of complying with the competitive  
8 bidding requirements of this Section, the words "at all times"  
9 shall not apply to any such sale of the Income Tax Proceed  
10 Bonds. The Director of the Governor's Office of Management and  
11 Budget shall determine the time and manner of any competitive  
12 sale of the Income Tax Proceed Bonds; however, that sale shall  
13 under no circumstances take place later than 60 days after the  
14 State closes the sale of 75% of the Income Tax Proceed Bonds by  
15 negotiated sale.

16 All State Pension Obligation Acceleration Bonds shall  
17 comply with this Section. Notwithstanding anything to the  
18 contrary, however, for purposes of complying with this Section,  
19 State Pension Obligation Acceleration Bonds, regardless of the  
20 number of series or issuances sold thereunder, shall be  
21 considered a single issue or series. Furthermore, for purposes  
22 of complying with the competitive bidding requirements of this  
23 Section, the words "at all times" shall not apply to any such  
24 sale of the State Pension Obligation Acceleration Bonds. The  
25 Director of the Governor's Office of Management and Budget  
26 shall determine the time and manner of any competitive sale of

1 the State Pension Obligation Acceleration Bonds; however, that  
2 sale shall under no circumstances take place later than 60 days  
3 after the State closes the sale of 75% of the State Pension  
4 Obligation Acceleration Bonds by negotiated sale.

5 (Source: P.A. 99-523, eff. 6-30-16; 100-23, Article 25, Section  
6 25-5, eff. 7-6-17; 100-23, Article 75, Section 75-10, eff.  
7 7-6-17; revised 8-15-17.)

8 (30 ILCS 330/12) (from Ch. 127, par. 662)

9 Sec. 12. Allocation of proceeds from sale of Bonds.

10 (a) Proceeds from the sale of Bonds, authorized by Section  
11 3 of this Act, shall be deposited in the separate fund known as  
12 the Capital Development Fund.

13 (b) Proceeds from the sale of Bonds, authorized by  
14 paragraph (a) of Section 4 of this Act, shall be deposited in  
15 the separate fund known as the Transportation Bond, Series A  
16 Fund.

17 (c) Proceeds from the sale of Bonds, authorized by  
18 paragraphs (b) and (c) of Section 4 of this Act, shall be  
19 deposited in the separate fund known as the Transportation  
20 Bond, Series B Fund.

21 (c-1) Proceeds from the sale of Bonds, authorized by  
22 paragraph (d) of Section 4 of this Act, shall be deposited into  
23 the Transportation Bond Series D Fund, which is hereby created.

24 (d) Proceeds from the sale of Bonds, authorized by Section  
25 5 of this Act, shall be deposited in the separate fund known as

1 the School Construction Fund.

2 (e) Proceeds from the sale of Bonds, authorized by Section  
3 6 of this Act, shall be deposited in the separate fund known as  
4 the Anti-Pollution Fund.

5 (f) Proceeds from the sale of Bonds, authorized by Section  
6 7 of this Act, shall be deposited in the separate fund known as  
7 the Coal Development Fund.

8 (f-2) Proceeds from the sale of Bonds, authorized by  
9 Section 7.2 of this Act, shall be deposited as set forth in  
10 Section 7.2.

11 (f-5) Proceeds from the sale of Bonds, authorized by  
12 Section 7.5 of this Act, shall be deposited as set forth in  
13 Section 7.5.

14 (f-7) Proceeds from the sale of Bonds, authorized by  
15 Section 7.6 of this Act, shall be deposited as set forth in  
16 Section 7.6.

17 (f-8) Proceeds from the sale of Bonds, authorized by  
18 Section 7.7 of this Act, shall be deposited as set forth in  
19 Section 7.7.

20 (g) Proceeds from the sale of Bonds, authorized by Section  
21 8 of this Act, shall be deposited in the Capital Development  
22 Fund.

23 (h) Subsequent to the issuance of any Bonds for the  
24 purposes described in Sections 2 through 8 of this Act, the  
25 Governor and the Director of the Governor's Office of  
26 Management and Budget may provide for the reallocation of

1 unspent proceeds of such Bonds to any other purposes authorized  
2 under said Sections of this Act, subject to the limitations on  
3 aggregate principal amounts contained therein. Upon any such  
4 reallocation, such unspent proceeds shall be transferred to the  
5 appropriate funds as determined by reference to paragraphs (a)  
6 through (g) of this Section.

7 (Source: P.A. 100-23, eff. 7-6-17.)

8 (30 ILCS 330/13) (from Ch. 127, par. 663)

9 Sec. 13. Appropriation of proceeds from sale of Bonds.

10 (a) At all times, the proceeds from the sale of Bonds  
11 issued pursuant to this Act are subject to appropriation by the  
12 General Assembly and, except as provided in Sections 7.2, ~~and~~  
13 7.6, and 7.7, may be obligated or expended only with the  
14 written approval of the Governor, in such amounts, at such  
15 times, and for such purposes as the respective State agencies,  
16 as defined in Section 1-7 of the Illinois State Auditing Act,  
17 as amended, deem necessary or desirable for the specific  
18 purposes contemplated in Sections 2 through 8 of this Act.  
19 Notwithstanding any other provision of this Act, proceeds from  
20 the sale of Bonds issued pursuant to this Act appropriated by  
21 the General Assembly to the Architect of the Capitol may be  
22 obligated or expended by the Architect of the Capitol without  
23 the written approval of the Governor.

24 (b) Proceeds from the sale of Bonds for the purpose of  
25 development of coal and alternative forms of energy shall be

1 expended in such amounts and at such times as the Department of  
2 Commerce and Economic Opportunity, with the advice and  
3 recommendation of the Illinois Coal Development Board for coal  
4 development projects, may deem necessary and desirable for the  
5 specific purpose contemplated by Section 7 of this Act. In  
6 considering the approval of projects to be funded, the  
7 Department of Commerce and Economic Opportunity shall give  
8 special consideration to projects designed to remove sulfur and  
9 other pollutants in the preparation and utilization of coal,  
10 and in the use and operation of electric utility generating  
11 plants and industrial facilities which utilize Illinois coal as  
12 their primary source of fuel.

13 (c) Except as directed in subsection (c-1) or (c-2), any  
14 monies received by any officer or employee of the state  
15 representing a reimbursement of expenditures previously paid  
16 from general obligation bond proceeds shall be deposited into  
17 the General Obligation Bond Retirement and Interest Fund  
18 authorized in Section 14 of this Act.

19 (c-1) Any money received by the Department of  
20 Transportation as reimbursement for expenditures for high  
21 speed rail purposes pursuant to appropriations from the  
22 Transportation Bond, Series B Fund for (i) CREATE (Chicago  
23 Region Environmental and Transportation Efficiency), (ii) High  
24 Speed Rail, or (iii) AMTRAK projects authorized by the federal  
25 government under the provisions of the American Recovery and  
26 Reinvestment Act of 2009 or the Safe Accountable Flexible

1 Efficient Transportation Equity Act-A Legacy for Users  
2 (SAFETEA-LU), or any successor federal transportation  
3 authorization Act, shall be deposited into the Federal High  
4 Speed Rail Trust Fund.

5 (c-2) Any money received by the Department of  
6 Transportation as reimbursement for expenditures for transit  
7 capital purposes pursuant to appropriations from the  
8 Transportation Bond, Series B Fund for projects authorized by  
9 the federal government under the provisions of the American  
10 Recovery and Reinvestment Act of 2009 or the Safe Accountable  
11 Flexible Efficient Transportation Equity Act-A Legacy for  
12 Users (SAFETEA-LU), or any successor federal transportation  
13 authorization Act, shall be deposited into the Federal Mass  
14 Transit Trust Fund.

15 (Source: P.A. 100-23, eff. 7-6-17.)

16 Section 110-20. The Illinois Pension Code is amended by  
17 adding Sections 14-103.41, 14-147.5, 14-147.6, 15-185.5,  
18 15-185.6, 16-106.41, 16-158, 16-190.5, and 16-190.6 and  
19 amending Sections 14-135.08, 14-152.1, 15-155, 15-165, 15-198,  
20 and 16-203 as follows:

21 (40 ILCS 5/14-103.41 new)

22 Sec. 14-103.41. Tier 1 member. "Tier 1 member": A member of  
23 this System who first became a member or participant before  
24 January 1, 2011 under any reciprocal retirement system or

1 pension fund established under this Code other than a  
2 retirement system or pension fund established under Article 2,  
3 3, 4, 5, 6, or 18 of this Code.

4 (40 ILCS 5/14-135.08) (from Ch. 108 1/2, par. 14-135.08)

5 Sec. 14-135.08. To certify required State contributions.

6 (a) To certify to the Governor and to each department, on  
7 or before November 15 of each year until November 15, 2011, the  
8 required rate for State contributions to the System for the  
9 next State fiscal year, as determined under subsection (b) of  
10 Section 14-131. The certification to the Governor under this  
11 subsection (a) shall include a copy of the actuarial  
12 recommendations upon which the rate is based and shall  
13 specifically identify the System's projected State normal cost  
14 for that fiscal year.

15 (a-5) On or before November 1 of each year, beginning  
16 November 1, 2012, the Board shall submit to the State Actuary,  
17 the Governor, and the General Assembly a proposed certification  
18 of the amount of the required State contribution to the System  
19 for the next fiscal year, along with all of the actuarial  
20 assumptions, calculations, and data upon which that proposed  
21 certification is based. On or before January 1 of each year  
22 beginning January 1, 2013, the State Actuary shall issue a  
23 preliminary report concerning the proposed certification and  
24 identifying, if necessary, recommended changes in actuarial  
25 assumptions that the Board must consider before finalizing its



1 certification of the required State contributions. On or before  
2 January 15, 2013 and each January 15 thereafter, the Board  
3 shall certify to the Governor and the General Assembly the  
4 amount of the required State contribution for the next fiscal  
5 year. The Board's certification must note any deviations from  
6 the State Actuary's recommended changes, the reason or reasons  
7 for not following the State Actuary's recommended changes, and  
8 the fiscal impact of not following the State Actuary's  
9 recommended changes on the required State contribution.

10 (b) The certifications under subsections (a) and (a-5)  
11 shall include an additional amount necessary to pay all  
12 principal of and interest on those general obligation bonds due  
13 the next fiscal year authorized by Section 7.2(a) of the  
14 General Obligation Bond Act and issued to provide the proceeds  
15 deposited by the State with the System in July 2003,  
16 representing deposits other than amounts reserved under  
17 Section 7.2(c) of the General Obligation Bond Act. For State  
18 fiscal year 2005, the Board shall make a supplemental  
19 certification of the additional amount necessary to pay all  
20 principal of and interest on those general obligation bonds due  
21 in State fiscal years 2004 and 2005 authorized by Section  
22 7.2(a) of the General Obligation Bond Act and issued to provide  
23 the proceeds deposited by the State with the System in July  
24 2003, representing deposits other than amounts reserved under  
25 Section 7.2(c) of the General Obligation Bond Act, as soon as  
26 practical after the effective date of this amendatory Act of

1 the 93rd General Assembly.

2 On or before May 1, 2004, the Board shall recalculate and  
3 recertify to the Governor and to each department the amount of  
4 the required State contribution to the System and the required  
5 rates for State contributions to the System for State fiscal  
6 year 2005, taking into account the amounts appropriated to and  
7 received by the System under subsection (d) of Section 7.2 of  
8 the General Obligation Bond Act.

9 On or before July 1, 2005, the Board shall recalculate and  
10 recertify to the Governor and to each department the amount of  
11 the required State contribution to the System and the required  
12 rates for State contributions to the System for State fiscal  
13 year 2006, taking into account the changes in required State  
14 contributions made by this amendatory Act of the 94th General  
15 Assembly.

16 On or before April 1, 2011, the Board shall recalculate and  
17 recertify to the Governor and to each department the amount of  
18 the required State contribution to the System for State fiscal  
19 year 2011, applying the changes made by Public Act 96-889 to  
20 the System's assets and liabilities as of June 30, 2009 as  
21 though Public Act 96-889 was approved on that date.

22 By November 1, 2017, the Board shall recalculate and  
23 recertify to the State Actuary, the Governor, and the General  
24 Assembly the amount of the State contribution to the System for  
25 State fiscal year 2018, taking into account the changes in  
26 required State contributions made by this amendatory Act of the

1 100th General Assembly. The State Actuary shall review the  
2 assumptions and valuations underlying the Board's revised  
3 certification and issue a preliminary report concerning the  
4 proposed recertification and identifying, if necessary,  
5 recommended changes in actuarial assumptions that the Board  
6 must consider before finalizing its certification of the  
7 required State contributions. The Board's final certification  
8 must note any deviations from the State Actuary's recommended  
9 changes, the reason or reasons for not following the State  
10 Actuary's recommended changes, and the fiscal impact of not  
11 following the State Actuary's recommended changes on the  
12 required State contribution.

13 On or after June 15, 2019, but no later than June 30, 2019,  
14 the Board shall recalculate and recertify to the Governor and  
15 the General Assembly the amount of the State contribution to  
16 the System for State fiscal year 2019, taking into account the  
17 changes in required State contributions made by this amendatory  
18 Act of the 100th General Assembly. The recalculation shall be  
19 made using assumptions adopted by the Board for the original  
20 fiscal year 2019 certification. The monthly voucher for the  
21 12th month of fiscal year 2019 shall be paid by the Comptroller  
22 after the recertification required pursuant to this paragraph  
23 is submitted to the Governor, Comptroller, and General  
24 Assembly. The recertification submitted to the General  
25 Assembly shall be filed with the Clerk of the House of  
26 Representatives and the Secretary of the Senate in electronic

1 form only, in the manner that the Clerk and the Secretary shall  
2 direct.

3 (Source: P.A. 100-23, eff. 7-6-17.)

4 (40 ILCS 5/14-147.5 new)

5 Sec. 14-147.5. Accelerated pension benefit payment in lieu  
6 of any pension benefit.

7 (a) As used in this Section:

8 "Eligible person" means a person who:

9 (1) has terminated service;

10 (2) has accrued sufficient service credit to be  
11 eligible to receive a retirement annuity under this  
12 Article;

13 (3) has not received any retirement annuity under this  
14 Article; and

15 (4) has not made the election under Section 14-147.6.

16 "Pension benefit" means the benefits under this Article, or  
17 Article 1 as it relates to those benefits, including any  
18 anticipated annual increases, that an eligible person is  
19 entitled to upon attainment of the applicable retirement age.

20 "Pension benefit" also includes applicable survivor's or  
21 disability benefits.

22 (b) As soon as practical after the effective date of this  
23 amendatory Act of the 100th General Assembly, the System shall  
24 calculate, using actuarial tables and other assumptions  
25 adopted by the Board, the present value of pension benefits for

1 each eligible person who requests that information and shall  
2 offer each eligible person the opportunity to irrevocably elect  
3 to receive an amount determined by the System to be equal to  
4 60% of the present value of his or her pension benefits in lieu  
5 of receiving any pension benefit. The offer shall specify the  
6 dollar amount that the eligible person will receive if he or  
7 she so elects and shall expire when a subsequent offer is made  
8 to an eligible person. An eligible person is limited to one  
9 calculation and offer per calendar year. The System shall make  
10 a good faith effort to contact every eligible person to notify  
11 him or her of the election.

12 Until June 30, 2021, an eligible person may irrevocably  
13 elect to receive an accelerated pension benefit payment in the  
14 amount that the System offers under this subsection in lieu of  
15 receiving any pension benefit. A person who elects to receive  
16 an accelerated pension benefit payment under this Section may  
17 not elect to proceed under the Retirement Systems Reciprocal  
18 Act with respect to service under this Article.

19 (c) A person's creditable service under this Article shall  
20 be terminated upon the person's receipt of an accelerated  
21 pension benefit payment under this Section, and no other  
22 benefit shall be paid under this Article based on the  
23 terminated creditable service, including any retirement,  
24 survivor, or other benefit; except that to the extent that  
25 participation, benefits, or premiums under the State Employees  
26 Group Insurance Act of 1971 are based on the amount of service

1 credit, the terminated service credit shall be used for that  
2 purpose.

3 (d) If a person who has received an accelerated pension  
4 benefit payment under this Section returns to active service  
5 under this Article, then:

6 (1) Any benefits under the System earned as a result of  
7 that return to active service shall be based solely on the  
8 person's creditable service arising from the return to  
9 active service.

10 (2) The accelerated pension benefit payment may not be  
11 repaid to the System, and the terminated creditable service  
12 may not under any circumstances be reinstated.

13 (e) As a condition of receiving an accelerated pension  
14 benefit payment, the accelerated pension benefit payment must  
15 be transferred into a tax qualified retirement plan or account.  
16 The accelerated pension benefit payment under this Section may  
17 be subject to withholding or payment of applicable taxes, but  
18 to the extent permitted by federal law, a person who receives  
19 an accelerated pension benefit payment under this Section must  
20 direct the System to pay all of that payment as a rollover into  
21 another retirement plan or account qualified under the Internal  
22 Revenue Code of 1986, as amended.

23 (f) Upon receipt of a member's irrevocable election to  
24 receive an accelerated pension benefit payment under this  
25 Section, the System shall submit a voucher to the Comptroller  
26 for payment of the member's accelerated pension benefit

1 payment. The Comptroller shall transfer the amount of the  
2 voucher from the State Pension Obligation Acceleration Bond  
3 Fund to the System, and the System shall transfer the amount  
4 into the member's eligible retirement plan or qualified  
5 account.

6 (g) The Board shall adopt any rules, including emergency  
7 rules, necessary to implement this Section.

8 (h) No provision of this Section shall be interpreted in a  
9 way that would cause the applicable System to cease to be a  
10 qualified plan under the Internal Revenue Code of 1986.

11 (40 ILCS 5/14-147.6 new)

12 Sec. 14-147.6. Accelerated pension benefit payment for a  
13 reduction in annual retirement annuity and survivor's annuity  
14 increases.

15 (a) As used in this Section:

16 "Accelerated pension benefit payment" means a lump sum  
17 payment equal to 70% of the difference of the present value of  
18 the automatic annual increases to a Tier 1 member's retirement  
19 annuity and survivor's annuity using the formula applicable to  
20 the Tier 1 member and the present value of the automatic annual  
21 increases to the Tier 1 member's retirement annuity using the  
22 formula provided under subsection (b-5) and survivor's annuity  
23 using the formula provided under subsection (b-6).

24 "Eligible person" means a person who:

25 (1) is a Tier 1 member;

1           (2) has submitted an application for a retirement  
2           annuity under this Article;

3           (3) meets the age and service requirements for  
4           receiving a retirement annuity under this Article;

5           (4) has not received any retirement annuity under this  
6           Article; and

7           (5) has not made the election under Section 14-147.5.

8           (b) As soon as practical after the effective date of this  
9           amendatory Act of the 100th General Assembly and until June 30,  
10           2021, the System shall implement an accelerated pension benefit  
11           payment option for eligible persons. Upon the request of an  
12           eligible person, the System shall calculate, using actuarial  
13           tables and other assumptions adopted by the Board, an  
14           accelerated pension benefit payment amount and shall offer that  
15           eligible person the opportunity to irrevocably elect to have  
16           his or her automatic annual increases in retirement annuity  
17           calculated in accordance with the formula provided under  
18           subsection (b-5) and any increases in survivor's annuity  
19           payable to his or her survivor's annuity beneficiary calculated  
20           in accordance with the formula provided under subsection (b-6)  
21           in exchange for the accelerated pension benefit payment. The  
22           election under this subsection must be made before the eligible  
23           person receives the first payment of a retirement annuity  
24           otherwise payable under this Article.

25           (b-5) Notwithstanding any other provision of law, the  
26           retirement annuity of a person who made the election under



1 subsection (b) shall be subject to annual increases on the  
2 January 1 occurring either on or after the attainment of age 67  
3 or the first anniversary of the annuity start date, whichever  
4 is later. Each annual increase shall be calculated at 1.5% of  
5 the originally granted retirement annuity.

6 (b-6) Notwithstanding any other provision of law, a  
7 survivor's annuity payable to a survivor's annuity beneficiary  
8 of a person who made the election under subsection (b) shall be  
9 subject to annual increases on the January 1 occurring on or  
10 after the first anniversary of the commencement of the annuity.  
11 Each annual increase shall be calculated at 1.5% of the  
12 originally granted survivor's annuity.

13 (c) If a person who has received an accelerated pension  
14 benefit payment returns to active service under this Article,  
15 then:

16 (1) the calculation of any future automatic annual  
17 increase in retirement annuity shall be calculated in  
18 accordance with the formula provided under subsection  
19 (b-5); and

20 (2) the accelerated pension benefit payment may not be  
21 repaid to the System.

22 (d) As a condition of receiving an accelerated pension  
23 benefit payment, the accelerated pension benefit payment must  
24 be transferred into a tax qualified retirement plan or account.  
25 The accelerated pension benefit payment under this Section may  
26 be subject to withholding or payment of applicable taxes, but

1 to the extent permitted by federal law, a person who receives  
2 an accelerated pension benefit payment under this Section must  
3 direct the System to pay all of that payment as a rollover into  
4 another retirement plan or account qualified under the Internal  
5 Revenue Code of 1986, as amended.

6 (d-5) Upon receipt of a member's irrevocable election to  
7 receive an accelerated pension benefit payment under this  
8 Section, the System shall submit a voucher to the Comptroller  
9 for payment of the member's accelerated pension benefit  
10 payment. The Comptroller shall transfer the amount of the  
11 voucher to the System, and the System shall transfer the amount  
12 into a member's eligible retirement plan or qualified account.

13 (e) The Board shall adopt any rules, including emergency  
14 rules, necessary to implement this Section.

15 (f) No provision of this Section shall be interpreted in a  
16 way that would cause the applicable System to cease to be a  
17 qualified plan under the Internal Revenue Code of 1986.

18 (40 ILCS 5/14-152.1)

19 Sec. 14-152.1. Application and expiration of new benefit  
20 increases.

21 (a) As used in this Section, "new benefit increase" means  
22 an increase in the amount of any benefit provided under this  
23 Article, or an expansion of the conditions of eligibility for  
24 any benefit under this Article, that results from an amendment  
25 to this Code that takes effect after June 1, 2005 (the

1 effective date of Public Act 94-4). "New benefit increase",  
2 however, does not include any benefit increase resulting from  
3 the changes made to Article 1 or this Article by Public Act  
4 96-37, Public Act 100-23, or this amendatory Act of the 100th  
5 General Assembly ~~or by this amendatory Act of the 100th General~~  
6 ~~Assembly.~~

7 (b) Notwithstanding any other provision of this Code or any  
8 subsequent amendment to this Code, every new benefit increase  
9 is subject to this Section and shall be deemed to be granted  
10 only in conformance with and contingent upon compliance with  
11 the provisions of this Section.

12 (c) The Public Act enacting a new benefit increase must  
13 identify and provide for payment to the System of additional  
14 funding at least sufficient to fund the resulting annual  
15 increase in cost to the System as it accrues.

16 Every new benefit increase is contingent upon the General  
17 Assembly providing the additional funding required under this  
18 subsection. The Commission on Government Forecasting and  
19 Accountability shall analyze whether adequate additional  
20 funding has been provided for the new benefit increase and  
21 shall report its analysis to the Public Pension Division of the  
22 Department of Insurance. A new benefit increase created by a  
23 Public Act that does not include the additional funding  
24 required under this subsection is null and void. If the Public  
25 Pension Division determines that the additional funding  
26 provided for a new benefit increase under this subsection is or

1 has become inadequate, it may so certify to the Governor and  
2 the State Comptroller and, in the absence of corrective action  
3 by the General Assembly, the new benefit increase shall expire  
4 at the end of the fiscal year in which the certification is  
5 made.

6 (d) Every new benefit increase shall expire 5 years after  
7 its effective date or on such earlier date as may be specified  
8 in the language enacting the new benefit increase or provided  
9 under subsection (c). This does not prevent the General  
10 Assembly from extending or re-creating a new benefit increase  
11 by law.

12 (e) Except as otherwise provided in the language creating  
13 the new benefit increase, a new benefit increase that expires  
14 under this Section continues to apply to persons who applied  
15 and qualified for the affected benefit while the new benefit  
16 increase was in effect and to the affected beneficiaries and  
17 alternate payees of such persons, but does not apply to any  
18 other person, including without limitation a person who  
19 continues in service after the expiration date and did not  
20 apply and qualify for the affected benefit while the new  
21 benefit increase was in effect.

22 (Source: P.A. 100-23, eff. 7-6-17.)

23 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)  
24 Sec. 15-155. Employer contributions.

25 (a) The State of Illinois shall make contributions by

1 appropriations of amounts which, together with the other  
2 employer contributions from trust, federal, and other funds,  
3 employee contributions, income from investments, and other  
4 income of this System, will be sufficient to meet the cost of  
5 maintaining and administering the System on a 90% funded basis  
6 in accordance with actuarial recommendations.

7 The Board shall determine the amount of State contributions  
8 required for each fiscal year on the basis of the actuarial  
9 tables and other assumptions adopted by the Board and the  
10 recommendations of the actuary, using the formula in subsection  
11 (a-1).

12 (a-1) For State fiscal years 2012 through 2045, the minimum  
13 contribution to the System to be made by the State for each  
14 fiscal year shall be an amount determined by the System to be  
15 sufficient to bring the total assets of the System up to 90% of  
16 the total actuarial liabilities of the System by the end of  
17 State fiscal year 2045. In making these determinations, the  
18 required State contribution shall be calculated each year as a  
19 level percentage of payroll over the years remaining to and  
20 including fiscal year 2045 and shall be determined under the  
21 projected unit credit actuarial cost method.

22 For each of State fiscal years 2018, 2019, and 2020, the  
23 State shall make an additional contribution to the System equal  
24 to 2% of the total payroll of each employee who is deemed to  
25 have elected the benefits under Section 1-161 or who has made  
26 the election under subsection (c) of Section 1-161.

1           A change in an actuarial or investment assumption that  
2 increases or decreases the required State contribution and  
3 first applies in State fiscal year 2018 or thereafter shall be  
4 implemented in equal annual amounts over a 5-year period  
5 beginning in the State fiscal year in which the actuarial  
6 change first applies to the required State contribution.

7           A change in an actuarial or investment assumption that  
8 increases or decreases the required State contribution and  
9 first applied to the State contribution in fiscal year 2014,  
10 2015, 2016, or 2017 shall be implemented:

11           (i) as already applied in State fiscal years before  
12 2018; and

13           (ii) in the portion of the 5-year period beginning in  
14 the State fiscal year in which the actuarial change first  
15 applied that occurs in State fiscal year 2018 or  
16 thereafter, by calculating the change in equal annual  
17 amounts over that 5-year period and then implementing it at  
18 the resulting annual rate in each of the remaining fiscal  
19 years in that 5-year period.

20           For State fiscal years 1996 through 2005, the State  
21 contribution to the System, as a percentage of the applicable  
22 employee payroll, shall be increased in equal annual increments  
23 so that by State fiscal year 2011, the State is contributing at  
24 the rate required under this Section.

25           Notwithstanding any other provision of this Article, the  
26 total required State contribution for State fiscal year 2006 is

1 \$166,641,900.

2 Notwithstanding any other provision of this Article, the  
3 total required State contribution for State fiscal year 2007 is  
4 \$252,064,100.

5 For each of State fiscal years 2008 through 2009, the State  
6 contribution to the System, as a percentage of the applicable  
7 employee payroll, shall be increased in equal annual increments  
8 from the required State contribution for State fiscal year  
9 2007, so that by State fiscal year 2011, the State is  
10 contributing at the rate otherwise required under this Section.

11 Notwithstanding any other provision of this Article, the  
12 total required State contribution for State fiscal year 2010 is  
13 \$702,514,000 and shall be made from the State Pensions Fund and  
14 proceeds of bonds sold in fiscal year 2010 pursuant to Section  
15 7.2 of the General Obligation Bond Act, less (i) the pro rata  
16 share of bond sale expenses determined by the System's share of  
17 total bond proceeds, (ii) any amounts received from the General  
18 Revenue Fund in fiscal year 2010, (iii) any reduction in bond  
19 proceeds due to the issuance of discounted bonds, if  
20 applicable.

21 Notwithstanding any other provision of this Article, the  
22 total required State contribution for State fiscal year 2011 is  
23 the amount recertified by the System on or before April 1, 2011  
24 pursuant to Section 15-165 and shall be made from the State  
25 Pensions Fund and proceeds of bonds sold in fiscal year 2011  
26 pursuant to Section 7.2 of the General Obligation Bond Act,

1 less (i) the pro rata share of bond sale expenses determined by  
2 the System's share of total bond proceeds, (ii) any amounts  
3 received from the General Revenue Fund in fiscal year 2011, and  
4 (iii) any reduction in bond proceeds due to the issuance of  
5 discounted bonds, if applicable.

6 Beginning in State fiscal year 2046, the minimum State  
7 contribution for each fiscal year shall be the amount needed to  
8 maintain the total assets of the System at 90% of the total  
9 actuarial liabilities of the System.

10 Amounts received by the System pursuant to Section 25 of  
11 the Budget Stabilization Act or Section 8.12 of the State  
12 Finance Act in any fiscal year do not reduce and do not  
13 constitute payment of any portion of the minimum State  
14 contribution required under this Article in that fiscal year.  
15 Such amounts shall not reduce, and shall not be included in the  
16 calculation of, the required State contributions under this  
17 Article in any future year until the System has reached a  
18 funding ratio of at least 90%. A reference in this Article to  
19 the "required State contribution" or any substantially similar  
20 term does not include or apply to any amounts payable to the  
21 System under Section 25 of the Budget Stabilization Act.

22 Notwithstanding any other provision of this Section, the  
23 required State contribution for State fiscal year 2005 and for  
24 fiscal year 2008 and each fiscal year thereafter, as calculated  
25 under this Section and certified under Section 15-165, shall  
26 not exceed an amount equal to (i) the amount of the required



1 State contribution that would have been calculated under this  
2 Section for that fiscal year if the System had not received any  
3 payments under subsection (d) of Section 7.2 of the General  
4 Obligation Bond Act, minus (ii) the portion of the State's  
5 total debt service payments for that fiscal year on the bonds  
6 issued in fiscal year 2003 for the purposes of that Section  
7 7.2, as determined and certified by the Comptroller, that is  
8 the same as the System's portion of the total moneys  
9 distributed under subsection (d) of Section 7.2 of the General  
10 Obligation Bond Act. In determining this maximum for State  
11 fiscal years 2008 through 2010, however, the amount referred to  
12 in item (i) shall be increased, as a percentage of the  
13 applicable employee payroll, in equal increments calculated  
14 from the sum of the required State contribution for State  
15 fiscal year 2007 plus the applicable portion of the State's  
16 total debt service payments for fiscal year 2007 on the bonds  
17 issued in fiscal year 2003 for the purposes of Section 7.2 of  
18 the General Obligation Bond Act, so that, by State fiscal year  
19 2011, the State is contributing at the rate otherwise required  
20 under this Section.

21 (a-2) Beginning in fiscal year 2018, each employer under  
22 this Article shall pay to the System a required contribution  
23 determined as a percentage of projected payroll and sufficient  
24 to produce an annual amount equal to:

25 (i) for each of fiscal years 2018, 2019, and 2020, the  
26 defined benefit normal cost of the defined benefit plan,

1 less the employee contribution, for each employee of that  
2 employer who has elected or who is deemed to have elected  
3 the benefits under Section 1-161 or who has made the  
4 election under subsection (c) of Section 1-161; for fiscal  
5 year 2021 and each fiscal year thereafter, the defined  
6 benefit normal cost of the defined benefit plan, less the  
7 employee contribution, plus 2%, for each employee of that  
8 employer who has elected or who is deemed to have elected  
9 the benefits under Section 1-161 or who has made the  
10 election under subsection (c) of Section 1-161; plus

11 (ii) the amount required for that fiscal year to  
12 amortize any unfunded actuarial accrued liability  
13 associated with the present value of liabilities  
14 attributable to the employer's account under Section  
15 15-155.2, determined as a level percentage of payroll over  
16 a 30-year rolling amortization period.

17 In determining contributions required under item (i) of  
18 this subsection, the System shall determine an aggregate rate  
19 for all employers, expressed as a percentage of projected  
20 payroll.

21 In determining the contributions required under item (ii)  
22 of this subsection, the amount shall be computed by the System  
23 on the basis of the actuarial assumptions and tables used in  
24 the most recent actuarial valuation of the System that is  
25 available at the time of the computation.

26 The contributions required under this subsection (a-2)

1 shall be paid by an employer concurrently with that employer's  
2 payroll payment period. The State, as the actual employer of an  
3 employee, shall make the required contributions under this  
4 subsection.

5 As used in this subsection, "academic year" means the  
6 12-month period beginning September 1.

7 (b) If an employee is paid from trust or federal funds, the  
8 employer shall pay to the Board contributions from those funds  
9 which are sufficient to cover the accruing normal costs on  
10 behalf of the employee. However, universities having employees  
11 who are compensated out of local auxiliary funds, income funds,  
12 or service enterprise funds are not required to pay such  
13 contributions on behalf of those employees. The local auxiliary  
14 funds, income funds, and service enterprise funds of  
15 universities shall not be considered trust funds for the  
16 purpose of this Article, but funds of alumni associations,  
17 foundations, and athletic associations which are affiliated  
18 with the universities included as employers under this Article  
19 and other employers which do not receive State appropriations  
20 are considered to be trust funds for the purpose of this  
21 Article.

22 (b-1) The City of Urbana and the City of Champaign shall  
23 each make employer contributions to this System for their  
24 respective firefighter employees who participate in this  
25 System pursuant to subsection (h) of Section 15-107. The rate  
26 of contributions to be made by those municipalities shall be

1 determined annually by the Board on the basis of the actuarial  
2 assumptions adopted by the Board and the recommendations of the  
3 actuary, and shall be expressed as a percentage of salary for  
4 each such employee. The Board shall certify the rate to the  
5 affected municipalities as soon as may be practical. The  
6 employer contributions required under this subsection shall be  
7 remitted by the municipality to the System at the same time and  
8 in the same manner as employee contributions.

9 (c) Through State fiscal year 1995: The total employer  
10 contribution shall be apportioned among the various funds of  
11 the State and other employers, whether trust, federal, or other  
12 funds, in accordance with actuarial procedures approved by the  
13 Board. State of Illinois contributions for employers receiving  
14 State appropriations for personal services shall be payable  
15 from appropriations made to the employers or to the System. The  
16 contributions for Class I community colleges covering earnings  
17 other than those paid from trust and federal funds, shall be  
18 payable solely from appropriations to the Illinois Community  
19 College Board or the System for employer contributions.

20 (d) Beginning in State fiscal year 1996, the required State  
21 contributions to the System shall be appropriated directly to  
22 the System and shall be payable through vouchers issued in  
23 accordance with subsection (c) of Section 15-165, except as  
24 provided in subsection (g).

25 (e) The State Comptroller shall draw warrants payable to  
26 the System upon proper certification by the System or by the

1 employer in accordance with the appropriation laws and this  
2 Code.

3 (f) Normal costs under this Section means liability for  
4 pensions and other benefits which accrues to the System because  
5 of the credits earned for service rendered by the participants  
6 during the fiscal year and expenses of administering the  
7 System, but shall not include the principal of or any  
8 redemption premium or interest on any bonds issued by the Board  
9 or any expenses incurred or deposits required in connection  
10 therewith.

11 (g) For academic years beginning on or after June 1, 2005  
12 and before July 1, 2018 and for earnings paid to a participant  
13 under a contract or collective bargaining agreement entered  
14 into, amended, or renewed before the effective date of this  
15 amendatory Act of the 100th General Assembly, if ~~if~~ the amount  
16 of a participant's earnings for any academic year used to  
17 determine the final rate of earnings, determined on a full-time  
18 equivalent basis, exceeds the amount of his or her earnings  
19 with the same employer for the previous academic year,  
20 determined on a full-time equivalent basis, by more than 6%,  
21 the participant's employer shall pay to the System, in addition  
22 to all other payments required under this Section and in  
23 accordance with guidelines established by the System, the  
24 present value of the increase in benefits resulting from the  
25 portion of the increase in earnings that is in excess of 6%.  
26 This present value shall be computed by the System on the basis

1 of the actuarial assumptions and tables used in the most recent  
2 actuarial valuation of the System that is available at the time  
3 of the computation. The System may require the employer to  
4 provide any pertinent information or documentation.

5 Whenever it determines that a payment is or may be required  
6 under this subsection (g), the System shall calculate the  
7 amount of the payment and bill the employer for that amount.  
8 The bill shall specify the calculations used to determine the  
9 amount due. If the employer disputes the amount of the bill, it  
10 may, within 30 days after receipt of the bill, apply to the  
11 System in writing for a recalculation. The application must  
12 specify in detail the grounds of the dispute and, if the  
13 employer asserts that the calculation is subject to subsection  
14 (h) or (i) of this Section or that subsection (g-1) applies,  
15 must include an affidavit setting forth and attesting to all  
16 facts within the employer's knowledge that are pertinent to the  
17 applicability of that subsection ~~subsection (h) or (i)~~. Upon  
18 receiving a timely application for recalculation, the System  
19 shall review the application and, if appropriate, recalculate  
20 the amount due.

21 The employer contributions required under this subsection  
22 (g) may be paid in the form of a lump sum within 90 days after  
23 receipt of the bill. If the employer contributions are not paid  
24 within 90 days after receipt of the bill, then interest will be  
25 charged at a rate equal to the System's annual actuarially  
26 assumed rate of return on investment compounded annually from

1 the 91st day after receipt of the bill. Payments must be  
2 concluded within 3 years after the employer's receipt of the  
3 bill.

4 When assessing payment for any amount due under this  
5 subsection (g), the System shall include earnings, to the  
6 extent not established by a participant under Section 15-113.11  
7 or 15-113.12, that would have been paid to the participant had  
8 the participant not taken (i) periods of voluntary or  
9 involuntary furlough occurring on or after July 1, 2015 and on  
10 or before June 30, 2017 or (ii) periods of voluntary pay  
11 reduction in lieu of furlough occurring on or after July 1,  
12 2015 and on or before June 30, 2017. Determining earnings that  
13 would have been paid to a participant had the participant not  
14 taken periods of voluntary or involuntary furlough or periods  
15 of voluntary pay reduction shall be the responsibility of the  
16 employer, and shall be reported in a manner prescribed by the  
17 System.

18 This subsection (g) does not apply to (1) Tier 2 hybrid  
19 plan members and (2) Tier 2 defined benefit members who first  
20 participate under this Article on or after the implementation  
21 date of the Optional Hybrid Plan.

22 (g-1) For academic years beginning on or after July 1, 2018  
23 and for earnings paid to a participant under a contract or  
24 collective bargaining agreement entered into, amended, or  
25 renewed on or after the effective date of this amendatory Act  
26 of the 100th General Assembly, if the amount of a participant's

1 earnings for any academic year used to determine the final rate  
2 of earnings, determined on a full-time equivalent basis,  
3 exceeds the amount of his or her earnings with the same  
4 employer for the previous academic year, determined on a  
5 full-time equivalent basis, by more than 3%, then the  
6 participant's employer shall pay to the System, in addition to  
7 all other payments required under this Section and in  
8 accordance with guidelines established by the System, the  
9 present value of the increase in benefits resulting from the  
10 portion of the increase in earnings that is in excess of 3%.  
11 This present value shall be computed by the System on the basis  
12 of the actuarial assumptions and tables used in the most recent  
13 actuarial valuation of the System that is available at the time  
14 of the computation. The System may require the employer to  
15 provide any pertinent information or documentation.

16 Whenever it determines that a payment is or may be required  
17 under this subsection (g-1), the System shall calculate the  
18 amount of the payment and bill the employer for that amount.  
19 The bill shall specify the calculations used to determine the  
20 amount due. If the employer disputes the amount of the bill, it  
21 may, within 30 days after receipt of the bill, apply to the  
22 System in writing for a recalculation. The application must  
23 specify in detail the grounds of the dispute and, if the  
24 employer asserts that subsection (g) of this Section applies,  
25 must include an affidavit setting forth and attesting to all  
26 facts within the employer's knowledge that are pertinent to the



1 applicability of subsection (g). Upon receiving a timely  
2 application for recalculation, the System shall review the  
3 application and, if appropriate, recalculate the amount due.

4 The employer contributions required under this subsection  
5 (g-1) may be paid in the form of a lump sum within 90 days after  
6 receipt of the bill. If the employer contributions are not paid  
7 within 90 days after receipt of the bill, then interest shall  
8 be charged at a rate equal to the System's annual actuarially  
9 assumed rate of return on investment compounded annually from  
10 the 91st day after receipt of the bill. Payments must be  
11 concluded within 3 years after the employer's receipt of the  
12 bill.

13 This subsection (g-1) does not apply to (1) Tier 2 hybrid  
14 plan members and (2) Tier 2 defined benefit members who first  
15 participate under this Article on or after the implementation  
16 date of the Optional Hybrid Plan.

17 (h) This subsection (h) applies only to payments made or  
18 salary increases given on or after June 1, 2005 but before July  
19 1, 2011. The changes made by Public Act 94-1057 shall not  
20 require the System to refund any payments received before July  
21 31, 2006 (the effective date of Public Act 94-1057).

22 When assessing payment for any amount due under subsection  
23 (g), the System shall exclude earnings increases paid to  
24 participants under contracts or collective bargaining  
25 agreements entered into, amended, or renewed before June 1,  
26 2005.

1           When assessing payment for any amount due under subsection  
2 (g), the System shall exclude earnings increases paid to a  
3 participant at a time when the participant is 10 or more years  
4 from retirement eligibility under Section 15-135.

5           When assessing payment for any amount due under subsection  
6 (g), the System shall exclude earnings increases resulting from  
7 overload work, including a contract for summer teaching, or  
8 overtime when the employer has certified to the System, and the  
9 System has approved the certification, that: (i) in the case of  
10 overloads (A) the overload work is for the sole purpose of  
11 academic instruction in excess of the standard number of  
12 instruction hours for a full-time employee occurring during the  
13 academic year that the overload is paid and (B) the earnings  
14 increases are equal to or less than the rate of pay for  
15 academic instruction computed using the participant's current  
16 salary rate and work schedule; and (ii) in the case of  
17 overtime, the overtime was necessary for the educational  
18 mission.

19           When assessing payment for any amount due under subsection  
20 (g), the System shall exclude any earnings increase resulting  
21 from (i) a promotion for which the employee moves from one  
22 classification to a higher classification under the State  
23 Universities Civil Service System, (ii) a promotion in academic  
24 rank for a tenured or tenure-track faculty position, or (iii) a  
25 promotion that the Illinois Community College Board has  
26 recommended in accordance with subsection (k) of this Section.

1 These earnings increases shall be excluded only if the  
2 promotion is to a position that has existed and been filled by  
3 a member for no less than one complete academic year and the  
4 earnings increase as a result of the promotion is an increase  
5 that results in an amount no greater than the average salary  
6 paid for other similar positions.

7 (i) When assessing payment for any amount due under  
8 subsection (g), the System shall exclude any salary increase  
9 described in subsection (h) of this Section given on or after  
10 July 1, 2011 but before July 1, 2014 under a contract or  
11 collective bargaining agreement entered into, amended, or  
12 renewed on or after June 1, 2005 but before July 1, 2011.  
13 Notwithstanding any other provision of this Section, any  
14 payments made or salary increases given after June 30, 2014  
15 shall be used in assessing payment for any amount due under  
16 subsection (g) of this Section.

17 (j) The System shall prepare a report and file copies of  
18 the report with the Governor and the General Assembly by  
19 January 1, 2007 that contains all of the following information:

20 (1) The number of recalculations required by the  
21 changes made to this Section by Public Act 94-1057 for each  
22 employer.

23 (2) The dollar amount by which each employer's  
24 contribution to the System was changed due to  
25 recalculations required by Public Act 94-1057.

26 (3) The total amount the System received from each

1 employer as a result of the changes made to this Section by  
2 Public Act 94-4.

3 (4) The increase in the required State contribution  
4 resulting from the changes made to this Section by Public  
5 Act 94-1057.

6 (j-5) For academic years beginning on or after July 1,  
7 2017, if the amount of a participant's earnings for any school  
8 year, determined on a full-time equivalent basis, exceeds the  
9 amount of the salary set for the Governor, the participant's  
10 employer shall pay to the System, in addition to all other  
11 payments required under this Section and in accordance with  
12 guidelines established by the System, an amount determined by  
13 the System to be equal to the employer normal cost, as  
14 established by the System and expressed as a total percentage  
15 of payroll, multiplied by the amount of earnings in excess of  
16 the amount of the salary set for the Governor. This amount  
17 shall be computed by the System on the basis of the actuarial  
18 assumptions and tables used in the most recent actuarial  
19 valuation of the System that is available at the time of the  
20 computation. The System may require the employer to provide any  
21 pertinent information or documentation.

22 Whenever it determines that a payment is or may be required  
23 under this subsection, the System shall calculate the amount of  
24 the payment and bill the employer for that amount. The bill  
25 shall specify the calculations used to determine the amount  
26 due. If the employer disputes the amount of the bill, it may,

1 within 30 days after receipt of the bill, apply to the System  
2 in writing for a recalculation. The application must specify in  
3 detail the grounds of the dispute. Upon receiving a timely  
4 application for recalculation, the System shall review the  
5 application and, if appropriate, recalculate the amount due.

6 The employer contributions required under this subsection  
7 may be paid in the form of a lump sum within 90 days after  
8 receipt of the bill. If the employer contributions are not paid  
9 within 90 days after receipt of the bill, then interest will be  
10 charged at a rate equal to the System's annual actuarially  
11 assumed rate of return on investment compounded annually from  
12 the 91st day after receipt of the bill. Payments must be  
13 concluded within 3 years after the employer's receipt of the  
14 bill.

15 (k) The Illinois Community College Board shall adopt rules  
16 for recommending lists of promotional positions submitted to  
17 the Board by community colleges and for reviewing the  
18 promotional lists on an annual basis. When recommending  
19 promotional lists, the Board shall consider the similarity of  
20 the positions submitted to those positions recognized for State  
21 universities by the State Universities Civil Service System.  
22 The Illinois Community College Board shall file a copy of its  
23 findings with the System. The System shall consider the  
24 findings of the Illinois Community College Board when making  
25 determinations under this Section. The System shall not exclude  
26 any earnings increases resulting from a promotion when the

1 promotion was not submitted by a community college. Nothing in  
2 this subsection (k) shall require any community college to  
3 submit any information to the Community College Board.

4 (l) For purposes of determining the required State  
5 contribution to the System, the value of the System's assets  
6 shall be equal to the actuarial value of the System's assets,  
7 which shall be calculated as follows:

8 As of June 30, 2008, the actuarial value of the System's  
9 assets shall be equal to the market value of the assets as of  
10 that date. In determining the actuarial value of the System's  
11 assets for fiscal years after June 30, 2008, any actuarial  
12 gains or losses from investment return incurred in a fiscal  
13 year shall be recognized in equal annual amounts over the  
14 5-year period following that fiscal year.

15 (m) For purposes of determining the required State  
16 contribution to the system for a particular year, the actuarial  
17 value of assets shall be assumed to earn a rate of return equal  
18 to the system's actuarially assumed rate of return.

19 (Source: P.A. 99-897, eff. 1-1-17; 100-23, eff. 7-6-17.)

20 (40 ILCS 5/15-165) (from Ch. 108 1/2, par. 15-165)

21 Sec. 15-165. To certify amounts and submit vouchers.

22 (a) The Board shall certify to the Governor on or before  
23 November 15 of each year until November 15, 2011 the  
24 appropriation required from State funds for the purposes of  
25 this System for the following fiscal year. The certification

1 under this subsection (a) shall include a copy of the actuarial  
2 recommendations upon which it is based and shall specifically  
3 identify the System's projected State normal cost for that  
4 fiscal year and the projected State cost for the self-managed  
5 plan for that fiscal year.

6 On or before May 1, 2004, the Board shall recalculate and  
7 recertify to the Governor the amount of the required State  
8 contribution to the System for State fiscal year 2005, taking  
9 into account the amounts appropriated to and received by the  
10 System under subsection (d) of Section 7.2 of the General  
11 Obligation Bond Act.

12 On or before July 1, 2005, the Board shall recalculate and  
13 recertify to the Governor the amount of the required State  
14 contribution to the System for State fiscal year 2006, taking  
15 into account the changes in required State contributions made  
16 by this amendatory Act of the 94th General Assembly.

17 On or before April 1, 2011, the Board shall recalculate and  
18 recertify to the Governor the amount of the required State  
19 contribution to the System for State fiscal year 2011, applying  
20 the changes made by Public Act 96-889 to the System's assets  
21 and liabilities as of June 30, 2009 as though Public Act 96-889  
22 was approved on that date.

23 (a-5) On or before November 1 of each year, beginning  
24 November 1, 2012, the Board shall submit to the State Actuary,  
25 the Governor, and the General Assembly a proposed certification  
26 of the amount of the required State contribution to the System

1 for the next fiscal year, along with all of the actuarial  
2 assumptions, calculations, and data upon which that proposed  
3 certification is based. On or before January 1 of each year,  
4 beginning January 1, 2013, the State Actuary shall issue a  
5 preliminary report concerning the proposed certification and  
6 identifying, if necessary, recommended changes in actuarial  
7 assumptions that the Board must consider before finalizing its  
8 certification of the required State contributions. On or before  
9 January 15, 2013 and each January 15 thereafter, the Board  
10 shall certify to the Governor and the General Assembly the  
11 amount of the required State contribution for the next fiscal  
12 year. The Board's certification must note, in a written  
13 response to the State Actuary, any deviations from the State  
14 Actuary's recommended changes, the reason or reasons for not  
15 following the State Actuary's recommended changes, and the  
16 fiscal impact of not following the State Actuary's recommended  
17 changes on the required State contribution.

18 (a-10) By November 1, 2017, the Board shall recalculate and  
19 recertify to the State Actuary, the Governor, and the General  
20 Assembly the amount of the State contribution to the System for  
21 State fiscal year 2018, taking into account the changes in  
22 required State contributions made by this amendatory Act of the  
23 100th General Assembly. The State Actuary shall review the  
24 assumptions and valuations underlying the Board's revised  
25 certification and issue a preliminary report concerning the  
26 proposed recertification and identifying, if necessary,



1 recommended changes in actuarial assumptions that the Board  
2 must consider before finalizing its certification of the  
3 required State contributions. The Board's final certification  
4 must note any deviations from the State Actuary's recommended  
5 changes, the reason or reasons for not following the State  
6 Actuary's recommended changes, and the fiscal impact of not  
7 following the State Actuary's recommended changes on the  
8 required State contribution.

9 (a-15) On or after June 15, 2019, but no later than June  
10 30, 2019, the Board shall recalculate and recertify to the  
11 Governor and the General Assembly the amount of the State  
12 contribution to the System for State fiscal year 2019, taking  
13 into account the changes in required State contributions made  
14 by this amendatory Act of the 100th General Assembly. The  
15 recalculation shall be made using assumptions adopted by the  
16 Board for the original fiscal year 2019 certification. The  
17 monthly voucher for the 12th month of fiscal year 2019 shall be  
18 paid by the Comptroller after the recertification required  
19 pursuant to this subsection is submitted to the Governor,  
20 Comptroller, and General Assembly. The recertification  
21 submitted to the General Assembly shall be filed with the Clerk  
22 of the House of Representatives and the Secretary of the Senate  
23 in electronic form only, in the manner that the Clerk and the  
24 Secretary shall direct.

25 (b) The Board shall certify to the State Comptroller or  
26 employer, as the case may be, from time to time, by its

1 chairperson and secretary, with its seal attached, the amounts  
2 payable to the System from the various funds.

3 (c) Beginning in State fiscal year 1996, on or as soon as  
4 possible after the 15th day of each month the Board shall  
5 submit vouchers for payment of State contributions to the  
6 System, in a total monthly amount of one-twelfth of the  
7 required annual State contribution certified under subsection  
8 (a). From the effective date of this amendatory Act of the 93rd  
9 General Assembly through June 30, 2004, the Board shall not  
10 submit vouchers for the remainder of fiscal year 2004 in excess  
11 of the fiscal year 2004 certified contribution amount  
12 determined under this Section after taking into consideration  
13 the transfer to the System under subsection (b) of Section  
14 6z-61 of the State Finance Act. These vouchers shall be paid by  
15 the State Comptroller and Treasurer by warrants drawn on the  
16 funds appropriated to the System for that fiscal year.

17 If in any month the amount remaining unexpended from all  
18 other appropriations to the System for the applicable fiscal  
19 year (including the appropriations to the System under Section  
20 8.12 of the State Finance Act and Section 1 of the State  
21 Pension Funds Continuing Appropriation Act) is less than the  
22 amount lawfully vouchered under this Section, the difference  
23 shall be paid from the General Revenue Fund under the  
24 continuing appropriation authority provided in Section 1.1 of  
25 the State Pension Funds Continuing Appropriation Act.

26 (d) So long as the payments received are the full amount

1 lawfully vouchered under this Section, payments received by the  
2 System under this Section shall be applied first toward the  
3 employer contribution to the self-managed plan established  
4 under Section 15-158.2. Payments shall be applied second toward  
5 the employer's portion of the normal costs of the System, as  
6 defined in subsection (f) of Section 15-155. The balance shall  
7 be applied toward the unfunded actuarial liabilities of the  
8 System.

9 (e) In the event that the System does not receive, as a  
10 result of legislative enactment or otherwise, payments  
11 sufficient to fully fund the employer contribution to the  
12 self-managed plan established under Section 15-158.2 and to  
13 fully fund that portion of the employer's portion of the normal  
14 costs of the System, as calculated in accordance with Section  
15 15-155(a-1), then any payments received shall be applied  
16 proportionately to the optional retirement program established  
17 under Section 15-158.2 and to the employer's portion of the  
18 normal costs of the System, as calculated in accordance with  
19 Section 15-155(a-1).

20 (Source: P.A. 100-23, eff. 7-6-17.)

21 (40 ILCS 5/15-185.5 new)

22 Sec. 15-185.5. Accelerated pension benefit payment in lieu  
23 of any pension benefit.

24 (a) As used in this Section:

25 "Eligible person" means a person who:

1           (1) has terminated service;

2           (2) has accrued sufficient service credit to be  
3           eligible to receive a retirement annuity under this  
4           Article;

5           (3) has not received any retirement annuity under this  
6           Article;

7           (4) has not made the election under Section 15-185.6;  
8           and

9           (5) is not a participant in the self-managed plan under  
10          Section 15-158.2.

11          "Implementation date" means the earliest date upon which  
12          the Board authorizes eligible persons to begin irrevocably  
13          electing the accelerated pension benefit payment option under  
14          this Section. The Board shall endeavor to make such  
15          participation available as soon as possible after the effective  
16          date of this amendatory Act of the 100th General Assembly and  
17          shall establish an implementation date by Board resolution.

18          "Pension benefit" means the benefits under this Article, or  
19          Article 1 as it relates to those benefits, including any  
20          anticipated annual increases, that an eligible person is  
21          entitled to upon attainment of the applicable retirement age.

22          "Pension benefit" also includes applicable survivors benefits,  
23          disability benefits, or disability retirement annuity  
24          benefits.

25          (b) Beginning on the implementation date, the System shall  
26          offer each eligible person the opportunity to irrevocably elect

1 to receive an amount determined by the System to be equal to  
2 60% of the present value of his or her pension benefits in lieu  
3 of receiving any pension benefit. The System shall calculate,  
4 using actuarial tables and other assumptions adopted by the  
5 Board, the present value of pension benefits for each eligible  
6 person upon his or her request in writing to the System. The  
7 System shall not perform more than one calculation per eligible  
8 member in a State fiscal year. The offer shall specify the  
9 dollar amount that the eligible person will receive if he or  
10 she so elects and shall expire when a subsequent offer is made  
11 to an eligible person. The System shall make a good faith  
12 effort to contact every eligible person to notify him or her of  
13 the election.

14 Beginning on the implementation date and until June 30,  
15 2021, an eligible person may irrevocably elect to receive an  
16 accelerated pension benefit payment in the amount that the  
17 System offers under this subsection in lieu of receiving any  
18 pension benefit. A person who elects to receive an accelerated  
19 pension benefit payment under this Section may not elect to  
20 proceed under the Retirement Systems Reciprocal Act with  
21 respect to service under this Article.

22 (c) Upon payment of an accelerated pension benefit payment  
23 under this Section, the person forfeits all accrued rights and  
24 credits in the System and no other benefit shall be paid under  
25 this Article based on those forfeited rights and credits,  
26 including any retirement, survivor, or other benefit; except

1 that to the extent that participation, benefits, or premiums  
2 under the State Employees Group Insurance Act of 1971 are based  
3 on the amount of service credit, the terminated service credit  
4 shall be used for that purpose.

5 (d) If a person who has received an accelerated pension  
6 benefit payment under this Section returns to participation  
7 under this Article, any benefits under the System earned as a  
8 result of that return to participation shall be based solely on  
9 the person's credits and creditable service arising from the  
10 return to participation. Upon return to participation, the  
11 person shall be considered a new employee subject to all the  
12 qualifying conditions for participation and eligibility for  
13 benefits applicable to new employees.

14 (d-5) The accelerated pension benefit payment may not be  
15 repaid to the System, and the forfeited rights and credits may  
16 not under any circumstances be reinstated.

17 (e) As a condition of receiving an accelerated pension  
18 benefit payment, the accelerated pension benefit payment must  
19 be deposited into a tax qualified retirement plan or account  
20 identified by the eligible person at the time of the election.  
21 The accelerated pension benefit payment under this Section may  
22 be subject to withholding or payment of applicable taxes, but  
23 to the extent permitted by federal law, a person who receives  
24 an accelerated pension benefit payment under this Section must  
25 direct the System to pay all of that payment as a rollover into  
26 another retirement plan or account qualified under the Internal

1 Revenue Code of 1986, as amended.

2 (f) The System shall submit vouchers to the State  
3 Comptroller for the payment of accelerated pension benefit  
4 payments under this Section. The State Comptroller shall pay  
5 the amounts of the vouchers from the State Pension Obligation  
6 Acceleration Bond Fund to the System, and the System shall  
7 deposit the amounts into the applicable tax qualified plans or  
8 accounts.

9 (g) The Board shall adopt any rules, including emergency  
10 rules, necessary to implement this Section.

11 (h) No provision of this Section shall be interpreted in a  
12 way that would cause the System to cease to be a qualified plan  
13 under the Internal Revenue Code of 1986.

14 (40 ILCS 5/15-185.6 new)

15 Sec. 15-185.6. Accelerated pension benefit payment for a  
16 reduction in an annual increase to a retirement annuity and an  
17 annuity benefit payable as a result of death.

18 (a) As used in this Section:

19 "Accelerated pension benefit payment" means a lump sum  
20 payment equal to 70% of the difference of: (i) the present  
21 value of the automatic annual increases to a Tier 1 member's  
22 retirement annuity, including any increases to any annuity  
23 benefit payable as a result of his or her death, using the  
24 formula applicable to the Tier 1 member; and (ii) the present  
25 value of the automatic annual increases to the Tier 1 member's

1 retirement annuity, including any increases to any annuity  
2 benefit payable as a result of his or her death, using the  
3 formula provided under subsection (b-5).

4 "Eligible person" means a person who:

5 (1) is a Tier 1 member;

6 (2) has submitted an application for a retirement  
7 annuity under this Article;

8 (3) meets the age and service requirements for  
9 receiving a retirement annuity under this Article;

10 (4) has not received any retirement annuity under this  
11 Article;

12 (5) has not made the election under Section 15-185.5;

13 and

14 (6) is not a participant in the self-managed plan under  
15 Section 15-158.2.

16 "Implementation date" means the earliest date upon which  
17 the Board authorizes eligible persons to begin irrevocably  
18 electing the accelerated pension benefit payment option under  
19 this Section. The Board shall endeavor to make such  
20 participation available as soon as possible after the effective  
21 date of this amendatory Act of the 100th General Assembly and  
22 shall establish an implementation date by Board resolution.

23 (b) Beginning on the implementation date and until June 30,  
24 2021, the System shall implement an accelerated pension benefit  
25 payment option for eligible persons. The System shall  
26 calculate, using actuarial tables and other assumptions



1 adopted by the Board, an accelerated pension benefit payment  
2 amount for an eligible person upon his or her request in  
3 writing to the System and shall offer that eligible person the  
4 opportunity to irrevocably elect to have his or her automatic  
5 annual increases in retirement annuity and any annuity benefit  
6 payable as a result of his or her death calculated in  
7 accordance with the formula provided in subsection (b-5) in  
8 exchange for the accelerated pension benefit payment. The  
9 System shall not perform more than one calculation under this  
10 Section per eligible person in a State fiscal year. The  
11 election under this subsection must be made before any  
12 retirement annuity is paid to the eligible person, and the  
13 eligible survivor, spouse, or contingent annuitant, as  
14 applicable, must consent to the election under this subsection.

15 (b-5) Notwithstanding any other provision of law, the  
16 retirement annuity of a person who made the election under  
17 subsection (b) shall be increased annually beginning on the  
18 January 1 occurring either on or after the attainment of age 67  
19 or the first anniversary of the annuity start date, whichever  
20 is later, and any annuity benefit payable as a result of his or  
21 her death shall be increased annually beginning on: (1) the  
22 January 1 occurring on or after the commencement of the annuity  
23 if the deceased Tier 1 member died while receiving a retirement  
24 annuity; or (2) the January 1 occurring after the first  
25 anniversary of the commencement of the benefit. Each annual  
26 increase shall be calculated at 1.5% of the originally granted

1 retirement annuity or annuity benefit payable as a result of  
2 the Tier 1 member's death.

3 (c) If an annuitant who has received an accelerated pension  
4 benefit payment returns to participation under this Article,  
5 the calculation of any future automatic annual increase in  
6 retirement annuity under subsection (c) of Section 15-139 shall  
7 be calculated in accordance with the formula provided in  
8 subsection (b-5).

9 (c-5) The accelerated pension benefit payment may not be  
10 repaid to the System.

11 (d) As a condition of receiving an accelerated pension  
12 benefit payment, the accelerated pension benefit payment must  
13 be deposited into a tax qualified retirement plan or account  
14 identified by the eligible person at the time of election. The  
15 accelerated pension benefit payment under this Section may be  
16 subject to withholding or payment of applicable taxes, but to  
17 the extent permitted by federal law, a person who receives an  
18 accelerated pension benefit payment under this Section must  
19 direct the System to pay all of that payment as a rollover into  
20 another retirement plan or account qualified under the Internal  
21 Revenue Code of 1986, as amended.

22 (d-5) The System shall submit vouchers to the State  
23 Comptroller for the payment of accelerated pension benefit  
24 payments under this Section. The State Comptroller shall pay  
25 the amounts of the vouchers from the State Pension Obligation  
26 Acceleration Bond Fund to the System, and the System shall

1 deposit the amounts into the applicable tax qualified plans or  
2 accounts.

3 (e) The Board shall adopt any rules, including emergency  
4 rules, necessary to implement this Section.

5 (f) No provision of this Section shall be interpreted in a  
6 way that would cause the System to cease to be a qualified plan  
7 under the Internal Revenue Code of 1986.

8 (40 ILCS 5/15-198)

9 Sec. 15-198. Application and expiration of new benefit  
10 increases.

11 (a) As used in this Section, "new benefit increase" means  
12 an increase in the amount of any benefit provided under this  
13 Article, or an expansion of the conditions of eligibility for  
14 any benefit under this Article, that results from an amendment  
15 to this Code that takes effect after the effective date of this  
16 amendatory Act of the 94th General Assembly. "New benefit  
17 increase", however, does not include any benefit increase  
18 resulting from the changes made to Article 1 or this Article by  
19 Public Act 100-23 or this amendatory Act of the 100th General  
20 Assembly ~~this amendatory Act of the 100th General Assembly.~~

21 (b) Notwithstanding any other provision of this Code or any  
22 subsequent amendment to this Code, every new benefit increase  
23 is subject to this Section and shall be deemed to be granted  
24 only in conformance with and contingent upon compliance with  
25 the provisions of this Section.

1           (c) The Public Act enacting a new benefit increase must  
2 identify and provide for payment to the System of additional  
3 funding at least sufficient to fund the resulting annual  
4 increase in cost to the System as it accrues.

5           Every new benefit increase is contingent upon the General  
6 Assembly providing the additional funding required under this  
7 subsection. The Commission on Government Forecasting and  
8 Accountability shall analyze whether adequate additional  
9 funding has been provided for the new benefit increase and  
10 shall report its analysis to the Public Pension Division of the  
11 Department of Insurance. A new benefit increase created by a  
12 Public Act that does not include the additional funding  
13 required under this subsection is null and void. If the Public  
14 Pension Division determines that the additional funding  
15 provided for a new benefit increase under this subsection is or  
16 has become inadequate, it may so certify to the Governor and  
17 the State Comptroller and, in the absence of corrective action  
18 by the General Assembly, the new benefit increase shall expire  
19 at the end of the fiscal year in which the certification is  
20 made.

21           (d) Every new benefit increase shall expire 5 years after  
22 its effective date or on such earlier date as may be specified  
23 in the language enacting the new benefit increase or provided  
24 under subsection (c). This does not prevent the General  
25 Assembly from extending or re-creating a new benefit increase  
26 by law.

1           (e) Except as otherwise provided in the language creating  
2 the new benefit increase, a new benefit increase that expires  
3 under this Section continues to apply to persons who applied  
4 and qualified for the affected benefit while the new benefit  
5 increase was in effect and to the affected beneficiaries and  
6 alternate payees of such persons, but does not apply to any  
7 other person, including without limitation a person who  
8 continues in service after the expiration date and did not  
9 apply and qualify for the affected benefit while the new  
10 benefit increase was in effect.

11       (Source: P.A. 100-23, eff. 7-6-17.)

12           (40 ILCS 5/16-106.41 new)

13           Sec. 16-106.41. Tier 1 member. "Tier 1 member": A member  
14 under this Article who first became a member or participant  
15 before January 1, 2011 under any reciprocal retirement system  
16 or pension fund established under this Code other than a  
17 retirement system or pension fund established under Article 2,  
18 3, 4, 5, 6, or 18 of this Code.

19           (40 ILCS 5/16-158)   (from Ch. 108 1/2, par. 16-158)

20           Sec. 16-158. Contributions by State and other employing  
21 units.

22           (a) The State shall make contributions to the System by  
23 means of appropriations from the Common School Fund and other  
24 State funds of amounts which, together with other employer

1 contributions, employee contributions, investment income, and  
2 other income, will be sufficient to meet the cost of  
3 maintaining and administering the System on a 90% funded basis  
4 in accordance with actuarial recommendations.

5 The Board shall determine the amount of State contributions  
6 required for each fiscal year on the basis of the actuarial  
7 tables and other assumptions adopted by the Board and the  
8 recommendations of the actuary, using the formula in subsection  
9 (b-3).

10 (a-1) Annually, on or before November 15 until November 15,  
11 2011, the Board shall certify to the Governor the amount of the  
12 required State contribution for the coming fiscal year. The  
13 certification under this subsection (a-1) shall include a copy  
14 of the actuarial recommendations upon which it is based and  
15 shall specifically identify the System's projected State  
16 normal cost for that fiscal year.

17 On or before May 1, 2004, the Board shall recalculate and  
18 recertify to the Governor the amount of the required State  
19 contribution to the System for State fiscal year 2005, taking  
20 into account the amounts appropriated to and received by the  
21 System under subsection (d) of Section 7.2 of the General  
22 Obligation Bond Act.

23 On or before July 1, 2005, the Board shall recalculate and  
24 recertify to the Governor the amount of the required State  
25 contribution to the System for State fiscal year 2006, taking  
26 into account the changes in required State contributions made

1 by Public Act 94-4 ~~this amendatory Act of the 94th General~~  
2 ~~Assembly.~~

3 On or before April 1, 2011, the Board shall recalculate and  
4 recertify to the Governor the amount of the required State  
5 contribution to the System for State fiscal year 2011, applying  
6 the changes made by Public Act 96-889 to the System's assets  
7 and liabilities as of June 30, 2009 as though Public Act 96-889  
8 was approved on that date.

9 (a-5) On or before November 1 of each year, beginning  
10 November 1, 2012, the Board shall submit to the State Actuary,  
11 the Governor, and the General Assembly a proposed certification  
12 of the amount of the required State contribution to the System  
13 for the next fiscal year, along with all of the actuarial  
14 assumptions, calculations, and data upon which that proposed  
15 certification is based. On or before January 1 of each year,  
16 beginning January 1, 2013, the State Actuary shall issue a  
17 preliminary report concerning the proposed certification and  
18 identifying, if necessary, recommended changes in actuarial  
19 assumptions that the Board must consider before finalizing its  
20 certification of the required State contributions. On or before  
21 January 15, 2013 and each January 15 thereafter, the Board  
22 shall certify to the Governor and the General Assembly the  
23 amount of the required State contribution for the next fiscal  
24 year. The Board's certification must note any deviations from  
25 the State Actuary's recommended changes, the reason or reasons  
26 for not following the State Actuary's recommended changes, and

1 the fiscal impact of not following the State Actuary's  
2 recommended changes on the required State contribution.

3 (a-10) By November 1, 2017, the Board shall recalculate and  
4 recertify to the State Actuary, the Governor, and the General  
5 Assembly the amount of the State contribution to the System for  
6 State fiscal year 2018, taking into account the changes in  
7 required State contributions made by Public Act 100-23 ~~this~~  
8 ~~amendatory Act of the 100th General Assembly~~. The State Actuary  
9 shall review the assumptions and valuations underlying the  
10 Board's revised certification and issue a preliminary report  
11 concerning the proposed recertification and identifying, if  
12 necessary, recommended changes in actuarial assumptions that  
13 the Board must consider before finalizing its certification of  
14 the required State contributions. The Board's final  
15 certification must note any deviations from the State Actuary's  
16 recommended changes, the reason or reasons for not following  
17 the State Actuary's recommended changes, and the fiscal impact  
18 of not following the State Actuary's recommended changes on the  
19 required State contribution.

20 (a-15) On or after June 15, 2019, but no later than June  
21 30, 2019, the Board shall recalculate and recertify to the  
22 Governor and the General Assembly the amount of the State  
23 contribution to the System for State fiscal year 2019, taking  
24 into account the changes in required State contributions made  
25 by this amendatory Act of the 100th General Assembly. The  
26 recalculation shall be made using assumptions adopted by the



1 Board for the original fiscal year 2019 certification. The  
2 monthly voucher for the 12th month of fiscal year 2019 shall be  
3 paid by the Comptroller after the recertification required  
4 pursuant to this subsection is submitted to the Governor,  
5 Comptroller, and General Assembly. The recertification  
6 submitted to the General Assembly shall be filed with the Clerk  
7 of the House of Representatives and the Secretary of the Senate  
8 in electronic form only, in the manner that the Clerk and the  
9 Secretary shall direct.

10 (b) Through State fiscal year 1995, the State contributions  
11 shall be paid to the System in accordance with Section 18-7 of  
12 the School Code.

13 (b-1) Beginning in State fiscal year 1996, on the 15th day  
14 of each month, or as soon thereafter as may be practicable, the  
15 Board shall submit vouchers for payment of State contributions  
16 to the System, in a total monthly amount of one-twelfth of the  
17 required annual State contribution certified under subsection  
18 (a-1). From March 5, 2004 (the effective date of Public Act  
19 93-665) ~~this amendatory Act of the 93rd General Assembly~~  
20 through June 30, 2004, the Board shall not submit vouchers for  
21 the remainder of fiscal year 2004 in excess of the fiscal year  
22 2004 certified contribution amount determined under this  
23 Section after taking into consideration the transfer to the  
24 System under subsection (a) of Section 6z-61 of the State  
25 Finance Act. These vouchers shall be paid by the State  
26 Comptroller and Treasurer by warrants drawn on the funds

1 appropriated to the System for that fiscal year.

2 If in any month the amount remaining unexpended from all  
3 other appropriations to the System for the applicable fiscal  
4 year (including the appropriations to the System under Section  
5 8.12 of the State Finance Act and Section 1 of the State  
6 Pension Funds Continuing Appropriation Act) is less than the  
7 amount lawfully vouchered under this subsection, the  
8 difference shall be paid from the Common School Fund under the  
9 continuing appropriation authority provided in Section 1.1 of  
10 the State Pension Funds Continuing Appropriation Act.

11 (b-2) Allocations from the Common School Fund apportioned  
12 to school districts not coming under this System shall not be  
13 diminished or affected by the provisions of this Article.

14 (b-3) For State fiscal years 2012 through 2045, the minimum  
15 contribution to the System to be made by the State for each  
16 fiscal year shall be an amount determined by the System to be  
17 sufficient to bring the total assets of the System up to 90% of  
18 the total actuarial liabilities of the System by the end of  
19 State fiscal year 2045. In making these determinations, the  
20 required State contribution shall be calculated each year as a  
21 level percentage of payroll over the years remaining to and  
22 including fiscal year 2045 and shall be determined under the  
23 projected unit credit actuarial cost method.

24 For each of State fiscal years 2018, 2019, and 2020, the  
25 State shall make an additional contribution to the System equal  
26 to 2% of the total payroll of each employee who is deemed to

1 have elected the benefits under Section 1-161 or who has made  
2 the election under subsection (c) of Section 1-161.

3 A change in an actuarial or investment assumption that  
4 increases or decreases the required State contribution and  
5 first applies in State fiscal year 2018 or thereafter shall be  
6 implemented in equal annual amounts over a 5-year period  
7 beginning in the State fiscal year in which the actuarial  
8 change first applies to the required State contribution.

9 A change in an actuarial or investment assumption that  
10 increases or decreases the required State contribution and  
11 first applied to the State contribution in fiscal year 2014,  
12 2015, 2016, or 2017 shall be implemented:

13 (i) as already applied in State fiscal years before  
14 2018; and

15 (ii) in the portion of the 5-year period beginning in  
16 the State fiscal year in which the actuarial change first  
17 applied that occurs in State fiscal year 2018 or  
18 thereafter, by calculating the change in equal annual  
19 amounts over that 5-year period and then implementing it at  
20 the resulting annual rate in each of the remaining fiscal  
21 years in that 5-year period.

22 For State fiscal years 1996 through 2005, the State  
23 contribution to the System, as a percentage of the applicable  
24 employee payroll, shall be increased in equal annual increments  
25 so that by State fiscal year 2011, the State is contributing at  
26 the rate required under this Section; except that in the

1 following specified State fiscal years, the State contribution  
2 to the System shall not be less than the following indicated  
3 percentages of the applicable employee payroll, even if the  
4 indicated percentage will produce a State contribution in  
5 excess of the amount otherwise required under this subsection  
6 and subsection (a), and notwithstanding any contrary  
7 certification made under subsection (a-1) before May 27, 1998  
8 (the effective date of Public Act 90-582) ~~this amendatory Act~~  
9 ~~of 1998~~: 10.02% in FY 1999; 10.77% in FY 2000; 11.47% in FY  
10 2001; 12.16% in FY 2002; 12.86% in FY 2003; and 13.56% in FY  
11 2004.

12 Notwithstanding any other provision of this Article, the  
13 total required State contribution for State fiscal year 2006 is  
14 \$534,627,700.

15 Notwithstanding any other provision of this Article, the  
16 total required State contribution for State fiscal year 2007 is  
17 \$738,014,500.

18 For each of State fiscal years 2008 through 2009, the State  
19 contribution to the System, as a percentage of the applicable  
20 employee payroll, shall be increased in equal annual increments  
21 from the required State contribution for State fiscal year  
22 2007, so that by State fiscal year 2011, the State is  
23 contributing at the rate otherwise required under this Section.

24 Notwithstanding any other provision of this Article, the  
25 total required State contribution for State fiscal year 2010 is  
26 \$2,089,268,000 and shall be made from the proceeds of bonds

1 sold in fiscal year 2010 pursuant to Section 7.2 of the General  
2 Obligation Bond Act, less (i) the pro rata share of bond sale  
3 expenses determined by the System's share of total bond  
4 proceeds, (ii) any amounts received from the Common School Fund  
5 in fiscal year 2010, and (iii) any reduction in bond proceeds  
6 due to the issuance of discounted bonds, if applicable.

7 Notwithstanding any other provision of this Article, the  
8 total required State contribution for State fiscal year 2011 is  
9 the amount recertified by the System on or before April 1, 2011  
10 pursuant to subsection (a-1) of this Section and shall be made  
11 from the proceeds of bonds sold in fiscal year 2011 pursuant to  
12 Section 7.2 of the General Obligation Bond Act, less (i) the  
13 pro rata share of bond sale expenses determined by the System's  
14 share of total bond proceeds, (ii) any amounts received from  
15 the Common School Fund in fiscal year 2011, and (iii) any  
16 reduction in bond proceeds due to the issuance of discounted  
17 bonds, if applicable. This amount shall include, in addition to  
18 the amount certified by the System, an amount necessary to meet  
19 employer contributions required by the State as an employer  
20 under paragraph (e) of this Section, which may also be used by  
21 the System for contributions required by paragraph (a) of  
22 Section 16-127.

23 Beginning in State fiscal year 2046, the minimum State  
24 contribution for each fiscal year shall be the amount needed to  
25 maintain the total assets of the System at 90% of the total  
26 actuarial liabilities of the System.

1           Amounts received by the System pursuant to Section 25 of  
2 the Budget Stabilization Act or Section 8.12 of the State  
3 Finance Act in any fiscal year do not reduce and do not  
4 constitute payment of any portion of the minimum State  
5 contribution required under this Article in that fiscal year.  
6 Such amounts shall not reduce, and shall not be included in the  
7 calculation of, the required State contributions under this  
8 Article in any future year until the System has reached a  
9 funding ratio of at least 90%. A reference in this Article to  
10 the "required State contribution" or any substantially similar  
11 term does not include or apply to any amounts payable to the  
12 System under Section 25 of the Budget Stabilization Act.

13           Notwithstanding any other provision of this Section, the  
14 required State contribution for State fiscal year 2005 and for  
15 fiscal year 2008 and each fiscal year thereafter, as calculated  
16 under this Section and certified under subsection (a-1), shall  
17 not exceed an amount equal to (i) the amount of the required  
18 State contribution that would have been calculated under this  
19 Section for that fiscal year if the System had not received any  
20 payments under subsection (d) of Section 7.2 of the General  
21 Obligation Bond Act, minus (ii) the portion of the State's  
22 total debt service payments for that fiscal year on the bonds  
23 issued in fiscal year 2003 for the purposes of that Section  
24 7.2, as determined and certified by the Comptroller, that is  
25 the same as the System's portion of the total moneys  
26 distributed under subsection (d) of Section 7.2 of the General

1 Obligation Bond Act. In determining this maximum for State  
2 fiscal years 2008 through 2010, however, the amount referred to  
3 in item (i) shall be increased, as a percentage of the  
4 applicable employee payroll, in equal increments calculated  
5 from the sum of the required State contribution for State  
6 fiscal year 2007 plus the applicable portion of the State's  
7 total debt service payments for fiscal year 2007 on the bonds  
8 issued in fiscal year 2003 for the purposes of Section 7.2 of  
9 the General Obligation Bond Act, so that, by State fiscal year  
10 2011, the State is contributing at the rate otherwise required  
11 under this Section.

12 (b-4) Beginning in fiscal year 2018, each employer under  
13 this Article shall pay to the System a required contribution  
14 determined as a percentage of projected payroll and sufficient  
15 to produce an annual amount equal to:

16 (i) for each of fiscal years 2018, 2019, and 2020, the  
17 defined benefit normal cost of the defined benefit plan,  
18 less the employee contribution, for each employee of that  
19 employer who has elected or who is deemed to have elected  
20 the benefits under Section 1-161 or who has made the  
21 election under subsection (b) of Section 1-161; for fiscal  
22 year 2021 and each fiscal year thereafter, the defined  
23 benefit normal cost of the defined benefit plan, less the  
24 employee contribution, plus 2%, for each employee of that  
25 employer who has elected or who is deemed to have elected  
26 the benefits under Section 1-161 or who has made the

1 election under subsection (b) of Section 1-161; plus

2 (ii) the amount required for that fiscal year to  
3 amortize any unfunded actuarial accrued liability  
4 associated with the present value of liabilities  
5 attributable to the employer's account under Section  
6 16-158.3, determined as a level percentage of payroll over  
7 a 30-year rolling amortization period.

8 In determining contributions required under item (i) of  
9 this subsection, the System shall determine an aggregate rate  
10 for all employers, expressed as a percentage of projected  
11 payroll.

12 In determining the contributions required under item (ii)  
13 of this subsection, the amount shall be computed by the System  
14 on the basis of the actuarial assumptions and tables used in  
15 the most recent actuarial valuation of the System that is  
16 available at the time of the computation.

17 The contributions required under this subsection (b-4)  
18 shall be paid by an employer concurrently with that employer's  
19 payroll payment period. The State, as the actual employer of an  
20 employee, shall make the required contributions under this  
21 subsection.

22 (c) Payment of the required State contributions and of all  
23 pensions, retirement annuities, death benefits, refunds, and  
24 other benefits granted under or assumed by this System, and all  
25 expenses in connection with the administration and operation  
26 thereof, are obligations of the State.



1           If members are paid from special trust or federal funds  
2 which are administered by the employing unit, whether school  
3 district or other unit, the employing unit shall pay to the  
4 System from such funds the full accruing retirement costs based  
5 upon that service, which, beginning July 1, 2017, shall be at a  
6 rate, expressed as a percentage of salary, equal to the total  
7 employer's normal cost, expressed as a percentage of payroll,  
8 as determined by the System. Employer contributions, based on  
9 salary paid to members from federal funds, may be forwarded by  
10 the distributing agency of the State of Illinois to the System  
11 prior to allocation, in an amount determined in accordance with  
12 guidelines established by such agency and the System. Any  
13 contribution for fiscal year 2015 collected as a result of the  
14 change made by Public Act 98-674 ~~this amendatory Act of the~~  
15 ~~98th General Assembly~~ shall be considered a State contribution  
16 under subsection (b-3) of this Section.

17           (d) Effective July 1, 1986, any employer of a teacher as  
18 defined in paragraph (8) of Section 16-106 shall pay the  
19 employer's normal cost of benefits based upon the teacher's  
20 service, in addition to employee contributions, as determined  
21 by the System. Such employer contributions shall be forwarded  
22 monthly in accordance with guidelines established by the  
23 System.

24           However, with respect to benefits granted under Section  
25 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)  
26 of Section 16-106, the employer's contribution shall be 12%

1 (rather than 20%) of the member's highest annual salary rate  
2 for each year of creditable service granted, and the employer  
3 shall also pay the required employee contribution on behalf of  
4 the teacher. For the purposes of Sections 16-133.4 and  
5 16-133.5, a teacher as defined in paragraph (8) of Section  
6 16-106 who is serving in that capacity while on leave of  
7 absence from another employer under this Article shall not be  
8 considered an employee of the employer from which the teacher  
9 is on leave.

10 (e) Beginning July 1, 1998, every employer of a teacher  
11 shall pay to the System an employer contribution computed as  
12 follows:

13 (1) Beginning July 1, 1998 through June 30, 1999, the  
14 employer contribution shall be equal to 0.3% of each  
15 teacher's salary.

16 (2) Beginning July 1, 1999 and thereafter, the employer  
17 contribution shall be equal to 0.58% of each teacher's  
18 salary.

19 The school district or other employing unit may pay these  
20 employer contributions out of any source of funding available  
21 for that purpose and shall forward the contributions to the  
22 System on the schedule established for the payment of member  
23 contributions.

24 These employer contributions are intended to offset a  
25 portion of the cost to the System of the increases in  
26 retirement benefits resulting from Public Act 90-582 ~~this~~

1 ~~amendatory Act of 1998.~~

2 Each employer of teachers is entitled to a credit against  
3 the contributions required under this subsection (e) with  
4 respect to salaries paid to teachers for the period January 1,  
5 2002 through June 30, 2003, equal to the amount paid by that  
6 employer under subsection (a-5) of Section 6.6 of the State  
7 Employees Group Insurance Act of 1971 with respect to salaries  
8 paid to teachers for that period.

9 The additional 1% employee contribution required under  
10 Section 16-152 by Public Act 90-582 ~~this amendatory Act of 1998~~  
11 is the responsibility of the teacher and not the teacher's  
12 employer, unless the employer agrees, through collective  
13 bargaining or otherwise, to make the contribution on behalf of  
14 the teacher.

15 If an employer is required by a contract in effect on May  
16 1, 1998 between the employer and an employee organization to  
17 pay, on behalf of all its full-time employees covered by this  
18 Article, all mandatory employee contributions required under  
19 this Article, then the employer shall be excused from paying  
20 the employer contribution required under this subsection (e)  
21 for the balance of the term of that contract. The employer and  
22 the employee organization shall jointly certify to the System  
23 the existence of the contractual requirement, in such form as  
24 the System may prescribe. This exclusion shall cease upon the  
25 termination, extension, or renewal of the contract at any time  
26 after May 1, 1998.

1           (f) For school years beginning on or after June 1, 2005 and  
2 before July 1, 2018 and for salary paid to a teacher under a  
3 contract or collective bargaining agreement entered into,  
4 amended, or renewed before the effective date of this  
5 amendatory Act of the 100th General Assembly, if ~~if~~ the amount  
6 of a teacher's salary for any school year used to determine  
7 final average salary exceeds the member's annual full-time  
8 salary rate with the same employer for the previous school year  
9 by more than 6%, the teacher's employer shall pay to the  
10 System, in addition to all other payments required under this  
11 Section and in accordance with guidelines established by the  
12 System, the present value of the increase in benefits resulting  
13 from the portion of the increase in salary that is in excess of  
14 6%. This present value shall be computed by the System on the  
15 basis of the actuarial assumptions and tables used in the most  
16 recent actuarial valuation of the System that is available at  
17 the time of the computation. If a teacher's salary for the  
18 2005-2006 school year is used to determine final average salary  
19 under this subsection (f), then the changes made to this  
20 subsection (f) by Public Act 94-1057 shall apply in calculating  
21 whether the increase in his or her salary is in excess of 6%.  
22 For the purposes of this Section, change in employment under  
23 Section 10-21.12 of the School Code on or after June 1, 2005  
24 shall constitute a change in employer. The System may require  
25 the employer to provide any pertinent information or  
26 documentation. The changes made to this subsection (f) by

1 Public Act 94-1111 ~~this amendatory Act of the 94th General~~  
2 ~~Assembly~~ apply without regard to whether the teacher was in  
3 service on or after its effective date.

4 Whenever it determines that a payment is or may be required  
5 under this subsection, the System shall calculate the amount of  
6 the payment and bill the employer for that amount. The bill  
7 shall specify the calculations used to determine the amount  
8 due. If the employer disputes the amount of the bill, it may,  
9 within 30 days after receipt of the bill, apply to the System  
10 in writing for a recalculation. The application must specify in  
11 detail the grounds of the dispute and, if the employer asserts  
12 that the calculation is subject to subsection (g) or (h) of  
13 this Section or that subsection (f-1) of this Section applies,  
14 must include an affidavit setting forth and attesting to all  
15 facts within the employer's knowledge that are pertinent to the  
16 applicability of that subsection. Upon receiving a timely  
17 application for recalculation, the System shall review the  
18 application and, if appropriate, recalculate the amount due.

19 The employer contributions required under this subsection  
20 (f) may be paid in the form of a lump sum within 90 days after  
21 receipt of the bill. If the employer contributions are not paid  
22 within 90 days after receipt of the bill, then interest will be  
23 charged at a rate equal to the System's annual actuarially  
24 assumed rate of return on investment compounded annually from  
25 the 91st day after receipt of the bill. Payments must be  
26 concluded within 3 years after the employer's receipt of the

1 bill.

2 (f-1) For school years beginning on or after July 1, 2018  
3 and for salary paid to a teacher under a contract or collective  
4 bargaining agreement entered into, amended, or renewed on or  
5 after the effective date of this amendatory Act of the 100th  
6 General Assembly, if the amount of a teacher's salary for any  
7 school year used to determine final average salary exceeds the  
8 member's annual full-time salary rate with the same employer  
9 for the previous school year by more than 3%, then the  
10 teacher's employer shall pay to the System, in addition to all  
11 other payments required under this Section and in accordance  
12 with guidelines established by the System, the present value of  
13 the increase in benefits resulting from the portion of the  
14 increase in salary that is in excess of 3%. This present value  
15 shall be computed by the System on the basis of the actuarial  
16 assumptions and tables used in the most recent actuarial  
17 valuation of the System that is available at the time of the  
18 computation. The System may require the employer to provide any  
19 pertinent information or documentation.

20 Whenever it determines that a payment is or may be required  
21 under this subsection (f-1), the System shall calculate the  
22 amount of the payment and bill the employer for that amount.  
23 The bill shall specify the calculations used to determine the  
24 amount due. If the employer disputes the amount of the bill, it  
25 shall, within 30 days after receipt of the bill, apply to the  
26 System in writing for a recalculation. The application must

1 specify in detail the grounds of the dispute and, if the  
2 employer asserts that subsection (f) of this Section applies,  
3 must include an affidavit setting forth and attesting to all  
4 facts within the employer's knowledge that are pertinent to the  
5 applicability of subsection (f). Upon receiving a timely  
6 application for recalculation, the System shall review the  
7 application and, if appropriate, recalculate the amount due.

8 The employer contributions required under this subsection  
9 (f-1) may be paid in the form of a lump sum within 90 days after  
10 receipt of the bill. If the employer contributions are not paid  
11 within 90 days after receipt of the bill, then interest shall  
12 be charged at a rate equal to the System's annual actuarially  
13 assumed rate of return on investment compounded annually from  
14 the 91st day after receipt of the bill. Payments must be  
15 concluded within 3 years after the employer's receipt of the  
16 bill.

17 (g) This subsection (g) applies only to payments made or  
18 salary increases given on or after June 1, 2005 but before July  
19 1, 2011. The changes made by Public Act 94-1057 shall not  
20 require the System to refund any payments received before July  
21 31, 2006 (the effective date of Public Act 94-1057).

22 When assessing payment for any amount due under subsection  
23 (f), the System shall exclude salary increases paid to teachers  
24 under contracts or collective bargaining agreements entered  
25 into, amended, or renewed before June 1, 2005.

26 When assessing payment for any amount due under subsection

1 (f), the System shall exclude salary increases paid to a  
2 teacher at a time when the teacher is 10 or more years from  
3 retirement eligibility under Section 16-132 or 16-133.2.

4 When assessing payment for any amount due under subsection  
5 (f), the System shall exclude salary increases resulting from  
6 overload work, including summer school, when the school  
7 district has certified to the System, and the System has  
8 approved the certification, that (i) the overload work is for  
9 the sole purpose of classroom instruction in excess of the  
10 standard number of classes for a full-time teacher in a school  
11 district during a school year and (ii) the salary increases are  
12 equal to or less than the rate of pay for classroom instruction  
13 computed on the teacher's current salary and work schedule.

14 When assessing payment for any amount due under subsection  
15 (f), the System shall exclude a salary increase resulting from  
16 a promotion (i) for which the employee is required to hold a  
17 certificate or supervisory endorsement issued by the State  
18 Teacher Certification Board that is a different certification  
19 or supervisory endorsement than is required for the teacher's  
20 previous position and (ii) to a position that has existed and  
21 been filled by a member for no less than one complete academic  
22 year and the salary increase from the promotion is an increase  
23 that results in an amount no greater than the lesser of the  
24 average salary paid for other similar positions in the district  
25 requiring the same certification or the amount stipulated in  
26 the collective bargaining agreement for a similar position



1 requiring the same certification.

2 When assessing payment for any amount due under subsection  
3 (f), the System shall exclude any payment to the teacher from  
4 the State of Illinois or the State Board of Education over  
5 which the employer does not have discretion, notwithstanding  
6 that the payment is included in the computation of final  
7 average salary.

8 (h) When assessing payment for any amount due under  
9 subsection (f), the System shall exclude any salary increase  
10 described in subsection (g) of this Section given on or after  
11 July 1, 2011 but before July 1, 2014 under a contract or  
12 collective bargaining agreement entered into, amended, or  
13 renewed on or after June 1, 2005 but before July 1, 2011.  
14 Notwithstanding any other provision of this Section, any  
15 payments made or salary increases given after June 30, 2014  
16 shall be used in assessing payment for any amount due under  
17 subsection (f) of this Section.

18 (i) The System shall prepare a report and file copies of  
19 the report with the Governor and the General Assembly by  
20 January 1, 2007 that contains all of the following information:

21 (1) The number of recalculations required by the  
22 changes made to this Section by Public Act 94-1057 for each  
23 employer.

24 (2) The dollar amount by which each employer's  
25 contribution to the System was changed due to  
26 recalculations required by Public Act 94-1057.

1           (3) The total amount the System received from each  
2           employer as a result of the changes made to this Section by  
3           Public Act 94-4.

4           (4) The increase in the required State contribution  
5           resulting from the changes made to this Section by Public  
6           Act 94-1057.

7           (i-5) For school years beginning on or after July 1, 2017,  
8           if the amount of a participant's salary for any school year,  
9           determined on a full-time equivalent basis, exceeds the amount  
10          of the salary set for the Governor, the participant's employer  
11          shall pay to the System, in addition to all other payments  
12          required under this Section and in accordance with guidelines  
13          established by the System, an amount determined by the System  
14          to be equal to the employer normal cost, as established by the  
15          System and expressed as a total percentage of payroll,  
16          multiplied by the amount of salary in excess of the amount of  
17          the salary set for the Governor. This amount shall be computed  
18          by the System on the basis of the actuarial assumptions and  
19          tables used in the most recent actuarial valuation of the  
20          System that is available at the time of the computation. The  
21          System may require the employer to provide any pertinent  
22          information or documentation.

23          Whenever it determines that a payment is or may be required  
24          under this subsection, the System shall calculate the amount of  
25          the payment and bill the employer for that amount. The bill  
26          shall specify the calculations used to determine the amount

1 due. If the employer disputes the amount of the bill, it may,  
2 within 30 days after receipt of the bill, apply to the System  
3 in writing for a recalculation. The application must specify in  
4 detail the grounds of the dispute. Upon receiving a timely  
5 application for recalculation, the System shall review the  
6 application and, if appropriate, recalculate the amount due.

7 The employer contributions required under this subsection  
8 may be paid in the form of a lump sum within 90 days after  
9 receipt of the bill. If the employer contributions are not paid  
10 within 90 days after receipt of the bill, then interest will be  
11 charged at a rate equal to the System's annual actuarially  
12 assumed rate of return on investment compounded annually from  
13 the 91st day after receipt of the bill. Payments must be  
14 concluded within 3 years after the employer's receipt of the  
15 bill.

16 (j) For purposes of determining the required State  
17 contribution to the System, the value of the System's assets  
18 shall be equal to the actuarial value of the System's assets,  
19 which shall be calculated as follows:

20 As of June 30, 2008, the actuarial value of the System's  
21 assets shall be equal to the market value of the assets as of  
22 that date. In determining the actuarial value of the System's  
23 assets for fiscal years after June 30, 2008, any actuarial  
24 gains or losses from investment return incurred in a fiscal  
25 year shall be recognized in equal annual amounts over the  
26 5-year period following that fiscal year.

1 (k) For purposes of determining the required State  
2 contribution to the system for a particular year, the actuarial  
3 value of assets shall be assumed to earn a rate of return equal  
4 to the system's actuarially assumed rate of return.

5 (Source: P.A. 100-23, eff. 7-6-17; 100-340, eff. 8-25-17;  
6 revised 9-25-17.)

7 (40 ILCS 5/16-190.5 new)

8 Sec. 16-190.5. Accelerated pension benefit payment in lieu  
9 of any pension benefit.

10 (a) As used in this Section:

11 "Eligible person" means a person who:

12 (1) has terminated service;

13 (2) has accrued sufficient service credit to be  
14 eligible to receive a retirement annuity under this  
15 Article;

16 (3) has not received any retirement annuity under this  
17 Article; and

18 (4) has not made the election under Section 16-190.6.

19 "Pension benefit" means the benefits under this Article, or  
20 Article 1 as it relates to those benefits, including any  
21 anticipated annual increases, that an eligible person is  
22 entitled to upon attainment of the applicable retirement age.  
23 "Pension benefit" also includes applicable survivor's or  
24 disability benefits.

25 (b) As soon as practical after the effective date of this

1 amendatory Act of the 100th General Assembly, the System shall  
2 calculate, using actuarial tables and other assumptions  
3 adopted by the Board, the present value of pension benefits for  
4 each eligible person who requests that information and shall  
5 offer each eligible person the opportunity to irrevocably elect  
6 to receive an amount determined by the System to be equal to  
7 60% of the present value of his or her pension benefits in lieu  
8 of receiving any pension benefit. The offer shall specify the  
9 dollar amount that the eligible person will receive if he or  
10 she so elects and shall expire when a subsequent offer is made  
11 to an eligible person. The System shall make a good faith  
12 effort to contact every eligible person to notify him or her of  
13 the election.

14 Until June 30, 2021, an eligible person may irrevocably  
15 elect to receive an accelerated pension benefit payment in the  
16 amount that the System offers under this subsection in lieu of  
17 receiving any pension benefit. A person who elects to receive  
18 an accelerated pension benefit payment under this Section may  
19 not elect to proceed under the Retirement Systems Reciprocal  
20 Act with respect to service under this Article.

21 (c) A person's creditable service under this Article shall  
22 be terminated upon the person's receipt of an accelerated  
23 pension benefit payment under this Section, and no other  
24 benefit shall be paid under this Article based on the  
25 terminated creditable service, including any retirement,  
26 survivor, or other benefit; except that to the extent that

1 participation, benefits, or premiums under the State Employees  
2 Group Insurance Act of 1971 are based on the amount of service  
3 credit, the terminated service credit shall be used for that  
4 purpose.

5 (d) If a person who has received an accelerated pension  
6 benefit payment under this Section returns to active service  
7 under this Article, then:

8 (1) Any benefits under the System earned as a result of  
9 that return to active service shall be based solely on the  
10 person's creditable service arising from the return to  
11 active service.

12 (2) The accelerated pension benefit payment may not be  
13 repaid to the System, and the terminated creditable service  
14 may not under any circumstances be reinstated.

15 (e) As a condition of receiving an accelerated pension  
16 benefit payment, the accelerated pension benefit payment must  
17 be transferred into a tax qualified retirement plan or account.  
18 The accelerated pension benefit payment under this Section may  
19 be subject to withholding or payment of applicable taxes, but  
20 to the extent permitted by federal law, a person who receives  
21 an accelerated pension benefit payment under this Section must  
22 direct the System to pay all of that payment as a rollover into  
23 another retirement plan or account qualified under the Internal  
24 Revenue Code of 1986, as amended.

25 (f) Upon receipt of a member's irrevocable election to  
26 receive an accelerated pension benefit payment under this

1 Section, the System shall submit a voucher to the Comptroller  
2 for payment of the member's accelerated pension benefit  
3 payment. The Comptroller shall transfer the amount of the  
4 voucher from the State Pension Obligation Acceleration Bond  
5 Fund to the System, and the System shall transfer the amount  
6 into the member's eligible retirement plan or qualified  
7 account.

8 (g) The Board shall adopt any rules, including emergency  
9 rules, necessary to implement this Section.

10 (h) No provision of this amendatory Act of the 100th  
11 General Assembly shall be interpreted in a way that would cause  
12 the applicable System to cease to be a qualified plan under the  
13 Internal Revenue Code of 1986.

14 (40 ILCS 5/16-190.6 new)

15 Sec. 16-190.6. Accelerated pension benefit payment for a  
16 reduction in annual retirement annuity and survivor's annuity  
17 increases.

18 (a) As used in this Section:

19 "Accelerated pension benefit payment" means a lump sum  
20 payment equal to 70% of the difference of the present value of  
21 the automatic annual increases to a Tier 1 member's retirement  
22 annuity and survivor's annuity using the formula applicable to  
23 the Tier 1 member and the present value of the automatic annual  
24 increases to the Tier 1 member's retirement annuity using the  
25 formula provided under subsection (b-5) and the survivor's

1 annuity using the formula provided under subsection (b-6).

2 "Eligible person" means a person who:

3 (1) is a Tier 1 member;

4 (2) has submitted an application for a retirement  
5 annuity under this Article;

6 (3) meets the age and service requirements for  
7 receiving a retirement annuity under this Article;

8 (4) has not received any retirement annuity under this  
9 Article; and

10 (5) has not made the election under Section 16-190.5.

11 (b) As soon as practical after the effective date of this  
12 amendatory Act of the 100th General Assembly and until June 30,  
13 2021, the System shall implement an accelerated pension benefit  
14 payment option for eligible persons. Upon the request of an  
15 eligible person, the System shall calculate, using actuarial  
16 tables and other assumptions adopted by the Board, an  
17 accelerated pension benefit payment amount and shall offer that  
18 eligible person the opportunity to irrevocably elect to have  
19 his or her automatic annual increases in retirement annuity  
20 calculated in accordance with the formula provided under  
21 subsection (b-5) and any increases in survivor's annuity  
22 payable to his or her survivor's annuity beneficiary calculated  
23 in accordance with the formula provided under subsection (b-6)  
24 in exchange for the accelerated pension benefit payment. The  
25 election under this subsection must be made before the eligible  
26 person receives the first payment of a retirement annuity



1 otherwise payable under this Article.

2 (b-5) Notwithstanding any other provision of law, the  
3 retirement annuity of a person who made the election under  
4 subsection (b) shall be subject to annual increases on the  
5 January 1 occurring either on or after the attainment of age 67  
6 or the first anniversary of the annuity start date, whichever  
7 is later. Each annual increase shall be calculated at 1.5% of  
8 the originally granted retirement annuity.

9 (b-6) Notwithstanding any other provision of law, a  
10 survivor's annuity payable to a survivor's annuity beneficiary  
11 of a person who made the election under subsection (b) shall be  
12 subject to annual increases on the January 1 occurring on or  
13 after the first anniversary of the commencement of the annuity.  
14 Each annual increase shall be calculated at 1.5% of the  
15 originally granted survivor's annuity.

16 (c) If a person who has received an accelerated pension  
17 benefit payment returns to active service under this Article,  
18 then:

19 (1) the calculation of any future automatic annual  
20 increase in retirement annuity shall be calculated in  
21 accordance with the formula provided in subsection (b-5);  
22 and

23 (2) the accelerated pension benefit payment may not be  
24 repaid to the System.

25 (d) As a condition of receiving an accelerated pension  
26 benefit payment, the accelerated pension benefit payment must

1 be transferred into a tax qualified retirement plan or account.  
2 The accelerated pension benefit payment under this Section may  
3 be subject to withholding or payment of applicable taxes, but  
4 to the extent permitted by federal law, a person who receives  
5 an accelerated pension benefit payment under this Section must  
6 direct the System to pay all of that payment as a rollover into  
7 another retirement plan or account qualified under the Internal  
8 Revenue Code of 1986, as amended.

9 (d-5) Upon receipt of a member's irrevocable election to  
10 receive an accelerated pension benefit payment under this  
11 Section, the System shall submit a voucher to the Comptroller  
12 for payment of the member's accelerated pension benefit  
13 payment. The Comptroller shall transfer the amount of the  
14 voucher from the State Pension Obligation Acceleration Bond  
15 Fund to the System, and the System shall transfer the amount  
16 into the member's eligible retirement plan or qualified  
17 account.

18 (e) The Board shall adopt any rules, including emergency  
19 rules, necessary to implement this Section.

20 (f) No provision of this Section shall be interpreted in a  
21 way that would cause the applicable System to cease to be a  
22 qualified plan under the Internal Revenue Code of 1986.

23 (40 ILCS 5/16-203)

24 Sec. 16-203. Application and expiration of new benefit  
25 increases.

1           (a) As used in this Section, "new benefit increase" means  
2 an increase in the amount of any benefit provided under this  
3 Article, or an expansion of the conditions of eligibility for  
4 any benefit under this Article, that results from an amendment  
5 to this Code that takes effect after June 1, 2005 (the  
6 effective date of Public Act 94-4). "New benefit increase",  
7 however, does not include any benefit increase resulting from  
8 the changes made to Article 1 or this Article by Public Act  
9 95-910, Public Act 100-23, or this amendatory Act of the 100th  
10 General Assembly ~~or this amendatory Act of the 100th General~~  
11 ~~Assembly.~~

12           (b) Notwithstanding any other provision of this Code or any  
13 subsequent amendment to this Code, every new benefit increase  
14 is subject to this Section and shall be deemed to be granted  
15 only in conformance with and contingent upon compliance with  
16 the provisions of this Section.

17           (c) The Public Act enacting a new benefit increase must  
18 identify and provide for payment to the System of additional  
19 funding at least sufficient to fund the resulting annual  
20 increase in cost to the System as it accrues.

21           Every new benefit increase is contingent upon the General  
22 Assembly providing the additional funding required under this  
23 subsection. The Commission on Government Forecasting and  
24 Accountability shall analyze whether adequate additional  
25 funding has been provided for the new benefit increase and  
26 shall report its analysis to the Public Pension Division of the

1 Department of Insurance. A new benefit increase created by a  
2 Public Act that does not include the additional funding  
3 required under this subsection is null and void. If the Public  
4 Pension Division determines that the additional funding  
5 provided for a new benefit increase under this subsection is or  
6 has become inadequate, it may so certify to the Governor and  
7 the State Comptroller and, in the absence of corrective action  
8 by the General Assembly, the new benefit increase shall expire  
9 at the end of the fiscal year in which the certification is  
10 made.

11 (d) Every new benefit increase shall expire 5 years after  
12 its effective date or on such earlier date as may be specified  
13 in the language enacting the new benefit increase or provided  
14 under subsection (c). This does not prevent the General  
15 Assembly from extending or re-creating a new benefit increase  
16 by law.

17 (e) Except as otherwise provided in the language creating  
18 the new benefit increase, a new benefit increase that expires  
19 under this Section continues to apply to persons who applied  
20 and qualified for the affected benefit while the new benefit  
21 increase was in effect and to the affected beneficiaries and  
22 alternate payees of such persons, but does not apply to any  
23 other person, including without limitation a person who  
24 continues in service after the expiration date and did not  
25 apply and qualify for the affected benefit while the new  
26 benefit increase was in effect.

1 (Source: P.A. 100-23, eff. 7-6-17.)

2 (40 ILCS 5/14-103.40 rep.)

3 (40 ILCS 5/16-106.4 rep.)

4 Section 110-25. The Illinois Pension Code is amended by  
5 repealing Sections 14-103.40 and 16-106.4.

6 Section 110-30. The State Pension Funds Continuing  
7 Appropriation Act is amended by adding Section 1.9 as follows:

8 (40 ILCS 15/1.9 new)

9 Sec. 1.9. Appropriations for State Pension Obligation  
10 Acceleration Bonds. If for any reason the aggregate  
11 appropriations made available are insufficient to meet the  
12 levels required for the payment of principal and interest due  
13 on State Pension Obligation Acceleration Bonds under Section  
14 7.7 of the General Obligation Bond Act, this Section shall  
15 constitute a continuing appropriation of all amounts necessary  
16 for those purposes.

17 ARTICLE 115. STATE TREASURER

18 Section 115-5. The State Treasurer Act is amended by  
19 changing Section 20 as follows:

20 (15 ILCS 505/20)

1           Sec. 20. State Treasurer administrative charge. The State  
2 Treasurer may retain an administrative charge for both the  
3 costs of services associated with the deposit of moneys that  
4 are remitted directly to the State Treasurer and the investment  
5 or safekeeping of funds by the State Treasurer. The  
6 administrative charges ~~charge~~ collected under this Section  
7 shall be deposited into the State Treasurer's Administrative  
8 Fund. The amount of the administrative charges ~~charge~~ may be  
9 determined by the State Treasurer. Administrative charges from  
10 the deposit of moneys remitted directly to the State Treasurer  
11 ~~and~~ shall not exceed 2% of the amount deposited. Administrative  
12 charges from the investment or safekeeping of funds by the  
13 State Treasurer shall be charged no more than monthly and the  
14 total amount charged per fiscal year shall not exceed  
15 \$12,000,000 plus any amounts required as employer  
16 contributions under Section 14-131 of the Illinois Pension Code  
17 and Section 10 of the State Employees Group Insurance Act of  
18 1971.

19           Administrative charges for the deposit of moneys ~~This~~  
20 ~~Section~~ shall apply to fines, fees, or other amounts remitted  
21 directly to the State Treasurer by circuit clerks, county  
22 clerks, and other entities for deposit into a fund in the State  
23 treasury. Administrative charges for the deposit of moneys do  
24 ~~This Section does~~ not apply to amounts remitted by State  
25 agencies or certified collection specialists as defined in 74  
26 Ill. Admin. Code 1200.50. Administrative charges for the

1 deposit of moneys ~~This Section~~ shall apply only to any form of  
2 fines, fees, or other collections created on or after August  
3 15, 2014 (the effective date of Public Act 98-965) ~~this~~  
4 ~~amendatory Act of the 98th General Assembly.~~

5 Moneys in the State Treasurer's Administrative Fund are  
6 subject to appropriation by the General Assembly.

7 (Source: P.A. 98-965, eff. 8-15-14.)

8 Section 115-10. The State Treasurer's Bank Services Trust  
9 Fund Act is amended by changing Section 10 as follows:

10 (30 ILCS 212/10)

11 Sec. 10. Creation of Fund. There is hereby created in the  
12 State treasury a special fund to be known as the State  
13 Treasurer's Bank Services Trust Fund. Moneys deposited in the  
14 Fund shall be used by the State Treasurer to pay the cost of  
15 the following banking services: processing of payments of  
16 taxes, fees, and other moneys due the State; transactional,  
17 technological, consultant, ~~and~~ legal service charges, and  
18 other operational expenses of the State Treasurer's Office  
19 related to the investment or safekeeping of funds under the  
20 Treasurer's control; and the cost of paying bondholders and  
21 legal services under the State's general obligation bond  
22 program.

23 (Source: P.A. 98-909, eff. 8-15-14.)

1                                   ARTICLE 120. NATURAL DISASTER CREDIT

2           Section 120-5. The Illinois Income Tax Act is amended by  
3 changing Section 226 as follows:

4           (35 ILCS 5/226)

5           Sec. 226. Natural disaster credit.

6           (a) For taxable years that begin on or after January 1,  
7 2017 and begin prior to January 1, 2019 ~~2018~~, each taxpayer who  
8 owns qualified real property located in a county in Illinois  
9 that was declared a State disaster area by the Governor due to  
10 flooding in 2017 or 2018 is entitled to a credit against the  
11 taxes imposed by subsections (a) and (b) of Section 201 of this  
12 Act in an amount equal to the lesser of \$750 or the deduction  
13 allowed (whether or not the taxpayer determines taxable income  
14 under subsection (b) of Section 63 of the Internal Revenue  
15 Code) with respect to the qualified property under Section 165  
16 of the Internal Revenue Code, determined without regard to the  
17 limitations imposed under subsection (h) of that Section. The  
18 township assessor or, if the township assessor is unable, the  
19 chief county assessment officer of the county in which the  
20 property is located, shall issue a certificate to the taxpayer  
21 identifying the taxpayer's property as damaged as a result of  
22 the natural disaster. The certificate shall include the name  
23 and address of the property owner, as well as the property  
24 index number or permanent index number (PIN) of the damaged



1 property. The taxpayer shall attach a copy of such certificate  
2 to the taxpayer's return for the taxable year for which the  
3 credit is allowed.

4 (b) In no event shall a credit under this Section reduce a  
5 taxpayer's liability to less than zero. If the amount of credit  
6 exceeds the tax liability for the year, the excess may be  
7 carried forward and applied to the tax liability for the 5  
8 taxable years following the excess credit year. The tax credit  
9 shall be applied to the earliest year for which there is a tax  
10 liability. If there are credits for more than one year that are  
11 available to offset liability, the earlier credit shall be  
12 applied first.

13 (c) If the taxpayer is a partnership or Subchapter S  
14 corporation, the credit shall be allowed to the partners or  
15 shareholders in accordance with the determination of income and  
16 distributive share of income under Sections 702 and 704 and  
17 Subchapter S of the Internal Revenue Code.

18 (d) A taxpayer is not entitled to the credit under this  
19 Section if the taxpayer receives a Natural Disaster Homestead  
20 Exemption under Section 15-173 of the Property Tax Code with  
21 respect to the qualified real property as a result of the  
22 natural disaster.

23 (e) The township assessor or, if the township assessor is  
24 unable to certify, the chief county assessment officer of the  
25 county in which the property is located, shall certify to the  
26 Department a listing of the properties located within the

1 county that have been damaged as a result of the natural  
2 disaster (including the name and address of the property owner  
3 and the property index number or permanent index number (PIN)  
4 of each damage property).

5 (f) As used in this Section:

6 (1) "Qualified real property" means real property that  
7 is: (i) the taxpayer's principal residence or owned by a  
8 small business; (ii) damaged during the taxable year as a  
9 result of a disaster; and (iii) not used in a rental or  
10 leasing business.

11 (2) "Small business" has the meaning given to that term  
12 in Section 1-75 of the Illinois Administrative Procedure  
13 Act.

14 (Source: P.A. 100-555, eff. 11-16-17.)

15 ARTICLE 999. MISCELLANEOUS PROVISIONS

16 Section 999-90. The State Mandates Act is amended by adding  
17 Section 8.42 as follows:

18 (30 ILCS 805/8.42 new)

19 Sec. 8.42. Exempt mandate. Notwithstanding Sections 6 and 8  
20 of this Act, no reimbursement by the State is required for the  
21 implementation of any mandate created by this amendatory Act of  
22 the 100th General Assembly.

1           Section 999-95. No acceleration or delay. Where this Act  
2 makes changes in a statute that is represented in this Act by  
3 text that is not yet or no longer in effect (for example, a  
4 Section represented by multiple versions), the use of that text  
5 does not accelerate or delay the taking effect of (i) the  
6 changes made by this Act or (ii) provisions derived from any  
7 other Public Act.

8           Section 999-99. Effective date. This Act takes effect upon  
9 becoming law.".