



Rep. Gregory Harris

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LRB100 04925 JWD 27935 a

1 AMENDMENT TO SENATE BILL 42

2 AMENDMENT NO. _____. Amend Senate Bill 42 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 FY2018 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 Section 1-10. Designation of reserves.

11 (a) For the purposes of implementing the budget
12 recommendations for fiscal year 2018 and balancing the State's
13 budget in State fiscal year 2018 only, the Governor may
14 designate, by written notice to the Comptroller, a reserve of

1 not more than 5% from the amounts appropriated from funds held
2 by the Treasurer for State fiscal year 2018 to any State
3 agency. However, the Governor may not designate amounts to be
4 set aside as a reserve from amounts that (i) have been
5 appropriated for payment of debt service, (ii) have been
6 appropriated under a statutory continuing appropriation, (iii)
7 are State general funds, (iv) are in the Supplemental
8 Low-Income Energy Assistance Fund, or (v) are funds received
9 from federal sources.

10 (b) If the Governor designates amounts to be set aside as a
11 reserve, the Governor shall give notice of the designation to
12 the Auditor General, the State Treasurer, the State
13 Comptroller, the Senate, and the House of Representatives.

14 (c) As used in this Section:

15 "State agency" means all boards, commissions, agencies,
16 institutions, authorities, colleges, universities, and bodies
17 politic and corporate of the State, but not any other
18 constitutional officers, the legislative or judicial branch,
19 the office of the Executive Inspector General, or the Executive
20 Ethics Commission.

21 "State general funds" has the meaning provided in Section
22 50-40 of the State Budget Law.

23 ARTICLE 5. AMENDATORY PROVISIONS

24 Section 5-2. The Illinois Administrative Procedure Act is

1 amended by changing Section 5-45 as follows:

2 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

3 Sec. 5-45. Emergency rulemaking.

4 (a) "Emergency" means the existence of any situation that
5 any agency finds reasonably constitutes a threat to the public
6 interest, safety, or welfare.

7 (b) If any agency finds that an emergency exists that
8 requires adoption of a rule upon fewer days than is required by
9 Section 5-40 and states in writing its reasons for that
10 finding, the agency may adopt an emergency rule without prior
11 notice or hearing upon filing a notice of emergency rulemaking
12 with the Secretary of State under Section 5-70. The notice
13 shall include the text of the emergency rule and shall be
14 published in the Illinois Register. Consent orders or other
15 court orders adopting settlements negotiated by an agency may
16 be adopted under this Section. Subject to applicable
17 constitutional or statutory provisions, an emergency rule
18 becomes effective immediately upon filing under Section 5-65 or
19 at a stated date less than 10 days thereafter. The agency's
20 finding and a statement of the specific reasons for the finding
21 shall be filed with the rule. The agency shall take reasonable
22 and appropriate measures to make emergency rules known to the
23 persons who may be affected by them.

24 (c) An emergency rule may be effective for a period of not
25 longer than 150 days, but the agency's authority to adopt an

1 identical rule under Section 5-40 is not precluded. No
2 emergency rule may be adopted more than once in any 24-month
3 period, except that this limitation on the number of emergency
4 rules that may be adopted in a 24-month period does not apply
5 to (i) emergency rules that make additions to and deletions
6 from the Drug Manual under Section 5-5.16 of the Illinois
7 Public Aid Code or the generic drug formulary under Section
8 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)
9 emergency rules adopted by the Pollution Control Board before
10 July 1, 1997 to implement portions of the Livestock Management
11 Facilities Act, (iii) emergency rules adopted by the Illinois
12 Department of Public Health under subsections (a) through (i)
13 of Section 2 of the Department of Public Health Act when
14 necessary to protect the public's health, (iv) emergency rules
15 adopted pursuant to subsection (n) of this Section, (v)
16 emergency rules adopted pursuant to subsection (o) of this
17 Section, or (vi) emergency rules adopted pursuant to subsection
18 (c-5) of this Section. Two or more emergency rules having
19 substantially the same purpose and effect shall be deemed to be
20 a single rule for purposes of this Section.

21 (c-5) To facilitate the maintenance of the program of group
22 health benefits provided to annuitants, survivors, and retired
23 employees under the State Employees Group Insurance Act of
24 1971, rules to alter the contributions to be paid by the State,
25 annuitants, survivors, retired employees, or any combination
26 of those entities, for that program of group health benefits,

1 shall be adopted as emergency rules. The adoption of those
2 rules shall be considered an emergency and necessary for the
3 public interest, safety, and welfare.

4 (d) In order to provide for the expeditious and timely
5 implementation of the State's fiscal year 1999 budget,
6 emergency rules to implement any provision of Public Act 90-587
7 or 90-588 or any other budget initiative for fiscal year 1999
8 may be adopted in accordance with this Section by the agency
9 charged with administering that provision or initiative,
10 except that the 24-month limitation on the adoption of
11 emergency rules and the provisions of Sections 5-115 and 5-125
12 do not apply to rules adopted under this subsection (d). The
13 adoption of emergency rules authorized by this subsection (d)
14 shall be deemed to be necessary for the public interest,
15 safety, and welfare.

16 (e) In order to provide for the expeditious and timely
17 implementation of the State's fiscal year 2000 budget,
18 emergency rules to implement any provision of Public Act 91-24
19 or any other budget initiative for fiscal year 2000 may be
20 adopted in accordance with this Section by the agency charged
21 with administering that provision or initiative, except that
22 the 24-month limitation on the adoption of emergency rules and
23 the provisions of Sections 5-115 and 5-125 do not apply to
24 rules adopted under this subsection (e). The adoption of
25 emergency rules authorized by this subsection (e) shall be
26 deemed to be necessary for the public interest, safety, and

1 welfare.

2 (f) In order to provide for the expeditious and timely
3 implementation of the State's fiscal year 2001 budget,
4 emergency rules to implement any provision of Public Act 91-712
5 or any other budget initiative for fiscal year 2001 may be
6 adopted in accordance with this Section by the agency charged
7 with administering that provision or initiative, except that
8 the 24-month limitation on the adoption of emergency rules and
9 the provisions of Sections 5-115 and 5-125 do not apply to
10 rules adopted under this subsection (f). The adoption of
11 emergency rules authorized by this subsection (f) shall be
12 deemed to be necessary for the public interest, safety, and
13 welfare.

14 (g) In order to provide for the expeditious and timely
15 implementation of the State's fiscal year 2002 budget,
16 emergency rules to implement any provision of Public Act 92-10
17 or any other budget initiative for fiscal year 2002 may be
18 adopted in accordance with this Section by the agency charged
19 with administering that provision or initiative, except that
20 the 24-month limitation on the adoption of emergency rules and
21 the provisions of Sections 5-115 and 5-125 do not apply to
22 rules adopted under this subsection (g). The adoption of
23 emergency rules authorized by this subsection (g) shall be
24 deemed to be necessary for the public interest, safety, and
25 welfare.

26 (h) In order to provide for the expeditious and timely

1 implementation of the State's fiscal year 2003 budget,
2 emergency rules to implement any provision of Public Act 92-597
3 or any other budget initiative for fiscal year 2003 may be
4 adopted in accordance with this Section by the agency charged
5 with administering that provision or initiative, except that
6 the 24-month limitation on the adoption of emergency rules and
7 the provisions of Sections 5-115 and 5-125 do not apply to
8 rules adopted under this subsection (h). The adoption of
9 emergency rules authorized by this subsection (h) shall be
10 deemed to be necessary for the public interest, safety, and
11 welfare.

12 (i) In order to provide for the expeditious and timely
13 implementation of the State's fiscal year 2004 budget,
14 emergency rules to implement any provision of Public Act 93-20
15 or any other budget initiative for fiscal year 2004 may be
16 adopted in accordance with this Section by the agency charged
17 with administering that provision or initiative, except that
18 the 24-month limitation on the adoption of emergency rules and
19 the provisions of Sections 5-115 and 5-125 do not apply to
20 rules adopted under this subsection (i). The adoption of
21 emergency rules authorized by this subsection (i) shall be
22 deemed to be necessary for the public interest, safety, and
23 welfare.

24 (j) In order to provide for the expeditious and timely
25 implementation of the provisions of the State's fiscal year
26 2005 budget as provided under the Fiscal Year 2005 Budget

1 Implementation (Human Services) Act, emergency rules to
2 implement any provision of the Fiscal Year 2005 Budget
3 Implementation (Human Services) Act may be adopted in
4 accordance with this Section by the agency charged with
5 administering that provision, except that the 24-month
6 limitation on the adoption of emergency rules and the
7 provisions of Sections 5-115 and 5-125 do not apply to rules
8 adopted under this subsection (j). The Department of Public Aid
9 may also adopt rules under this subsection (j) necessary to
10 administer the Illinois Public Aid Code and the Children's
11 Health Insurance Program Act. The adoption of emergency rules
12 authorized by this subsection (j) shall be deemed to be
13 necessary for the public interest, safety, and welfare.

14 (k) In order to provide for the expeditious and timely
15 implementation of the provisions of the State's fiscal year
16 2006 budget, emergency rules to implement any provision of
17 Public Act 94-48 or any other budget initiative for fiscal year
18 2006 may be adopted in accordance with this Section by the
19 agency charged with administering that provision or
20 initiative, except that the 24-month limitation on the adoption
21 of emergency rules and the provisions of Sections 5-115 and
22 5-125 do not apply to rules adopted under this subsection (k).
23 The Department of Healthcare and Family Services may also adopt
24 rules under this subsection (k) necessary to administer the
25 Illinois Public Aid Code, the Senior Citizens and Persons with
26 Disabilities Property Tax Relief Act, the Senior Citizens and

1 Disabled Persons Prescription Drug Discount Program Act (now
2 the Illinois Prescription Drug Discount Program Act), and the
3 Children's Health Insurance Program Act. The adoption of
4 emergency rules authorized by this subsection (k) shall be
5 deemed to be necessary for the public interest, safety, and
6 welfare.

7 (l) In order to provide for the expeditious and timely
8 implementation of the provisions of the State's fiscal year
9 2007 budget, the Department of Healthcare and Family Services
10 may adopt emergency rules during fiscal year 2007, including
11 rules effective July 1, 2007, in accordance with this
12 subsection to the extent necessary to administer the
13 Department's responsibilities with respect to amendments to
14 the State plans and Illinois waivers approved by the federal
15 Centers for Medicare and Medicaid Services necessitated by the
16 requirements of Title XIX and Title XXI of the federal Social
17 Security Act. The adoption of emergency rules authorized by
18 this subsection (l) shall be deemed to be necessary for the
19 public interest, safety, and welfare.

20 (m) In order to provide for the expeditious and timely
21 implementation of the provisions of the State's fiscal year
22 2008 budget, the Department of Healthcare and Family Services
23 may adopt emergency rules during fiscal year 2008, including
24 rules effective July 1, 2008, in accordance with this
25 subsection to the extent necessary to administer the
26 Department's responsibilities with respect to amendments to

1 the State plans and Illinois waivers approved by the federal
2 Centers for Medicare and Medicaid Services necessitated by the
3 requirements of Title XIX and Title XXI of the federal Social
4 Security Act. The adoption of emergency rules authorized by
5 this subsection (m) shall be deemed to be necessary for the
6 public interest, safety, and welfare.

7 (n) In order to provide for the expeditious and timely
8 implementation of the provisions of the State's fiscal year
9 2010 budget, emergency rules to implement any provision of
10 Public Act 96-45 or any other budget initiative authorized by
11 the 96th General Assembly for fiscal year 2010 may be adopted
12 in accordance with this Section by the agency charged with
13 administering that provision or initiative. The adoption of
14 emergency rules authorized by this subsection (n) shall be
15 deemed to be necessary for the public interest, safety, and
16 welfare. The rulemaking authority granted in this subsection
17 (n) shall apply only to rules promulgated during Fiscal Year
18 2010.

19 (o) In order to provide for the expeditious and timely
20 implementation of the provisions of the State's fiscal year
21 2011 budget, emergency rules to implement any provision of
22 Public Act 96-958 or any other budget initiative authorized by
23 the 96th General Assembly for fiscal year 2011 may be adopted
24 in accordance with this Section by the agency charged with
25 administering that provision or initiative. The adoption of
26 emergency rules authorized by this subsection (o) is deemed to

1 be necessary for the public interest, safety, and welfare. The
2 rulemaking authority granted in this subsection (o) applies
3 only to rules promulgated on or after July 1, 2010 (the
4 effective date of Public Act 96-958) through June 30, 2011.

5 (p) In order to provide for the expeditious and timely
6 implementation of the provisions of Public Act 97-689,
7 emergency rules to implement any provision of Public Act 97-689
8 may be adopted in accordance with this subsection (p) by the
9 agency charged with administering that provision or
10 initiative. The 150-day limitation of the effective period of
11 emergency rules does not apply to rules adopted under this
12 subsection (p), and the effective period may continue through
13 June 30, 2013. The 24-month limitation on the adoption of
14 emergency rules does not apply to rules adopted under this
15 subsection (p). The adoption of emergency rules authorized by
16 this subsection (p) is deemed to be necessary for the public
17 interest, safety, and welfare.

18 (q) In order to provide for the expeditious and timely
19 implementation of the provisions of Articles 7, 8, 9, 11, and
20 12 of Public Act 98-104, emergency rules to implement any
21 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104
22 may be adopted in accordance with this subsection (q) by the
23 agency charged with administering that provision or
24 initiative. The 24-month limitation on the adoption of
25 emergency rules does not apply to rules adopted under this
26 subsection (q). The adoption of emergency rules authorized by

1 this subsection (q) is deemed to be necessary for the public
2 interest, safety, and welfare.

3 (r) In order to provide for the expeditious and timely
4 implementation of the provisions of Public Act 98-651,
5 emergency rules to implement Public Act 98-651 may be adopted
6 in accordance with this subsection (r) by the Department of
7 Healthcare and Family Services. The 24-month limitation on the
8 adoption of emergency rules does not apply to rules adopted
9 under this subsection (r). The adoption of emergency rules
10 authorized by this subsection (r) is deemed to be necessary for
11 the public interest, safety, and welfare.

12 (s) In order to provide for the expeditious and timely
13 implementation of the provisions of Sections 5-5b.1 and 5A-2 of
14 the Illinois Public Aid Code, emergency rules to implement any
15 provision of Section 5-5b.1 or Section 5A-2 of the Illinois
16 Public Aid Code may be adopted in accordance with this
17 subsection (s) by the Department of Healthcare and Family
18 Services. The rulemaking authority granted in this subsection
19 (s) shall apply only to those rules adopted prior to July 1,
20 2015. Notwithstanding any other provision of this Section, any
21 emergency rule adopted under this subsection (s) shall only
22 apply to payments made for State fiscal year 2015. The adoption
23 of emergency rules authorized by this subsection (s) is deemed
24 to be necessary for the public interest, safety, and welfare.

25 (t) In order to provide for the expeditious and timely
26 implementation of the provisions of Article II of Public Act

1 99-6, emergency rules to implement the changes made by Article
2 II of Public Act 99-6 to the Emergency Telephone System Act may
3 be adopted in accordance with this subsection (t) by the
4 Department of State Police. The rulemaking authority granted in
5 this subsection (t) shall apply only to those rules adopted
6 prior to July 1, 2016. The 24-month limitation on the adoption
7 of emergency rules does not apply to rules adopted under this
8 subsection (t). The adoption of emergency rules authorized by
9 this subsection (t) is deemed to be necessary for the public
10 interest, safety, and welfare.

11 (u) In order to provide for the expeditious and timely
12 implementation of the provisions of the Burn Victims Relief
13 Act, emergency rules to implement any provision of the Act may
14 be adopted in accordance with this subsection (u) by the
15 Department of Insurance. The rulemaking authority granted in
16 this subsection (u) shall apply only to those rules adopted
17 prior to December 31, 2015. The adoption of emergency rules
18 authorized by this subsection (u) is deemed to be necessary for
19 the public interest, safety, and welfare.

20 (v) In order to provide for the expeditious and timely
21 implementation of the provisions of Public Act 99-516,
22 emergency rules to implement Public Act 99-516 may be adopted
23 in accordance with this subsection (v) by the Department of
24 Healthcare and Family Services. The 24-month limitation on the
25 adoption of emergency rules does not apply to rules adopted
26 under this subsection (v). The adoption of emergency rules

1 authorized by this subsection (v) is deemed to be necessary for
2 the public interest, safety, and welfare.

3 (w) In order to provide for the expeditious and timely
4 implementation of the provisions of Public Act 99-796,
5 emergency rules to implement the changes made by Public Act
6 99-796 may be adopted in accordance with this subsection (w) by
7 the Adjutant General. The adoption of emergency rules
8 authorized by this subsection (w) is deemed to be necessary for
9 the public interest, safety, and welfare.

10 (x) In order to provide for the expeditious and timely
11 implementation of the provisions of Public Act 99-906 ~~this~~
12 ~~amendatory Act of the 99th General Assembly~~, emergency rules to
13 implement subsection (i) of Section 16-115D, subsection (g) of
14 Section 16-128A, and subsection (a) of Section 16-128B of the
15 Public Utilities Act may be adopted in accordance with this
16 subsection (x) by the Illinois Commerce Commission. The
17 rulemaking authority granted in this subsection (x) shall apply
18 only to those rules adopted within 180 days after June 1, 2017
19 ~~(the effective date of Public Act 99-906) this amendatory Act~~
20 ~~of the 99th General Assembly~~. The adoption of emergency rules
21 authorized by this subsection (x) is deemed to be necessary for
22 the public interest, safety, and welfare.

23 (y) In order to provide for the expeditious and timely
24 implementation of the provisions of this amendatory Act of the
25 100th General Assembly, emergency rules to implement the
26 changes made by this amendatory Act of the 100th General

1 Assembly to Section 4.02 of the Illinois Act on Aging, Sections
2 5.5.4 and 5-5.4i of the Illinois Public Aid Code, Section 55-30
3 of the Alcoholism and Other Drug Abuse and Dependency Act, and
4 Sections 74 and 75 of the Mental Health and Developmental
5 Disabilities Administrative Act may be adopted in accordance
6 with this subsection (y) by the respective Department. The
7 adoption of emergency rules authorized by this subsection (y)
8 is deemed to be necessary for the public interest, safety, and
9 welfare.

10 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;
11 98-651, eff. 6-16-14; 99-2, eff. 3-26-15; 99-6, eff. 1-1-16;
12 99-143, eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff.
13 6-30-16; 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906,
14 eff. 6-1-17; revised 1-1-17.)

15 Section 5-3. The State Budget Law of the Civil
16 Administrative Code of Illinois is amended by adding Section
17 50-40 as follows:

18 (15 ILCS 20/50-40 new)

19 Sec. 50-40. General funds defined. "General funds" or
20 "State general funds" means the General Revenue Fund, the
21 Common School Fund, the General Revenue Common School Special
22 Account Fund, the Education Assistance Fund, the Fund for the
23 Advancement of Education, the Commitment to Human Services
24 Fund, and the Budget Stabilization Fund.

1 Section 5-5. The Mental Health and Developmental
2 Disabilities Administrative Act is amended by adding Section 74
3 as follows:

4 (20 ILCS 1705/74 new)

5 Sec. 74. Rates and reimbursements. Within 30 days after the
6 effective date of 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 Section 5-8. Purpose.

19 (a) The General Assembly finds and declares that:

20 (1) Sections 5.857 and 6z-100 of the State Finance Act
21 contained internal repealer dates of July 1, 2017.

22 (2) It is the purpose of this Section and Section 5-9
23 to reenact Sections 5.857 and 6z-100 of the State Finance

1 Act as if they had never been internally repealed, and make
2 additional changes to those Sections. The reenacted
3 material is shown as existing text; striking and
4 underscoring have been used only to show the changes being
5 made by Section 5-9 in the reenacted text.

6 (3) This Section and Section 5-9 are not intended to
7 supersede any other Public Act of the 100th General
8 Assembly.

9 (4) This Section and Section 5-9 are intended to
10 validate the requirements arising under Sections 5.857 and
11 6z-100 of the State Finance Act and actions taken in
12 compliance with those requirements.

13 Section 5-9. The State Finance Act is amended by reenacting
14 and changing Sections 5.857 and 6z-100 as follows:

15 (30 ILCS 105/5.857)

16 Sec. 5.857. The Capital Development Board Revolving Fund.
17 This Section is repealed July 1, 2018 ~~2017~~.

18 (Source: P.A. 98-674, eff. 6-30-14; 99-78, eff. 7-20-15;
19 99-523, eff. 6-30-16.)

20 (30 ILCS 105/6z-100)

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, 2018 ~~2017~~.

15 (Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

16 Section 5-10. The State Finance Act is amended by changing
17 Sections 6t, 6z-27, 6z-30, 6z-32, 6z-45, 6z-52, 8.3, 8.25e, 8g,
18 8g-1, and 13.2 as follows:

19 (30 ILCS 105/6t) (from Ch. 127, par. 142t)

20 Sec. 6t. The Capital Development Board Contributory Trust
21 Fund is created and there shall be paid into the Capital
22 Development Board Contributory Trust Fund the monies
23 contributed by and received from Public Community College
24 Districts, Elementary, Secondary, and Unit School Districts,

1 and Vocational Education Facilities, provided, however, no
2 monies shall be required from a participating Public Community
3 College District, Elementary, Secondary, or Unit School
4 District, or Vocational Education Facility more than 30 days
5 prior to anticipated need under the particular contract for the
6 Public Community College District, Elementary, Secondary, or
7 Unit School District, or Vocational Education Facility. No
8 monies in any fund in the State Treasury, nor any funds under
9 the control or beneficial control of any state agency,
10 university, college, department, commission, board or any
11 other unit of state government shall be deposited, paid into,
12 or by any other means caused to be placed into the Capital
13 Development Board Contributory Trust Fund, except for federal
14 funds, bid bond forfeitures, and insurance proceeds as provided
15 for below.

16 There shall be paid into the Capital Development Board
17 Contributory Trust Fund all federal funds to be utilized for
18 the construction of capital projects under the jurisdiction of
19 the Capital Development Board, and all proceeds resulting from
20 such federal funds. All such funds shall be remitted to the
21 Capital Development Board within 10 working days of their
22 receipt by the receiving authority.

23 There shall also be paid into this Fund all monies
24 designated as gifts, donations or charitable contributions
25 which may be contributed by an individual or entity, whether
26 public or private, for a specific capital improvement project.

1 There shall also be paid into this Fund all proceeds from
2 bid bond forfeitures in connection with any project formally
3 bid and awarded by the Capital Development Board.

4 There shall also be paid into this Fund all builders risk
5 insurance policy proceeds and all other funds recovered from
6 contractors, sureties, architects, material suppliers or other
7 persons contracting with the Capital Development Board for
8 capital improvement projects which are received by way of
9 reimbursement for losses resulting from destruction of or
10 damage to capital improvement projects while under
11 construction by the Capital Development Board or received by
12 way of settlement agreement or court order.

13 The monies in the Capital Development Board Contributory
14 Trust Fund shall be expended only for actual contracts let, and
15 then only for the specific project for which funds were
16 received in accordance with the judgment of the Capital
17 Development Board, compatible with the duties and obligations
18 of the Capital Development Board in furtherance of the specific
19 capital improvement for which such funds were received.
20 Contributions, insured-loss reimbursements or other funds
21 received as damages through settlement or judgement for damage,
22 destruction or loss of capital improvement projects shall be
23 expended for the repair of such projects; or if the projects
24 have been or are being repaired before receipt of the funds,
25 the funds may be used to repair other such capital improvement
26 projects. Any funds not expended for a project within 36 months

1 after the date received shall be paid into the General
2 Obligation Bond Retirement and Interest Fund.

3 Contributions or insured-loss reimbursements not expended
4 in furtherance of the project for which they were received
5 within 36 months of the date received, shall be returned to the
6 contributing party. Proceeds from builders risk insurance
7 shall be expended only for the amelioration of damage arising
8 from the incident for which the proceeds were paid to the State
9 or the Capital Development Board Contributory Trust Fund. Any
10 residual amounts remaining after the completion of such
11 repairs, renovation, reconstruction or other work necessary to
12 restore the capital improvement project to acceptable
13 condition shall be returned to the proper fund or entity
14 financing or contributing towards the cost of the capital
15 improvement project. Such returns shall be made in amounts
16 proportionate to the contributions made in furtherance of the
17 project.

18 Any monies received as a gift, donation or charitable
19 contribution for a specific capital improvement which have not
20 been expended in furtherance of that project shall be returned
21 to the contributing party after completion of the project or if
22 the legislature fails to authorize the capital improvement.

23 The unused portion of any federal funds received for a
24 capital improvement project which are not contributed, upon its
25 completion, towards the cost of the project, shall remain in
26 the Capital Development Board Contributory Trust Fund and shall

1 be used for capital projects and for no other purpose, subject
2 to appropriation and as directed by the Capital Development
3 Board.

4 (Source: P.A. 97-792, eff. 1-1-13.)

5 (30 ILCS 105/6z-27)

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

10 Within 30 days after the effective date of this amendatory
11 Act of the 100th General Assembly, the State Comptroller shall
12 order transferred and the State Treasurer shall transfer from
13 the following funds moneys in the specified amounts for deposit
14 into the Audit Expense Fund:

| | | |
|----|---|----------------|
| 15 | <u>Agricultural Premium Fund</u> | <u>182,124</u> |
| 16 | <u>Assisted Living and Shared Housing Regulatory Fund.....</u> | <u>1,631</u> |
| 17 | <u>Capital Development Board Revolving Fund</u> | <u>8,023</u> |
| 18 | <u>Care Provider Fund for Persons with a</u> | |
| 19 | <u>Developmental Disability</u> | <u>17,737</u> |
| 20 | <u>Carolyn Adams Ticket for the Cure Grant Fund.....</u> | <u>1,080</u> |
| 21 | <u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u> | <u>2,234</u> |
| 22 | <u>Chicago State University Education Improvement Fund</u> | <u>5,437</u> |
| 23 | <u>Child Support Administrative Fund</u> | <u>5,110</u> |
| 24 | <u>Common School Fund</u> | <u>312,638</u> |
| 25 | <u>Communications Revolving Fund</u> | <u>40,492</u> |

| | | |
|----|---|-------------------|
| 1 | <u>Community Mental Health Medicaid Trust Fund</u> | <u>30,952</u> |
| 2 | <u>Death Certificate Surcharge Fund</u> | <u>2,243</u> |
| 3 | <u>Death Penalty Abolition Fund</u> | <u>8,367</u> |
| 4 | <u>Department of Business Services Special Operations Fund</u> | <u>11,982</u> |
| 5 | <u>Department of Human Services Community Services Fund....</u> | <u>4,340</u> |
| 6 | <u>Downstate Public Transportation Fund</u> | <u>6,600</u> |
| 7 | <u>Driver Services Administration Fund</u> | <u>2,644</u> |
| 8 | <u>Drivers Education Fund</u> | <u>517</u> |
| 9 | <u>Drug Rebate Fund</u> | <u>17,541</u> |
| 10 | <u>Drug Treatment Fund</u> | <u>2,133</u> |
| 11 | <u>Drunk & Drugged Driving Prevention Fund</u> | <u>874</u> |
| 12 | <u>Education Assistance Fund</u> | <u>894,514</u> |
| 13 | <u>Electronic Health Record Incentive Fund</u> | <u>1,155</u> |
| 14 | <u>Emergency Public Health Fund</u> | <u>9,025</u> |
| 15 | <u>EMS Assistance Fund</u> | <u>3,705</u> |
| 16 | <u>Estate Tax Refund Fund</u> | <u>2,088</u> |
| 17 | <u>Facilities Management Revolving Fund</u> | <u>92,392</u> |
| 18 | <u>Facility Licensing Fund</u> | <u>3,189</u> |
| 19 | <u>Fair & Exposition Fund</u> | <u>13,059</u> |
| 20 | <u>Federal High Speed Rail Trust Fund</u> | <u>9,168</u> |
| 21 | <u>Feed Control Fund</u> | <u>14,955</u> |
| 22 | <u>Fertilizer Control Fund</u> | <u>9,404</u> |
| 23 | <u>Fire Prevention Fund</u> | <u>4,146</u> |
| 24 | <u>Food and Drug Safety Fund</u> | <u>1,101</u> |
| 25 | <u>Fund for the Advancement of Education</u> | <u>12,463</u> |
| 26 | <u>General Revenue Fund</u> | <u>17,653,153</u> |

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|----|--|---------|
| 1 | <u>Grade Crossing Protection Fund</u> | 965 |
| 2 | <u>Hazardous Waste Research Fund</u> | 543 |
| 3 | <u>Health Facility Plan Review Fund</u> | 3,704 |
| 4 | <u>Health and Human Services Medicaid Trust Fund</u> | 16,996 |
| 5 | <u>Healthcare Provider Relief Fund</u> | 147,619 |
| 6 | <u>Home Care Services Agency Licensure Fund</u> | 3,285 |
| 7 | <u>Hospital Provider Fund</u> | 76,973 |
| 8 | <u>ICJIA Violence Prevention Fund</u> | 8,062 |
| 9 | <u>Illinois Affordable Housing Trust Fund</u> | 6,878 |
| 10 | <u>Illinois Department of Agriculture Laboratory</u> | |
| 11 | <u>Services Revolving Fund</u> | 7,887 |
| 12 | <u>Illinois Health Facilities Planning Fund</u> | 4,816 |
| 13 | <u>IMSA Income Fund</u> | 6,876 |
| 14 | <u>Illinois School Asbestos Abatement Fund</u> | 2,058 |
| 15 | <u>Illinois Standardbred Breeders Fund</u> | 1,381 |
| 16 | <u>Illinois State Fair Fund</u> | 94,229 |
| 17 | <u>Illinois Thoroughbred Breeders Fund</u> | 3,974 |
| 18 | <u>Illinois Veterans' Rehabilitation Fund</u> | 1,308 |
| 19 | <u>Illinois Workers Compensation</u> | |
| 20 | <u>Commission Operations Fund</u> | 183,518 |
| 21 | <u>Income Tax Refund Fund</u> | 36,095 |
| 22 | <u>Lead Poisoning Screening, Prevention,</u> | |
| 23 | <u>and Abatement Fund</u> | 3,311 |
| 24 | <u>Live and Learn Fund</u> | 22,956 |
| 25 | <u>Livestock Management Facilities Fund</u> | 683 |
| 26 | <u>Lobbyist Registration Administration Fund</u> | 1,057 |

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|----|--|----------------|
| 1 | <u>Local Government Distributive Fund</u> | <u>26,025</u> |
| 2 | <u>Long Term Care</u> | |
| 3 | <u>Monitor/Receiver Fund</u> | <u>63,014</u> |
| 4 | <u>Long Term Care Provider Fund</u> | <u>15,082</u> |
| 5 | <u>Mandatory Arbitration Fund</u> | <u>2,484</u> |
| 6 | <u>Medical Interagency Program Fund</u> | <u>1,343</u> |
| 7 | <u>Mental Health Fund</u> | <u>9,176</u> |
| 8 | <u>Metabolic Screening and Treatment Fund</u> | <u>41,241</u> |
| 9 | <u>Monitoring Device Driving Permit</u> | |
| 10 | <u>Administration Fee Fund</u> | <u>1,403</u> |
| 11 | <u>Motor Fuel Tax Fund</u> | <u>23,607</u> |
| 12 | <u>Motor Vehicle License Plate Fund</u> | <u>15,200</u> |
| 13 | <u>Motor Vehicle Theft</u> | |
| 14 | <u>Prevention Trust Fund</u> | <u>4,803</u> |
| 15 | <u>Multiple Sclerosis Research Fund</u> | <u>5,380</u> |
| 16 | <u>Nursing Dedicated and Professional Fund</u> | <u>1,613</u> |
| 17 | <u>Partners for Conservation Fund</u> | <u>8,620</u> |
| 18 | <u>Personal Property Tax Replacement Fund</u> | <u>23,828</u> |
| 19 | <u>Pesticide Control Fund</u> | <u>83,517</u> |
| 20 | <u>Pet Population Control Fund</u> | <u>526</u> |
| 21 | <u>Plumbing Licensure and Program Fund</u> | <u>5,148</u> |
| 22 | <u>Professional Services Fund</u> | <u>6,487</u> |
| 23 | <u>Public Health Laboratory</u> | |
| 24 | <u>Services Revolving Fund</u> | <u>11,242</u> |
| 25 | <u>Public Transportation Fund</u> | <u>16,112</u> |
| 26 | <u>Road Fund</u> | <u>746,799</u> |

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|----|--|----------------|
| 1 | <u>Regional Transportation Authority Occupation</u> | |
| 2 | <u>and Use Tax Replacement Fund</u> | <u>563</u> |
| 3 | <u>School Infrastructure Fund</u> | <u>17,532</u> |
| 4 | <u>Secretary of State DUI Administration Fund</u> | <u>2,336</u> |
| 5 | <u>Secretary of State Identification Security</u> | |
| 6 | <u>and Theft Prevention Fund</u> | <u>11,609</u> |
| 7 | <u>Secretary of State Special License Plate Fund</u> | <u>4,561</u> |
| 8 | <u>Secretary of State Special Services Fund</u> | <u>24,693</u> |
| 9 | <u>Securities Audit and Enforcement Fund</u> | <u>9,137</u> |
| 10 | <u>Special Education Medicaid Matching Fund</u> | <u>5,019</u> |
| 11 | <u>State and Local Sales Tax Reform Fund</u> | <u>1,380</u> |
| 12 | <u>State Construction Account Fund</u> | <u>27,323</u> |
| 13 | <u>State Gaming Fund</u> | <u>79,018</u> |
| 14 | <u>State Garage Revolving Fund</u> | <u>15,516</u> |
| 15 | <u>State Lottery Fund</u> | <u>348,448</u> |
| 16 | <u>State Pensions Fund</u> | <u>500,000</u> |
| 17 | <u>State Surplus Property Revolving Fund</u> | <u>2,025</u> |
| 18 | <u>State Treasurer's Bank Services Trust Fund</u> | <u>551</u> |
| 19 | <u>Statistical Services Revolving Fund</u> | <u>63,131</u> |
| 20 | <u>Supreme Court Historic Preservation Fund</u> | <u>33,226</u> |
| 21 | <u>Tattoo and Body Piercing</u> | |
| 22 | <u>Establishment Registration Fund</u> | <u>812</u> |
| 23 | <u>Tobacco Settlement Recovery Fund</u> | <u>23,084</u> |
| 24 | <u>Trauma Center Fund</u> | <u>12,572</u> |
| 25 | <u>University of Illinois Hospital Services Fund</u> | <u>4,260</u> |
| 26 | <u>Vehicle Inspection Fund</u> | <u>3,266</u> |

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|----|--|--------------------|
| 1 | <u>Weights and Measures Fund</u> | <u>72,488</u> |
| 2 | Within 30 days after the effective date of this amendatory | |
| 3 | Act of the 99th General Assembly, the State Comptroller shall | |
| 4 | order transferred and the State Treasurer shall transfer from | |
| 5 | the following funds moneys in the specified amounts for deposit | |
| 6 | into the Audit Expense Fund: | |
| 7 | Agricultural Premium Fund | 19,395 |
| 8 | Anna Veterans Home Fund | 12,842 |
| 9 | Appraisal Administration Fund | 3,740 |
| 10 | Athletics Supervision and Regulation Fund | 599 |
| 11 | Attorney General Court Ordered and Voluntary | |
| 12 | Compliance Payment Projects Fund | 16,998 |
| 13 | Attorney General Whistleblower Reward and | |
| 14 | Protection Fund | 12,417 |
| 15 | Bank and Trust Company Fund | 91,273 |
| 16 | Capital Development Board Revolving Fund | 2,655 |
| 17 | Care Provider Fund for Persons with a | |
| 18 | Developmental Disability | 4,576 |
| 19 | Cemetery Oversight Licensing and Disciplinary Fund | 5,060 |
| 20 | Chicago State University Education Improvement Fund | 4,717 |
| 21 | Child Support Administrative Fund | 2,833 |
| 22 | Coal Technology Development Assistance Fund | 7,891 |
| 23 | Commitment to Human Services Fund | 23,860 |
| 24 | Common School Fund | 428,811 |
| 25 | The Communications Revolving Fund | 7,163 |
| 26 | The Community Association Manager | |

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|----|--|----------------------|
| 1 | Licensing and Disciplinary Fund | 817 |
| 2 | Community Mental Health Medicaid Trust Fund | 10,761 |
| 3 | Credit Union Fund | 17,533 |
| 4 | Cycle Rider Safety Training Fund | 589 |
| 5 | DCFS Children's Services Fund | 249,796 |
| 6 | Department of Business Services Special Operations Fund | 3,354 |
| 7 | Department of Corrections Reimbursement | |
| 8 | and Education Fund | 16,949 |
| 9 | Department of Human Services Community Services Fund..... | 821 |
| 10 | Design Professionals Administration | |
| 11 | and Investigation Fund | 3,768 |
| 12 | Digital Divide Elimination Fund | 2,087 |
| 13 | The Downstate Public Transportation Fund | 23,216 |
| 14 | Driver Services Administration Fund | 820 |
| 15 | Drivers Education Fund | 1,221 |
| 16 | Drug Rebate Fund | 10,020 |
| 17 | Education Assistance Fund | 1,594,645 |
| 18 | Electronic Health Record Incentive Fund | 1,090 |
| 19 | Energy Efficiency Portfolio Standards Fund | 37,275 |
| 20 | Estate Tax Refund Fund | 1,242 |
| 21 | Facilities Management Revolving Fund | 13,526 |
| 22 | Fair and Exposition Fund | 826 |
| 23 | Federal Asset Forfeiture Fund | 1,094 |
| 24 | Federal High Speed Rail Trust Fund | 29,251 |
| 25 | Federal Workforce Training Fund | 86,488 |
| 26 | Feed Control Fund | 1,479 |

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|----|--|-----------------------|
| 1 | Fertilizer Control Fund | 929 |
| 2 | The Fire Prevention Fund | 114,348 |
| 3 | Fund for the Advancement of Education | 13,642 |
| 4 | General Professions Dedicated Fund | 24,725 |
| 5 | General Revenue Fund | 17,051,839 |
| 6 | Grade Crossing Protection Fund | 6,588 |
| 7 | Health and Human Services Medicaid Trust Fund | 4,153 |
| 8 | Healthcare Provider Relief Fund | 106,645 |
| 9 | Hospital Provider Fund | 36,223 |
| 10 | Illinois Affordable Housing Trust Fund | 5,592 |
| 11 | Illinois Capital Revolving Loan Fund | 627 |
| 12 | Illinois Charity Bureau Fund | 3,403 |
| 13 | Illinois Gaming Law Enforcement Fund | 1,885 |
| 14 | Illinois Standardbred Breeders Fund | 946 |
| 15 | Illinois State Dental Disciplinary Fund | 4,382 |
| 16 | Illinois State Fair Fund | 6,727 |
| 17 | Illinois State Medical Disciplinary Fund | 15,709 |
| 18 | Illinois State Pharmacy Disciplinary Fund | 5,619 |
| 19 | Illinois Thoroughbred Breeders Fund | 1,172 |
| 20 | Illinois Veterans Assistance Fund | 8,519 |
| 21 | Illinois Veterans' Rehabilitation Fund | 658 |
| 22 | Illinois Workers' Compensation Commission | |
| 23 | Operations Fund | 2,849 |
| 24 | IMSA Income Fund | 11,085 |
| 25 | Income Tax Refund Fund | 170,345 |
| 26 | Insurance Financial Regulation Fund | 94,108 |

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|----|---|---------|
| 1 | Insurance Premium Tax Refund Fund | 13,251 |
| 2 | Insurance Producer Administration Fund | 86,750 |
| 3 | International Tourism Fund | 2,578 |
| 4 | LaSalle Veterans Home Fund | 42,416 |
| 5 | LEADS Maintenance Fund | 1,223 |
| 6 | Live and Learn Fund | 6,473 |
| 7 | The Local Government Distributive Fund | 106,860 |
| 8 | Local Tourism Fund | 9,144 |
| 9 | Long Term Care Provider Fund | 5,951 |
| 10 | Manteno Veterans Home Fund | 73,818 |
| 11 | Medical Interagency Program Fund | 811 |
| 12 | Medical Special Purposes Trust Fund | 521 |
| 13 | Mental Health Fund | 4,704 |
| 14 | Motor Carrier Safety Inspection Fund | 2,188 |
| 15 | The Motor Fuel Tax Fund | 73,255 |
| 16 | Motor Vehicle License Plate Fund | 3,976 |
| 17 | Nursing Dedicated and Professional Fund | 9,858 |
| 18 | Optometric Licensing and Disciplinary Board Fund | 1,382 |
| 19 | Partners for Conservation Fund | 8,083 |
| 20 | Pawnbroker Regulation Fund | 853 |
| 21 | The Personal Property Tax Replacement Fund | 105,572 |
| 22 | Pesticide Control Fund | 5,634 |
| 23 | Professional Services Fund | 726 |
| 24 | Professions Indirect Cost Fund | 140,237 |
| 25 | Public Pension Regulation Fund | 10,026 |
| 26 | The Public Transportation Fund | 61,189 |

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|----|--|--------------------|
| 1 | Quincy Veterans Home Fund | 88,224 |
| 2 | Real Estate License Administration Fund | 23,587 |
| 3 | Registered Certified Public Accountants' | |
| 4 | Administration and Disciplinary Fund | 1,370 |
| 5 | Renewable Energy Resources Trust Fund | 1,689 |
| 6 | Residential Finance Regulatory Fund | 12,638 |
| 7 | The Road Fund | 332,667 |
| 8 | Regional Transportation Authority | |
| 9 | Occupation and Use Tax Replacement Fund | 2,526 |
| 10 | Savings Bank Regulatory Fund | 851 |
| 11 | School Infrastructure Fund | 4,852 |
| 12 | Secretary of State DUI Administration Fund | 544 |
| 13 | Secretary of State Identification Security | |
| 14 | and Theft Prevention Fund | 1,645 |
| 15 | Secretary of State Special License Plate Fund | 1,203 |
| 16 | Secretary of State Special Services Fund | 6,197 |
| 17 | Securities Audit and Enforcement Fund | 2,793 |
| 18 | Solid Waste Management Fund | 1,262 |
| 19 | Special Education Medicaid Matching Fund | 2,217 |
| 20 | State and Local Sales Tax Reform Fund | 5,177 |
| 21 | State Asset Forfeiture Fund | 1,945 |
| 22 | State Construction Account Fund | 67,375 |
| 23 | State Crime Laboratory Fund | 566 |
| 24 | State Gaming Fund | 246,099 |
| 25 | The State Garage Revolving Fund | 3,606 |
| 26 | The State Lottery Fund | 201,779 |

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|----|--|--------------------|
| 1 | State Offender DNA Identification System Fund | 2,246 |
| 2 | State Pensions Fund | 500,000 |
| 3 | State Police DUI Fund | 1,560 |
| 4 | State Police Firearm Services Fund | 6,152 |
| 5 | State Police Services Fund | 19,425 |
| 6 | State Police Vehicle Fund | 6,991 |
| 7 | State Police Whistleblower Reward and Protection Fund .. | 4,430 |
| 8 | State Police Wireless Service Emergency Fund | 894 |
| 9 | The Statistical Services Revolving Fund | 10,266 |
| 10 | Supplemental Low Income Energy Assistance Fund | 67,729 |
| 11 | Tax Compliance and Administration Fund | 1,145 |
| 12 | Tobacco Settlement Recovery Fund | 3,199 |
| 13 | Tourism Promotion Fund | 42,906 |
| 14 | Traffic and Criminal Conviction Surcharge Fund | 4,885 |
| 15 | Underground Storage Tank Fund | 19,316 |
| 16 | University of Illinois Hospital Services Fund | 2,862 |
| 17 | The Vehicle Inspection Fund | 909 |
| 18 | Violent Crime Victims Assistance Fund | 13,828 |
| 19 | Weights and Measures Fund | 4,826 |
| 20 | The Working Capital Revolving Fund | 30,401 |
| 21 | Within 30 days after July 14, 2015 (the effective date of | |
| 22 | Public Act 99-38), the State Comptroller shall order | |
| 23 | transferred and the State Treasurer shall transfer from the | |
| 24 | following funds moneys in the specified amounts for deposit | |
| 25 | into the Audit Expense Fund: | |
| 26 | African American HIV/AIDS Response Fund | 2,333 |

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|----|---|----------------------|
| 1 | Agricultural Premium Fund | 141,245 |
| 2 | Assisted Living and Shared Housing Regulatory Fund..... | 1,146 |
| 3 | Capital Development Board Revolving Fund | 1,473 |
| 4 | Care Provider Fund for Persons with | |
| 5 | a Developmental Disability | 13,520 |
| 6 | Carolyn Adams Ticket For The Cure Grant Fund..... | 632 |
| 7 | CD LIS/ AAMV Anet/NMVTIS Trust Fund | 587 |
| 8 | Chicago State University Education Improvement Fund | 9,881 |
| 9 | Child Support Administrative Fund | 5,192 |
| 10 | Common School Fund | 255,306 |
| 11 | The Communications Revolving Fund | 14,823 |
| 12 | Community Mental Health Medicaid Trust Fund | 43,141 |
| 13 | Death Certificate Surcharge Fund | 2,596 |
| 14 | Death Penalty Abolition Fund | 864 |
| 15 | Department of Business Services Special Operations Fund | 9,484 |
| 16 | Department of Human Services Community Services Fund.... | 6,131 |
| 17 | The Downstate Public Transportation Fund | 7,975 |
| 18 | Drug Rebate Fund | 16,022 |
| 19 | Drug Treatment Fund | 1,392 |
| 20 | Drunk and Drugged Driving Prevention Fund | 772 |
| 21 | The Education Assistance Fund | 1,587,191 |
| 22 | Electronic Health Record Incentive Fund | 4,196 |
| 23 | Emergency Public Health Fund | 8,501 |
| 24 | EMS Assistance Fund | 796 |
| 25 | Estate Tax Refund Fund | 1,792 |
| 26 | Facilities Management Revolving Fund | 22,122 |

| | | |
|----|--|-----------------------|
| 1 | Facility Licensing Fund | 4,655 |
| 2 | Fair and Exposition Fund | 5,440 |
| 3 | Federal High Speed Rail Trust Fund | 6,789 |
| 4 | Feed Control Fund | 5,082 |
| 5 | Fertilizer Control Fund | 6,041 |
| 6 | The Fire Prevention Fund | 4,653 |
| 7 | Food and Drug Safety Fund | 1,636 |
| 8 | General Professions Dedicated Fund | 3,296 |
| 9 | The General Revenue Fund | 17,190,905 |
| 10 | Grade Crossing Protection Fund | 1,134 |
| 11 | Health and Human Services Medicaid Trust Fund | 14,252 |
| 12 | Health Facility Plan Review Fund | 3,355 |
| 13 | Healthcare Provider Relief Fund | 220,261 |
| 14 | Healthy Smiles Fund | 694 |
| 15 | Home Care Services Agency Licensure Fund | 1,383 |
| 16 | Hospital Provider Fund | 77,300 |
| 17 | ICJIA Violence Prevention Fund | 2,370 |
| 18 | Illinois Affordable Housing Trust Fund | 6,609 |
| 19 | Illinois Department of Agriculture | |
| 20 | Laboratory Services Revolving Fund | 3,386 |
| 21 | Illinois Health Facilities Planning Fund | 3,582 |
| 22 | Illinois School Asbestos Abatement Fund | 1,742 |
| 23 | Illinois Standardbred Breeders Fund | 7,697 |
| 24 | Illinois State Fair Fund | 40,283 |
| 25 | Illinois Thoroughbred Breeders Fund | 11,711 |
| 26 | Illinois Veterans' Rehabilitation Fund | 2,084 |

| | | |
|----|---|--------------------|
| 1 | Illinois Workers' Compensation Commission | |
| 2 | Operations Fund | 182,586 |
| 3 | IMSA Income Fund | 7,840 |
| 4 | Income Tax Refund Fund | 62,221 |
| 5 | Lead Poisoning Screening, Prevention, and Abatement Fund | 4,507 |
| 6 | Live and Learn Fund | 18,652 |
| 7 | Lobbyist Registration Administration Fund | 623 |
| 8 | The Local Government Distributive Fund | 35,569 |
| 9 | Long Term Care Monitor/Receiver Fund | 24,533 |
| 10 | Long Term Care Provider Fund | 15,559 |
| 11 | Low-Level Radioactive Waste Facility | |
| 12 | Development and Operation Fund | 1,286 |
| 13 | Mandatory Arbitration Fund | 2,978 |
| 14 | Medical Interagency Program Fund | 2,120 |
| 15 | Medical Special Purposes Trust Fund | 1,829 |
| 16 | Mental Health Fund | 10,964 |
| 17 | Metabolic Screening and Treatment Fund | 28,495 |
| 18 | Monitoring Device Driving Permit Administration Fee Fund | 1,021 |
| 19 | The Motor Fuel Tax Fund | 27,802 |
| 20 | Motor Vehicle License Plate Fund | 10,715 |
| 21 | Motor Vehicle Theft Prevention Trust Fund | 10,219 |
| 22 | Multiple Sclerosis Research Fund | 2,552 |
| 23 | Nuclear Safety Emergency Preparedness Fund | 31,006 |
| 24 | Nursing Dedicated and Professional Fund | 2,350 |
| 25 | Partners for Conservation Fund | 69,830 |
| 26 | The Personal Property Tax Replacement Fund | 36,349 |

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|----|---|---------|
| 1 | Pesticide Control Fund | 32,100 |
| 2 | Plumbing Licensure and Program Fund | 2,237 |
| 3 | Professional Services Fund | 1,177 |
| 4 | Public Health Laboratory Services Revolving Fund | 5,556 |
| 5 | The Public Transportation Fund | 20,547 |
| 6 | Radiation Protection Fund | 12,033 |
| 7 | The Road Fund | 153,257 |
| 8 | Regional Transportation Authority | |
| 9 | Occupation and Use Tax Replacement Fund | 799 |
| 10 | School Infrastructure Fund | 5,976 |
| 11 | Secretary of State DUI Administration Fund | 1,767 |
| 12 | Secretary of State Identification | |
| 13 | Security and Theft Prevention Fund | 2,551 |
| 14 | Secretary of State Special License Plate Fund | 3,483 |
| 15 | Secretary of State Special Services Fund | 21,708 |
| 16 | Securities Audit and Enforcement Fund | 5,637 |
| 17 | Securities Investors Education Fund | 894 |
| 18 | Special Education Medicaid Matching Fund | 4,648 |
| 19 | State and Local Sales Tax Reform Fund | 1,651 |
| 20 | State Construction Account Fund | 27,868 |
| 21 | The State Garage Revolving Fund | 7,320 |
| 22 | The State Lottery Fund | 398,712 |
| 23 | State Pensions Fund | 500,000 |
| 24 | The Statistical Services Revolving Fund | 17,481 |
| 25 | Supreme Court Historic Preservation Fund | 28,000 |
| 26 | Tanning Facility Permit Fund | 549 |

| | | |
|---|--|-------------------------|
| 1 | Tobacco Settlement Recovery Fund | 30,438 |
| 2 | Trauma Center Fund | 10,050 |
| 3 | University of Illinois Hospital Services Fund | 9,247 |
| 4 | The Vehicle Inspection Fund | 2,810 |
| 5 | Weights and Measures Fund | 31,534 |
| 6 | The Working Capital Revolving Fund | 15,960 |

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

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

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

1 In the event that moneys on deposit in any fund are
2 unavailable, by reason of deficiency or any other reason
3 preventing their lawful transfer, the State Comptroller shall
4 order transferred and the State Treasurer shall transfer the
5 amount deficient or otherwise unavailable from the General
6 Revenue Fund for deposit into the Audit Expense Fund.

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

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

1 to transfer the excess amount back to the fund from which it
2 was originally transferred.

3 (Source: P.A. 98-270, eff. 8-9-13; 98-676, eff. 6-30-14; 99-38,
4 eff. 7-14-15; 99-523, eff. 6-30-16.)

5 (30 ILCS 105/6z-30)

6 Sec. 6z-30. University of Illinois Hospital Services Fund.

7 (a) The University of Illinois Hospital Services Fund is
8 created as a special fund in the State Treasury. The following
9 moneys shall be deposited into the Fund:

10 (1) As soon as possible after the beginning of fiscal
11 year 2010, and in no event later than July 30, the State
12 Comptroller and the State Treasurer shall automatically
13 transfer \$30,000,000 from the General Revenue Fund to the
14 University of Illinois Hospital Services Fund.

15 (1.5) Starting in fiscal year 2011, and continuing
16 through fiscal year 2017, as soon as possible after the
17 beginning of each fiscal year, and in no event later than
18 July 30, the State Comptroller and the State Treasurer
19 shall automatically transfer \$45,000,000 from the General
20 Revenue Fund to the University of Illinois Hospital
21 Services Fund; except that, in fiscal year 2012 only, the
22 State Comptroller and the State Treasurer shall transfer
23 \$90,000,000 from the General Revenue Fund to the University
24 of Illinois Hospital Services Fund under this paragraph,
25 and, in fiscal year 2013 only, the State Comptroller and

1 the State Treasurer shall transfer no amounts from the
2 General Revenue Fund to the University of Illinois Hospital
3 Services Fund under this paragraph.

4 (1.7) Starting in fiscal year 2018, at the direction of
5 and upon notification from the Director of Healthcare and
6 Family Services, the State Comptroller shall direct and the
7 State Treasurer shall transfer an amount of at least
8 \$20,000,000 but not exceeding a total of \$45,000,000 from
9 the General Revenue Fund to the University of Illinois
10 Hospital Services Fund in each fiscal year.

11 (2) All intergovernmental transfer payments to the
12 Department of Healthcare and Family Services by the
13 University of Illinois made pursuant to an
14 intergovernmental agreement under subsection (b) or (c) of
15 Section 5A-3 of the Illinois Public Aid Code.

16 (3) All federal matching funds received by the
17 Department of Healthcare and Family Services (formerly
18 Illinois Department of Public Aid) as a result of
19 expenditures made by the Department that are attributable
20 to moneys that were deposited in the Fund.

21 (4) All other moneys received for the Fund from any
22 other source, including interest earned thereon.

23 (b) Moneys in the fund may be used by the Department of
24 Healthcare and Family Services, subject to appropriation and to
25 an interagency agreement between that Department and the Board
26 of Trustees of the University of Illinois, to reimburse the

1 University of Illinois Hospital for hospital and pharmacy
2 services, to reimburse practitioners who are employed by the
3 University of Illinois, to reimburse other health care
4 facilities and health plans operated by the University of
5 Illinois, and to pass through to the University of Illinois
6 federal financial participation earned by the State as a result
7 of expenditures made by the University of Illinois.

8 (c) (Blank).

9 (Source: P.A. 97-732, eff. 6-30-12; 98-651, eff. 6-16-14.)

10 (30 ILCS 105/6z-32)

11 Sec. 6z-32. Partners for Planning and Conservation.

12 (a) The Partners for Conservation Fund (formerly known as
13 the Conservation 2000 Fund) and the Partners for Conservation
14 Projects Fund (formerly known as the Conservation 2000 Projects
15 Fund) are created as special funds in the State Treasury. These
16 funds shall be used to establish a comprehensive program to
17 protect Illinois' natural resources through cooperative
18 partnerships between State government and public and private
19 landowners. Moneys in these Funds may be used, subject to
20 appropriation, by the Department of Natural Resources,
21 Environmental Protection Agency, and the Department of
22 Agriculture for purposes relating to natural resource
23 protection, planning, recreation, tourism, and compatible
24 agricultural and economic development activities. Without
25 limiting these general purposes, moneys in these Funds may be

1 used, subject to appropriation, for the following specific
2 purposes:

3 (1) To foster sustainable agriculture practices and
4 control soil erosion and sedimentation, including grants
5 to Soil and Water Conservation Districts for conservation
6 practice cost-share grants and for personnel, educational,
7 and administrative expenses.

8 (2) To establish and protect a system of ecosystems in
9 public and private ownership through conservation
10 easements, incentives to public and private landowners,
11 natural resource restoration and preservation, water
12 quality protection and improvement, land use and watershed
13 planning, technical assistance and grants, and land
14 acquisition provided these mechanisms are all voluntary on
15 the part of the landowner and do not involve the use of
16 eminent domain.

17 (3) To develop a systematic and long-term program to
18 effectively measure and monitor natural resources and
19 ecological conditions through investments in technology
20 and involvement of scientific experts.

21 (4) To initiate strategies to enhance, use, and
22 maintain Illinois' inland lakes through education,
23 technical assistance, research, and financial incentives.

24 (5) To partner with private landowners and with units
25 of State, federal, and local government and with
26 not-for-profit organizations in order to integrate State

1 and federal programs with Illinois' natural resource
 2 protection and restoration efforts and to meet
 3 requirements to obtain federal and other funds for
 4 conservation or protection of natural resources.

5 (b) The State Comptroller and State Treasurer shall
 6 automatically transfer on the last day of each month, beginning
 7 on September 30, 1995 and ending on June 30, 2021, from the
 8 General Revenue Fund to the Partners for Conservation Fund, an
 9 amount equal to 1/10 of the amount set forth below in fiscal
 10 year 1996 and an amount equal to 1/12 of the amount set forth
 11 below in each of the other specified fiscal years:

| Fiscal Year | Amount |
|---|---------------------|
| 13 1996 | \$ 3,500,000 |
| 14 1997 | \$ 9,000,000 |
| 15 1998 | \$10,000,000 |
| 16 1999 | \$11,000,000 |
| 17 2000 | \$12,500,000 |
| 18 2001 through 2004 | \$14,000,000 |
| 19 2005 | \$7,000,000 |
| 20 2006 | \$11,000,000 |
| 21 2007 | \$0 |
| 22 2008 through 2011 | \$14,000,000 |
| 23 2012 | \$12,200,000 |
| 24 2013 through <u>2017</u> 2021 | \$14,000,000 |
| 25 <u>2018</u> | <u>\$1,500,000</u> |
| 26 <u>2019 through 2021</u> | <u>\$14,000,000</u> |

1 (c) Notwithstanding any other provision of law to the
2 contrary and in addition to any other transfers that may be
3 provided for by law, on the last day of each month beginning on
4 July 31, 2006 and ending on June 30, 2007, or as soon
5 thereafter as may be practical, the State Comptroller shall
6 direct and the State Treasurer shall transfer \$1,000,000 from
7 the Open Space Lands Acquisition and Development Fund to the
8 Partners for Conservation Fund (formerly known as the
9 Conservation 2000 Fund).

10 (d) There shall be deposited into the Partners for
11 Conservation Projects Fund such bond proceeds and other moneys
12 as may, from time to time, be provided by law.

13 (Source: P.A. 97-641, eff. 12-19-11.)

14 (30 ILCS 105/6z-45)

15 Sec. 6z-45. The School Infrastructure Fund.

16 (a) The School Infrastructure Fund is created as a special
17 fund in the State Treasury.

18 In addition to any other deposits authorized by law,
19 beginning January 1, 2000, on the first day of each month, or
20 as soon thereafter as may be practical, the State Treasurer and
21 State Comptroller shall transfer the sum of \$5,000,000 from the
22 General Revenue Fund to the School Infrastructure Fund, except
23 that, notwithstanding any other provision of law, and in
24 addition to any other transfers that may be provided for by
25 law, before June 30, 2012, the Comptroller and the Treasurer

1 shall transfer \$45,000,000 from the General Revenue Fund into
2 the School Infrastructure Fund, and, for fiscal year 2013 only,
3 the Treasurer and the Comptroller shall transfer \$1,250,000
4 from the General Revenue Fund to the School Infrastructure Fund
5 on the first day of each month; provided, however, that no such
6 transfers shall be made from July 1, 2001 through June 30,
7 2003.

8 (a-5) Money in the School Infrastructure Fund may be used
9 to pay the expenses of the State Board of Education, the
10 Governor's Office of Management and Budget, and the Capital
11 Development Board in administering programs under the School
12 Construction Law, the total expenses not to exceed \$1,315,000
13 in any fiscal year.

14 (b) Subject to the transfer provisions set forth below,
15 money in the School Infrastructure Fund shall, if and when the
16 State of Illinois incurs any bonded indebtedness for the
17 construction of school improvements under subsection (e) of
18 Section 5 of the General Obligation Bond Act ~~the School~~
19 ~~Construction Law~~, be set aside and used for the purpose of
20 paying and discharging annually the principal and interest on
21 that bonded indebtedness then due and payable, and for no other
22 purpose.

23 In addition to other transfers to the General Obligation
24 Bond Retirement and Interest Fund made pursuant to Section 15
25 of the General Obligation Bond Act, upon each delivery of bonds
26 issued for construction of school improvements under the School

1 Construction Law, the State Comptroller shall compute and
2 certify to the State Treasurer the total amount of principal
3 of, interest on, and premium, if any, on such bonds during the
4 then current and each succeeding fiscal year. With respect to
5 the interest payable on variable rate bonds, such
6 certifications shall be calculated at the maximum rate of
7 interest that may be payable during the fiscal year, after
8 taking into account any credits permitted in the related
9 indenture or other instrument against the amount of such
10 interest required to be appropriated for that period.

11 On or before the last day of each month, the State
12 Treasurer and State Comptroller shall transfer from the School
13 Infrastructure Fund to the General Obligation Bond Retirement
14 and Interest Fund an amount sufficient to pay the aggregate of
15 the principal of, interest on, and premium, if any, on the
16 bonds payable on their next payment date, divided by the number
17 of monthly transfers occurring between the last previous
18 payment date (or the delivery date if no payment date has yet
19 occurred) and the next succeeding payment date. Interest
20 payable on variable rate bonds shall be calculated at the
21 maximum rate of interest that may be payable for the relevant
22 period, after taking into account any credits permitted in the
23 related indenture or other instrument against the amount of
24 such interest required to be appropriated for that period.
25 Interest for which moneys have already been deposited into the
26 capitalized interest account within the General Obligation

1 Bond Retirement and Interest Fund shall not be included in the
2 calculation of the amounts to be transferred under this
3 subsection.

4 (b-5) The money deposited into the School Infrastructure
5 Fund from transfers pursuant to subsections (c-30) and (c-35)
6 of Section 13 of the Riverboat Gambling Act shall be applied,
7 without further direction, as provided in subsection (b-3) of
8 Section 5-35 of the School Construction Law.

9 (c) The surplus, if any, in the School Infrastructure Fund
10 after payments made pursuant to subsections (a-5), (b), l and
11 (b-5) of this Section shall, subject to appropriation, be used
12 as follows:

13 First - to make 3 payments to the School Technology
14 Revolving Loan Fund as follows:

15 Transfer of \$30,000,000 in fiscal year 1999;

16 Transfer of \$20,000,000 in fiscal year 2000; and

17 Transfer of \$10,000,000 in fiscal year 2001.

18 ~~Second - to pay the expenses of the State Board of~~
19 ~~Education and the Capital Development Board in administering~~
20 ~~programs under the School Construction Law, the total expenses~~
21 ~~not to exceed \$1,200,000 in any fiscal year.~~

22 Second ~~Third~~ - to pay any amounts due for grants for school
23 construction projects and debt service under the School
24 Construction Law.

25 Third ~~Fourth~~ - to pay any amounts due for grants for school
26 maintenance projects under the School Construction Law.

1 (Source: P.A. 97-732, eff. 6-30-12; 98-18, eff. 6-7-13.)

2 (30 ILCS 105/6z-52)

3 Sec. 6z-52. Drug Rebate Fund.

4 (a) There is created in the State Treasury a special fund
5 to be known as the Drug Rebate Fund.

6 (b) The Fund is created for the purpose of receiving and
7 disbursing moneys in accordance with this Section.
8 Disbursements from the Fund shall be made, subject to
9 appropriation, only as follows:

10 (1) For payments for reimbursement or coverage for
11 prescription drugs and other pharmacy products provided to
12 a recipient of medical assistance under the Illinois Public
13 Aid Code, the Children's Health Insurance Program Act, the
14 Covering ALL KIDS Health Insurance Act, and the Veterans'
15 Health Insurance Program Act of 2008.

16 (1.5) For payments to managed care organizations as
17 defined in Section 5-30.1 of the Illinois Public Aid Code.

18 (2) For reimbursement of moneys collected by the
19 Department of Healthcare and Family Services (formerly
20 Illinois Department of Public Aid) through error or
21 mistake.

22 (3) For payments of any amounts that are reimbursable
23 to the federal government resulting from a payment into
24 this Fund.

25 (4) For payments of operational and administrative

1 expenses related to providing and managing coverage for
2 prescription drugs and other pharmacy products provided to
3 a recipient of medical assistance under the Illinois Public
4 Aid Code, the Children's Health Insurance Program Act, the
5 Covering ALL KIDS Health Insurance Act, and the Veterans'
6 Health Insurance Program Act of 2008, ~~and the Senior~~
7 ~~Citizens and Disabled Persons Property Tax Relief and~~
8 ~~Pharmaceutical Assistance Act.~~

9 (c) The Fund shall consist of the following:

10 (1) Upon notification from the Director of Healthcare
11 and Family Services, the Comptroller shall direct and the
12 Treasurer shall transfer the net State share (disregarding
13 the reduction in net State share attributable to the
14 American Recovery and Reinvestment Act of 2009 or any other
15 federal economic stimulus program) of all moneys received
16 by the Department of Healthcare and Family Services
17 (formerly Illinois Department of Public Aid) from drug
18 rebate agreements with pharmaceutical manufacturers
19 pursuant to Title XIX of the federal Social Security Act,
20 including any portion of the balance in the Public Aid
21 Recoveries Trust Fund on July 1, 2001 that is attributable
22 to such receipts.

23 (2) All federal matching funds received by the Illinois
24 Department as a result of expenditures made by the
25 Department that are attributable to moneys deposited in the
26 Fund.

1 (3) Any premium collected by the Illinois Department
2 from participants under a waiver approved by the federal
3 government relating to provision of pharmaceutical
4 services.

5 (4) All other moneys received for the Fund from any
6 other source, including interest earned thereon.

7 (Source: P.A. 96-8, eff. 4-28-09; 96-1100, eff. 1-1-11; 97-689,
8 eff. 7-1-12.)

9 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

10 Sec. 8.3. Money in the Road Fund shall, if and when the
11 State of Illinois incurs any bonded indebtedness for the
12 construction of permanent highways, be set aside and used for
13 the purpose of paying and discharging annually the principal
14 and interest on that bonded indebtedness then due and payable,
15 and for no other purpose. The surplus, if any, in the Road Fund
16 after the payment of principal and interest on that bonded
17 indebtedness then annually due shall be used as follows:

18 first -- to pay the cost of administration of Chapters
19 2 through 10 of the Illinois Vehicle Code, except the cost
20 of administration of Articles I and II of Chapter 3 of that
21 Code; and

22 secondly -- for expenses of the Department of
23 Transportation for construction, reconstruction,
24 improvement, repair, maintenance, operation, and
25 administration of highways in accordance with the

1 provisions of laws relating thereto, or for any purpose
2 related or incident to and connected therewith, including
3 the separation of grades of those highways with railroads
4 and with highways and including the payment of awards made
5 by the Illinois Workers' Compensation Commission under the
6 terms of the Workers' Compensation Act or Workers'
7 Occupational Diseases Act for injury or death of an
8 employee of the Division of Highways in the Department of
9 Transportation; or for the acquisition of land and the
10 erection of buildings for highway purposes, including the
11 acquisition of highway right-of-way or for investigations
12 to determine the reasonably anticipated future highway
13 needs; or for making of surveys, plans, specifications and
14 estimates for and in the construction and maintenance of
15 flight strips and of highways necessary to provide access
16 to military and naval reservations, to defense industries
17 and defense-industry sites, and to the sources of raw
18 materials and for replacing existing highways and highway
19 connections shut off from general public use at military
20 and naval reservations and defense-industry sites, or for
21 the purchase of right-of-way, except that the State shall
22 be reimbursed in full for any expense incurred in building
23 the flight strips; or for the operating and maintaining of
24 highway garages; or for patrolling and policing the public
25 highways and conserving the peace; or for the operating
26 expenses of the Department relating to the administration

1 of public transportation programs; or, during fiscal year
2 2012 only, for the purposes of a grant not to exceed
3 \$8,500,000 to the Regional Transportation Authority on
4 behalf of PACE for the purpose of ADA/Para-transit
5 expenses; or, during fiscal year 2013 only, for the
6 purposes of a grant not to exceed \$3,825,000 to the
7 Regional Transportation Authority on behalf of PACE for the
8 purpose of ADA/Para-transit expenses; or, during fiscal
9 year 2014 only, for the purposes of a grant not to exceed
10 \$3,825,000 to the Regional Transportation Authority on
11 behalf of PACE for the purpose of ADA/Para-transit
12 expenses; or, during fiscal year 2015 only, for the
13 purposes of a grant not to exceed \$3,825,000 to the
14 Regional Transportation Authority on behalf of PACE for the
15 purpose of ADA/Para-transit expenses; or, during fiscal
16 year 2016 only, for the purposes of a grant not to exceed
17 \$3,825,000 to the Regional Transportation Authority on
18 behalf of PACE for the purpose of ADA/Para-transit
19 expenses; or, during fiscal year 2017 only, for the
20 purposes of a grant not to exceed \$3,825,000 to the
21 Regional Transportation Authority on behalf of PACE for the
22 purpose of ADA/Para-transit expenses; or for any of those
23 purposes or any other purpose that may be provided by law.

24 Appropriations for any of those purposes are payable from
25 the Road Fund. Appropriations may also be made from the Road
26 Fund for the administrative expenses of any State agency that

1 are related to motor vehicles or arise from the use of motor
2 vehicles.

3 Beginning with fiscal year 1980 and thereafter, no Road
4 Fund monies shall be appropriated to the following Departments
5 or agencies of State government for administration, grants, or
6 operations; but this limitation is not a restriction upon
7 appropriating for those purposes any Road Fund monies that are
8 eligible for federal reimbursement;

9 1. Department of Public Health;

10 2. Department of Transportation, only with respect to
11 subsidies for one-half fare Student Transportation and
12 Reduced Fare for Elderly, except during fiscal year 2012
13 only when no more than \$40,000,000 may be expended and
14 except during fiscal year 2013 only when no more than
15 \$17,570,300 may be expended and except during fiscal year
16 2014 only when no more than \$17,570,000 may be expended and
17 except during fiscal year 2015 only when no more than
18 \$17,570,000 may be expended and except during fiscal year
19 2016 only when no more than \$17,570,000 may be expended and
20 except during fiscal year 2017 only when no more than
21 \$17,570,000 may be expended;

22 3. Department of Central Management Services, except
23 for expenditures incurred for group insurance premiums of
24 appropriate personnel;

25 4. Judicial Systems and Agencies.

26 Beginning with fiscal year 1981 and thereafter, no Road

1 Fund monies shall be appropriated to the following Departments
2 or agencies of State government for administration, grants, or
3 operations; but this limitation is not a restriction upon
4 appropriating for those purposes any Road Fund monies that are
5 eligible for federal reimbursement:

6 1. Department of State Police, except for expenditures
7 with respect to the Division of Operations;

8 2. Department of Transportation, only with respect to
9 Intercity Rail Subsidies, except during fiscal year 2012
10 only when no more than \$40,000,000 may be expended and
11 except during fiscal year 2013 only when no more than
12 \$26,000,000 may be expended and except during fiscal year
13 2014 only when no more than \$38,000,000 may be expended and
14 except during fiscal year 2015 only when no more than
15 \$42,000,000 may be expended and except during fiscal year
16 2016 only when no more than \$38,300,000 may be expended and
17 except during fiscal year 2017 only when no more than
18 \$50,000,000 may be expended and except during fiscal year
19 2018 only when no more than \$52,000,000 may be expended,
20 and Rail Freight Services.

21 Beginning with fiscal year 1982 and thereafter, no Road
22 Fund monies shall be appropriated to the following Departments
23 or agencies of State government for administration, grants, or
24 operations; but this limitation is not a restriction upon
25 appropriating for those purposes any Road Fund monies that are
26 eligible for federal reimbursement: Department of Central

1 Management Services, except for awards made by the Illinois
2 Workers' Compensation Commission under the terms of the
3 Workers' Compensation Act or Workers' Occupational Diseases
4 Act for injury or death of an employee of the Division of
5 Highways in the Department of Transportation.

6 Beginning with fiscal year 1984 and thereafter, no Road
7 Fund monies shall be appropriated to the following Departments
8 or agencies of State government for administration, grants, or
9 operations; but this limitation is not a restriction upon
10 appropriating for those purposes any Road Fund monies that are
11 eligible for federal reimbursement:

- 12 1. Department of State Police, except not more than 40%
- 13 of the funds appropriated for the Division of Operations;
- 14 2. State Officers.

15 Beginning with fiscal year 1984 and thereafter, no Road
16 Fund monies shall be appropriated to any Department or agency
17 of State government for administration, grants, or operations
18 except as provided hereafter; but this limitation is not a
19 restriction upon appropriating for those purposes any Road Fund
20 monies that are eligible for federal reimbursement. It shall
21 not be lawful to circumvent the above appropriation limitations
22 by governmental reorganization or other methods.
23 Appropriations shall be made from the Road Fund only in
24 accordance with the provisions of this Section.

25 Money in the Road Fund shall, if and when the State of
26 Illinois incurs any bonded indebtedness for the construction of

1 permanent highways, be set aside and used for the purpose of
2 paying and discharging during each fiscal year the principal
3 and interest on that bonded indebtedness as it becomes due and
4 payable as provided in the Transportation Bond Act, and for no
5 other purpose. The surplus, if any, in the Road Fund after the
6 payment of principal and interest on that bonded indebtedness
7 then annually due shall be used as follows:

8 first -- to pay the cost of administration of Chapters
9 2 through 10 of the Illinois Vehicle Code; and

10 secondly -- no Road Fund monies derived from fees,
11 excises, or license taxes relating to registration,
12 operation and use of vehicles on public highways or to
13 fuels used for the propulsion of those vehicles, shall be
14 appropriated or expended other than for costs of
15 administering the laws imposing those fees, excises, and
16 license taxes, statutory refunds and adjustments allowed
17 thereunder, administrative costs of the Department of
18 Transportation, including, but not limited to, the
19 operating expenses of the Department relating to the
20 administration of public transportation programs, payment
21 of debts and liabilities incurred in construction and
22 reconstruction of public highways and bridges, acquisition
23 of rights-of-way for and the cost of construction,
24 reconstruction, maintenance, repair, and operation of
25 public highways and bridges under the direction and
26 supervision of the State, political subdivision, or

1 municipality collecting those monies, or during fiscal
2 year 2012 only for the purposes of a grant not to exceed
3 \$8,500,000 to the Regional Transportation Authority on
4 behalf of PACE for the purpose of ADA/Para-transit
5 expenses, or during fiscal year 2013 only for the purposes
6 of a grant not to exceed \$3,825,000 to the Regional
7 Transportation Authority on behalf of PACE for the purpose
8 of ADA/Para-transit expenses, or during fiscal year 2014
9 only for the purposes of a grant not to exceed \$3,825,000
10 to the Regional Transportation Authority on behalf of PACE
11 for the purpose of ADA/Para-transit expenses, or during
12 fiscal year 2015 only for the purposes of a grant not to
13 exceed \$3,825,000 to the Regional Transportation Authority
14 on behalf of PACE for the purpose of ADA/Para-transit
15 expenses, or during fiscal year 2016 only for the purposes
16 of a grant not to exceed \$3,825,000 to the Regional
17 Transportation Authority on behalf of PACE for the purpose
18 of ADA/Para-transit expenses, or during fiscal year 2017
19 only for the purposes of a grant not to exceed \$3,825,000
20 to the Regional Transportation Authority on behalf of PACE
21 for the purpose of ADA/Para-transit expenses, and the costs
22 for patrolling and policing the public highways (by State,
23 political subdivision, or municipality collecting that
24 money) for enforcement of traffic laws. The separation of
25 grades of such highways with railroads and costs associated
26 with protection of at-grade highway and railroad crossing

1 shall also be permissible.

2 Appropriations for any of such purposes are payable from
3 the Road Fund or the Grade Crossing Protection Fund as provided
4 in Section 8 of the Motor Fuel Tax Law.

5 Except as provided in this paragraph, beginning with fiscal
6 year 1991 and thereafter, no Road Fund monies shall be
7 appropriated to the Department of State Police for the purposes
8 of this Section in excess of its total fiscal year 1990 Road
9 Fund appropriations for those purposes unless otherwise
10 provided in Section 5g of this Act. For fiscal years 2003,
11 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
12 appropriated to the Department of State Police for the purposes
13 of this Section in excess of \$97,310,000. For fiscal year 2008
14 only, no Road Fund monies shall be appropriated to the
15 Department of State Police for the purposes of this Section in
16 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
17 monies shall be appropriated to the Department of State Police
18 for the purposes of this Section in excess of \$114,700,000.
19 Beginning in fiscal year 2010, no road fund moneys shall be
20 appropriated to the Department of State Police. It shall not be
21 lawful to circumvent this limitation on appropriations by
22 governmental reorganization or other methods unless otherwise
23 provided in Section 5g of this Act.

24 In fiscal year 1994, no Road Fund monies shall be
25 appropriated to the Secretary of State for the purposes of this
26 Section in excess of the total fiscal year 1991 Road Fund

1 appropriations to the Secretary of State for those purposes,
2 plus \$9,800,000. It shall not be lawful to circumvent this
3 limitation on appropriations by governmental reorganization or
4 other method.

5 Beginning with fiscal year 1995 and thereafter, no Road
6 Fund monies shall be appropriated to the Secretary of State for
7 the purposes of this Section in excess of the total fiscal year
8 1994 Road Fund appropriations to the Secretary of State for
9 those purposes. It shall not be lawful to circumvent this
10 limitation on appropriations by governmental reorganization or
11 other methods.

12 Beginning with fiscal year 2000, total Road Fund
13 appropriations to the Secretary of State for the purposes of
14 this Section shall not exceed the amounts specified for the
15 following fiscal years:

| | | |
|----|------------------|----------------|
| 16 | Fiscal Year 2000 | \$80,500,000; |
| 17 | Fiscal Year 2001 | \$80,500,000; |
| 18 | Fiscal Year 2002 | \$80,500,000; |
| 19 | Fiscal Year 2003 | \$130,500,000; |
| 20 | Fiscal Year 2004 | \$130,500,000; |
| 21 | Fiscal Year 2005 | \$130,500,000; |
| 22 | Fiscal Year 2006 | \$130,500,000; |
| 23 | Fiscal Year 2007 | \$130,500,000; |
| 24 | Fiscal Year 2008 | \$130,500,000; |
| 25 | Fiscal Year 2009 | \$130,500,000. |

26 For fiscal year 2010, no road fund moneys shall be

1 appropriated to the Secretary of State.

2 Beginning in fiscal year 2011, moneys in the Road Fund
3 shall be appropriated to the Secretary of State for the
4 exclusive purpose of paying refunds due to overpayment of fees
5 related to Chapter 3 of the Illinois Vehicle Code unless
6 otherwise provided for by law.

7 It shall not be lawful to circumvent this limitation on
8 appropriations by governmental reorganization or other
9 methods.

10 No new program may be initiated in fiscal year 1991 and
11 thereafter that is not consistent with the limitations imposed
12 by this Section for fiscal year 1984 and thereafter, insofar as
13 appropriation of Road Fund monies is concerned.

14 Nothing in this Section prohibits transfers from the Road
15 Fund to the State Construction Account Fund under Section 5e of
16 this Act; nor to the General Revenue Fund, as authorized by
17 this amendatory Act of the 93rd General Assembly.

18 The additional amounts authorized for expenditure in this
19 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
20 shall be repaid to the Road Fund from the General Revenue Fund
21 in the next succeeding fiscal year that the General Revenue
22 Fund has a positive budgetary balance, as determined by
23 generally accepted accounting principles applicable to
24 government.

25 The additional amounts authorized for expenditure by the
26 Secretary of State and the Department of State Police in this

1 Section by this amendatory Act of the 94th General Assembly
2 shall be repaid to the Road Fund from the General Revenue Fund
3 in the next succeeding fiscal year that the General Revenue
4 Fund has a positive budgetary balance, as determined by
5 generally accepted accounting principles applicable to
6 government.

7 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
8 99-523, eff. 6-30-16.)

9 (30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

10 Sec. 8.25e. (a) The State Comptroller and the State
11 Treasurer shall automatically transfer on the first day of each
12 month, beginning on February 1, 1988, from the General Revenue
13 Fund to each of the funds then supplemented by the pari-mutuel
14 tax pursuant to Section 28 of the Illinois Horse Racing Act of
15 1975, an amount equal to (i) the amount of pari-mutuel tax
16 deposited into such fund during the month in fiscal year 1986
17 which corresponds to the month preceding such transfer, minus
18 (ii) the amount of pari-mutuel tax (or the replacement transfer
19 authorized by subsection (d) of Section 8g ~~Section 8g(d)~~ of
20 this Act and subsection (d) of Section 28.1 ~~Section 28.1(d)~~ of
21 the Illinois Horse Racing Act of 1975) deposited into such fund
22 during the month preceding such transfer; provided, however,
23 that no transfer shall be made to a fund if such amount for
24 that fund is equal to or less than zero and provided that no
25 transfer shall be made to a fund in any fiscal year after the

1 amount deposited into such fund exceeds the amount of
2 pari-mutuel tax deposited into such fund during fiscal year
3 1986.

4 (b) The State Comptroller and the State Treasurer shall
5 automatically transfer on the last day of each month, beginning
6 on October 1, 1989 and ending on June 30, 2017, from the
7 General Revenue Fund to the Metropolitan Exposition,
8 Auditorium and Office Building Fund, the amount of \$2,750,000
9 plus any cumulative deficiencies in such transfers for prior
10 months, until the sum of \$16,500,000 has been transferred for
11 the fiscal year beginning July 1, 1989 and until the sum of
12 \$22,000,000 has been transferred for each fiscal year
13 thereafter.

14 (b-5) The State Comptroller and the State Treasurer shall
15 automatically transfer on the last day of each month, beginning
16 on July 1, 2017, from the General Revenue Fund to the
17 Metropolitan Exposition, Auditorium and Office Building Fund,
18 the amount of \$1,500,000 plus any cumulative deficiencies in
19 such transfers for prior months, until the sum of \$12,000,000
20 has been transferred for each fiscal year thereafter.

21 (c) After the transfer of funds from the Metropolitan
22 Exposition, Auditorium and Office Building Fund to the Bond
23 Retirement Fund pursuant to subsection (b) of Section 15
24 ~~Section 15(b)~~ of the Metropolitan Civic Center Support Act, the
25 State Comptroller and the State Treasurer shall automatically
26 transfer on the last day of each month, beginning on October 1,

1 1989 and ending on June 30, 2017, from the Metropolitan
2 Exposition, Auditorium and Office Building Fund to the Park and
3 Conservation Fund the amount of \$1,250,000 plus any cumulative
4 deficiencies in such transfers for prior months, until the sum
5 of \$7,500,000 has been transferred for the fiscal year
6 beginning July 1, 1989 and until the sum of \$10,000,000 has
7 been transferred for each fiscal year thereafter.

8 (Source: P.A. 91-25, eff. 6-9-99.)

9 (30 ILCS 105/8g)

10 Sec. 8g. Fund transfers.

11 (a) In addition to any other transfers that may be provided
12 for by law, as soon as may be practical after the effective
13 date of this amendatory Act of the 91st General Assembly, the
14 State Comptroller shall direct and the State Treasurer shall
15 transfer the sum of \$10,000,000 from the General Revenue Fund
16 to the Motor Vehicle License Plate Fund created by Senate Bill
17 1028 of the 91st General Assembly.

18 (b) In addition to any other transfers that may be provided
19 for by law, as soon as may be practical after the effective
20 date of this amendatory Act of the 91st General Assembly, the
21 State Comptroller shall direct and the State Treasurer shall
22 transfer the sum of \$25,000,000 from the General Revenue Fund
23 to the Fund for Illinois' Future created by Senate Bill 1066 of
24 the 91st General Assembly.

25 (c) In addition to any other transfers that may be provided

1 for by law, on August 30 of each fiscal year's license period,
2 the Illinois Liquor Control Commission shall direct and the
3 State Comptroller and State Treasurer shall transfer from the
4 General Revenue Fund to the Youth Alcoholism and Substance
5 Abuse Prevention Fund an amount equal to the number of retail
6 liquor licenses issued for that fiscal year multiplied by \$50.

7 (d) The payments to programs required under subsection (d)
8 of Section 28.1 of the Illinois Horse Racing Act of 1975 shall
9 be made, pursuant to appropriation, from the special funds
10 referred to in the statutes cited in that subsection, rather
11 than directly from the General Revenue Fund.

12 Beginning January 1, 2000, on the first day of each month,
13 or as soon as may be practical thereafter, the State
14 Comptroller shall direct and the State Treasurer shall transfer
15 from the General Revenue Fund to each of the special funds from
16 which payments are to be made under subsection (d) of Section
17 28.1 of the Illinois Horse Racing Act of 1975 an amount equal
18 to 1/12 of the annual amount required for those payments from
19 that special fund, which annual amount shall not exceed the
20 annual amount for those payments from that special fund for the
21 calendar year 1998. The special funds to which transfers shall
22 be made under this subsection (d) include, but are not
23 necessarily limited to, the Agricultural Premium Fund; the
24 Metropolitan Exposition, Auditorium and Office Building Fund;
25 the Fair and Exposition Fund; the Illinois Standardbred
26 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the

1 Illinois Veterans' Rehabilitation Fund. Except for transfers
2 attributable to prior fiscal years, during State fiscal year
3 2018 only, no transfers shall be made from the General Revenue
4 Fund to the Agricultural Premium Fund, the Fair and Exposition
5 Fund, the Illinois Standardbred Breeders Fund, or the Illinois
6 Thoroughbred Breeders Fund.

7 (e) In addition to any other transfers that may be provided
8 for by law, as soon as may be practical after the effective
9 date of this amendatory Act of the 91st General Assembly, but
10 in no event later than June 30, 2000, the State Comptroller
11 shall direct and the State Treasurer shall transfer the sum of
12 \$15,000,000 from the General Revenue Fund to the Fund for
13 Illinois' Future.

14 (f) In addition to any other transfers that may be provided
15 for by law, as soon as may be practical after the effective
16 date of this amendatory Act of the 91st General Assembly, but
17 in no event later than June 30, 2000, the State Comptroller
18 shall direct and the State Treasurer shall transfer the sum of
19 \$70,000,000 from the General Revenue Fund to the Long-Term Care
20 Provider Fund.

21 (f-1) In fiscal year 2002, in addition to any other
22 transfers that may be provided for by law, at the direction of
23 and upon notification from the Governor, the State Comptroller
24 shall direct and the State Treasurer shall transfer amounts not
25 exceeding a total of \$160,000,000 from the General Revenue Fund
26 to the Long-Term Care Provider Fund.

1 (g) In addition to any other transfers that may be provided
2 for by law, on July 1, 2001, or as soon thereafter as may be
3 practical, the State Comptroller shall direct and the State
4 Treasurer shall transfer the sum of \$1,200,000 from the General
5 Revenue Fund to the Violence Prevention Fund.

6 (h) In each of fiscal years 2002 through 2004, but not
7 thereafter, in addition to any other transfers that may be
8 provided for by law, the State Comptroller shall direct and the
9 State Treasurer shall transfer \$5,000,000 from the General
10 Revenue Fund to the Tourism Promotion Fund.

11 (i) On or after July 1, 2001 and until May 1, 2002, in
12 addition to any other transfers that may be provided for by
13 law, at the direction of and upon notification from the
14 Governor, the State Comptroller shall direct and the State
15 Treasurer shall transfer amounts not exceeding a total of
16 \$80,000,000 from the General Revenue Fund to the Tobacco
17 Settlement Recovery Fund. Any amounts so transferred shall be
18 re-transferred by the State Comptroller and the State Treasurer
19 from the Tobacco Settlement Recovery Fund to the General
20 Revenue Fund at the direction of and upon notification from the
21 Governor, but in any event on or before June 30, 2002.

22 (i-1) On or after July 1, 2002 and until May 1, 2003, in
23 addition to any other transfers that may be provided for by
24 law, at the direction of and upon notification from the
25 Governor, the State Comptroller shall direct and the State
26 Treasurer shall transfer amounts not exceeding a total of

1 \$80,000,000 from the General Revenue Fund to the Tobacco
 2 Settlement Recovery Fund. Any amounts so transferred shall be
 3 re-transferred by the State Comptroller and the State Treasurer
 4 from the Tobacco Settlement Recovery Fund to the General
 5 Revenue Fund at the direction of and upon notification from the
 6 Governor, but in any event on or before June 30, 2003.

7 (j) On or after July 1, 2001 and no later than June 30,
 8 2002, in addition to any other transfers that may be provided
 9 for by law, at the direction of and upon notification from the
 10 Governor, the State Comptroller shall direct and the State
 11 Treasurer shall transfer amounts not to exceed the following
 12 sums into the Statistical Services Revolving Fund:

| | | |
|----|---|-------------|
| 13 | From the General Revenue Fund | \$8,450,000 |
| 14 | From the Public Utility Fund | 1,700,000 |
| 15 | From the Transportation Regulatory Fund | 2,650,000 |
| 16 | From the Title III Social Security and | |
| 17 | Employment Fund | 3,700,000 |
| 18 | From the Professions Indirect Cost Fund | 4,050,000 |
| 19 | From the Underground Storage Tank Fund | 550,000 |
| 20 | From the Agricultural Premium Fund | 750,000 |
| 21 | From the State Pensions Fund | 200,000 |
| 22 | From the Road Fund | 2,000,000 |
| 23 | From the Health Facilities | |
| 24 | Planning Fund | 1,000,000 |
| 25 | From the Savings and Residential Finance | |
| 26 | Regulatory Fund | 130,800 |

| | | |
|---|--|---------|
| 1 | From the Appraisal Administration Fund | 28,600 |
| 2 | From the Pawnbroker Regulation Fund | 3,600 |
| 3 | From the Auction Regulation | |
| 4 | Administration Fund | 35,800 |
| 5 | From the Bank and Trust Company Fund..... | 634,800 |
| 6 | From the Real Estate License | |
| 7 | Administration Fund | 313,600 |

8 (k) In addition to any other transfers that may be provided
 9 for by law, as soon as may be practical after the effective
 10 date of this amendatory Act of the 92nd General Assembly, the
 11 State Comptroller shall direct and the State Treasurer shall
 12 transfer the sum of \$2,000,000 from the General Revenue Fund to
 13 the Teachers Health Insurance Security Fund.

14 (k-1) In addition to any other transfers that may be
 15 provided for by law, on July 1, 2002, or as soon as may be
 16 practical thereafter, the State Comptroller shall direct and
 17 the State Treasurer shall transfer the sum of \$2,000,000 from
 18 the General Revenue Fund to the Teachers Health Insurance
 19 Security Fund.

20 (k-2) In addition to any other transfers that may be
 21 provided for by law, on July 1, 2003, or as soon as may be
 22 practical thereafter, the State Comptroller shall direct and
 23 the State Treasurer shall transfer the sum of \$2,000,000 from
 24 the General Revenue Fund to the Teachers Health Insurance
 25 Security Fund.

26 (k-3) On or after July 1, 2002 and no later than June 30,

1 2003, in addition to any other transfers that may be provided
 2 for by law, at the direction of and upon notification from the
 3 Governor, the State Comptroller shall direct and the State
 4 Treasurer shall transfer amounts not to exceed the following
 5 sums into the Statistical Services Revolving Fund:

| | | |
|----|---|------------|
| 6 | Appraisal Administration Fund | \$150,000 |
| 7 | General Revenue Fund | 10,440,000 |
| 8 | Savings and Residential Finance | |
| 9 | Regulatory Fund | 200,000 |
| 10 | State Pensions Fund | 100,000 |
| 11 | Bank and Trust Company Fund | 100,000 |
| 12 | Professions Indirect Cost Fund | 3,400,000 |
| 13 | Public Utility Fund | 2,081,200 |
| 14 | Real Estate License Administration Fund | 150,000 |
| 15 | Title III Social Security and | |
| 16 | Employment Fund | 1,000,000 |
| 17 | Transportation Regulatory Fund | 3,052,100 |
| 18 | Underground Storage Tank Fund | 50,000 |

19 (l) In addition to any other transfers that may be provided
 20 for by law, on July 1, 2002, or as soon as may be practical
 21 thereafter, the State Comptroller shall direct and the State
 22 Treasurer shall transfer the sum of \$3,000,000 from the General
 23 Revenue Fund to the Presidential Library and Museum Operating
 24 Fund.

25 (m) In addition to any other transfers that may be provided
 26 for by law, on July 1, 2002 and on the effective date of this

1 amendatory Act of the 93rd General Assembly, or as soon
2 thereafter as may be practical, the State Comptroller shall
3 direct and the State Treasurer shall transfer the sum of
4 \$1,200,000 from the General Revenue Fund to the Violence
5 Prevention Fund.

6 (n) In addition to any other transfers that may be provided
7 for by law, on July 1, 2003, or as soon thereafter as may be
8 practical, the State Comptroller shall direct and the State
9 Treasurer shall transfer the sum of \$6,800,000 from the General
10 Revenue Fund to the DHS Recoveries Trust Fund.

11 (o) On or after July 1, 2003, and no later than June 30,
12 2004, in addition to any other transfers that may be provided
13 for by law, at the direction of and upon notification from the
14 Governor, the State Comptroller shall direct and the State
15 Treasurer shall transfer amounts not to exceed the following
16 sums into the Vehicle Inspection Fund:

17 From the Underground Storage Tank Fund \$35,000,000.

18 (p) On or after July 1, 2003 and until May 1, 2004, in
19 addition to any other transfers that may be provided for by
20 law, at the direction of and upon notification from the
21 Governor, the State Comptroller shall direct and the State
22 Treasurer shall transfer amounts not exceeding a total of
23 \$80,000,000 from the General Revenue Fund to the Tobacco
24 Settlement Recovery Fund. Any amounts so transferred shall be
25 re-transferred from the Tobacco Settlement Recovery Fund to the
26 General Revenue Fund at the direction of and upon notification

1 from the Governor, but in any event on or before June 30, 2004.

2 (q) In addition to any other transfers that may be provided
3 for by law, on July 1, 2003, or as soon as may be practical
4 thereafter, the State Comptroller shall direct and the State
5 Treasurer shall transfer the sum of \$5,000,000 from the General
6 Revenue Fund to the Illinois Military Family Relief Fund.

7 (r) In addition to any other transfers that may be provided
8 for by law, on July 1, 2003, or as soon as may be practical
9 thereafter, the State Comptroller shall direct and the State
10 Treasurer shall transfer the sum of \$1,922,000 from the General
11 Revenue Fund to the Presidential Library and Museum Operating
12 Fund.

13 (s) In addition to any other transfers that may be provided
14 for by law, on or after July 1, 2003, the State Comptroller
15 shall direct and the State Treasurer shall transfer the sum of
16 \$4,800,000 from the Statewide Economic Development Fund to the
17 General Revenue Fund.

18 (t) In addition to any other transfers that may be provided
19 for by law, on or after July 1, 2003, the State Comptroller
20 shall direct and the State Treasurer shall transfer the sum of
21 \$50,000,000 from the General Revenue Fund to the Budget
22 Stabilization Fund.

23 (u) On or after July 1, 2004 and until May 1, 2005, in
24 addition to any other transfers that may be provided for by
25 law, at the direction of and upon notification from the
26 Governor, the State Comptroller shall direct and the State

1 Treasurer shall transfer amounts not exceeding a total of
2 \$80,000,000 from the General Revenue Fund to the Tobacco
3 Settlement Recovery Fund. Any amounts so transferred shall be
4 retransferred by the State Comptroller and the State Treasurer
5 from the Tobacco Settlement Recovery Fund to the General
6 Revenue Fund at the direction of and upon notification from the
7 Governor, but in any event on or before June 30, 2005.

8 (v) In addition to any other transfers that may be provided
9 for by law, on July 1, 2004, or as soon thereafter as may be
10 practical, the State Comptroller shall direct and the State
11 Treasurer shall transfer the sum of \$1,200,000 from the General
12 Revenue Fund to the Violence Prevention Fund.

13 (w) In addition to any other transfers that may be provided
14 for by law, on July 1, 2004, or as soon thereafter as may be
15 practical, the State Comptroller shall direct and the State
16 Treasurer shall transfer the sum of \$6,445,000 from the General
17 Revenue Fund to the Presidential Library and Museum Operating
18 Fund.

19 (x) In addition to any other transfers that may be provided
20 for by law, on January 15, 2005, or as soon thereafter as may
21 be practical, the State Comptroller shall direct and the State
22 Treasurer shall transfer to the General Revenue Fund the
23 following sums:

24 From the State Crime Laboratory Fund, \$200,000;

25 From the State Police Wireless Service Emergency Fund,
26 \$200,000;

1 From the State Offender DNA Identification System
2 Fund, \$800,000; and

3 From the State Police Whistleblower Reward and
4 Protection Fund, \$500,000.

5 (y) Notwithstanding any other provision of law to the
6 contrary, in addition to any other transfers that may be
7 provided for by law on June 30, 2005, or as soon as may be
8 practical thereafter, the State Comptroller shall direct and
9 the State Treasurer shall transfer the remaining balance from
10 the designated funds into the General Revenue Fund and any
11 future deposits that would otherwise be made into these funds
12 must instead be made into the General Revenue Fund:

13 (1) the Keep Illinois Beautiful Fund;

14 (2) the Metropolitan Fair and Exposition Authority
15 Reconstruction Fund;

16 (3) the New Technology Recovery Fund;

17 (4) the Illinois Rural Bond Bank Trust Fund;

18 (5) the ISBE School Bus Driver Permit Fund;

19 (6) the Solid Waste Management Revolving Loan Fund;

20 (7) the State Postsecondary Review Program Fund;

21 (8) the Tourism Attraction Development Matching Grant
22 Fund;

23 (9) the Patent and Copyright Fund;

24 (10) the Credit Enhancement Development Fund;

25 (11) the Community Mental Health and Developmental
26 Disabilities Services Provider Participation Fee Trust

1 Fund;

2 (12) the Nursing Home Grant Assistance Fund;

3 (13) the By-product Material Safety Fund;

4 (14) the Illinois Student Assistance Commission Higher
5 EdNet Fund;

6 (15) the DORS State Project Fund;

7 (16) the School Technology Revolving Fund;

8 (17) the Energy Assistance Contribution Fund;

9 (18) the Illinois Building Commission Revolving Fund;

10 (19) the Illinois Aquaculture Development Fund;

11 (20) the Homelessness Prevention Fund;

12 (21) the DCFS Refugee Assistance Fund;

13 (22) the Illinois Century Network Special Purposes
14 Fund; and

15 (23) the Build Illinois Purposes Fund.

16 (z) In addition to any other transfers that may be provided
17 for by law, on July 1, 2005, or as soon as may be practical
18 thereafter, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$1,200,000 from the General
20 Revenue Fund to the Violence Prevention Fund.

21 (aa) In addition to any other transfers that may be
22 provided for by law, on July 1, 2005, or as soon as may be
23 practical thereafter, the State Comptroller shall direct and
24 the State Treasurer shall transfer the sum of \$9,000,000 from
25 the General Revenue Fund to the Presidential Library and Museum
26 Operating Fund.

1 (bb) In addition to any other transfers that may be
2 provided for by law, on July 1, 2005, or as soon as may be
3 practical thereafter, the State Comptroller shall direct and
4 the State Treasurer shall transfer the sum of \$6,803,600 from
5 the General Revenue Fund to the Securities Audit and
6 Enforcement Fund.

7 (cc) In addition to any other transfers that may be
8 provided for by law, on or after July 1, 2005 and until May 1,
9 2006, at the direction of and upon notification from the
10 Governor, the State Comptroller shall direct and the State
11 Treasurer shall transfer amounts not exceeding a total of
12 \$80,000,000 from the General Revenue Fund to the Tobacco
13 Settlement Recovery Fund. Any amounts so transferred shall be
14 re-transferred by the State Comptroller and the State Treasurer
15 from the Tobacco Settlement Recovery Fund to the General
16 Revenue Fund at the direction of and upon notification from the
17 Governor, but in any event on or before June 30, 2006.

18 (dd) In addition to any other transfers that may be
19 provided for by law, on April 1, 2005, or as soon thereafter as
20 may be practical, at the direction of the Director of Public
21 Aid (now Director of Healthcare and Family Services), the State
22 Comptroller shall direct and the State Treasurer shall transfer
23 from the Public Aid Recoveries Trust Fund amounts not to exceed
24 \$14,000,000 to the Community Mental Health Medicaid Trust Fund.

25 (ee) Notwithstanding any other provision of law, on July 1,
26 2006, or as soon thereafter as practical, the State Comptroller

1 shall direct and the State Treasurer shall transfer the
2 remaining balance from the Illinois Civic Center Bond Fund to
3 the Illinois Civic Center Bond Retirement and Interest Fund.

4 (ff) In addition to any other transfers that may be
5 provided for by law, on and after July 1, 2006 and until June
6 30, 2007, at the direction of and upon notification from the
7 Director of the Governor's Office of Management and Budget, the
8 State Comptroller shall direct and the State Treasurer shall
9 transfer amounts not exceeding a total of \$1,900,000 from the
10 General Revenue Fund to the Illinois Capital Revolving Loan
11 Fund.

12 (gg) In addition to any other transfers that may be
13 provided for by law, on and after July 1, 2006 and until May 1,
14 2007, at the direction of and upon notification from the
15 Governor, the State Comptroller shall direct and the State
16 Treasurer shall transfer amounts not exceeding a total of
17 \$80,000,000 from the General Revenue Fund to the Tobacco
18 Settlement Recovery Fund. Any amounts so transferred shall be
19 retransferred by the State Comptroller and the State Treasurer
20 from the Tobacco Settlement Recovery Fund to the General
21 Revenue Fund at the direction of and upon notification from the
22 Governor, but in any event on or before June 30, 2007.

23 (hh) In addition to any other transfers that may be
24 provided for by law, on and after July 1, 2006 and until June
25 30, 2007, at the direction of and upon notification from the
26 Governor, the State Comptroller shall direct and the State

1 Treasurer shall transfer amounts from the Illinois Affordable
2 Housing Trust Fund to the designated funds not exceeding the
3 following amounts:

4 DCFS Children's Services Fund \$2,200,000

5 Department of Corrections Reimbursement

6 and Education Fund \$1,500,000

7 Supplemental Low-Income Energy

8 Assistance Fund \$75,000

9 (ii) In addition to any other transfers that may be
10 provided for by law, on or before August 31, 2006, the Governor
11 and the State Comptroller may agree to transfer the surplus
12 cash balance from the General Revenue Fund to the Budget
13 Stabilization Fund and the Pension Stabilization Fund in equal
14 proportions. The determination of the amount of the surplus
15 cash balance shall be made by the Governor, with the
16 concurrence of the State Comptroller, after taking into account
17 the June 30, 2006 balances in the general funds and the actual
18 or estimated spending from the general funds during the lapse
19 period. Notwithstanding the foregoing, the maximum amount that
20 may be transferred under this subsection (ii) is \$50,000,000.

21 (jj) In addition to any other transfers that may be
22 provided for by law, on July 1, 2006, or as soon thereafter as
23 practical, the State Comptroller shall direct and the State
24 Treasurer shall transfer the sum of \$8,250,000 from the General
25 Revenue Fund to the Presidential Library and Museum Operating
26 Fund.

1 (kk) In addition to any other transfers that may be
2 provided for by law, on July 1, 2006, or as soon thereafter as
3 practical, the State Comptroller shall direct and the State
4 Treasurer shall transfer the sum of \$1,400,000 from the General
5 Revenue Fund to the Violence Prevention Fund.

6 (ll) In addition to any other transfers that may be
7 provided for by law, on the first day of each calendar quarter
8 of the fiscal year beginning July 1, 2006, or as soon
9 thereafter as practical, the State Comptroller shall direct and
10 the State Treasurer shall transfer from the General Revenue
11 Fund amounts equal to one-fourth of \$20,000,000 to the
12 Renewable Energy Resources Trust Fund.

13 (mm) In addition to any other transfers that may be
14 provided for by law, on July 1, 2006, or as soon thereafter as
15 practical, the State Comptroller shall direct and the State
16 Treasurer shall transfer the sum of \$1,320,000 from the General
17 Revenue Fund to the I-FLY Fund.

18 (nn) In addition to any other transfers that may be
19 provided for by law, on July 1, 2006, or as soon thereafter as
20 practical, the State Comptroller shall direct and the State
21 Treasurer shall transfer the sum of \$3,000,000 from the General
22 Revenue Fund to the African-American HIV/AIDS Response Fund.

23 (oo) In addition to any other transfers that may be
24 provided for by law, on and after July 1, 2006 and until June
25 30, 2007, at the direction of and upon notification from the
26 Governor, the State Comptroller shall direct and the State

1 Treasurer shall transfer amounts identified as net receipts
2 from the sale of all or part of the Illinois Student Assistance
3 Commission loan portfolio from the Student Loan Operating Fund
4 to the General Revenue Fund. The maximum amount that may be
5 transferred pursuant to this Section is \$38,800,000. In
6 addition, no transfer may be made pursuant to this Section that
7 would have the effect of reducing the available balance in the
8 Student Loan Operating Fund to an amount less than the amount
9 remaining unexpended and unreserved from the total
10 appropriations from the Fund estimated to be expended for the
11 fiscal year. The State Treasurer and Comptroller shall transfer
12 the amounts designated under this Section as soon as may be
13 practical after receiving the direction to transfer from the
14 Governor.

15 (pp) In addition to any other transfers that may be
16 provided for by law, on July 1, 2006, or as soon thereafter as
17 practical, the State Comptroller shall direct and the State
18 Treasurer shall transfer the sum of \$2,000,000 from the General
19 Revenue Fund to the Illinois Veterans Assistance Fund.

20 (qq) In addition to any other transfers that may be
21 provided for by law, on and after July 1, 2007 and until May 1,
22 2008, at the direction of and upon notification from the
23 Governor, the State Comptroller shall direct and the State
24 Treasurer shall transfer amounts not exceeding a total of
25 \$80,000,000 from the General Revenue Fund to the Tobacco
26 Settlement Recovery Fund. Any amounts so transferred shall be

1 retransferred by the State Comptroller and the State Treasurer
2 from the Tobacco Settlement Recovery Fund to the General
3 Revenue Fund at the direction of and upon notification from the
4 Governor, but in any event on or before June 30, 2008.

5 (rr) In addition to any other transfers that may be
6 provided for by law, on and after July 1, 2007 and until June
7 30, 2008, at the direction of and upon notification from the
8 Governor, the State Comptroller shall direct and the State
9 Treasurer shall transfer amounts from the Illinois Affordable
10 Housing Trust Fund to the designated funds not exceeding the
11 following amounts:

- 12 DCFS Children's Services Fund \$2,200,000
- 13 Department of Corrections Reimbursement
- 14 and Education Fund \$1,500,000
- 15 Supplemental Low-Income Energy
- 16 Assistance Fund \$75,000

17 (ss) In addition to any other transfers that may be
18 provided for by law, on July 1, 2007, or as soon thereafter as
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$8,250,000 from the General
21 Revenue Fund to the Presidential Library and Museum Operating
22 Fund.

23 (tt) In addition to any other transfers that may be
24 provided for by law, on July 1, 2007, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$1,400,000 from the General

1 Revenue Fund to the Violence Prevention Fund.

2 (uu) In addition to any other transfers that may be
3 provided for by law, on July 1, 2007, or as soon thereafter as
4 practical, the State Comptroller shall direct and the State
5 Treasurer shall transfer the sum of \$1,320,000 from the General
6 Revenue Fund to the I-FLY Fund.

7 (vv) In addition to any other transfers that may be
8 provided for by law, on July 1, 2007, or as soon thereafter as
9 practical, the State Comptroller shall direct and the State
10 Treasurer shall transfer the sum of \$3,000,000 from the General
11 Revenue Fund to the African-American HIV/AIDS Response Fund.

12 (ww) In addition to any other transfers that may be
13 provided for by law, on July 1, 2007, or as soon thereafter as
14 practical, the State Comptroller shall direct and the State
15 Treasurer shall transfer the sum of \$3,500,000 from the General
16 Revenue Fund to the Predatory Lending Database Program Fund.

17 (xx) In addition to any other transfers that may be
18 provided for by law, on July 1, 2007, or as soon thereafter as
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$5,000,000 from the General
21 Revenue Fund to the Digital Divide Elimination Fund.

22 (yy) In addition to any other transfers that may be
23 provided for by law, on July 1, 2007, or as soon thereafter as
24 practical, the State Comptroller shall direct and the State
25 Treasurer shall transfer the sum of \$4,000,000 from the General
26 Revenue Fund to the Digital Divide Elimination Infrastructure

1 Fund.

2 (zz) In addition to any other transfers that may be
3 provided for by law, on July 1, 2008, or as soon thereafter as
4 practical, the State Comptroller shall direct and the State
5 Treasurer shall transfer the sum of \$5,000,000 from the General
6 Revenue Fund to the Digital Divide Elimination Fund.

7 (aaa) In addition to any other transfers that may be
8 provided for by law, on and after July 1, 2008 and until May 1,
9 2009, at the direction of and upon notification from the
10 Governor, the State Comptroller shall direct and the State
11 Treasurer shall transfer amounts not exceeding a total of
12 \$80,000,000 from the General Revenue Fund to the Tobacco
13 Settlement Recovery Fund. Any amounts so transferred shall be
14 retransferred by the State Comptroller and the State Treasurer
15 from the Tobacco Settlement Recovery Fund to the General
16 Revenue Fund at the direction of and upon notification from the
17 Governor, but in any event on or before June 30, 2009.

18 (bbb) In addition to any other transfers that may be
19 provided for by law, on and after July 1, 2008 and until June
20 30, 2009, at the direction of and upon notification from the
21 Governor, the State Comptroller shall direct and the State
22 Treasurer shall transfer amounts from the Illinois Affordable
23 Housing Trust Fund to the designated funds not exceeding the
24 following amounts:

- 25 DCFS Children's Services Fund \$2,200,000
- 26 Department of Corrections Reimbursement

1 and Education Fund \$1,500,000
2 Supplemental Low-Income Energy
3 Assistance Fund..... \$75,000

4 (ccc) In addition to any other transfers that may be
5 provided for by law, on July 1, 2008, or as soon thereafter as
6 practical, the State Comptroller shall direct and the State
7 Treasurer shall transfer the sum of \$7,450,000 from the General
8 Revenue Fund to the Presidential Library and Museum Operating
9 Fund.

10 (ddd) In addition to any other transfers that may be
11 provided for by law, on July 1, 2008, or as soon thereafter as
12 practical, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$1,400,000 from the General
14 Revenue Fund to the Violence Prevention Fund.

15 (eee) In addition to any other transfers that may be
16 provided for by law, on July 1, 2009, or as soon thereafter as
17 practical, the State Comptroller shall direct and the State
18 Treasurer shall transfer the sum of \$5,000,000 from the General
19 Revenue Fund to the Digital Divide Elimination Fund.

20 (fff) In addition to any other transfers that may be
21 provided for by law, on and after July 1, 2009 and until May 1,
22 2010, at the direction of and upon notification from the
23 Governor, the State Comptroller shall direct and the State
24 Treasurer shall transfer amounts not exceeding a total of
25 \$80,000,000 from the General Revenue Fund to the Tobacco
26 Settlement Recovery Fund. Any amounts so transferred shall be

1 retransferred by the State Comptroller and the State Treasurer
2 from the Tobacco Settlement Recovery Fund to the General
3 Revenue Fund at the direction of and upon notification from the
4 Governor, but in any event on or before June 30, 2010.

5 (ggg) In addition to any other transfers that may be
6 provided for by law, on July 1, 2009, or as soon thereafter as
7 practical, the State Comptroller shall direct and the State
8 Treasurer shall transfer the sum of \$7,450,000 from the General
9 Revenue Fund to the Presidential Library and Museum Operating
10 Fund.

11 (hhh) In addition to any other transfers that may be
12 provided for by law, on July 1, 2009, or as soon thereafter as
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the sum of \$1,400,000 from the General
15 Revenue Fund to the Violence Prevention Fund.

16 (iii) In addition to any other transfers that may be
17 provided for by law, on July 1, 2009, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$100,000 from the General
20 Revenue Fund to the Heartsaver AED Fund.

21 (jjj) In addition to any other transfers that may be
22 provided for by law, on and after July 1, 2009 and until June
23 30, 2010, at the direction of and upon notification from the
24 Governor, the State Comptroller shall direct and the State
25 Treasurer shall transfer amounts not exceeding a total of
26 \$17,000,000 from the General Revenue Fund to the DCFS

1 Children's Services Fund.

2 (lll) In addition to any other transfers that may be
3 provided for by law, on July 1, 2009, or as soon thereafter as
4 practical, the State Comptroller shall direct and the State
5 Treasurer shall transfer the sum of \$5,000,000 from the General
6 Revenue Fund to the Communications Revolving Fund.

7 (mmm) In addition to any other transfers that may be
8 provided for by law, on July 1, 2009, or as soon thereafter as
9 practical, the State Comptroller shall direct and the State
10 Treasurer shall transfer the sum of \$9,700,000 from the General
11 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
12 Revolving Fund.

13 (nnn) In addition to any other transfers that may be
14 provided for by law, on July 1, 2009, or as soon thereafter as
15 practical, the State Comptroller shall direct and the State
16 Treasurer shall transfer the sum of \$565,000 from the FY09
17 Budget Relief Fund to the Horse Racing Fund.

18 (ooo) In addition to any other transfers that may be
19 provided by law, on July 1, 2009, or as soon thereafter as
20 practical, the State Comptroller shall direct and the State
21 Treasurer shall transfer the sum of \$600,000 from the General
22 Revenue Fund to the Temporary Relocation Expenses Revolving
23 Fund.

24 (ppp) In addition to any other transfers that may be
25 provided for by law, on July 1, 2010, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$5,000,000 from the General
2 Revenue Fund to the Digital Divide Elimination Fund.

3 (qqq) In addition to any other transfers that may be
4 provided for by law, on and after July 1, 2010 and until May 1,
5 2011, 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, 2011.

14 (rrr) In addition to any other transfers that may be
15 provided for by law, on July 1, 2010, or as soon thereafter as
16 practical, the State Comptroller shall direct and the State
17 Treasurer shall transfer the sum of \$6,675,000 from the General
18 Revenue Fund to the Presidential Library and Museum Operating
19 Fund.

20 (sss) In addition to any other transfers that may be
21 provided for by law, on July 1, 2010, or as soon thereafter as
22 practical, the State Comptroller shall direct and the State
23 Treasurer shall transfer the sum of \$1,400,000 from the General
24 Revenue Fund to the Violence Prevention Fund.

25 (ttt) In addition to any other transfers that may be
26 provided for by law, on July 1, 2010, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$100,000 from the General
3 Revenue Fund to the Heartsaver AED Fund.

4 (uuu) In addition to any other transfers that may be
5 provided for by law, on July 1, 2010, or as soon thereafter as
6 practical, the State Comptroller shall direct and the State
7 Treasurer shall transfer the sum of \$5,000,000 from the General
8 Revenue Fund to the Communications Revolving Fund.

9 (vvv) In addition to any other transfers that may be
10 provided for by law, on July 1, 2010, or as soon thereafter as
11 practical, the State Comptroller shall direct and the State
12 Treasurer shall transfer the sum of \$3,000,000 from the General
13 Revenue Fund to the Illinois Capital Revolving Loan Fund.

14 (www) In addition to any other transfers that may be
15 provided for by law, on July 1, 2010, or as soon thereafter as
16 practical, the State Comptroller shall direct and the State
17 Treasurer shall transfer the sum of \$17,000,000 from the
18 General Revenue Fund to the DCFS Children's Services Fund.

19 (xxx) In addition to any other transfers that may be
20 provided for by law, on July 1, 2010, or as soon thereafter as
21 practical, the State Comptroller shall direct and the State
22 Treasurer shall transfer the sum of \$2,000,000 from the Digital
23 Divide Elimination Infrastructure Fund, of which \$1,000,000
24 shall go to the Workforce, Technology, and Economic Development
25 Fund and \$1,000,000 to the Public Utility Fund.

26 (yyy) In addition to any other transfers that may be

1 provided for by law, on and after July 1, 2011 and until May 1,
2 2012, at the direction of and upon notification from the
3 Governor, the State Comptroller shall direct and the State
4 Treasurer shall transfer amounts not exceeding a total of
5 \$80,000,000 from the General Revenue Fund to the Tobacco
6 Settlement Recovery Fund. Any amounts so transferred shall be
7 retransferred by the State Comptroller and the State Treasurer
8 from the Tobacco Settlement Recovery Fund to the General
9 Revenue Fund at the direction of and upon notification from the
10 Governor, but in any event on or before June 30, 2012.

11 (zzz) In addition to any other transfers that may be
12 provided for by law, on July 1, 2011, or as soon thereafter as
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the sum of \$1,000,000 from the General
15 Revenue Fund to the Illinois Veterans Assistance Fund.

16 (aaaa) In addition to any other transfers that may be
17 provided for by law, on July 1, 2011, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$8,000,000 from the General
20 Revenue Fund to the Presidential Library and Museum Operating
21 Fund.

22 (bbbb) In addition to any other transfers that may be
23 provided for by law, on July 1, 2011, or as soon thereafter as
24 practical, the State Comptroller shall direct and the State
25 Treasurer shall transfer the sum of \$1,400,000 from the General
26 Revenue Fund to the Violence Prevention Fund.

1 (cccc) In addition to any other transfers that may be
2 provided for by law, on July 1, 2011, or as soon thereafter as
3 practical, the State Comptroller shall direct and the State
4 Treasurer shall transfer the sum of \$14,100,000 from the
5 General Revenue Fund to the State Garage Revolving Fund.

6 (dddd) In addition to any other transfers that may be
7 provided for by law, on July 1, 2011, or as soon thereafter as
8 practical, the State Comptroller shall direct and the State
9 Treasurer shall transfer the sum of \$4,000,000 from the General
10 Revenue Fund to the Digital Divide Elimination Fund.

11 (eeee) In addition to any other transfers that may be
12 provided for by law, on July 1, 2011, or as soon thereafter as
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the sum of \$500,000 from the General
15 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
16 Revolving Fund.

17 (Source: P.A. 99-933, eff. 1-27-17.)

18 (30 ILCS 105/8g-1)

19 Sec. 8g-1. Fund transfers.

20 (a) In addition to any other transfers that may be provided
21 for by law, on and after July 1, 2012 and until May 1, 2013, at
22 the direction of and upon notification from the Governor, the
23 State Comptroller shall direct and the State Treasurer shall
24 transfer amounts not exceeding a total of \$80,000,000 from the
25 General Revenue Fund to the Tobacco Settlement Recovery Fund.

1 Any amounts so transferred shall be retransferred by the State
2 Comptroller and the State Treasurer from the Tobacco Settlement
3 Recovery Fund to the General Revenue Fund at the direction of
4 and upon notification from the Governor, but in any event on or
5 before June 30, 2013.

6 (b) In addition to any other transfers that may be provided
7 for by law, on and after July 1, 2013 and until May 1, 2014, at
8 the direction of and upon notification from the Governor, the
9 State Comptroller shall direct and the State Treasurer shall
10 transfer amounts not exceeding a total of \$80,000,000 from the
11 General Revenue Fund to the Tobacco Settlement Recovery Fund.
12 Any amounts so transferred shall be retransferred by the State
13 Comptroller and the State Treasurer from the Tobacco Settlement
14 Recovery Fund to the General Revenue Fund at the direction of
15 and upon notification from the Governor, but in any event on or
16 before June 30, 2014.

17 (c) In addition to any other transfers that may be provided
18 for by law, on July 1, 2013, or as soon thereafter as
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$1,400,000 from the General
21 Revenue Fund to the ICJIA Violence Prevention Fund.

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

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

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

12 (g) In addition to any other transfers that may be provided
13 for by law, on July 1, 2013, or as soon thereafter as
14 practical, the State Comptroller shall direct and the State
15 Treasurer shall transfer the sum of \$5,000,000 from the General
16 Revenue Fund to the Communications Revolving Fund.

17 (h) In addition to any other transfers that may be provided
18 for by law, on July 1, 2013, or as soon thereafter as
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$9,800,000 from the General
21 Revenue Fund to the Presidential Library and Museum Operating
22 Fund.

23 (i) In addition to any other transfers that may be provided
24 for by law, on and after July 1, 2014 and until May 1, 2015, at
25 the direction of and upon notification from the Governor, the
26 State Comptroller shall direct and the State Treasurer shall

1 transfer amounts not exceeding a total of \$80,000,000 from the
2 General Revenue Fund to the Tobacco Settlement Recovery Fund.
3 Any amounts so transferred shall be retransferred by the State
4 Comptroller and the State Treasurer from the Tobacco Settlement
5 Recovery Fund to the General Revenue Fund at the direction of
6 and upon notification from the Governor, but in any event on or
7 before June 30, 2015.

8 (j) In addition to any other transfers that may be provided
9 for by law, on July 1, 2014, or as soon thereafter as
10 practical, the State Comptroller shall direct and the State
11 Treasurer shall transfer the sum of \$10,000,000 from the
12 General Revenue Fund to the Presidential Library and Museum
13 Operating Fund.

14 (k) In addition to any other transfers that may be provided
15 for by law, as soon as practical, the State Comptroller shall
16 direct and the State Treasurer shall transfer the sum of
17 \$500,000 from the General Revenue Fund to the Grant
18 Accountability and Transparency Fund.

19 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;
20 98-674, eff. 6-30-14.)

21 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

22 Sec. 13.2. Transfers among line item appropriations.

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

1 remaining in one or more such line item appropriations is
2 insufficient for the purpose for which the appropriation was
3 made.

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

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

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

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

26 (a-3) Further, if an agency receives a separate

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

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

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

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

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

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

24 The Department on Aging is authorized to make transfers not
25 exceeding 2% of the aggregate amount appropriated to it within
26 the same treasury fund for the following Community Care Program

1 line items among these same line items: purchase of services
2 covered by the Community Care Program and Comprehensive Case
3 Coordination.

4 The State Treasurer is authorized to make transfers among
5 line item appropriations from the Capital Litigation Trust
6 Fund, with respect to costs incurred in fiscal years 2002 and
7 2003 only, when the balance remaining in one or more such line
8 item appropriations is insufficient for the purpose for which
9 the appropriation was made, 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 State Board of Education is authorized to make
13 transfers from line item appropriations within the same
14 treasury fund for General State Aid and General State Aid -
15 Hold Harmless, provided that no such transfer may be made
16 unless the amount transferred is no longer required for the
17 purpose for which that appropriation was made, to the line item
18 appropriation for Transitional Assistance when the balance
19 remaining in such line item appropriation is insufficient for
20 the purpose for which the appropriation was 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 (d) Transfers among appropriations made to agencies of the
13 Legislative and Judicial departments and to the
14 constitutionally elected officers in the Executive branch
15 require the approval of the officer authorized in Section 10 of
16 this Act to approve and certify vouchers. Transfers among
17 appropriations made to the University of Illinois, Southern
18 Illinois University, Chicago State University, Eastern
19 Illinois University, Governors State University, Illinois
20 State University, Northeastern Illinois University, Northern
21 Illinois University, Western Illinois University, the Illinois
22 Mathematics and Science Academy and the Board of Higher
23 Education require the approval of the Board of Higher Education
24 and the Governor. Transfers among appropriations to all other
25 agencies require the approval of the Governor.

26 The officer responsible for approval shall certify that the

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

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

22 (1) Disabled Student Personnel Reimbursement (Section
23 14-13.01 of the School Code);

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

26 (3) Disabled Student Tuition - Private Tuition

- 1 (Section 14-7.02 of the School Code);
- 2 (4) Extraordinary Special Education (Section 14-7.02b
- 3 of the School Code);
- 4 (5) Reimbursement for Free Lunch/Breakfast Programs;
- 5 (6) Summer School Payments (Section 18-4.3 of the
- 6 School Code);
- 7 (7) Transportation - Regular/Vocational Reimbursement
- 8 (Section 29-5 of the School Code);
- 9 (8) Regular Education Reimbursement (Section 18-3 of
- 10 the School Code); and
- 11 (9) Special Education Reimbursement (Section 14-7.03
- 12 of the School Code).
- 13 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-2,
- 14 eff. 3-26-15.)

15 Section 5-15. The State Revenue Sharing Act is amended by

16 changing Section 12 as follows:

17 (30 ILCS 115/12) (from Ch. 85, par. 616)

18 Sec. 12. Personal Property Tax Replacement Fund. There is

19 hereby created the Personal Property Tax Replacement Fund, a

20 special fund in the State Treasury into which shall be paid all

21 revenue realized:

22 (a) all amounts realized from the additional personal

23 property tax replacement income tax imposed by subsections (c)

24 and (d) of Section 201 of the Illinois Income Tax Act, except

1 for those amounts deposited into the Income Tax Refund Fund
2 pursuant to subsection (c) of Section 901 of the Illinois
3 Income Tax Act; and

4 (b) all amounts realized from the additional personal
5 property replacement invested capital taxes imposed by Section
6 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue
7 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and
8 Section 3 of the Water Company Invested Capital Tax Act, and
9 amounts payable to the Department of Revenue under the
10 Telecommunications Infrastructure Maintenance Fee Act.

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

20 The payments of revenue into the Personal Property Tax
21 Replacement Fund shall be used exclusively for distribution to
22 taxing districts, regional offices and officials, and local
23 officials as provided in this Section and in the School Code,
24 payment of the ordinary and contingent expenses of the Property
25 Tax Appeal Board, payment of the expenses of the Department of
26 Revenue incurred in administering the collection and

1 distribution of monies paid into the Personal Property Tax
2 Replacement Fund and transfers due to refunds to taxpayers for
3 overpayment of liability for taxes paid into the Personal
4 Property Tax Replacement Fund.

5 In addition, moneys in the Personal Property Tax
6 Replacement Fund may be used to pay any of the following: (i)
7 salary, stipends, and additional compensation as provided by
8 law for chief election clerks, county clerks, and county
9 recorders; (ii) costs associated with regional offices of
10 education and educational service centers; (iii)
11 reimbursements payable by the State Board of Elections under
12 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the
13 Election Code; (iv) expenses of the Illinois Educational Labor
14 Relations Board; and (v) salary, personal services, and
15 additional compensation as provided by law for court reporters
16 under the Court Reporters Act.

17 As soon as may be after the effective date of this
18 amendatory Act of 1980, the Department of Revenue shall certify
19 to the Treasurer the amount of net replacement revenue paid
20 into the General Revenue Fund prior to that effective date from
21 the additional tax imposed by Section 2a.1 of the Messages Tax
22 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of
23 the Public Utilities Revenue Act; Section 3 of the Water
24 Company Invested Capital Tax Act; amounts collected by the
25 Department of Revenue under the Telecommunications
26 Infrastructure Maintenance Fee Act; and the additional

1 personal property tax replacement income tax imposed by the
2 Illinois Income Tax Act, as amended by Public Act 81-1st
3 Special Session-1. Net replacement revenue shall be defined as
4 the total amount paid into and remaining in the General Revenue
5 Fund as a result of those Acts minus the amount outstanding and
6 obligated from the General Revenue Fund in state vouchers or
7 warrants prior to the effective date of this amendatory Act of
8 1980 as refunds to taxpayers for overpayment of liability under
9 those Acts.

10 All interest earned by monies accumulated in the Personal
11 Property Tax Replacement Fund shall be deposited in such Fund.
12 All amounts allocated pursuant to this Section are appropriated
13 on a continuing basis.

14 Prior to December 31, 1980, as soon as may be after the end
15 of each quarter beginning with the quarter ending December 31,
16 1979, and on and after December 31, 1980, as soon as may be
17 after January 1, March 1, April 1, May 1, July 1, August 1,
18 October 1 and December 1 of each year, the Department of
19 Revenue shall allocate to each taxing district as defined in
20 Section 1-150 of the Property Tax Code, in accordance with the
21 provisions of paragraph (2) of this Section the portion of the
22 funds held in the Personal Property Tax Replacement Fund which
23 is required to be distributed, as provided in paragraph (1),
24 for each quarter. Provided, however, under no circumstances
25 shall any taxing district during each of the first two years of
26 distribution of the taxes imposed by this amendatory Act of

1 1979 be entitled to an annual allocation which is less than the
2 funds such taxing district collected from the 1978 personal
3 property tax. Provided further that under no circumstances
4 shall any taxing district during the third year of distribution
5 of the taxes imposed by this amendatory Act of 1979 receive
6 less than 60% of the funds such taxing district collected from
7 the 1978 personal property tax. In the event that the total of
8 the allocations made as above provided for all taxing
9 districts, during either of such 3 years, exceeds the amount
10 available for distribution the allocation of each taxing
11 district shall be proportionately reduced. Except as provided
12 in Section 13 of this Act, the Department shall then certify,
13 pursuant to appropriation, such allocations to the State
14 Comptroller who shall pay over to the several taxing districts
15 the respective amounts allocated to them.

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

23 Any municipality or township, other than a municipality
24 with a population in excess of 500,000, which receives an
25 allocation based in whole or in part on personal property taxes
26 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the

1 Illinois Local Library Act and which was previously required to
2 be paid over to a public library shall immediately pay over to
3 that library a proportionate share of the personal property tax
4 replacement funds which such municipality or township
5 receives; provided that if such a public library has converted
6 to a library organized under The Illinois Public Library
7 District Act, regardless of whether such conversion has
8 occurred on, after or before January 1, 1988, such
9 proportionate share shall be immediately paid over to the
10 library district which maintains and operates the library.
11 However, any library that has converted prior to January 1,
12 1988, and which hitherto has not received the personal property
13 tax replacement funds, shall receive such funds commencing on
14 January 1, 1988.

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

23 Any taxing district which receives an allocation based in
24 whole or in part upon personal property taxes which it levied
25 for another governmental body or school district in Cook County
26 in 1976 or for another governmental body or school district in

1 the remainder of the State in 1977 shall immediately pay over
2 to that governmental body or school district the amount of
3 personal property replacement funds which such governmental
4 body or school district would receive directly under the
5 provisions of paragraph (2) of this Section, had it levied its
6 own taxes.

7 (1) The portion of the Personal Property Tax
8 Replacement Fund required to be distributed as of the time
9 allocation is required to be made shall be the amount
10 available in such Fund as of the time allocation is
11 required to be made.

12 The amount available for distribution shall be the
13 total amount in the fund at such time minus the necessary
14 administrative and other authorized expenses as limited by
15 the appropriation and the amount determined by: (a) \$2.8
16 million for fiscal year 1981; (b) for fiscal year 1982,
17 .54% of the funds distributed from the fund during the
18 preceding fiscal year; (c) for fiscal year 1983 through
19 fiscal year 1988, .54% of the funds distributed from the
20 fund during the preceding fiscal year less .02% of such
21 fund for fiscal year 1983 and less .02% of such funds for
22 each fiscal year thereafter; (d) for fiscal year 1989
23 through fiscal year 2011 no more than 105% of the actual
24 administrative expenses of the prior fiscal year; (e) for
25 fiscal year 2012 and beyond, a sufficient amount to pay (i)
26 stipends, additional compensation, salary reimbursements,

1 and other amounts directed to be paid out of this Fund for
2 local officials as authorized or required by statute and
3 (ii) no more than 105% of the actual administrative
4 expenses of the prior fiscal year, including payment of the
5 ordinary and contingent expenses of the Property Tax Appeal
6 Board and payment of the expenses of the Department of
7 Revenue incurred in administering the collection and
8 distribution of moneys paid into the Fund; ~~or~~ (f) for
9 fiscal years 2012 and 2013 only, a sufficient amount to pay
10 stipends, additional compensation, salary reimbursements,
11 and other amounts directed to be paid out of this Fund for
12 regional offices and officials as authorized or required by
13 statute; or (g) for fiscal year 2018 only, a sufficient
14 amount to pay amounts directed to be paid out of this Fund
15 for public community college base operating grants and
16 local health protection grants to certified local health
17 departments as authorized or required by appropriation or
18 statute. Such portion of the fund shall be determined after
19 the transfer into the General Revenue Fund due to refunds,
20 if any, paid from the General Revenue Fund during the
21 preceding quarter. If at any time, for any reason, there is
22 insufficient amount in the Personal Property Tax
23 Replacement Fund for payments for regional offices and
24 officials or local officials or payment of costs of
25 administration or for transfers due to refunds at the end
26 of any particular month, the amount of such insufficiency

1 shall be carried over for the purposes of payments for
2 regional offices and officials, local officials, transfers
3 into the General Revenue Fund, and costs of administration
4 to the following month or months. Net replacement revenue
5 held, and defined above, shall be transferred by the
6 Treasurer and Comptroller to the Personal Property Tax
7 Replacement Fund within 10 days of such certification.

8 (2) Each quarterly allocation shall first be
9 apportioned in the following manner: 51.65% for taxing
10 districts in Cook County and 48.35% for taxing districts in
11 the remainder of the State.

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

23 The Personal Property Replacement Ratio of each Cook County
24 taxing district shall be the ratio which the Tax Base of that
25 taxing district bears to the Cook County Tax Base. The Tax Base
26 of each Cook County taxing district is the personal property

1 tax collections for that taxing district for the 1976 tax year.
2 The Cook County Tax Base is the personal property tax
3 collections for all taxing districts in Cook County for the
4 1976 tax year. The Department of Revenue shall have authority
5 to review for accuracy and completeness the personal property
6 tax collections for each taxing district within Cook County for
7 the 1976 tax year.

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

22 Taxing districts located both in Cook County and in one or
23 more other counties shall receive both a Cook County allocation
24 and a Downstate allocation determined in the same way as all
25 other taxing districts.

26 If any taxing district in existence on July 1, 1979 ceases

1 to exist, or discontinues its operations, its Tax Base shall
2 thereafter be deemed to be zero. If the powers, duties and
3 obligations of the discontinued taxing district are assumed by
4 another taxing district, the Tax Base of the discontinued
5 taxing district shall be added to the Tax Base of the taxing
6 district assuming such powers, duties and obligations.

7 If two or more taxing districts in existence on July 1,
8 1979, or a successor or successors thereto shall consolidate
9 into one taxing district, the Tax Base of such consolidated
10 taxing district shall be the sum of the Tax Bases of each of
11 the taxing districts which have consolidated.

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

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

1 annexation is made.

2 If a community college district is created after July 1,
3 1979, beginning on the effective date of this amendatory Act of
4 1995, its Tax Base shall be 3.5% of the sum of the personal
5 property tax collected for the 1977 tax year within the
6 territorial jurisdiction of the district.

7 The amounts allocated and paid to taxing districts pursuant
8 to the provisions of this amendatory Act of 1979 shall be
9 deemed to be substitute revenues for the revenues derived from
10 taxes imposed on personal property pursuant to the provisions
11 of the "Revenue Act of 1939" or "An Act for the assessment and
12 taxation of private car line companies", approved July 22,
13 1943, as amended, or Section 414 of the Illinois Insurance
14 Code, prior to the abolition of such taxes and shall be used
15 for the same purposes as the revenues derived from ad valorem
16 taxes on real estate.

17 Monies received by any taxing districts from the Personal
18 Property Tax Replacement Fund shall be first applied toward
19 payment of the proportionate amount of debt service which was
20 previously levied and collected from extensions against
21 personal property on bonds outstanding as of December 31, 1978
22 and next applied toward payment of the proportionate share of
23 the pension or retirement obligations of the taxing district
24 which were previously levied and collected from extensions
25 against personal property. For each such outstanding bond
26 issue, the County Clerk shall determine the percentage of the

1 debt service which was collected from extensions against real
2 estate in the taxing district for 1978 taxes payable in 1979,
3 as related to the total amount of such levies and collections
4 from extensions against both real and personal property. For
5 1979 and subsequent years' taxes, the County Clerk shall levy
6 and extend taxes against the real estate of each taxing
7 district which will yield the said percentage or percentages of
8 the debt service on such outstanding bonds. The balance of the
9 amount necessary to fully pay such debt service shall
10 constitute a first and prior lien upon the monies received by
11 each such taxing district through the Personal Property Tax
12 Replacement Fund and shall be first applied or set aside for
13 such purpose. In counties having fewer than 3,000,000
14 inhabitants, the amendments to this paragraph as made by this
15 amendatory Act of 1980 shall be first applicable to 1980 taxes
16 to be collected in 1981.

17 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11;
18 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff.
19 6-30-14.)

20 Section 5-20. The General Obligation Bond Act is amended by
21 changing Section 15 as follows:

22 (30 ILCS 330/15) (from Ch. 127, par. 665)

23 Sec. 15. Computation of Principal and Interest; transfers.

24 (a) Upon each delivery of Bonds authorized to be issued

1 under this Act, the Comptroller shall compute and certify to
2 the Treasurer the total amount of principal of, interest on,
3 and premium, if any, on Bonds issued that will be payable in
4 order to retire such Bonds, the amount of principal of,
5 interest on and premium, if any, on such Bonds that will be
6 payable on each payment date according to the tenor of such
7 Bonds during the then current and each succeeding fiscal year,
8 and the amount of sinking fund payments needed to be deposited
9 in connection with Qualified School Construction Bonds
10 authorized by subsection (e) of Section 9. With respect to the
11 interest payable on variable rate bonds, such certifications
12 shall be calculated at the maximum rate of interest that may be
13 payable during the fiscal year, after taking into account any
14 credits permitted in the related indenture or other instrument
15 against the amount of such interest required to be appropriated
16 for such period pursuant to subsection (c) of Section 14 of
17 this Act. With respect to the interest payable, such
18 certifications shall include the amounts certified by the
19 Director of the Governor's Office of Management and Budget
20 under subsection (b) of Section 9 of this Act.

21 On or before the last day of each month the State Treasurer
22 and Comptroller shall transfer from (1) the Road Fund with
23 respect to Bonds issued under paragraph (a) of Section 4 of
24 this Act, or Bonds issued under authorization in Public Act
25 98-781, or Bonds issued for the purpose of refunding such
26 bonds, and from (2) the General Revenue Fund, with respect to

1 all other Bonds issued under this Act, to the General
2 Obligation Bond Retirement and Interest Fund an amount
3 sufficient to pay the aggregate of the principal of, interest
4 on, and premium, if any, on Bonds payable, by their terms on
5 the next payment date divided by the number of full calendar
6 months between the date of such Bonds and the first such
7 payment date, and thereafter, divided by the number of months
8 between each succeeding payment date after the first. Such
9 computations and transfers shall be made for each series of
10 Bonds issued and delivered. Interest payable on variable rate
11 bonds shall be calculated at the maximum rate of interest that
12 may be payable for the relevant period, after taking into
13 account any credits permitted in the related indenture or other
14 instrument against the amount of such interest required to be
15 appropriated for such period pursuant to subsection (c) of
16 Section 14 of this Act. Computations of interest shall include
17 the amounts certified by the Director of the Governor's Office
18 of Management and Budget under subsection (b) of Section 9 of
19 this Act. Interest for which moneys have already been deposited
20 into the capitalized interest account within the General
21 Obligation Bond Retirement and Interest Fund shall not be
22 included in the calculation of the amounts to be transferred
23 under this subsection. Notwithstanding any other provision in
24 this Section, the transfer provisions provided in this
25 paragraph shall not apply to transfers made in fiscal year 2010
26 or fiscal year 2011 with respect to Bonds issued in fiscal year

1 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act.
2 In the case of transfers made in fiscal year 2010 or fiscal
3 year 2011 with respect to the Bonds issued in fiscal year 2010
4 or fiscal year 2011 pursuant to Section 7.2 of this Act, on or
5 before the 15th day of the month prior to the required debt
6 service payment, the State Treasurer and Comptroller shall
7 transfer from the General Revenue Fund to the General
8 Obligation Bond Retirement and Interest Fund an amount
9 sufficient to pay the aggregate of the principal of, interest
10 on, and premium, if any, on the Bonds payable in that next
11 month.

12 The transfer of monies herein and above directed is not
13 required if monies in the General Obligation Bond Retirement
14 and Interest Fund are more than the amount otherwise to be
15 transferred as herein above provided, and if the Governor or
16 his authorized representative notifies the State Treasurer and
17 Comptroller of such fact in writing.

18 (b) After the effective date of this Act, the balance of,
19 and monies directed to be included in the Capital Development
20 Bond Retirement and Interest Fund, Anti-Pollution Bond
21 Retirement and Interest Fund, Transportation Bond, Series A
22 Retirement and Interest Fund, Transportation Bond, Series B
23 Retirement and Interest Fund, and Coal Development Bond
24 Retirement and Interest Fund shall be transferred to and
25 deposited in the General Obligation Bond Retirement and
26 Interest Fund. This Fund shall be used to make debt service

1 payments on the State's general obligation Bonds heretofore
2 issued which are now outstanding and payable from the Funds
3 herein listed as well as on Bonds issued under this Act.

4 (c) The unused portion of federal funds received for a
5 capital facilities project, as authorized by Section 3 of this
6 Act, for which monies from the Capital Development Fund have
7 been expended shall remain in the Capital Development Board
8 Contributory Trust Fund and shall be used for capital projects
9 and for no other purpose, subject to appropriation and as
10 directed by the Capital Development Board. Any federal funds
11 received as reimbursement for the completed construction of a
12 capital facilities project, as authorized by Section 3 of this
13 Act, for which monies from the Capital Development Fund have
14 been expended shall be deposited in the General Obligation Bond
15 Retirement and Interest Fund.

16 (Source: P.A. 98-245, eff. 1-1-14.)

17 Section 5-25. The State Prompt Payment Act is amended by
18 adding Section 3-5 as follows:

19 (30 ILCS 540/3-5 new)

20 Sec. 3-5. Budget Stabilization Fund; insufficient
21 appropriation. If an agency incurs an interest liability under
22 this Act that is ordinarily payable from the Budget
23 Stabilization Fund, but the agency has insufficient
24 appropriation authority from the Budget Stabilization Fund to

1 make the interest payment at the time the interest payment is
2 due, the agency is authorized to pay the interest from its
3 available appropriations from the General Revenue Fund.

4 Section 5-30. The Illinois Income Tax Act is amended by
5 changing Section 901 as follows:

6 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

7 Sec. 901. Collection authority.

8 (a) In general.

9 The Department shall collect the taxes imposed by this Act.
10 The Department shall collect certified past due child support
11 amounts under Section 2505-650 of the Department of Revenue Law
12 ~~(20 ILCS 2505/2505-650)~~. Except as provided in subsections (b),
13 (c), (e), (f), (g), and (h) of this Section, money collected
14 pursuant to subsections (a) and (b) of Section 201 of this Act
15 shall be paid into the General Revenue Fund in the State
16 treasury; money collected pursuant to subsections (c) and (d)
17 of Section 201 of this Act shall be paid into the Personal
18 Property Tax Replacement Fund, a special fund in the State
19 Treasury; and money collected under Section 2505-650 of the
20 Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid
21 into the Child Support Enforcement Trust Fund, a special fund
22 outside the State Treasury, or to the State Disbursement Unit
23 established under Section 10-26 of the Illinois Public Aid
24 Code, as directed by the Department of Healthcare and Family

1 Services.

2 (b) Local Government Distributive Fund.

3 Beginning August 1, 1969, and continuing through June 30,
4 1994, the Treasurer shall transfer each month from the General
5 Revenue Fund to a special fund in the State treasury, to be
6 known as the "Local Government Distributive Fund", an amount
7 equal to 1/12 of the net revenue realized from the tax imposed
8 by subsections (a) and (b) of Section 201 of this Act during
9 the preceding month. Beginning July 1, 1994, and continuing
10 through June 30, 1995, the Treasurer shall transfer each month
11 from the General Revenue Fund to the Local Government
12 Distributive Fund an amount equal to 1/11 of the net revenue
13 realized from the tax imposed by subsections (a) and (b) of
14 Section 201 of this Act during the preceding month. Beginning
15 July 1, 1995 and continuing through January 31, 2011, the
16 Treasurer shall transfer each month from the General Revenue
17 Fund to the Local Government Distributive Fund an amount equal
18 to the net of (i) 1/10 of the net revenue realized from the tax
19 imposed by subsections (a) and (b) of Section 201 of the
20 Illinois Income Tax Act during the preceding month (ii) minus,
21 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,
22 and beginning July 1, 2004, zero. Beginning February 1, 2011,
23 and continuing through January 31, 2015, the Treasurer shall
24 transfer each month from the General Revenue Fund to the Local
25 Government Distributive Fund an amount equal to the sum of (i)
26 6% (10% of the ratio of the 3% individual income tax rate prior

1 to 2011 to the 5% individual income tax rate after 2010) of the
2 net revenue realized from the tax imposed by subsections (a)
3 and (b) of Section 201 of this Act upon individuals, trusts,
4 and estates during the preceding month and (ii) 6.86% (10% of
5 the ratio of the 4.8% corporate income tax rate prior to 2011
6 to the 7% corporate income tax rate after 2010) of the net
7 revenue realized from the tax imposed by subsections (a) and
8 (b) of Section 201 of this Act upon corporations during the
9 preceding month. Beginning February 1, 2015 and continuing
10 through January 31, 2025, the Treasurer shall transfer each
11 month from the General Revenue Fund to the Local Government
12 Distributive Fund an amount equal to the sum of (i) 8% (10% of
13 the ratio of the 3% individual income tax rate prior to 2011 to
14 the 3.75% individual income tax rate after 2014) of the net
15 revenue realized from the tax imposed by subsections (a) and
16 (b) of Section 201 of this Act upon individuals, trusts, and
17 estates during the preceding month and (ii) 9.14% (10% of the
18 ratio of the 4.8% corporate income tax rate prior to 2011 to
19 the 5.25% corporate income tax rate after 2014) of the net
20 revenue realized from the tax imposed by subsections (a) and
21 (b) of Section 201 of this Act upon corporations during the
22 preceding month. Beginning February 1, 2025, the Treasurer
23 shall transfer each month from the General Revenue Fund to the
24 Local Government Distributive Fund an amount equal to the sum
25 of (i) 9.23% (10% of the ratio of the 3% individual income tax
26 rate prior to 2011 to the 3.25% individual income tax rate

1 after 2024) of the net revenue realized from the tax imposed by
2 subsections (a) and (b) of Section 201 of this Act upon
3 individuals, trusts, and estates during the preceding month and
4 (ii) 10% of the net revenue realized from the tax imposed by
5 subsections (a) and (b) of Section 201 of this Act upon
6 corporations during the preceding month. Net revenue realized
7 for a month shall be defined as the revenue from the tax
8 imposed by subsections (a) and (b) of Section 201 of this Act
9 which is deposited in the General Revenue Fund, the Education
10 Assistance Fund, the Income Tax Surcharge Local Government
11 Distributive Fund, the Fund for the Advancement of Education,
12 and the Commitment to Human Services Fund during the month
13 minus the amount paid out of the General Revenue Fund in State
14 warrants during that same month as refunds to taxpayers for
15 overpayment of liability under the tax imposed by subsections
16 (a) and (b) of Section 201 of this Act.

17 Notwithstanding any provision of law to the contrary,
18 beginning on the effective date of this amendatory Act of the
19 100th General Assembly, those amounts required under this
20 subsection (b) to be transferred by the Treasurer into the
21 Local Government Distributive Fund from the General Revenue
22 Fund shall be directly deposited into the Local Government
23 Distributive Fund as the revenue is realized from the tax
24 imposed by subsections (a) and (b) of Section 201 of this Act.

25 For State fiscal year 2018 only, notwithstanding any
26 provision of law to the contrary, the total amount of revenue

1 and deposits under this Section attributable to revenues
2 realized during State fiscal year 2018 shall be reduced by 10%.

3 ~~Beginning on August 26, 2014 (the effective date of Public~~
4 ~~Act 98-1052), the Comptroller shall perform the transfers~~
5 ~~required by this subsection (b) no later than 60 days after he~~
6 ~~or she receives the certification from the Treasurer as~~
7 ~~provided in Section 1 of the State Revenue Sharing Act.~~

8 (c) Deposits Into Income Tax Refund Fund.

9 (1) 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)(1), (2), and
12 (3), of Section 201 of this Act into a fund in the State
13 treasury known as the Income Tax Refund Fund. The
14 Department shall deposit 6% 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 through 2001, the
20 Annual Percentage shall be 7.1%. For fiscal year 2003, the
21 Annual Percentage shall be 8%. For fiscal year 2004, the
22 Annual Percentage shall be 11.7%. Upon the effective date
23 of this amendatory Act of the 93rd General Assembly, the
24 Annual Percentage shall be 10% for fiscal year 2005. For
25 fiscal year 2006, the Annual Percentage shall be 9.75%. For
26 fiscal year 2007, the Annual Percentage shall be 9.75%. For

1 fiscal year 2008, the Annual Percentage shall be 7.75%. For
2 fiscal year 2009, the Annual Percentage shall be 9.75%. For
3 fiscal year 2010, the Annual Percentage shall be 9.75%. For
4 fiscal year 2011, the Annual Percentage shall be 8.75%. For
5 fiscal year 2012, the Annual Percentage shall be 8.75%. For
6 fiscal year 2013, the Annual Percentage shall be 9.75%. For
7 fiscal year 2014, the Annual Percentage shall be 9.5%. For
8 fiscal year 2015, the Annual Percentage shall be 10%. For
9 fiscal year 2018, the Annual Percentage shall be 9.8%. For
10 all other fiscal years, the Annual Percentage shall be
11 calculated as a fraction, the numerator of which shall be
12 the amount of refunds approved for payment by the
13 Department during the preceding fiscal year as a result of
14 overpayment of tax liability under subsections (a) and
15 (b)(1), (2), and (3) of Section 201 of this Act plus the
16 amount of such refunds remaining approved but unpaid at the
17 end of the preceding fiscal year, minus the amounts
18 transferred into the Income Tax Refund Fund from the
19 Tobacco Settlement Recovery Fund, and the denominator of
20 which shall be the amounts which will be collected pursuant
21 to subsections (a) and (b)(1), (2), and (3) of Section 201
22 of this Act during the preceding fiscal year; except that
23 in State fiscal year 2002, the Annual Percentage shall in
24 no event exceed 7.6%. The Director of Revenue shall certify
25 the Annual Percentage to the Comptroller on the last
26 business day of the fiscal year immediately preceding the

1 fiscal year for which it is to be effective.

2 (2) Beginning on January 1, 1989 and thereafter, the
3 Department shall deposit a percentage of the amounts
4 collected pursuant to subsections (a) and (b) (6), (7), and
5 (8), (c) and (d) of Section 201 of this Act into a fund in
6 the State treasury known as the Income Tax Refund Fund. The
7 Department shall deposit 18% of such amounts during the
8 period beginning January 1, 1989 and ending on June 30,
9 1989. Beginning with State fiscal year 1990 and for each
10 fiscal year thereafter, the percentage deposited into the
11 Income Tax Refund Fund during a fiscal year shall be the
12 Annual Percentage. For fiscal years 1999, 2000, and 2001,
13 the Annual Percentage shall be 19%. For fiscal year 2003,
14 the Annual Percentage shall be 27%. For fiscal year 2004,
15 the Annual Percentage shall be 32%. Upon the effective date
16 of this amendatory Act of the 93rd General Assembly, the
17 Annual Percentage shall be 24% for fiscal year 2005. For
18 fiscal year 2006, the Annual Percentage shall be 20%. For
19 fiscal year 2007, the Annual Percentage shall be 17.5%. For
20 fiscal year 2008, the Annual Percentage shall be 15.5%. For
21 fiscal year 2009, the Annual Percentage shall be 17.5%. For
22 fiscal year 2010, the Annual Percentage shall be 17.5%. For
23 fiscal year 2011, the Annual Percentage shall be 17.5%. For
24 fiscal year 2012, the Annual Percentage shall be 17.5%. For
25 fiscal year 2013, the Annual Percentage shall be 14%. For
26 fiscal year 2014, the Annual Percentage shall be 13.4%. For

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

20 (3) The Comptroller shall order transferred and the
21 Treasurer shall transfer from the Tobacco Settlement
22 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
23 in January, 2001, (ii) \$35,000,000 in January, 2002, and
24 (iii) \$35,000,000 in January, 2003.

25 (d) Expenditures from Income Tax Refund Fund.

26 (1) Beginning January 1, 1989, money in the Income Tax

1 Refund Fund shall be expended exclusively for the purpose
2 of paying refunds resulting from overpayment of tax
3 liability under Section 201 of this Act, for paying rebates
4 under Section 208.1 in the event that the amounts in the
5 Homeowners' Tax Relief Fund are insufficient for that
6 purpose, and for making transfers pursuant to this
7 subsection (d).

8 (2) The Director shall order payment of refunds
9 resulting from overpayment of tax liability under Section
10 201 of this Act from the Income Tax Refund Fund only to the
11 extent that amounts collected pursuant to Section 201 of
12 this Act and transfers pursuant to this subsection (d) and
13 item (3) of subsection (c) have been deposited and retained
14 in the Fund.

15 (3) As soon as possible after the end of each fiscal
16 year, the Director shall order transferred and the State
17 Treasurer and State Comptroller shall transfer from the
18 Income Tax Refund Fund to the Personal Property Tax
19 Replacement Fund an amount, certified by the Director to
20 the Comptroller, equal to the excess of the amount
21 collected pursuant to subsections (c) and (d) of Section
22 201 of this Act deposited into the Income Tax Refund Fund
23 during the fiscal year over the amount of refunds resulting
24 from overpayment of tax liability under subsections (c) and
25 (d) of Section 201 of this Act paid from the Income Tax
26 Refund Fund during the fiscal year.

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

13 (4.5) As soon as possible after the end of fiscal year
14 1999 and of each fiscal year thereafter, the Director shall
15 order transferred and the State Treasurer and State
16 Comptroller shall transfer from the Income Tax Refund Fund
17 to the General Revenue Fund any surplus remaining in the
18 Income Tax Refund Fund as of the end of such fiscal year;
19 excluding for fiscal years 2000, 2001, and 2002 amounts
20 attributable to transfers under item (3) of subsection (c)
21 less refunds resulting from the earned income tax credit.

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

26 (e) Deposits into the Education Assistance Fund and the

1 Income Tax Surcharge Local Government Distributive Fund.

2 On July 1, 1991, and thereafter, of the amounts collected
3 pursuant to subsections (a) and (b) of Section 201 of this Act,
4 minus deposits into the Income Tax Refund Fund, the Department
5 shall deposit 7.3% into the Education Assistance Fund in the
6 State Treasury. Beginning July 1, 1991, and continuing through
7 January 31, 1993, of the amounts collected pursuant to
8 subsections (a) and (b) of Section 201 of the Illinois Income
9 Tax Act, minus deposits into the Income Tax Refund Fund, the
10 Department shall deposit 3.0% into the Income Tax Surcharge
11 Local Government Distributive Fund in the State Treasury.
12 Beginning February 1, 1993 and continuing through June 30,
13 1993, of the amounts collected pursuant to subsections (a) and
14 (b) of Section 201 of the Illinois Income Tax Act, minus
15 deposits into the Income Tax Refund Fund, the Department shall
16 deposit 4.4% into the Income Tax Surcharge Local Government
17 Distributive Fund in the State Treasury. Beginning July 1,
18 1993, and continuing through June 30, 1994, of the amounts
19 collected under subsections (a) and (b) of Section 201 of this
20 Act, minus deposits into the Income Tax Refund Fund, the
21 Department shall deposit 1.475% into the Income Tax Surcharge
22 Local Government Distributive Fund in the State Treasury.

23 (f) Deposits into the Fund for the Advancement of
24 Education. Beginning February 1, 2015, the Department shall
25 deposit the following portions of the revenue realized from the
26 tax imposed upon individuals, trusts, and estates by

1 subsections (a) and (b) of Section 201 of this Act during the
2 preceding month, minus deposits into the Income Tax Refund
3 Fund, into the Fund for the Advancement of Education:

4 (1) beginning February 1, 2015, and prior to February
5 1, 2025, 1/30; and

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

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

11 (g) Deposits into the Commitment to Human Services Fund.
12 Beginning February 1, 2015, the Department shall deposit the
13 following portions of the revenue realized from the tax imposed
14 upon individuals, trusts, and estates by subsections (a) and
15 (b) of Section 201 of this Act during the preceding month,
16 minus deposits into the Income Tax Refund Fund, into the
17 Commitment to Human Services Fund:

18 (1) beginning February 1, 2015, and prior to February
19 1, 2025, 1/30; and

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

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

25 (h) Deposits into the Tax Compliance and Administration
26 Fund. Beginning on the first day of the first calendar month to

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

11 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
12 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff.
13 7-20-15.)

14 Section 5-35. The Metropolitan Pier and Exposition
15 Authority Act is amended by changing Sections 5, 13, and 13.2
16 and by adding Section 13.3 as follows:

17 (70 ILCS 210/5) (from Ch. 85, par. 1225)

18 Sec. 5. The Metropolitan Pier and Exposition Authority
19 shall also have the following rights and powers:

20 (a) To accept from Chicago Park Fair, a corporation, an
21 assignment of whatever sums of money it may have received
22 from the Fair and Exposition Fund, allocated by the
23 Department of Agriculture of the State of Illinois, and
24 Chicago Park Fair is hereby authorized to assign, set over

1 and transfer any of those funds to the Metropolitan Pier
2 and Exposition Authority. The Authority has the right and
3 power hereafter to receive sums as may be distributed to it
4 by the Department of Agriculture of the State of Illinois
5 from the Fair and Exposition Fund pursuant to the
6 provisions of Sections 5, 6i, and 28 of the State Finance
7 Act. All sums received by the Authority shall be held in
8 the sole custody of the secretary-treasurer of the
9 Metropolitan Pier and Exposition Board.

10 (b) To accept the assignment of, assume and execute any
11 contracts heretofore entered into by Chicago Park Fair.

12 (c) To acquire, own, construct, equip, lease, operate
13 and maintain grounds, buildings and facilities to carry out
14 its corporate purposes and duties, and to carry out or
15 otherwise provide for the recreational, cultural,
16 commercial or residential development of Navy Pier, and to
17 fix and collect just, reasonable and nondiscriminatory
18 charges for the use thereof. The charges so collected shall
19 be made available to defray the reasonable expenses of the
20 Authority and to pay the principal of and the interest upon
21 any revenue bonds issued by the Authority. The Authority
22 shall be subject to and comply with the Lake Michigan and
23 Chicago Lakefront Protection Ordinance, the Chicago
24 Building Code, the Chicago Zoning Ordinance, and all
25 ordinances and regulations of the City of Chicago contained
26 in the following Titles of the Municipal Code of Chicago:

1 Businesses, Occupations and Consumer Protection; Health
2 and Safety; Fire Prevention; Public Peace, Morals and
3 Welfare; Utilities and Environmental Protection; Streets,
4 Public Ways, Parks, Airports and Harbors; Electrical
5 Equipment and Installation; Housing and Economic
6 Development (only Chapter 5-4 thereof); and Revenue and
7 Finance (only so far as such Title pertains to the
8 Authority's duty to collect taxes on behalf of the City of
9 Chicago).

10 (d) To enter into contracts treating in any manner with
11 the objects and purposes of this Act.

12 (e) To lease any buildings to the Adjutant General of
13 the State of Illinois for the use of the Illinois National
14 Guard or the Illinois Naval Militia.

15 (f) To exercise the right of eminent domain by
16 condemnation proceedings in the manner provided by the
17 Eminent Domain Act, including, with respect to Site B only,
18 the authority to exercise quick take condemnation by
19 immediate vesting of title under Article 20 of the Eminent
20 Domain Act, to acquire any privately owned real or personal
21 property and, with respect to Site B only, public property
22 used for rail transportation purposes (but no such taking
23 of such public property shall, in the reasonable judgment
24 of the owner, interfere with such rail transportation) for
25 the lawful purposes of the Authority in Site A, at Navy
26 Pier, and at Site B. Just compensation for property taken

1 or acquired under this paragraph shall be paid in money or,
2 notwithstanding any other provision of this Act and with
3 the agreement of the owner of the property to be taken or
4 acquired, the Authority may convey substitute property or
5 interests in property or enter into agreements with the
6 property owner, including leases, licenses, or
7 concessions, with respect to any property owned by the
8 Authority, or may provide for other lawful forms of just
9 compensation to the owner. Any property acquired in
10 condemnation proceedings shall be used only as provided in
11 this Act. Except as otherwise provided by law, the City of
12 Chicago shall have a right of first refusal prior to any
13 sale of any such property by the Authority to a third party
14 other than substitute property. The Authority shall
15 develop and implement a relocation plan for businesses
16 displaced as a result of the Authority's acquisition of
17 property. The relocation plan shall be substantially
18 similar to provisions of the Uniform Relocation Assistance
19 and Real Property Acquisition Act and regulations
20 promulgated under that Act relating to assistance to
21 displaced businesses. To implement the relocation plan the
22 Authority may acquire property by purchase or gift or may
23 exercise the powers authorized in this subsection (f),
24 except the immediate vesting of title under Article 20 of
25 the Eminent Domain Act, to acquire substitute private
26 property within one mile of Site B for the benefit of

1 displaced businesses located on property being acquired by
2 the Authority. However, no such substitute property may be
3 acquired by the Authority unless the mayor of the
4 municipality in which the property is located certifies in
5 writing that the acquisition is consistent with the
6 municipality's land use and economic development policies
7 and goals. The acquisition of substitute property is
8 declared to be for public use. In exercising the powers
9 authorized in this subsection (f), the Authority shall use
10 its best efforts to relocate businesses within the area of
11 McCormick Place or, failing that, within the City of
12 Chicago.

13 (g) To enter into contracts relating to construction
14 projects which provide for the delivery by the contractor
15 of a completed project, structure, improvement, or
16 specific portion thereof, for a fixed maximum price, which
17 contract may provide that the delivery of the project,
18 structure, improvement, or specific portion thereof, for
19 the fixed maximum price is insured or guaranteed by a third
20 party capable of completing the construction.

21 (h) To enter into agreements with any person with
22 respect to the use and occupancy of the grounds, buildings,
23 and facilities of the Authority, including concession,
24 license, and lease agreements on terms and conditions as
25 the Authority determines. Notwithstanding Section 24,
26 agreements with respect to the use and occupancy of the

1 grounds, buildings, and facilities of the Authority for a
2 term of more than one year shall be entered into in
3 accordance with the procurement process provided for in
4 Section 25.1.

5 (i) To enter into agreements with any person with
6 respect to the operation and management of the grounds,
7 buildings, and facilities of the Authority or the provision
8 of goods and services on terms and conditions as the
9 Authority determines.

10 (j) After conducting the procurement process provided
11 for in Section 25.1, to enter into one or more contracts to
12 provide for the design and construction of all or part of
13 the Authority's Expansion Project grounds, buildings, and
14 facilities. Any contract for design and construction of the
15 Expansion Project shall be in the form authorized by
16 subsection (g), shall be for a fixed maximum price not in
17 excess of the funds that are authorized to be made
18 available for those purposes during the term of the
19 contract, and shall be entered into before commencement of
20 construction.

21 (k) To enter into agreements, including project
22 agreements with labor unions, that the Authority deems
23 necessary to complete the Expansion Project or any other
24 construction or improvement project in the most timely and
25 efficient manner and without strikes, picketing, or other
26 actions that might cause disruption or delay and thereby

1 add to the cost of the project.

2 (1) To provide incentives to organizations and
3 entities that agree to make use of the grounds, buildings,
4 and facilities of the Authority for conventions, meetings,
5 or trade shows. The incentives may take the form of
6 discounts from regular fees charged by the Authority,
7 subsidies for or assumption of the costs incurred with
8 respect to the convention, meeting, or trade show, or other
9 inducements. The Authority shall award incentives to
10 attract large conventions, meetings, and trade shows to its
11 facilities under the terms set forth in this subsection (1)
12 from amounts appropriated to the Authority from the
13 Metropolitan Pier and Exposition Authority Incentive Fund
14 for this purpose.

15 No later than May 15 of each year, the Chief Executive
16 Officer of the Metropolitan Pier and Exposition Authority
17 shall certify to the State Comptroller and the State
18 Treasurer the amounts of incentive grant funds used during
19 the current fiscal year to provide incentives for
20 conventions, meetings, or trade shows that (i) have been
21 approved by the Authority, in consultation with an
22 organization meeting the qualifications set out in Section
23 5.6 of this Act, provided the Authority has entered into a
24 marketing agreement with such an organization, (ii)
25 demonstrate registered attendance in excess of 5,000
26 individuals or in excess of 10,000 individuals, as

1 appropriate, and (iii) but for the incentive, would not
2 have used the facilities of the Authority for the
3 convention, meeting, or trade show. The State Comptroller
4 may request that the Auditor General conduct an audit of
5 the accuracy of the certification. If the State Comptroller
6 determines by this process of certification that incentive
7 funds, in whole or in part, were disbursed by the Authority
8 by means other than in accordance with the standards of
9 this subsection (1), then any amount transferred to the
10 Metropolitan Pier and Exposition Authority Incentive Fund
11 shall be reduced during the next subsequent transfer in
12 direct proportion to that amount determined to be in
13 violation of the terms set forth in this subsection (1).

14 On July 15, 2012, the Comptroller shall order
15 transferred, and the Treasurer shall transfer, into the
16 Metropolitan Pier and Exposition Authority Incentive Fund
17 from the General Revenue Fund the sum of \$7,500,000 plus an
18 amount equal to the incentive grant funds certified by the
19 Chief Executive Officer as having been lawfully paid under
20 the provisions of this Section in the previous 2 fiscal
21 years that have not otherwise been transferred into the
22 Metropolitan Pier and Exposition Authority Incentive Fund,
23 provided that transfers in excess of \$15,000,000 shall not
24 be made in any fiscal year.

25 On July 15, 2013, the Comptroller shall order
26 transferred, and the Treasurer shall transfer, into the

1 Metropolitan Pier and Exposition Authority Incentive Fund
2 from the General Revenue Fund the sum of \$7,500,000 plus an
3 amount equal to the incentive grant funds certified by the
4 Chief Executive Officer as having been lawfully paid under
5 the provisions of this Section in the previous fiscal year
6 that have not otherwise been transferred into the
7 Metropolitan Pier and Exposition Authority Incentive Fund,
8 provided that transfers in excess of \$15,000,000 shall not
9 be made in any fiscal year.

10 On July 15, 2014, and every year thereafter, the
11 Comptroller shall order transferred, and the Treasurer
12 shall transfer, into the Metropolitan Pier and Exposition
13 Authority Incentive Fund from the General Revenue Fund an
14 amount equal to the incentive grant funds certified by the
15 Chief Executive Officer as having been lawfully paid under
16 the provisions of this Section in the previous fiscal year
17 that have not otherwise been transferred into the
18 Metropolitan Pier and Exposition Authority Incentive Fund,
19 provided that (1) no transfers with respect to any previous
20 fiscal year shall be made after the transfer has been made
21 with respect to the 2017 fiscal year and (2) transfers in
22 excess of \$15,000,000 shall not be made in any fiscal year.

23 After a transfer has been made under this subsection
24 (1), the Chief Executive Officer shall file a request for
25 payment with the Comptroller evidencing that the incentive
26 grants have been made and the Comptroller shall thereafter

1 order paid, and the Treasurer shall pay, the requested
2 amounts to the Metropolitan Pier and Exposition Authority.

3 In no case shall more than \$5,000,000 be used in any
4 one year by the Authority for incentives granted
5 conventions, meetings, or trade shows with a registered
6 attendance of more than 5,000 and less than 10,000. Amounts
7 in the Metropolitan Pier and Exposition Authority
8 Incentive Fund shall only be used by the Authority for
9 incentives paid to attract large conventions, meetings,
10 and trade shows to its facilities as provided in this
11 subsection (1).

12 (1-5) The Village of Rosemont shall provide incentives
13 from amounts transferred into the Convention Center
14 Support Fund to retain and attract conventions, meetings,
15 or trade shows to the Donald E. Stephens Convention Center
16 under the terms set forth in this subsection (1-5).

17 No later than May 15 of each year, the Mayor of the
18 Village of Rosemont or his or her designee shall certify to
19 the State Comptroller and the State Treasurer the amounts
20 of incentive grant funds used during the previous fiscal
21 year to provide incentives for conventions, meetings, or
22 trade shows that (1) have been approved by the Village, (2)
23 demonstrate registered attendance in excess of 5,000
24 individuals, and (3) but for the incentive, would not have
25 used the Donald E. Stephens Convention Center facilities
26 for the convention, meeting, or trade show. The State

1 Comptroller may request that the Auditor General conduct an
2 audit of the accuracy of the certification.

3 If the State Comptroller determines by this process of
4 certification that incentive funds, in whole or in part,
5 were disbursed by the Village by means other than in
6 accordance with the standards of this subsection (1-5),
7 then the amount transferred to the Convention Center
8 Support Fund shall be reduced during the next subsequent
9 transfer in direct proportion to that amount determined to
10 be in violation of the terms set forth in this subsection
11 (1-5).

12 On July 15, 2012, and each year thereafter, the
13 Comptroller shall order transferred, and the Treasurer
14 shall transfer, into the Convention Center Support Fund
15 from the General Revenue Fund the amount of \$5,000,000 for
16 (i) incentives to attract large conventions, meetings, and
17 trade shows to the Donald E. Stephens Convention Center,
18 and (ii) to be used by the Village of Rosemont for the
19 repair, maintenance, and improvement of the Donald E.
20 Stephens Convention Center and for debt service on debt
21 instruments issued for those purposes by the village. No
22 later than 30 days after the transfer, the Comptroller
23 shall order paid, and the Treasurer shall pay, to the
24 Village of Rosemont the amounts transferred.

25 (m) To enter into contracts with any person conveying
26 the naming rights or other intellectual property rights

1 with respect to the grounds, buildings, and facilities of
2 the Authority.

3 (n) To enter into grant agreements with the Chicago
4 Convention and Tourism Bureau providing for the marketing
5 of the convention facilities to large and small
6 conventions, meetings, and trade shows and the promotion of
7 the travel industry in the City of Chicago, provided such
8 agreements meet the requirements of Section 5.6 of this
9 Act. Receipts of the Authority from the increase in the
10 airport departure tax authorized by Section 13(f) of this
11 amendatory Act of the 96th General Assembly and, subject to
12 appropriation to the Authority, funds deposited in the
13 Chicago Travel Industry Promotion Fund pursuant to Section
14 6 of the Hotel Operators' Occupation Tax Act shall be
15 granted to the Bureau for such purposes.

16 ~~Nothing in this Act shall be construed to authorize the~~
17 ~~Authority to spend the proceeds of any bonds or notes issued~~
18 ~~under Section 13.2 or any taxes levied under Section 13 to~~
19 ~~construct a stadium to be leased to or used by professional~~
20 ~~sports teams.~~

21 (Source: P.A. 97-617, eff. 10-26-11; 98-109, eff. 7-25-13.)

22 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

1 (b) By ordinance the Authority shall, as soon as
2 practicable after the effective date of this amendatory Act of
3 1991, impose a Metropolitan Pier and Exposition Authority
4 Retailers' Occupation Tax upon all persons engaged in the
5 business of selling tangible personal property at retail within
6 the territory described in this subsection at the rate of 1.0%
7 of the gross receipts (i) from the sale of food, alcoholic
8 beverages, and soft drinks sold for consumption on the premises
9 where sold and (ii) from the sale of food, alcoholic beverages,
10 and soft drinks sold for consumption off the premises where
11 sold by a retailer whose principal source of gross receipts is
12 from the sale of food, alcoholic beverages, and soft drinks
13 prepared for immediate consumption.

14 The tax imposed under this subsection and all civil
15 penalties that may be assessed as an incident to that tax shall
16 be collected and enforced by the Illinois Department of
17 Revenue. The Department shall have full power to administer and
18 enforce this subsection, to collect all taxes and penalties so
19 collected in the manner provided in this subsection, and to
20 determine all rights to credit memoranda arising on account of
21 the erroneous payment of tax or penalty under this subsection.
22 In the administration of and compliance with this subsection,
23 the Department and persons who are subject to this subsection
24 shall have the same rights, remedies, privileges, immunities,
25 powers, and duties, shall be subject to the same conditions,
26 restrictions, limitations, penalties, exclusions, exemptions,

1 and definitions of terms, and shall employ the same modes of
2 procedure applicable to this Retailers' Occupation Tax as are
3 prescribed in Sections 1, 2 through 2-65 (in respect to all
4 provisions of those Sections other than the State rate of
5 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
6 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
7 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
8 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
9 after January 1, 1994, all applicable provisions of the Uniform
10 Penalty and Interest Act that are not inconsistent with this
11 Act, as fully as if provisions contained in those Sections of
12 the Retailers' Occupation Tax Act were set forth in this
13 subsection.

14 Persons subject to any tax imposed under the authority
15 granted in this subsection may reimburse themselves for their
16 seller's tax liability under this subsection by separately
17 stating that tax as an additional charge, which charge may be
18 stated in combination, in a single amount, with State taxes
19 that sellers are required to collect under the Use Tax Act,
20 pursuant to bracket schedules as the Department may prescribe.
21 The retailer filing the return shall, at the time of filing the
22 return, pay to the Department the amount of tax imposed under
23 this subsection, less a discount of 1.75%, which is allowed to
24 reimburse the retailer for the expenses incurred in keeping
25 records, preparing and filing returns, remitting the tax, and
26 supplying data to the Department on request.

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

10 Nothing in this subsection authorizes the Authority to
11 impose a tax upon the privilege of engaging in any business
12 that under the Constitution of the United States may not be
13 made the subject of taxation by this State.

14 The Department shall forthwith pay over to the State
15 Treasurer, ex officio, as trustee for the Authority, all taxes
16 and penalties collected under this subsection for deposit into
17 a trust fund held outside 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 subsection
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 amounts to be paid under subsection (g) of this Section, which
4 shall be the amounts, not including credit memoranda, collected
5 under this subsection during the second preceding calendar
6 month by the Department, less any amounts determined by the
7 Department to be necessary for the payment of refunds, less 2%
8 of such balance, which sum shall be deposited by the State
9 Treasurer into the Tax Compliance and Administration Fund in
10 the State Treasury from which it shall be appropriated to the
11 Department to cover the costs of the Department in
12 administering and enforcing the provisions of this subsection,
13 and less any amounts that are transferred to the STAR Bonds
14 Revenue Fund. Within 10 days after receipt by the Comptroller
15 of the certification, the Comptroller shall cause the orders to
16 be drawn for the remaining amounts, and the Treasurer shall
17 administer those amounts as required in subsection (g).

18 A certificate of registration issued by the Illinois
19 Department of Revenue to a retailer under the Retailers'
20 Occupation Tax Act shall permit the registrant to engage in a
21 business that is taxed under the tax imposed under this
22 subsection, and no additional registration shall be required
23 under the ordinance imposing the tax or under this subsection.

24 A certified copy of any ordinance imposing or discontinuing
25 any tax under this subsection or effecting a change in the rate
26 of that tax shall be filed with the Department, whereupon the

1 Department shall proceed to administer and enforce this
2 subsection on behalf of the Authority as of the first day of
3 the third calendar month following the date of filing.

4 The tax authorized to be levied under this subsection may
5 be levied within all or any part of the following described
6 portions of the metropolitan area:

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

21 (2) that portion of the City of Chicago located within
22 the following area: Beginning at the intersection of West
23 55th Street with Central Avenue, then east along West 55th
24 Street to its intersection with South Cicero Avenue, then
25 south along South Cicero Avenue to its intersection with
26 West 63rd Street, then west along West 63rd Street to its

1 intersection with South Central Avenue, then north along
2 South Central Avenue to the point of beginning; and

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

18 The tax authorized to be levied under this subsection may
19 also be levied on food, alcoholic beverages, and soft drinks
20 sold on boats and other watercraft departing from and returning
21 to the shoreline of Lake Michigan (including Navy Pier and all
22 other improvements fixed to land, docks, or piers) described in
23 item (3).

24 (c) By ordinance the Authority shall, as soon as
25 practicable after the effective date of this amendatory Act of
26 1991, impose an occupation tax upon all persons engaged in the

1 corporate limits of the City of Chicago in the business of
2 renting, leasing, or letting rooms in a hotel, as defined in
3 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
4 the gross rental receipts from the renting, leasing, or letting
5 of hotel rooms within the City of Chicago, excluding, however,
6 from gross rental receipts the proceeds of renting, leasing, or
7 letting to permanent residents of a hotel, as defined in that
8 Act. Gross rental receipts shall not include charges that are
9 added on account of the liability arising from any tax imposed
10 by the State or any governmental agency on the occupation of
11 renting, leasing, or letting rooms in a hotel.

12 The tax imposed by the Authority under this subsection and
13 all civil penalties that may be assessed as an incident to that
14 tax shall be collected and enforced by the Illinois Department
15 of Revenue. The certificate of registration that is issued by
16 the Department to a lessor under the Hotel Operators'
17 Occupation Tax Act shall permit that registrant to engage in a
18 business that is taxable under any ordinance enacted under this
19 subsection without registering separately with the Department
20 under that ordinance or under this subsection. The Department
21 shall have full power to administer and enforce this
22 subsection, to collect all taxes and penalties due under this
23 subsection, to dispose of taxes and penalties so collected in
24 the manner provided in this subsection, and to determine all
25 rights to credit memoranda arising on account of the erroneous
26 payment of tax or penalty under this subsection. In the

1 administration of and compliance with this subsection, the
2 Department and persons who are subject to this subsection shall
3 have the same rights, remedies, privileges, immunities,
4 powers, and duties, shall be subject to the same conditions,
5 restrictions, limitations, penalties, and definitions of
6 terms, and shall employ the same modes of procedure as are
7 prescribed in the Hotel Operators' Occupation Tax Act (except
8 where that Act is inconsistent with this subsection), as fully
9 as if the provisions contained in the Hotel Operators'
10 Occupation Tax Act were set out in this subsection.

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

20 Persons subject to any tax imposed under the authority
21 granted in this subsection may reimburse themselves for their
22 tax liability for that tax by separately stating that tax as an
23 additional charge, which charge may be stated in combination,
24 in a single amount, with State taxes imposed under the Hotel
25 Operators' Occupation Tax Act, the municipal tax imposed under
26 Section 8-3-13 of the Illinois Municipal Code, and the tax

1 imposed under Section 19 of the Illinois Sports Facilities
2 Authority Act.

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

10 The Department shall forthwith pay over to the State
11 Treasurer, ex officio, as trustee for the Authority, all taxes
12 and penalties collected under this subsection for deposit into
13 a trust fund held outside the State Treasury. On or before the
14 25th day of each calendar month, the Department shall certify
15 to the Comptroller the amounts to be paid under subsection (g)
16 of this Section, which shall be the amounts (not including
17 credit memoranda) collected under this subsection during the
18 second preceding calendar month by the Department, less any
19 amounts determined by the Department to be necessary for
20 payment of refunds. Within 10 days after receipt by the
21 Comptroller of the Department's certification, the Comptroller
22 shall cause the orders to be drawn for such amounts, and the
23 Treasurer shall administer those amounts as required in
24 subsection (g).

25 A certified copy of any ordinance imposing or discontinuing
26 a tax under this subsection or effecting a change in the rate

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

6 (d) By ordinance the Authority shall, as soon as
7 practicable after the effective date of this amendatory Act of
8 1991, impose a tax upon all persons engaged in the business of
9 renting automobiles in the metropolitan area at the rate of 6%
10 of the gross receipts from that business, except that no tax
11 shall be imposed on the business of renting automobiles for use
12 as taxicabs or in livery service. The tax imposed under this
13 subsection and all civil penalties that may be assessed as an
14 incident to that tax shall be collected and enforced by the
15 Illinois Department of Revenue. The certificate of
16 registration issued by the Department to a retailer under the
17 Retailers' Occupation Tax Act or under the Automobile Renting
18 Occupation and Use Tax Act shall permit that person to engage
19 in a business that is taxable under any ordinance enacted under
20 this subsection without registering separately with the
21 Department under that ordinance or under this subsection. The
22 Department shall have full power to administer and enforce this
23 subsection, to collect all taxes and penalties due under this
24 subsection, to dispose of taxes and penalties so collected in
25 the manner provided in this subsection, and to determine all
26 rights to credit memoranda arising on account of the erroneous

1 payment of tax or penalty under this subsection. In the
2 administration of and compliance with this subsection, the
3 Department and persons who are subject to this subsection shall
4 have the same rights, remedies, privileges, immunities,
5 powers, and duties, be subject to the same conditions,
6 restrictions, limitations, penalties, and definitions of
7 terms, and employ the same modes of procedure as are prescribed
8 in Sections 2 and 3 (in respect to all provisions of those
9 Sections other than the State rate of tax; and in respect to
10 the provisions of the Retailers' Occupation Tax Act referred to
11 in those Sections, except as to the disposition of taxes and
12 penalties collected, except for the provision allowing
13 retailers a deduction from the tax to cover certain costs, and
14 except that credit memoranda issued under this subsection may
15 not be used to discharge any State tax liability) of the
16 Automobile Renting Occupation and Use Tax Act, as fully as if
17 provisions contained in those Sections of that Act were set
18 forth in this subsection.

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

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

10 The Department shall forthwith pay over to the State
11 Treasurer, ex officio, as trustee, all taxes and penalties
12 collected under this subsection for deposit into a trust fund
13 held outside the State Treasury. On or before the 25th day of
14 each calendar month, the Department shall certify to the
15 Comptroller the amounts to be paid under subsection (g) of this
16 Section (not including credit memoranda) collected under this
17 subsection during the second preceding calendar month by the
18 Department, less any amount determined by the Department to be
19 necessary for payment of refunds. Within 10 days after receipt
20 by the Comptroller of the Department's certification, the
21 Comptroller shall cause the orders to be drawn for such
22 amounts, and the Treasurer shall administer those amounts as
23 required in subsection (g).

24 Nothing in this subsection authorizes the Authority to
25 impose a tax upon the privilege of engaging in any business
26 that under the Constitution of the United States may not be

1 made the subject of taxation by this State.

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

9 (e) By ordinance the Authority shall, as soon as
10 practicable after the effective date of this amendatory Act of
11 1991, impose a tax upon the privilege of using in the
12 metropolitan area an automobile that is rented from a rentor
13 outside Illinois and is titled or registered with an agency of
14 this State's government at a rate of 6% of the rental price of
15 that automobile, except that no tax shall be imposed on the
16 privilege of using automobiles rented for use as taxicabs or in
17 livery service. The tax shall be collected from persons whose
18 Illinois address for titling or registration purposes is given
19 as being in the metropolitan area. The tax shall be collected
20 by the Department of Revenue for the Authority. The tax must be
21 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 State officer with
26 whom the tangible personal property must be titled or

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

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

1 subsection.

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

11 The Department shall forthwith pay over to the State
12 Treasurer, ex officio, as trustee, all taxes, penalties, and
13 interest collected under this subsection for deposit into a
14 trust fund held outside the State Treasury. On or before the
15 25th day of each calendar month, the Department shall certify
16 to the State Comptroller the amounts to be paid under
17 subsection (g) of this Section, which shall be the amounts (not
18 including credit memoranda) collected under this subsection
19 during the second preceding calendar month by the Department,
20 less any amounts determined by the Department to be necessary
21 for payment of refunds. Within 10 days after receipt by the
22 State Comptroller of the Department's certification, the
23 Comptroller shall cause the orders to be drawn for such
24 amounts, and the Treasurer shall administer those amounts as
25 required in subsection (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 the effective date of this amendatory Act of
8 1991, impose an occupation tax on all persons, other than a
9 governmental agency, engaged in the business of providing
10 ground transportation for hire to passengers in the
11 metropolitan area at a rate of (i) \$4 per taxi or livery
12 vehicle departure with passengers for hire from commercial
13 service airports in the metropolitan area, (ii) for each
14 departure with passengers for hire from a commercial service
15 airport in the metropolitan area in a bus or van operated by a
16 person other than a person described in item (iii): \$18 per bus
17 or van with a capacity of 1-12 passengers, \$36 per bus or van
18 with a capacity of 13-24 passengers, and \$54 per bus or van
19 with a capacity of over 24 passengers, and (iii) for each
20 departure with passengers for hire from a commercial service
21 airport in the metropolitan area in a bus or van operated by a
22 person regulated by the Interstate Commerce Commission or
23 Illinois Commerce Commission, operating scheduled service from
24 the airport, and charging fares on a per passenger basis: \$2
25 per passenger for hire in each bus or van. The term "commercial
26 service airports" means those airports receiving scheduled

1 passenger service and enplaning more than 100,000 passengers
2 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 shall be administered
19 by the Treasurer as follows:

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

23 (2) On July 20 and on the 20th of each month
24 thereafter, provided that the amount requested in the
25 annual certificate of the Chairman of the Authority filed
26 under Section 8.25f of the State Finance Act has been

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

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

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

25 Moneys received by the Authority as surplus revenues may be
26 used (i) for the purposes of paying debt service on the bonds

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

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

18 (Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

19 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

20 Sec. 13.2. The McCormick Place Expansion Project Fund is
21 created in the State Treasury. All moneys in the McCormick
22 Place Expansion Project Fund are allocated to and shall be
23 appropriated and used only for the purposes authorized by and
24 subject to the limitations and conditions of this Section.
25 Those amounts may be appropriated by law to the Authority for

1 the purposes of paying the debt service requirements on all
2 bonds and notes, including bonds and notes issued to refund or
3 advance refund bonds and notes issued under this Section,
4 Section 13.1, or issued to refund or advance refund bonds and
5 notes otherwise issued under this Act, (collectively referred
6 to as "bonds") to be issued by the Authority under this Section
7 in an aggregate original principal amount (excluding the amount
8 of any bonds and notes issued to refund or advance refund bonds
9 or notes issued under this Section and Section 13.1) not to
10 exceed \$2,850,000,000 ~~\$2,557,000,000~~ for the purposes of
11 carrying out and performing its duties and exercising its
12 powers under this Act. The increased debt authorization of
13 \$450,000,000 provided by Public Act 96-898 ~~this amendatory Act~~
14 ~~of the 96th General Assembly~~ shall be used solely for the
15 purpose of: (i) hotel construction and related necessary
16 capital improvements; (ii) other needed capital improvements
17 to existing facilities; and (iii) land acquisition for and
18 construction of one multi-use facility on property bounded by
19 East Cermak Road on the south, East 21st Street on the north,
20 South Indiana Avenue on the west, and South Prairie Avenue on
21 the east in the City of Chicago, Cook County, Illinois; these
22 limitations do not apply to the increased debt authorization
23 provided by this amendatory Act of the 100th General Assembly.
24 No bonds issued to refund or advance refund bonds issued under
25 this Section may mature later than 40 years from the date of
26 issuance of the refunding or advance refunding bonds. After the

1 aggregate original principal amount of bonds authorized in this
2 Section has been issued, the payment of any principal amount of
3 such bonds does not authorize the issuance of additional bonds
4 (except refunding bonds). Any bonds and notes issued under this
5 Section in any year in which there is an outstanding "post-2010
6 deficiency amount" as that term is defined in Section 13 (g) (3)
7 of this Act shall provide for the payment to the State
8 Treasurer of the amount of that deficiency. Proceeds from the
9 sale of bonds issued pursuant to the increased debt
10 authorization provided by this amendatory Act of the 100th
11 General Assembly may be used for the payment to the State
12 Treasurer of any unpaid amounts described in paragraph (3) of
13 subsection (g) of Section 13 of this Act as part of the "2010
14 deficiency amount" or the "Post-2010 deficiency amount".

15 On the first day of each month commencing after July 1,
16 1993, amounts, if any, on deposit in the McCormick Place
17 Expansion Project Fund shall, subject to appropriation, be paid
18 in full to the Authority or, upon its direction, to the trustee
19 or trustees for bondholders of bonds that by their terms are
20 payable from the moneys received from the McCormick Place
21 Expansion Project Fund, until an amount equal to 100% of the
22 aggregate amount of the principal and interest in the fiscal
23 year, including that pursuant to sinking fund requirements, has
24 been so paid and deficiencies in reserves shall have been
25 remedied.

26 The State of Illinois pledges to and agrees with the

1 holders of the bonds of the Metropolitan Pier and Exposition
2 Authority issued under this Section that the State will not
3 limit or alter the rights and powers vested in the Authority by
4 this Act so as to impair the terms of any contract made by the
5 Authority with those holders or in any way impair the rights
6 and remedies of those holders until the bonds, together with
7 interest thereon, interest on any unpaid installments of
8 interest, and all costs and expenses in connection with any
9 action or proceedings by or on behalf of those holders are
10 fully met and discharged; provided that any increase in the Tax
11 Act Amounts specified in Section 3 of the Retailers' Occupation
12 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
13 Use Tax Act, and Section 9 of the Service Occupation Tax Act
14 required to be deposited into the Build Illinois Bond Account
15 in the Build Illinois Fund pursuant to any law hereafter
16 enacted shall not be deemed to impair the rights of such
17 holders so long as the increase does not result in the
18 aggregate debt service payable in the current or any future
19 fiscal year of the State on all bonds issued pursuant to the
20 Build Illinois Bond Act and the Metropolitan Pier and
21 Exposition Authority Act and payable from tax revenues
22 specified in Section 3 of the Retailers' Occupation Tax Act,
23 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
24 Act, and Section 9 of the Service Occupation Tax Act exceeding
25 33 1/3% of such tax revenues for the most recently completed
26 fiscal year of the State at the time of such increase. In

1 addition, the State pledges to and agrees with the holders of
2 the bonds of the Authority issued under this Section that the
3 State will not limit or alter the basis on which State funds
4 are to be paid to the Authority as provided in this Act or the
5 use of those funds so as to impair the terms of any such
6 contract; provided that any increase in the Tax Act Amounts
7 specified in Section 3 of the Retailers' Occupation Tax Act,
8 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
9 Act, and Section 9 of the Service Occupation Tax Act required
10 to be deposited into the Build Illinois Bond Account in the
11 Build Illinois Fund pursuant to any law hereafter enacted shall
12 not be deemed to impair the terms of any such contract so long
13 as the increase does not result in the aggregate debt service
14 payable in the current or any future fiscal year of the State
15 on all bonds issued pursuant to the Build Illinois Bond Act and
16 the Metropolitan Pier and Exposition Authority Act and payable
17 from tax revenues specified in Section 3 of the Retailers'
18 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of
19 the Service Use Tax Act, and Section 9 of the Service
20 Occupation Tax Act exceeding 33 1/3% of such tax revenues for
21 the most recently completed fiscal year of the State at the
22 time of such increase. The Authority is authorized to include
23 these pledges and agreements with the State in any contract
24 with the holders of bonds issued under this Section.

25 The State shall not be liable on bonds of the Authority
26 issued under this Section those bonds shall not be a debt of

1 the State, and this Act shall not be construed as a guarantee
2 by the State of the debts of the Authority. The bonds shall
3 contain a statement to this effect on the face of the bonds.

4 (Source: P.A. 98-109, eff. 7-25-13.)

5 (70 ILCS 210/13.3 new)

6 Sec. 13.3. MPEA Reserve Fund. There is hereby created the
7 MPEA Reserve Fund in the State Treasury. If any amount of the
8 2010 deficiency amount is paid to the State Treasurer pursuant
9 to paragraph (3) of subsection (g) of Section 13 or Section
10 13.2 on any date after the effective date of this amendatory
11 Act of the 100th General Assembly, the Comptroller shall order
12 transferred, and the Treasurer shall transfer an equal amount
13 from the General Revenue Fund into the MPEA Reserve Fund.
14 Amounts in the MPEA Reserve Fund shall be administered by the
15 Treasurer as follows:

16 (a) On July 1 of each fiscal year, the State Treasurer
17 shall transfer from the MPEA Reserve Fund to the General
18 Revenue Fund an amount equal to 100% of any post-2010
19 deficiency amount.

20 (b) Notwithstanding subsection (a) of this Section,
21 any amounts in the MPEA Reserve Fund may be appropriated by
22 law for any other authorized purpose.

23 (c) All amounts in the MPEA Reserve Fund shall be
24 deposited into the General Revenue Fund when bonds and
25 notes issued under Section 13.2, including bonds and notes

1 issued to refund those bonds and notes, are no longer
2 outstanding.

3 Section 5-36. The Downstate Public Transportation Act is
4 amended by changing Section 2-3 as follows:

5 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

6 Sec. 2-3. (a) As soon as possible after the first day of
7 each month, beginning July 1, 1984, upon certification of the
8 Department of Revenue, the Comptroller shall order
9 transferred, and the Treasurer shall transfer, from the General
10 Revenue Fund to a special fund in the State Treasury which is
11 hereby created, to be known as the "Downstate Public
12 Transportation Fund", an amount equal to 2/32 (beginning July
13 1, 2005, 3/32) of the net revenue realized from the "Retailers'
14 Occupation Tax Act", as now or hereafter amended, the "Service
15 Occupation Tax Act", as now or hereafter amended, the "Use Tax
16 Act", as now or hereafter amended, and the "Service Use Tax
17 Act", as now or hereafter amended, from persons incurring
18 municipal or county retailers' or service occupation tax
19 liability for the benefit of any municipality or county located
20 wholly within the boundaries of each participant other than any
21 Metro-East Transit District participant certified pursuant to
22 subsection (c) of this Section during the preceding month,
23 except that the Department shall pay into the Downstate Public
24 Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80%

1 of the net revenue realized under the State tax Acts named
2 above within any municipality or county located wholly within
3 the boundaries of each participant, other than any Metro-East
4 participant, for tax periods beginning on or after January 1,
5 1990. Net revenue realized for a month shall be the revenue
6 collected by the State pursuant to such Acts during the
7 previous month from persons incurring municipal or county
8 retailers' or service occupation tax liability for the benefit
9 of any municipality or county located wholly within the
10 boundaries of a participant, less the amount paid out during
11 that same month as refunds or credit memoranda to taxpayers for
12 overpayment of liability under such Acts for the benefit of any
13 municipality or county located wholly within the boundaries of
14 a participant.

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

23 (b) As soon as possible after the first day of each month,
24 beginning July 1, 1989, upon certification of the Department of
25 Revenue, the Comptroller shall order transferred, and the
26 Treasurer shall transfer, from the General Revenue Fund to a

1 special fund in the State Treasury which is hereby created, to
2 be known as the "Metro-East Public Transportation Fund", an
3 amount equal to $2/32$ of the net revenue realized, as above,
4 from within the boundaries of Madison, Monroe, and St. Clair
5 Counties, except that the Department shall pay into the
6 Metro-East Public Transportation Fund $2/32$ of 80% of the net
7 revenue realized under the State tax Acts specified in
8 subsection (a) of this Section within the boundaries of
9 Madison, Monroe and St. Clair Counties for tax periods
10 beginning on or after January 1, 1990. A local match equivalent
11 to an amount which could be raised by a tax levy at the rate of
12 .05% on the assessed value of property within the boundaries of
13 Madison County is required annually to cause a total of $2/32$ of
14 the net revenue to be deposited in the Metro-East Public
15 Transportation Fund. Failure to raise the required local match
16 annually shall result in only $1/32$ being deposited into the
17 Metro-East Public Transportation Fund after July 1, 1989, or
18 $1/32$ of 80% of the net revenue realized for tax periods
19 beginning on or after January 1, 1990.

20 (b-5) As soon as possible after the first day of each
21 month, beginning July 1, 2005, upon certification of the
22 Department of Revenue, the Comptroller shall order
23 transferred, and the Treasurer shall transfer, from the General
24 Revenue Fund to the Downstate Public Transportation Fund, an
25 amount equal to $3/32$ of 80% of the net revenue realized from
26 within the boundaries of Monroe and St. Clair Counties under

1 the State Tax Acts specified in subsection (a) of this Section
2 and provided further that, beginning July 1, 2005, the
3 provisions of subsection (b) shall no longer apply with respect
4 to such tax receipts from Monroe and St. Clair Counties.

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

13 (b-6) As soon as possible after the first day of each
14 month, beginning July 1, 2008, upon certification by the
15 Department of Revenue, the Comptroller shall order transferred
16 and the Treasurer shall transfer, from the General Revenue Fund
17 to the Downstate Public Transportation Fund, an amount equal to
18 $\frac{3}{32}$ of 80% of the net revenue realized from within the
19 boundaries of Madison County under the State Tax Acts specified
20 in subsection (a) of this Section and provided further that,
21 beginning July 1, 2008, the provisions of subsection (b) shall
22 no longer apply with respect to such tax receipts from Madison
23 County.

24 Notwithstanding any provision of law to the contrary,
25 beginning on the effective date of this amendatory Act of the
26 100th General Assembly, those amounts required under this

1 subsection (b-6) to be transferred by the Treasurer into the
2 Downstate Public Transportation Fund from the General Revenue
3 Fund shall be directly deposited into the Downstate Public
4 Transportation Fund as the revenues are realized from the taxes
5 indicated.

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

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

21 (e) Notwithstanding anything in this Section to the
22 contrary, amounts transferred from the General Revenue Fund to
23 the Downstate Public Transportation Fund pursuant to this
24 Section shall not exceed \$169,000,000 in State fiscal year
25 2012.

26 (f) For State fiscal year 2018 only, notwithstanding any

1 provision of law to the contrary, the total amount of revenue
2 and deposits under this Section attributable to revenues
3 realized during State fiscal year 2018 shall be reduced by 10%.
4 (Source: P.A. 97-641, eff. 12-19-11.)

5 Section 5-37. The Regional Transportation Authority Act is
6 amended by changing Section 4.09 as follows:

7 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

8 Sec. 4.09. Public Transportation Fund and the Regional
9 Transportation Authority Occupation and Use Tax Replacement
10 Fund.

11 (a) (1) Except as otherwise provided in paragraph (4), as ~~As~~
12 soon as possible after the first day of each month, beginning
13 July 1, 1984, upon certification of the Department of Revenue,
14 the Comptroller shall order transferred and the Treasurer shall
15 transfer from the General Revenue Fund to a special fund in the
16 State Treasury to be known as the Public Transportation Fund an
17 amount equal to 25% of the net revenue, before the deduction of
18 the serviceman and retailer discounts pursuant to Section 9 of
19 the Service Occupation Tax Act and Section 3 of the Retailers'
20 Occupation Tax Act, realized from any tax imposed by the
21 Authority pursuant to Sections 4.03 and 4.03.1 and 25% 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

1 the State Finance Act and 25% of the amounts deposited into the
2 Regional Transportation Authority Occupation and Use Tax
3 Replacement Fund from the State and Local Sales Tax Reform Fund
4 as provided in Section 6z-17 of the State Finance Act. On the
5 first day of the month following the date that the Department
6 receives revenues from increased taxes under Section 4.03(m) as
7 authorized by this amendatory Act of the 95th General Assembly,
8 in lieu of the transfers authorized in the preceding sentence,
9 upon certification of the Department of Revenue, the
10 Comptroller shall order transferred and the Treasurer shall
11 transfer from the General Revenue Fund to the Public
12 Transportation Fund an amount equal to 25% of the net revenue,
13 before the deduction of the serviceman and retailer discounts
14 pursuant to Section 9 of the Service Occupation Tax Act and
15 Section 3 of the Retailers' Occupation Tax Act, realized from
16 (i) 80% of the proceeds of any tax imposed by the Authority at
17 a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any
18 tax imposed by the Authority at the rate of 1% in Cook County,
19 and (iii) one-third of the proceeds of any tax imposed by the
20 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
21 Lake, McHenry, and Will, all pursuant to Section 4.03, and 25%
22 of the net revenue realized from any tax imposed by the
23 Authority pursuant to Section 4.03.1, and 25% of the amounts
24 deposited into the Regional Transportation Authority tax fund
25 created by Section 4.03 of this Act from the County and Mass
26 Transit District Fund as provided in Section 6z-20 of the State

1 Finance Act, and 25% of the amounts deposited into the Regional
2 Transportation Authority Occupation and Use Tax Replacement
3 Fund from the State and Local Sales Tax Reform Fund as provided
4 in Section 6z-17 of the State Finance Act. As used in this
5 Section, net revenue realized for a month shall be the revenue
6 collected by the State pursuant to Sections 4.03 and 4.03.1
7 during the previous month from within the metropolitan region,
8 less the amount paid out during that same month as refunds to
9 taxpayers for overpayment of liability in the metropolitan
10 region under Sections 4.03 and 4.03.1.

11 Notwithstanding any provision of law to the contrary,
12 beginning on the effective date of this amendatory Act of the
13 100th General Assembly, those amounts required under this
14 paragraph (1) of subsection (a) to be transferred by the
15 Treasurer into the Public Transportation Fund from the General
16 Revenue Fund shall be directly deposited into the Public
17 Transportation Fund as the revenues are realized from the taxes
18 indicated.

19 (2) Except as otherwise provided in paragraph (4), on ~~on~~
20 the first day of the month following the effective date of this
21 amendatory Act of the 95th General Assembly and each month
22 thereafter, upon certification by the Department of Revenue,
23 the Comptroller shall order transferred and the Treasurer shall
24 transfer from the General Revenue Fund to the Public
25 Transportation Fund an amount equal to 5% of the net revenue,
26 before the deduction of the serviceman and retailer discounts

1 pursuant to Section 9 of the Service Occupation Tax Act and
2 Section 3 of the Retailers' Occupation Tax Act, realized from
3 any tax imposed by the Authority pursuant to Sections 4.03 and
4 4.03.1 and certified by the Department of Revenue under Section
5 4.03(n) of this Act to be paid to the Authority and 5% of the
6 amounts deposited into the Regional Transportation Authority
7 tax fund created by Section 4.03 of this Act from the County
8 and Mass Transit District Fund as provided in Section 6z-20 of
9 the State Finance Act, and 5% of the amounts deposited into the
10 Regional Transportation Authority Occupation and Use Tax
11 Replacement Fund from the State and Local Sales Tax Reform Fund
12 as provided in Section 6z-17 of the State Finance Act, and 5%
13 of the revenue realized by the Chicago Transit Authority as
14 financial assistance from the City of Chicago from the proceeds
15 of any tax imposed by the City of Chicago under Section 8-3-19
16 of the Illinois Municipal Code.

17 Notwithstanding any provision of law to the contrary,
18 beginning on the effective date of this amendatory Act of the
19 100th General Assembly, those amounts required under this
20 paragraph (2) of subsection (a) to be transferred by the
21 Treasurer into the Public Transportation Fund from the General
22 Revenue Fund shall be directly deposited into the Public
23 Transportation Fund as the revenues are realized from the taxes
24 indicated.

25 (3) Except as otherwise provided in paragraph (4), as ~~As~~
26 soon as possible after the first day of January, 2009 and each

1 month thereafter, upon certification of the Department of
2 Revenue with respect to the taxes collected under Section 4.03,
3 the Comptroller shall order transferred and the Treasurer shall
4 transfer from the General Revenue Fund to the Public
5 Transportation Fund an amount equal to 25% of the net revenue,
6 before the deduction of the serviceman and retailer discounts
7 pursuant to Section 9 of the Service Occupation Tax Act and
8 Section 3 of the Retailers' Occupation Tax Act, realized from
9 (i) 20% of the proceeds of any tax imposed by the Authority at
10 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any
11 tax imposed by the Authority at the rate of 1% in Cook County,
12 and (iii) one-third of the proceeds of any tax imposed by the
13 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
14 Lake, McHenry, and Will, all pursuant to Section 4.03, and the
15 Comptroller shall order transferred and the Treasurer shall
16 transfer from the General Revenue Fund to the Public
17 Transportation Fund (iv) an amount equal to 25% of the revenue
18 realized by the Chicago Transit Authority as financial
19 assistance from the City of Chicago from the proceeds of any
20 tax imposed by the City of Chicago under Section 8-3-19 of the
21 Illinois Municipal Code.

22 Notwithstanding any provision of law to the contrary,
23 beginning on the effective date of this amendatory Act of the
24 100th General Assembly, those amounts required under this
25 paragraph (3) of subsection (a) to be transferred by the
26 Treasurer into the Public Transportation Fund from the General

1 Revenue Fund shall be directly deposited into the Public
2 Transportation Fund as the revenues are realized from the taxes
3 indicated.

4 (4) Notwithstanding any provision of law to the contrary,
5 of the transfers to be made under paragraphs (1), (2), and (3)
6 of this subsection (a) from the General Revenue Fund to the
7 Public Transportation Fund, the first \$100,000,000 that would
8 have otherwise been transferred from the General Revenue Fund
9 shall be transferred from the Road Fund. The remaining balance
10 of such transfers shall be made from the General Revenue Fund.

11 (5) 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 subsection (a) attributable to revenues
14 realized during State fiscal year 2018 shall be reduced by 10%.

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

1 paid to the Authority from the Public Transportation Fund shall
2 be expended by the Authority as provided in Section 4.03.3. The
3 Comptroller, as soon as possible after each deposit into the
4 Regional Transportation Authority Occupation and Use Tax
5 Replacement Fund provided in this Section and Section 6z-17 of
6 the State Finance Act, shall order the Treasurer to pay to the
7 Authority out of the Regional Transportation Authority
8 Occupation and Use Tax Replacement Fund the amount so
9 deposited. Such amounts paid to the Authority may be expended
10 by it for its purposes as provided in this Act. The provisions
11 directing the distributions from the Public Transportation
12 Fund and the Regional Transportation Authority Occupation and
13 Use Tax Replacement Fund provided for in this Section shall
14 constitute an irrevocable and continuing appropriation of all
15 amounts as provided herein. The State Treasurer and State
16 Comptroller are hereby authorized and directed to make
17 distributions as provided in this Section. (2) Provided,
18 however, no moneys deposited under subsection (a) of this
19 Section shall be paid from the Public Transportation Fund to
20 the Authority or its assignee for any fiscal year until the
21 Authority has certified to the Governor, the Comptroller, and
22 the Mayor of the City of Chicago that it has adopted for that
23 fiscal year an Annual Budget and Two-Year Financial Plan
24 meeting the requirements in Section 4.01(b).

25 (c) In recognition of the efforts of the Authority to
26 enhance the mass transportation facilities under its control,

1 the State shall provide financial assistance ("Additional
2 State Assistance") in excess of the amounts transferred to the
3 Authority from the General Revenue Fund under subsection (a) of
4 this Section. Additional State Assistance shall be calculated
5 as provided in subsection (d), but shall in no event exceed the
6 following specified amounts with respect to the following State
7 fiscal years:

| | | |
|----|----------------------|-------------------|
| 8 | 1990 | \$5,000,000; |
| 9 | 1991 | \$5,000,000; |
| 10 | 1992 | \$10,000,000; |
| 11 | 1993 | \$10,000,000; |
| 12 | 1994 | \$20,000,000; |
| 13 | 1995 | \$30,000,000; |
| 14 | 1996 | \$40,000,000; |
| 15 | 1997 | \$50,000,000; |
| 16 | 1998 | \$55,000,000; and |
| 17 | each year thereafter | \$55,000,000. |

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

1 2000 \$0;
2 2001 \$16,000,000;
3 2002 \$35,000,000;
4 2003 \$54,000,000;
5 2004 \$73,000,000;
6 2005 \$93,000,000; and
7 each year thereafter \$100,000,000.

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

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

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

23 (3) Its debt service savings during the preceding State
24 fiscal year from refunding or advance refunding of bonds or
25 notes issued under subdivisions (g) (2) and (g) (3) of
26 Section 4.04.

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

6 The certification shall include a specific schedule of debt
7 service payments, including the date and amount of each payment
8 for all outstanding bonds or notes and an estimated schedule of
9 anticipated debt service for all bonds and notes it intends to
10 issue, if any, during that State fiscal year, including the
11 estimated date and estimated amount of each payment.

12 Immediately upon the issuance of bonds for which an
13 estimated schedule of debt service payments was prepared, the
14 Authority shall file an amended certification with respect to
15 item (2) above, to specify the actual schedule of debt service
16 payments, including the date and amount of each payment, for
17 the remainder of the State fiscal year.

18 On the first day of each month of the State fiscal year in
19 which there are bonds outstanding with respect to which the
20 certification is made, the State Comptroller shall order
21 transferred and the State Treasurer shall transfer from the
22 Road ~~General Revenue~~ Fund to the Public Transportation Fund the
23 Additional State Assistance and Additional Financial
24 Assistance in an amount equal to the aggregate of (i)
25 one-twelfth of the sum of the amounts certified under items (1)
26 and (3) above less the amount certified under item (4) above,

1 plus (ii) the amount required to pay debt service on bonds and
2 notes issued during the fiscal year, if any, divided by the
3 number of months remaining in the fiscal year after the date of
4 issuance, or some smaller portion as may be necessary under
5 subsection (c) or (c-5) of this Section for the relevant State
6 fiscal year, plus (iii) any cumulative deficiencies in
7 transfers for prior months, until an amount equal to the sum of
8 the amounts certified under items (1) and (3) above, plus the
9 actual debt service certified under item (2) above, less the
10 amount certified under item (4) above, has been transferred;
11 except that these transfers are subject to the following
12 limits:

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

22 (B) In no event shall the total transfers in any State
23 fiscal year relating to outstanding bonds and notes issued
24 by the Authority under subdivision (g) (3) of Section 4.04
25 exceed the lesser of the annual maximum amount specified in
26 subsection (c-5) or the sum of the amounts certified under

1 items (1) and (3) above, plus the actual debt service
2 certified under item (2) above, less the amount certified
3 under item (4) above, with respect to those bonds and
4 notes.

5 The term "outstanding" does not include bonds or notes for
6 which refunding or advance refunding bonds or notes have been
7 issued.

8 (e) Neither Additional State Assistance nor Additional
9 Financial Assistance may be pledged, either directly or
10 indirectly as general revenues of the Authority, as security
11 for any bonds issued by the Authority. The Authority may not
12 assign its right to receive Additional State Assistance or
13 Additional Financial Assistance, or direct payment of
14 Additional State Assistance or Additional Financial
15 Assistance, to a trustee or any other entity for the payment of
16 debt service on its bonds.

17 (f) The certification required under subsection (d) with
18 respect to outstanding bonds and notes of the Authority shall
19 be filed as early as practicable before the beginning of the
20 State fiscal year to which it relates. The certification shall
21 be revised as may be necessary to accurately state the debt
22 service requirements of the Authority.

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

25 (i) whether the aggregate of all system generated
26 revenues for public transportation in the metropolitan

1 region which is provided by, or under grant or purchase of
2 service contracts with, the Service Boards equals 50% of
3 the aggregate of all costs of providing such public
4 transportation. "System generated revenues" include all
5 the proceeds of fares and charges for services provided,
6 contributions received in connection with public
7 transportation from units of local government other than
8 the Authority, except for contributions received by the
9 Chicago Transit Authority from a real estate transfer tax
10 imposed under subsection (i) of Section 8-3-19 of the
11 Illinois Municipal Code, and from the State pursuant to
12 subsection (i) of Section 2705-305 of the Department of
13 Transportation Law (20 ILCS 2705/2705-305), and all other
14 revenues properly included consistent with generally
15 accepted accounting principles but may not include: the
16 proceeds from any borrowing, and, beginning with the 2007
17 fiscal year, all revenues and receipts, including but not
18 limited to fares and grants received from the federal,
19 State or any unit of local government or other entity,
20 derived from providing ADA paratransit service pursuant to
21 Section 2.30 of the Regional Transportation Authority Act.
22 "Costs" include all items properly included as operating
23 costs consistent with generally accepted accounting
24 principles, including administrative costs, but do not
25 include: depreciation; payment of principal and interest
26 on bonds, notes or other evidences of obligations for

1 borrowed money of the Authority; payments with respect to
2 public transportation facilities made pursuant to
3 subsection (b) of Section 2.20; any payments with respect
4 to rate protection contracts, credit enhancements or
5 liquidity agreements made under Section 4.14; any other
6 cost as to which it is reasonably expected that a cash
7 expenditure will not be made; costs for passenger security
8 including grants, contracts, personnel, equipment and
9 administrative expenses, except in the case of the Chicago
10 Transit Authority, in which case the term does not include
11 costs spent annually by that entity for protection against
12 crime as required by Section 27a of the Metropolitan
13 Transit Authority Act; the costs of Debt Service paid by
14 the Chicago Transit Authority, as defined in Section 12c of
15 the Metropolitan Transit Authority Act, or bonds or notes
16 issued pursuant to that Section; the payment by the
17 Commuter Rail Division of debt service on bonds issued
18 pursuant to Section 3B.09; expenses incurred by the
19 Suburban Bus Division for the cost of new public
20 transportation services funded from grants pursuant to
21 Section 2.01e of this amendatory Act of the 95th General
22 Assembly for a period of 2 years from the date of
23 initiation of each such service; costs as exempted by the
24 Board for projects pursuant to Section 2.09 of this Act;
25 or, beginning with the 2007 fiscal year, expenses related
26 to providing ADA paratransit service pursuant to Section

1 2.30 of the Regional Transportation Authority Act; or in
2 fiscal years 2008 through 2012 inclusive, costs in the
3 amount of \$200,000,000 in fiscal year 2008, reducing by
4 \$40,000,000 in each fiscal year thereafter until this
5 exemption is eliminated. If said system generated revenues
6 are less than 50% of said costs, the Board shall remit an
7 amount equal to the amount of the deficit to the State. The
8 Treasurer shall deposit any such payment in the Road
9 ~~General Revenue~~ Fund; and

10 (ii) whether, beginning with the 2007 fiscal year, the
11 aggregate of all fares charged and received for ADA
12 paratransit services equals the system generated ADA
13 paratransit services revenue recovery ratio percentage of
14 the aggregate of all costs of providing such ADA
15 paratransit services.

16 (h) If the Authority makes any payment to the State under
17 paragraph (g), the Authority shall reduce the amount provided
18 to a Service Board from funds transferred under paragraph (a)
19 in proportion to the amount by which that Service Board failed
20 to meet its required system generated revenues recovery ratio.
21 A Service Board which is affected by a reduction in funds under
22 this paragraph shall submit to the Authority concurrently with
23 its next due quarterly report a revised budget incorporating
24 the reduction in funds. The revised budget must meet the
25 criteria specified in clauses (i) through (vi) of Section
26 4.11(b)(2). The Board shall review and act on the revised

1 budget as provided in Section 4.11(b) (3).

2 (Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08;
3 95-906, eff. 8-26-08.)

4 Section 5-40. The School Code is amended by changing
5 Section 18-8.05 as follows:

6 (105 ILCS 5/18-8.05)

7 Sec. 18-8.05. Basis for apportionment of general State
8 financial aid and supplemental general State aid to the common
9 schools for the 1998-1999 and subsequent school years.

10 (A) General Provisions.

11 (1) The provisions of this Section apply to the 1998-1999
12 and subsequent school years. The system of general State
13 financial aid provided for in this Section is designed to
14 assure that, through a combination of State financial aid and
15 required local resources, the financial support provided each
16 pupil in Average Daily Attendance equals or exceeds a
17 prescribed per pupil Foundation Level. This formula approach
18 imputes a level of per pupil Available Local Resources and
19 provides for the basis to calculate a per pupil level of
20 general State financial aid that, when added to Available Local
21 Resources, equals or exceeds the Foundation Level. The amount
22 of per pupil general State financial aid for school districts,
23 in general, varies in inverse relation to Available Local

1 Resources. Per pupil amounts are based upon each school
2 district's Average Daily Attendance as that term is defined in
3 this Section.

4 (2) In addition to general State financial aid, school
5 districts with specified levels or concentrations of pupils
6 from low income households are eligible to receive supplemental
7 general State financial aid grants as provided pursuant to
8 subsection (H). The supplemental State aid grants provided for
9 school districts under subsection (H) shall be appropriated for
10 distribution to school districts as part of the same line item
11 in which the general State financial aid of school districts is
12 appropriated under this Section.

13 (3) To receive financial assistance under this Section,
14 school districts are required to file claims with the State
15 Board of Education, subject to the following requirements:

16 (a) Any school district which fails for any given
17 school year to maintain school as required by law, or to
18 maintain a recognized school is not eligible to file for
19 such school year any claim upon the Common School Fund. In
20 case of nonrecognition of one or more attendance centers in
21 a school district otherwise operating recognized schools,
22 the claim of the district shall be reduced in the
23 proportion which the Average Daily Attendance in the
24 attendance center or centers bear to the Average Daily
25 Attendance in the school district. A "recognized school"
26 means any public school which meets the standards as

1 established for recognition by the State Board of
2 Education. A school district or attendance center not
3 having recognition status at the end of a school term is
4 entitled to receive State aid payments due upon a legal
5 claim which was filed while it was recognized.

6 (b) School district claims filed under this Section are
7 subject to Sections 18-9 and 18-12, except as otherwise
8 provided in this Section.

9 (c) If a school district operates a full year school
10 under Section 10-19.1, the general State aid to the school
11 district shall be determined by the State Board of
12 Education in accordance with this Section as near as may be
13 applicable.

14 (d) (Blank).

15 (4) Except as provided in subsections (H) and (L), the
16 board of any district receiving any of the grants provided for
17 in this Section may apply those funds to any fund so received
18 for which that board is authorized to make expenditures by law.

19 School districts are not required to exert a minimum
20 Operating Tax Rate in order to qualify for assistance under
21 this Section.

22 (5) As used in this Section the following terms, when
23 capitalized, shall have the meaning ascribed herein:

24 (a) "Average Daily Attendance": A count of pupil
25 attendance in school, averaged as provided for in
26 subsection (C) and utilized in deriving per pupil financial

1 support levels.

2 (b) "Available Local Resources": A computation of
3 local financial support, calculated on the basis of Average
4 Daily Attendance and derived as provided pursuant to
5 subsection (D).

6 (c) "Corporate Personal Property Replacement Taxes":
7 Funds paid to local school districts pursuant to "An Act in
8 relation to the abolition of ad valorem personal property
9 tax and the replacement of revenues lost thereby, and
10 amending and repealing certain Acts and parts of Acts in
11 connection therewith", certified August 14, 1979, as
12 amended (Public Act 81-1st S.S.-1).

13 (d) "Foundation Level": A prescribed level of per pupil
14 financial support as provided for in subsection (B).

15 (e) "Operating Tax Rate": All school district property
16 taxes extended for all purposes, except Bond and Interest,
17 Summer School, Rent, Capital Improvement, and Vocational
18 Education Building purposes.

19 (B) Foundation Level.

20 (1) The Foundation Level is a figure established by the
21 State representing the minimum level of per pupil financial
22 support that should be available to provide for the basic
23 education of each pupil in Average Daily Attendance. As set
24 forth in this Section, each school district is assumed to exert
25 a sufficient local taxing effort such that, in combination with

1 the aggregate of general State financial aid provided the
2 district, an aggregate of State and local resources are
3 available to meet the basic education needs of pupils in the
4 district.

5 (2) For the 1998-1999 school year, the Foundation Level of
6 support is \$4,225. For the 1999-2000 school year, the
7 Foundation Level of support is \$4,325. For the 2000-2001 school
8 year, the Foundation Level of support is \$4,425. For the
9 2001-2002 school year and 2002-2003 school year, the Foundation
10 Level of support is \$4,560. For the 2003-2004 school year, the
11 Foundation Level of support is \$4,810. For the 2004-2005 school
12 year, the Foundation Level of support is \$4,964. For the
13 2005-2006 school year, the Foundation Level of support is
14 \$5,164. For the 2006-2007 school year, the Foundation Level of
15 support is \$5,334. For the 2007-2008 school year, the
16 Foundation Level of support is \$5,734. For the 2008-2009 school
17 year, the Foundation Level of support is \$5,959.

18 (3) For the 2009-2010 school year and each school year
19 thereafter, the Foundation Level of support is \$6,119 or such
20 greater amount as may be established by law by the General
21 Assembly.

22 (C) Average Daily Attendance.

23 (1) For purposes of calculating general State aid pursuant
24 to subsection (E), an Average Daily Attendance figure shall be
25 utilized. The Average Daily Attendance figure for formula

1 calculation purposes shall be the monthly average of the actual
2 number of pupils in attendance of each school district, as
3 further averaged for the best 3 months of pupil attendance for
4 each school district. In compiling the figures for the number
5 of pupils in attendance, school districts and the State Board
6 of Education shall, for purposes of general State aid funding,
7 conform attendance figures to the requirements of subsection
8 (F).

9 (2) The Average Daily Attendance figures utilized in
10 subsection (E) shall be the requisite attendance data for the
11 school year immediately preceding the school year for which
12 general State aid is being calculated or the average of the
13 attendance data for the 3 preceding school years, whichever is
14 greater. The Average Daily Attendance figures utilized in
15 subsection (H) shall be the requisite attendance data for the
16 school year immediately preceding the school year for which
17 general State aid is being calculated.

18 (D) Available Local Resources.

19 (1) For purposes of calculating general State aid pursuant
20 to subsection (E), a representation of Available Local
21 Resources per pupil, as that term is defined and determined in
22 this subsection, shall be utilized. Available Local Resources
23 per pupil shall include a calculated dollar amount representing
24 local school district revenues from local property taxes and
25 from Corporate Personal Property Replacement Taxes, expressed

1 on the basis of pupils in Average Daily Attendance. Calculation
2 of Available Local Resources shall exclude any tax amnesty
3 funds received as a result of Public Act 93-26.

4 (2) In determining a school district's revenue from local
5 property taxes, the State Board of Education shall utilize the
6 equalized assessed valuation of all taxable property of each
7 school district as of September 30 of the previous year. The
8 equalized assessed valuation utilized shall be obtained and
9 determined as provided in subsection (G).

10 (3) For school districts maintaining grades kindergarten
11 through 12, local property tax revenues per pupil shall be
12 calculated as the product of the applicable equalized assessed
13 valuation for the district multiplied by 3.00%, and divided by
14 the district's Average Daily Attendance figure. For school
15 districts maintaining grades kindergarten through 8, local
16 property tax revenues per pupil shall be calculated as the
17 product of the applicable equalized assessed valuation for the
18 district multiplied by 2.30%, and divided by the district's
19 Average Daily Attendance figure. For school districts
20 maintaining grades 9 through 12, local property tax revenues
21 per pupil shall be the applicable equalized assessed valuation
22 of the district multiplied by 1.05%, and divided by the
23 district's Average Daily Attendance figure.

24 For partial elementary unit districts created pursuant to
25 Article 11E of this Code, local property tax revenues per pupil
26 shall be calculated as the product of the equalized assessed

1 valuation for property within the partial elementary unit
2 district for elementary purposes, as defined in Article 11E of
3 this Code, multiplied by 2.06% and divided by the district's
4 Average Daily Attendance figure, plus the product of the
5 equalized assessed valuation for property within the partial
6 elementary unit district for high school purposes, as defined
7 in Article 11E of this Code, multiplied by 0.94% and divided by
8 the district's Average Daily Attendance figure.

9 (4) The Corporate Personal Property Replacement Taxes paid
10 to each school district during the calendar year one year
11 before the calendar year in which a school year begins, divided
12 by the Average Daily Attendance figure for that district, shall
13 be added to the local property tax revenues per pupil as
14 derived by the application of the immediately preceding
15 paragraph (3). The sum of these per pupil figures for each
16 school district shall constitute Available Local Resources as
17 that term is utilized in subsection (E) in the calculation of
18 general State aid.

19 (E) Computation of General State Aid.

20 (1) For each school year, the amount of general State aid
21 allotted to a school district shall be computed by the State
22 Board of Education as provided in this subsection.

23 (2) For any school district for which Available Local
24 Resources per pupil is less than the product of 0.93 times the
25 Foundation Level, general State aid for that district shall be

1 calculated as an amount equal to the Foundation Level minus
2 Available Local Resources, multiplied by the Average Daily
3 Attendance of the school district.

4 (3) For any school district for which Available Local
5 Resources per pupil is equal to or greater than the product of
6 0.93 times the Foundation Level and less than the product of
7 1.75 times the Foundation Level, the general State aid per
8 pupil shall be a decimal proportion of the Foundation Level
9 derived using a linear algorithm. Under this linear algorithm,
10 the calculated general State aid per pupil shall decline in
11 direct linear fashion from 0.07 times the Foundation Level for
12 a school district with Available Local Resources equal to the
13 product of 0.93 times the Foundation Level, to 0.05 times the
14 Foundation Level for a school district with Available Local
15 Resources equal to the product of 1.75 times the Foundation
16 Level. The allocation of general State aid for school districts
17 subject to this paragraph 3 shall be the calculated general
18 State aid per pupil figure multiplied by the Average Daily
19 Attendance of the school district.

20 (4) For any school district for which Available Local
21 Resources per pupil equals or exceeds the product of 1.75 times
22 the Foundation Level, the general State aid for the school
23 district shall be calculated as the product of \$218 multiplied
24 by the Average Daily Attendance of the school district.

25 (5) The amount of general State aid allocated to a school
26 district for the 1999-2000 school year meeting the requirements

1 set forth in paragraph (4) of subsection (G) shall be increased
2 by an amount equal to the general State aid that would have
3 been received by the district for the 1998-1999 school year by
4 utilizing the Extension Limitation Equalized Assessed
5 Valuation as calculated in paragraph (4) of subsection (G) less
6 the general State aid allotted for the 1998-1999 school year.
7 This amount shall be deemed a one time increase, and shall not
8 affect any future general State aid allocations.

9 (F) Compilation of Average Daily Attendance.

10 (1) Each school district shall, by July 1 of each year,
11 submit to the State Board of Education, on forms prescribed by
12 the State Board of Education, attendance figures for the school
13 year that began in the preceding calendar year. The attendance
14 information so transmitted shall identify the average daily
15 attendance figures for each month of the school year. Beginning
16 with the general State aid claim form for the 2002-2003 school
17 year, districts shall calculate Average Daily Attendance as
18 provided in subdivisions (a), (b), and (c) of this paragraph
19 (1).

20 (a) In districts that do not hold year-round classes,
21 days of attendance in August shall be added to the month of
22 September and any days of attendance in June shall be added
23 to the month of May.

24 (b) In districts in which all buildings hold year-round
25 classes, days of attendance in July and August shall be

1 added to the month of September and any days of attendance
2 in June shall be added to the month of May.

3 (c) In districts in which some buildings, but not all,
4 hold year-round classes, for the non-year-round buildings,
5 days of attendance in August shall be added to the month of
6 September and any days of attendance in June shall be added
7 to the month of May. The average daily attendance for the
8 year-round buildings shall be computed as provided in
9 subdivision (b) of this paragraph (1). To calculate the
10 Average Daily Attendance for the district, the average
11 daily attendance for the year-round buildings shall be
12 multiplied by the days in session for the non-year-round
13 buildings for each month and added to the monthly
14 attendance of the non-year-round buildings.

15 Except as otherwise provided in this Section, days of
16 attendance by pupils shall be counted only for sessions of not
17 less than 5 clock hours of school work per day under direct
18 supervision of: (i) teachers, or (ii) non-teaching personnel or
19 volunteer personnel when engaging in non-teaching duties and
20 supervising in those instances specified in subsection (a) of
21 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
22 of legal school age and in kindergarten and grades 1 through
23 12. Days of attendance by pupils through verified participation
24 in an e-learning program approved by the State Board of
25 Education under Section 10-20.56 of the Code shall be
26 considered as full days of attendance for purposes of this

1 Section.

2 Days of attendance by tuition pupils shall be accredited
3 only to the districts that pay the tuition to a recognized
4 school.

5 (2) Days of attendance by pupils of less than 5 clock hours
6 of school shall be subject to the following provisions in the
7 compilation of Average Daily Attendance.

8 (a) Pupils regularly enrolled in a public school for
9 only a part of the school day may be counted on the basis
10 of 1/6 day for every class hour of instruction of 40
11 minutes or more attended pursuant to such enrollment,
12 unless a pupil is enrolled in a block-schedule format of 80
13 minutes or more of instruction, in which case the pupil may
14 be counted on the basis of the proportion of minutes of
15 school work completed each day to the minimum number of
16 minutes that school work is required to be held that day.

17 (b) (Blank).

18 (c) A session of 4 or more clock hours may be counted
19 as a day of attendance upon certification by the regional
20 superintendent, and approved by the State Superintendent
21 of Education to the extent that the district has been
22 forced to use daily multiple sessions.

23 (d) A session of 3 or more clock hours may be counted
24 as a day of attendance (1) when the remainder of the school
25 day or at least 2 hours in the evening of that day is
26 utilized for an in-service training program for teachers,

1 up to a maximum of 5 days per school year, provided a
2 district conducts an in-service training program for
3 teachers in accordance with Section 10-22.39 of this Code;
4 or, in lieu of 4 such days, 2 full days may be used, in
5 which event each such day may be counted as a day required
6 for a legal school calendar pursuant to Section 10-19 of
7 this Code; (1.5) when, of the 5 days allowed under item
8 (1), a maximum of 4 days are used for parent-teacher
9 conferences, or, in lieu of 4 such days, 2 full days are
10 used, in which case each such day may be counted as a
11 calendar day required under Section 10-19 of this Code,
12 provided that the full-day, parent-teacher conference
13 consists of (i) a minimum of 5 clock hours of
14 parent-teacher conferences, (ii) both a minimum of 2 clock
15 hours of parent-teacher conferences held in the evening
16 following a full day of student attendance, as specified in
17 subsection (F)(1)(c), and a minimum of 3 clock hours of
18 parent-teacher conferences held on the day immediately
19 following evening parent-teacher conferences, or (iii)
20 multiple parent-teacher conferences held in the evenings
21 following full days of student attendance, as specified in
22 subsection (F)(1)(c), in which the time used for the
23 parent-teacher conferences is equivalent to a minimum of 5
24 clock hours; and (2) when days in addition to those
25 provided in items (1) and (1.5) are scheduled by a school
26 pursuant to its school improvement plan adopted under

1 Article 34 or its revised or amended school improvement
2 plan adopted under Article 2, provided that (i) such
3 sessions of 3 or more clock hours are scheduled to occur at
4 regular intervals, (ii) the remainder of the school days in
5 which such sessions occur are utilized for in-service
6 training programs or other staff development activities
7 for teachers, and (iii) a sufficient number of minutes of
8 school work under the direct supervision of teachers are
9 added to the school days between such regularly scheduled
10 sessions to accumulate not less than the number of minutes
11 by which such sessions of 3 or more clock hours fall short
12 of 5 clock hours. Any full days used for the purposes of
13 this paragraph shall not be considered for computing
14 average daily attendance. Days scheduled for in-service
15 training programs, staff development activities, or
16 parent-teacher conferences may be scheduled separately for
17 different grade levels and different attendance centers of
18 the district.

19 (e) A session of not less than one clock hour of
20 teaching hospitalized or homebound pupils on-site or by
21 telephone to the classroom may be counted as 1/2 day of
22 attendance, however these pupils must receive 4 or more
23 clock hours of instruction to be counted for a full day of
24 attendance.

25 (f) A session of at least 4 clock hours may be counted
26 as a day of attendance for first grade pupils, and pupils

1 in full day kindergartens, and a session of 2 or more hours
2 may be counted as 1/2 day of attendance by pupils in
3 kindergartens which provide only 1/2 day of attendance.

4 (g) For children with disabilities who are below the
5 age of 6 years and who cannot attend 2 or more clock hours
6 because of their disability or immaturity, a session of not
7 less than one clock hour may be counted as 1/2 day of
8 attendance; however for such children whose educational
9 needs so require a session of 4 or more clock hours may be
10 counted as a full day of attendance.

11 (h) A recognized kindergarten which provides for only
12 1/2 day of attendance by each pupil shall not have more
13 than 1/2 day of attendance counted in any one day. However,
14 kindergartens may count 2 1/2 days of attendance in any 5
15 consecutive school days. When a pupil attends such a
16 kindergarten for 2 half days on any one school day, the
17 pupil shall have the following day as a day absent from
18 school, unless the school district obtains permission in
19 writing from the State Superintendent of Education.
20 Attendance at kindergartens which provide for a full day of
21 attendance by each pupil shall be counted the same as
22 attendance by first grade pupils. Only the first year of
23 attendance in one kindergarten shall be counted, except in
24 case of children who entered the kindergarten in their
25 fifth year whose educational development requires a second
26 year of kindergarten as determined under the rules and

1 regulations of the State Board of Education.

2 (i) On the days when the assessment that includes a
3 college and career ready determination is administered
4 under subsection (c) of Section 2-3.64a-5 of this Code, the
5 day of attendance for a pupil whose school day must be
6 shortened to accommodate required testing procedures may
7 be less than 5 clock hours and shall be counted towards the
8 176 days of actual pupil attendance required under Section
9 10-19 of this Code, provided that a sufficient number of
10 minutes of school work in excess of 5 clock hours are first
11 completed on other school days to compensate for the loss
12 of school work on the examination days.

13 (j) Pupils enrolled in a remote educational program
14 established under Section 10-29 of this Code may be counted
15 on the basis of one-fifth day of attendance for every clock
16 hour of instruction attended in the remote educational
17 program, provided that, in any month, the school district
18 may not claim for a student enrolled in a remote
19 educational program more days of attendance than the
20 maximum number of days of attendance the district can claim

21 (i) for students enrolled in a building holding year-round
22 classes if the student is classified as participating in
23 the remote educational program on a year-round schedule or

24 (ii) for students enrolled in a building not holding
25 year-round classes if the student is not classified as
26 participating in the remote educational program on a

1 year-round schedule.

2 (G) Equalized Assessed Valuation Data.

3 (1) For purposes of the calculation of Available Local
4 Resources required pursuant to subsection (D), the State Board
5 of Education shall secure from the Department of Revenue the
6 value as equalized or assessed by the Department of Revenue of
7 all taxable property of every school district, together with
8 (i) the applicable tax rate used in extending taxes for the
9 funds of the district as of September 30 of the previous year
10 and (ii) the limiting rate for all school districts subject to
11 property tax extension limitations as imposed under the
12 Property Tax Extension Limitation Law.

13 The Department of Revenue shall add to the equalized
14 assessed value of all taxable property of each school district
15 situated entirely or partially within a county that is or was
16 subject to the provisions of Section 15-176 or 15-177 of the
17 Property Tax Code (a) an amount equal to the total amount by
18 which the homestead exemption allowed under Section 15-176 or
19 15-177 of the Property Tax Code for real property situated in
20 that school district exceeds the total amount that would have
21 been allowed in that school district if the maximum reduction
22 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
23 all other counties in tax year 2003 or (ii) \$5,000 in all
24 counties in tax year 2004 and thereafter and (b) an amount
25 equal to the aggregate amount for the taxable year of all

1 additional exemptions under Section 15-175 of the Property Tax
2 Code for owners with a household income of \$30,000 or less. The
3 county clerk of any county that is or was subject to the
4 provisions of Section 15-176 or 15-177 of the Property Tax Code
5 shall annually calculate and certify to the Department of
6 Revenue for each school district all homestead exemption
7 amounts under Section 15-176 or 15-177 of the Property Tax Code
8 and all amounts of additional exemptions under Section 15-175
9 of the Property Tax Code for owners with a household income of
10 \$30,000 or less. It is the intent of this paragraph that if the
11 general homestead exemption for a parcel of property is
12 determined under Section 15-176 or 15-177 of the Property Tax
13 Code rather than Section 15-175, then the calculation of
14 Available Local Resources shall not be affected by the
15 difference, if any, between the amount of the general homestead
16 exemption allowed for that parcel of property under Section
17 15-176 or 15-177 of the Property Tax Code and the amount that
18 would have been allowed had the general homestead exemption for
19 that parcel of property been determined under Section 15-175 of
20 the Property Tax Code. It is further the intent of this
21 paragraph that if additional exemptions are allowed under
22 Section 15-175 of the Property Tax Code for owners with a
23 household income of less than \$30,000, then the calculation of
24 Available Local Resources shall not be affected by the
25 difference, if any, because of those additional exemptions.

26 This equalized assessed valuation, as adjusted further by

1 the requirements of this subsection, shall be utilized in the
2 calculation of Available Local Resources.

3 (2) The equalized assessed valuation in paragraph (1) shall
4 be adjusted, as applicable, in the following manner:

5 (a) For the purposes of calculating State aid under
6 this Section, with respect to any part of a school district
7 within a redevelopment project area in respect to which a
8 municipality has adopted tax increment allocation
9 financing pursuant to the Tax Increment Allocation
10 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
11 of the Illinois Municipal Code or the Industrial Jobs
12 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
13 Illinois Municipal Code, no part of the current equalized
14 assessed valuation of real property located in any such
15 project area which is attributable to an increase above the
16 total initial equalized assessed valuation of such
17 property shall be used as part of the equalized assessed
18 valuation of the district, until such time as all
19 redevelopment project costs have been paid, as provided in
20 Section 11-74.4-8 of the Tax Increment Allocation
21 Redevelopment Act or in Section 11-74.6-35 of the
22 Industrial Jobs Recovery Law. For the purpose of the
23 equalized assessed valuation of the district, the total
24 initial equalized assessed valuation or the current
25 equalized assessed valuation, whichever is lower, shall be
26 used until such time as all redevelopment project costs

1 have been paid.

2 (b) The real property equalized assessed valuation for
3 a school district shall be adjusted by subtracting from the
4 real property value as equalized or assessed by the
5 Department of Revenue for the district an amount computed
6 by dividing the amount of any abatement of taxes under
7 Section 18-170 of the Property Tax Code by 3.00% for a
8 district maintaining grades kindergarten through 12, by
9 2.30% for a district maintaining grades kindergarten
10 through 8, or by 1.05% for a district maintaining grades 9
11 through 12 and adjusted by an amount computed by dividing
12 the amount of any abatement of taxes under subsection (a)
13 of Section 18-165 of the Property Tax Code by the same
14 percentage rates for district type as specified in this
15 subparagraph (b).

16 (3) For the 1999-2000 school year and each school year
17 thereafter, if a school district meets all of the criteria of
18 this subsection (G) (3), the school district's Available Local
19 Resources shall be calculated under subsection (D) using the
20 district's Extension Limitation Equalized Assessed Valuation
21 as calculated under this subsection (G) (3).

22 For purposes of this subsection (G) (3) the following terms
23 shall have the following meanings:

24 "Budget Year": The school year for which general State
25 aid is calculated and awarded under subsection (E).

26 "Base Tax Year": The property tax levy year used to

1 calculate the Budget Year allocation of general State aid.

2 "Preceding Tax Year": The property tax levy year
3 immediately preceding the Base Tax Year.

4 "Base Tax Year's Tax Extension": The product of the
5 equalized assessed valuation utilized by the County Clerk
6 in the Base Tax Year multiplied by the limiting rate as
7 calculated by the County Clerk and defined in the Property
8 Tax Extension Limitation Law.

9 "Preceding Tax Year's Tax Extension": The product of
10 the equalized assessed valuation utilized by the County
11 Clerk in the Preceding Tax Year multiplied by the Operating
12 Tax Rate as defined in subsection (A).

13 "Extension Limitation Ratio": A numerical ratio,
14 certified by the County Clerk, in which the numerator is
15 the Base Tax Year's Tax Extension and the denominator is
16 the Preceding Tax Year's Tax Extension.

17 "Operating Tax Rate": The operating tax rate as defined
18 in subsection (A).

19 If a school district is subject to property tax extension
20 limitations as imposed under the Property Tax Extension
21 Limitation Law, the State Board of Education shall calculate
22 the Extension Limitation Equalized Assessed Valuation of that
23 district. For the 1999-2000 school year, the Extension
24 Limitation Equalized Assessed Valuation of a school district as
25 calculated by the State Board of Education shall be equal to
26 the product of the district's 1996 Equalized Assessed Valuation

1 and the district's Extension Limitation Ratio. Except as
2 otherwise provided in this paragraph for a school district that
3 has approved or does approve an increase in its limiting rate,
4 for the 2000-2001 school year and each school year thereafter,
5 the Extension Limitation Equalized Assessed Valuation of a
6 school district as calculated by the State Board of Education
7 shall be equal to the product of the Equalized Assessed
8 Valuation last used in the calculation of general State aid and
9 the district's Extension Limitation Ratio. If the Extension
10 Limitation Equalized Assessed Valuation of a school district as
11 calculated under this subsection (G)(3) is less than the
12 district's equalized assessed valuation as calculated pursuant
13 to subsections (G)(1) and (G)(2), then for purposes of
14 calculating the district's general State aid for the Budget
15 Year pursuant to subsection (E), that Extension Limitation
16 Equalized Assessed Valuation shall be utilized to calculate the
17 district's Available Local Resources under subsection (D). For
18 the 2009-2010 school year and each school year thereafter, if a
19 school district has approved or does approve an increase in its
20 limiting rate, pursuant to Section 18-190 of the Property Tax
21 Code, affecting the Base Tax Year, the Extension Limitation
22 Equalized Assessed Valuation of the school district, as
23 calculated by the State Board of Education, shall be equal to
24 the product of the Equalized Assessed Valuation last used in
25 the calculation of general State aid times an amount equal to
26 one plus the percentage increase, if any, in the Consumer Price

1 Index for all Urban Consumers for all items published by the
2 United States Department of Labor for the 12-month calendar
3 year preceding the Base Tax Year, plus the Equalized Assessed
4 Valuation of new property, annexed property, and recovered tax
5 increment value and minus the Equalized Assessed Valuation of
6 disconnected property. New property and recovered tax
7 increment value shall have the meanings set forth in the
8 Property Tax Extension Limitation Law.

9 Partial elementary unit districts created in accordance
10 with Article 11E of this Code shall not be eligible for the
11 adjustment in this subsection (G)(3) until the fifth year
12 following the effective date of the reorganization.

13 (3.5) For the 2010-2011 school year and each school year
14 thereafter, if a school district's boundaries span multiple
15 counties, then the Department of Revenue shall send to the
16 State Board of Education, for the purpose of calculating
17 general State aid, the limiting rate and individual rates by
18 purpose for the county that contains the majority of the school
19 district's Equalized Assessed Valuation.

20 (4) For the purposes of calculating general State aid for
21 the 1999-2000 school year only, if a school district
22 experienced a triennial reassessment on the equalized assessed
23 valuation used in calculating its general State financial aid
24 apportionment for the 1998-1999 school year, the State Board of
25 Education shall calculate the Extension Limitation Equalized
26 Assessed Valuation that would have been used to calculate the

1 district's 1998-1999 general State aid. This amount shall equal
2 the product of the equalized assessed valuation used to
3 calculate general State aid for the 1997-1998 school year and
4 the district's Extension Limitation Ratio. If the Extension
5 Limitation Equalized Assessed Valuation of the school district
6 as calculated under this paragraph (4) is less than the
7 district's equalized assessed valuation utilized in
8 calculating the district's 1998-1999 general State aid
9 allocation, then for purposes of calculating the district's
10 general State aid pursuant to paragraph (5) of subsection (E),
11 that Extension Limitation Equalized Assessed Valuation shall
12 be utilized to calculate the district's Available Local
13 Resources.

14 (5) For school districts having a majority of their
15 equalized assessed valuation in any county except Cook, DuPage,
16 Kane, Lake, McHenry, or Will, if the amount of general State
17 aid allocated to the school district for the 1999-2000 school
18 year under the provisions of subsection (E), (H), and (J) of
19 this Section is less than the amount of general State aid
20 allocated to the district for the 1998-1999 school year under
21 these subsections, then the general State aid of the district
22 for the 1999-2000 school year only shall be increased by the
23 difference between these amounts. The total payments made under
24 this paragraph (5) shall not exceed \$14,000,000. Claims shall
25 be prorated if they exceed \$14,000,000.

1 (H) Supplemental General State Aid.

2 (1) In addition to the general State aid a school district
3 is allotted pursuant to subsection (E), qualifying school
4 districts shall receive a grant, paid in conjunction with a
5 district's payments of general State aid, for supplemental
6 general State aid based upon the concentration level of
7 children from low-income households within the school
8 district. Supplemental State aid grants provided for school
9 districts under this subsection shall be appropriated for
10 distribution to school districts as part of the same line item
11 in which the general State financial aid of school districts is
12 appropriated under this Section.

13 (1.5) This paragraph (1.5) applies only to those school
14 years preceding the 2003-2004 school year. For purposes of this
15 subsection (H), the term "Low-Income Concentration Level"
16 shall be the low-income eligible pupil count from the most
17 recently available federal census divided by the Average Daily
18 Attendance of the school district. If, however, (i) the
19 percentage decrease from the 2 most recent federal censuses in
20 the low-income eligible pupil count of a high school district
21 with fewer than 400 students exceeds by 75% or more the
22 percentage change in the total low-income eligible pupil count
23 of contiguous elementary school districts, whose boundaries
24 are coterminous with the high school district, or (ii) a high
25 school district within 2 counties and serving 5 elementary
26 school districts, whose boundaries are coterminous with the

1 high school district, has a percentage decrease from the 2 most
2 recent federal censuses in the low-income eligible pupil count
3 and there is a percentage increase in the total low-income
4 eligible pupil count of a majority of the elementary school
5 districts in excess of 50% from the 2 most recent federal
6 censuses, then the high school district's low-income eligible
7 pupil count from the earlier federal census shall be the number
8 used as the low-income eligible pupil count for the high school
9 district, for purposes of this subsection (H). The changes made
10 to this paragraph (1) by Public Act 92-28 shall apply to
11 supplemental general State aid grants for school years
12 preceding the 2003-2004 school year that are paid in fiscal
13 year 1999 or thereafter and to any State aid payments made in
14 fiscal year 1994 through fiscal year 1998 pursuant to
15 subsection 1(n) of Section 18-8 of this Code (which was
16 repealed on July 1, 1998), and any high school district that is
17 affected by Public Act 92-28 is entitled to a recomputation of
18 its supplemental general State aid grant or State aid paid in
19 any of those fiscal years. This recomputation shall not be
20 affected by any other funding.

21 (1.10) This paragraph (1.10) applies to the 2003-2004
22 school year and each school year thereafter. For purposes of
23 this subsection (H), the term "Low-Income Concentration Level"
24 shall, for each fiscal year, be the low-income eligible pupil
25 count as of July 1 of the immediately preceding fiscal year (as
26 determined by the Department of Human Services based on the

1 number of pupils who are eligible for at least one of the
2 following low income programs: Medicaid, the Children's Health
3 Insurance Program, TANF, or Food Stamps, excluding pupils who
4 are eligible for services provided by the Department of
5 Children and Family Services, averaged over the 2 immediately
6 preceding fiscal years for fiscal year 2004 and over the 3
7 immediately preceding fiscal years for each fiscal year
8 thereafter) divided by the Average Daily Attendance of the
9 school district.

10 (2) Supplemental general State aid pursuant to this
11 subsection (H) shall be provided as follows for the 1998-1999,
12 1999-2000, and 2000-2001 school years only:

13 (a) For any school district with a Low Income
14 Concentration Level of at least 20% and less than 35%, the
15 grant for any school year shall be \$800 multiplied by the
16 low income eligible pupil count.

17 (b) For any school district with a Low Income
18 Concentration Level of at least 35% and less than 50%, the
19 grant for the 1998-1999 school year shall be \$1,100
20 multiplied by the low income eligible pupil count.

21 (c) For any school district with a Low Income
22 Concentration Level of at least 50% and less than 60%, the
23 grant for the 1998-99 school year shall be \$1,500
24 multiplied by the low income eligible pupil count.

25 (d) For any school district with a Low Income
26 Concentration Level of 60% or more, the grant for the

1 1998-99 school year shall be \$1,900 multiplied by the low
2 income eligible pupil count.

3 (e) For the 1999-2000 school year, the per pupil amount
4 specified in subparagraphs (b), (c), and (d) immediately
5 above shall be increased to \$1,243, \$1,600, and \$2,000,
6 respectively.

7 (f) For the 2000-2001 school year, the per pupil
8 amounts specified in subparagraphs (b), (c), and (d)
9 immediately above shall be \$1,273, \$1,640, and \$2,050,
10 respectively.

11 (2.5) Supplemental general State aid pursuant to this
12 subsection (H) shall be provided as follows for the 2002-2003
13 school year:

14 (a) For any school district with a Low Income
15 Concentration Level of less than 10%, the grant for each
16 school year shall be \$355 multiplied by the low income
17 eligible pupil count.

18 (b) For any school district with a Low Income
19 Concentration Level of at least 10% and less than 20%, the
20 grant for each school year shall be \$675 multiplied by the
21 low income eligible pupil count.

22 (c) For any school district with a Low Income
23 Concentration Level of at least 20% and less than 35%, the
24 grant for each school year shall be \$1,330 multiplied by
25 the low income eligible pupil count.

26 (d) For any school district with a Low Income

1 Concentration Level of at least 35% and less than 50%, the
2 grant for each school year shall be \$1,362 multiplied by
3 the low income eligible pupil count.

4 (e) For any school district with a Low Income
5 Concentration Level of at least 50% and less than 60%, the
6 grant for each school year shall be \$1,680 multiplied by
7 the low income eligible pupil count.

8 (f) For any school district with a Low Income
9 Concentration Level of 60% or more, the grant for each
10 school year shall be \$2,080 multiplied by the low income
11 eligible pupil count.

12 (2.10) Except as otherwise provided, supplemental general
13 State aid pursuant to this subsection (H) shall be provided as
14 follows for the 2003-2004 school year and each school year
15 thereafter:

16 (a) For any school district with a Low Income
17 Concentration Level of 15% or less, the grant for each
18 school year shall be \$355 multiplied by the low income
19 eligible pupil count.

20 (b) For any school district with a Low Income
21 Concentration Level greater than 15%, the grant for each
22 school year shall be \$294.25 added to the product of \$2,700
23 and the square of the Low Income Concentration Level, all
24 multiplied by the low income eligible pupil count.

25 For the 2003-2004 school year and each school year
26 thereafter through the 2008-2009 school year only, the grant

1 shall be no less than the grant for the 2002-2003 school year.
2 For the 2009-2010 school year only, the grant shall be no less
3 than the grant for the 2002-2003 school year multiplied by
4 0.66. For the 2010-2011 school year only, the grant shall be no
5 less than the grant for the 2002-2003 school year multiplied by
6 0.33. Notwithstanding the provisions of this paragraph to the
7 contrary, if for any school year supplemental general State aid
8 grants are prorated as provided in paragraph (1) of this
9 subsection (H), then the grants under this paragraph shall be
10 prorated.

11 For the 2003-2004 school year only, the grant shall be no
12 greater than the grant received during the 2002-2003 school
13 year added to the product of 0.25 multiplied by the difference
14 between the grant amount calculated under subsection (a) or (b)
15 of this paragraph (2.10), whichever is applicable, and the
16 grant received during the 2002-2003 school year. For the
17 2004-2005 school year only, the grant shall be no greater than
18 the grant received during the 2002-2003 school year added to
19 the product of 0.50 multiplied by the difference between the
20 grant amount calculated under subsection (a) or (b) of this
21 paragraph (2.10), whichever is applicable, and the grant
22 received during the 2002-2003 school year. For the 2005-2006
23 school year only, the grant shall be no greater than the grant
24 received during the 2002-2003 school year added to the product
25 of 0.75 multiplied by the difference between the grant amount
26 calculated under subsection (a) or (b) of this paragraph

1 (2.10), whichever is applicable, and the grant received during
2 the 2002-2003 school year.

3 (3) School districts with an Average Daily Attendance of
4 more than 1,000 and less than 50,000 that qualify for
5 supplemental general State aid pursuant to this subsection
6 shall submit a plan to the State Board of Education prior to
7 October 30 of each year for the use of the funds resulting from
8 this grant of supplemental general State aid for the
9 improvement of instruction in which priority is given to
10 meeting the education needs of disadvantaged children. Such
11 plan shall be submitted in accordance with rules and
12 regulations promulgated by the State Board of Education.

13 (4) School districts with an Average Daily Attendance of
14 50,000 or more that qualify for supplemental general State aid
15 pursuant to this subsection shall be required to distribute
16 from funds available pursuant to this Section, no less than
17 \$261,000,000 in accordance with the following requirements:

18 (a) The required amounts shall be distributed to the
19 attendance centers within the district in proportion to the
20 number of pupils enrolled at each attendance center who are
21 eligible to receive free or reduced-price lunches or
22 breakfasts under the federal Child Nutrition Act of 1966
23 and under the National School Lunch Act during the
24 immediately preceding school year.

25 (b) The distribution of these portions of supplemental
26 and general State aid among attendance centers according to

1 these requirements shall not be compensated for or
2 contravened by adjustments of the total of other funds
3 appropriated to any attendance centers, and the Board of
4 Education shall utilize funding from one or several sources
5 in order to fully implement this provision annually prior
6 to the opening of school.

7 (c) Each attendance center shall be provided by the
8 school district a distribution of noncategorical funds and
9 other categorical funds to which an attendance center is
10 entitled under law in order that the general State aid and
11 supplemental general State aid provided by application of
12 this subsection supplements rather than supplants the
13 noncategorical funds and other categorical funds provided
14 by the school district to the attendance centers.

15 (d) Any funds made available under this subsection that
16 by reason of the provisions of this subsection are not
17 required to be allocated and provided to attendance centers
18 may be used and appropriated by the board of the district
19 for any lawful school purpose.

20 (e) Funds received by an attendance center pursuant to
21 this subsection shall be used by the attendance center at
22 the discretion of the principal and local school council
23 for programs to improve educational opportunities at
24 qualifying schools through the following programs and
25 services: early childhood education, reduced class size or
26 improved adult to student classroom ratio, enrichment

1 programs, remedial assistance, attendance improvement, and
2 other educationally beneficial expenditures which
3 supplement the regular and basic programs as determined by
4 the State Board of Education. Funds provided shall not be
5 expended for any political or lobbying purposes as defined
6 by board rule.

7 (f) Each district subject to the provisions of this
8 subdivision (H) (4) shall submit an acceptable plan to meet
9 the educational needs of disadvantaged children, in
10 compliance with the requirements of this paragraph, to the
11 State Board of Education prior to July 15 of each year.
12 This plan shall be consistent with the decisions of local
13 school councils concerning the school expenditure plans
14 developed in accordance with part 4 of Section 34-2.3. The
15 State Board shall approve or reject the plan within 60 days
16 after its submission. If the plan is rejected, the district
17 shall give written notice of intent to modify the plan
18 within 15 days of the notification of rejection and then
19 submit a modified plan within 30 days after the date of the
20 written notice of intent to modify. Districts may amend
21 approved plans pursuant to rules promulgated by the State
22 Board of Education.

23 Upon notification by the State Board of Education that
24 the district has not submitted a plan prior to July 15 or a
25 modified plan within the time period specified herein, the
26 State aid funds affected by that plan or modified plan

1 shall be withheld by the State Board of Education until a
2 plan or modified plan is submitted.

3 If the district fails to distribute State aid to
4 attendance centers in accordance with an approved plan, the
5 plan for the following year shall allocate funds, in
6 addition to the funds otherwise required by this
7 subsection, to those attendance centers which were
8 underfunded during the previous year in amounts equal to
9 such underfunding.

10 For purposes of determining compliance with this
11 subsection in relation to the requirements of attendance
12 center funding, each district subject to the provisions of
13 this subsection shall submit as a separate document by
14 December 1 of each year a report of expenditure data for
15 the prior year in addition to any modification of its
16 current plan. If it is determined that there has been a
17 failure to comply with the expenditure provisions of this
18 subsection regarding contravention or supplanting, the
19 State Superintendent of Education shall, within 60 days of
20 receipt of the report, notify the district and any affected
21 local school council. The district shall within 45 days of
22 receipt of that notification inform the State
23 Superintendent of Education of the remedial or corrective
24 action to be taken, whether by amendment of the current
25 plan, if feasible, or by adjustment in the plan for the
26 following year. Failure to provide the expenditure report

1 or the notification of remedial or corrective action in a
2 timely manner shall result in a withholding of the affected
3 funds.

4 The State Board of Education shall promulgate rules and
5 regulations to implement the provisions of this
6 subsection. No funds shall be released under this
7 subdivision (H) (4) to any district that has not submitted a
8 plan that has been approved by the State Board of
9 Education.

10 (I) (Blank).

11 (J) (Blank).

12 (K) Grants to Laboratory and Alternative Schools.

13 In calculating the amount to be paid to the governing board
14 of a public university that operates a laboratory school under
15 this Section or to any alternative school that is operated by a
16 regional superintendent of schools, the State Board of
17 Education shall require by rule such reporting requirements as
18 it deems necessary.

19 As used in this Section, "laboratory school" means a public
20 school which is created and operated by a public university and
21 approved by the State Board of Education. The governing board
22 of a public university which receives funds from the State
23 Board under this subsection (K) may not increase the number of

1 students enrolled in its laboratory school from a single
2 district, if that district is already sending 50 or more
3 students, except under a mutual agreement between the school
4 board of a student's district of residence and the university
5 which operates the laboratory school. A laboratory school may
6 not have more than 1,000 students, excluding students with
7 disabilities in a special education program.

8 As used in this Section, "alternative school" means a
9 public school which is created and operated by a Regional
10 Superintendent of Schools and approved by the State Board of
11 Education. Such alternative schools may offer courses of
12 instruction for which credit is given in regular school
13 programs, courses to prepare students for the high school
14 equivalency testing program or vocational and occupational
15 training. A regional superintendent of schools may contract
16 with a school district or a public community college district
17 to operate an alternative school. An alternative school serving
18 more than one educational service region may be established by
19 the regional superintendents of schools of the affected
20 educational service regions. An alternative school serving
21 more than one educational service region may be operated under
22 such terms as the regional superintendents of schools of those
23 educational service regions may agree.

24 Each laboratory and alternative school shall file, on forms
25 provided by the State Superintendent of Education, an annual
26 State aid claim which states the Average Daily Attendance of

1 the school's students by month. The best 3 months' Average
2 Daily Attendance shall be computed for each school. The general
3 State aid entitlement shall be computed by multiplying the
4 applicable Average Daily Attendance by the Foundation Level as
5 determined under this Section.

6 (L) Payments, Additional Grants in Aid and Other Requirements.

7 (1) For a school district operating under the financial
8 supervision of an Authority created under Article 34A, the
9 general State aid otherwise payable to that district under this
10 Section, but not the supplemental general State aid, shall be
11 reduced by an amount equal to the budget for the operations of
12 the Authority as certified by the Authority to the State Board
13 of Education, and an amount equal to such reduction shall be
14 paid to the Authority created for such district for its
15 operating expenses in the manner provided in Section 18-11. The
16 remainder of general State school aid for any such district
17 shall be paid in accordance with Article 34A when that Article
18 provides for a disposition other than that provided by this
19 Article.

20 (2) (Blank).

21 (3) Summer school. Summer school payments shall be made as
22 provided in Section 18-4.3.

23 (M) Education Funding Advisory Board.

24 The Education Funding Advisory Board, hereinafter in this

1 subsection (M) referred to as the "Board", is hereby created.
2 The Board shall consist of 5 members who are appointed by the
3 Governor, by and with the advice and consent of the Senate. The
4 members appointed shall include representatives of education,
5 business, and the general public. One of the members so
6 appointed shall be designated by the Governor at the time the
7 appointment is made as the chairperson of the Board. The
8 initial members of the Board may be appointed any time after
9 the effective date of this amendatory Act of 1997. The regular
10 term of each member of the Board shall be for 4 years from the
11 third Monday of January of the year in which the term of the
12 member's appointment is to commence, except that of the 5
13 initial members appointed to serve on the Board, the member who
14 is appointed as the chairperson shall serve for a term that
15 commences on the date of his or her appointment and expires on
16 the third Monday of January, 2002, and the remaining 4 members,
17 by lots drawn at the first meeting of the Board that is held
18 after all 5 members are appointed, shall determine 2 of their
19 number to serve for terms that commence on the date of their
20 respective appointments and expire on the third Monday of
21 January, 2001, and 2 of their number to serve for terms that
22 commence on the date of their respective appointments and
23 expire on the third Monday of January, 2000. All members
24 appointed to serve on the Board shall serve until their
25 respective successors are appointed and confirmed. Vacancies
26 shall be filled in the same manner as original appointments. If

1 a vacancy in membership occurs at a time when the Senate is not
2 in session, the Governor shall make a temporary appointment
3 until the next meeting of the Senate, when he or she shall
4 appoint, by and with the advice and consent of the Senate, a
5 person to fill that membership for the unexpired term. If the
6 Senate is not in session when the initial appointments are
7 made, those appointments shall be made as in the case of
8 vacancies.

9 The Education Funding Advisory Board shall be deemed
10 established, and the initial members appointed by the Governor
11 to serve as members of the Board shall take office, on the date
12 that the Governor makes his or her appointment of the fifth
13 initial member of the Board, whether those initial members are
14 then serving pursuant to appointment and confirmation or
15 pursuant to temporary appointments that are made by the
16 Governor as in the case of vacancies.

17 The State Board of Education shall provide such staff
18 assistance to the Education Funding Advisory Board as is
19 reasonably required for the proper performance by the Board of
20 its responsibilities.

21 For school years after the 2000-2001 school year, the
22 Education Funding Advisory Board, in consultation with the
23 State Board of Education, shall make recommendations as
24 provided in this subsection (M) to the General Assembly for the
25 foundation level under subdivision (B) (3) of this Section and
26 for the supplemental general State aid grant level under

1 subsection (H) of this Section for districts with high
2 concentrations of children from poverty. The recommended
3 foundation level shall be determined based on a methodology
4 which incorporates the basic education expenditures of
5 low-spending schools exhibiting high academic performance. The
6 Education Funding Advisory Board shall make such
7 recommendations to the General Assembly on January 1 of odd
8 numbered years, beginning January 1, 2001.

9 (N) (Blank).

10 (O) References.

11 (1) References in other laws to the various subdivisions of
12 Section 18-8 as that Section existed before its repeal and
13 replacement by this Section 18-8.05 shall be deemed to refer to
14 the corresponding provisions of this Section 18-8.05, to the
15 extent that those references remain applicable.

16 (2) References in other laws to State Chapter 1 funds shall
17 be deemed to refer to the supplemental general State aid
18 provided under subsection (H) of this Section.

19 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
20 changes to this Section. Under Section 6 of the Statute on
21 Statutes there is an irreconcilable conflict between Public Act
22 93-808 and Public Act 93-838. Public Act 93-838, being the last
23 acted upon, is controlling. The text of Public Act 93-838 is

1 the law regardless of the text of Public Act 93-808.

2 (Q) State Fiscal Year 2015 Payments.

3 For payments made for State fiscal year 2015, the State
4 Board of Education shall, for each school district, calculate
5 that district's pro-rata share of a minimum sum of \$13,600,000
6 or additional amounts as needed from the total net General
7 State Aid funding as calculated under this Section that shall
8 be deemed attributable to the provision of special educational
9 facilities and services, as defined in Section 14-1.08 of this
10 Code, in a manner that ensures compliance with maintenance of
11 State financial support requirements under the federal
12 Individuals with Disabilities Education Act. Each school
13 district must use such funds only for the provision of special
14 educational facilities and services, as defined in Section
15 14-1.08 of this Code, and must comply with any expenditure
16 verification procedures adopted by the State Board of
17 Education.

18 (R) State Fiscal Year 2016 Payments.

19 For payments made for State fiscal year 2016, the State
20 Board of Education shall, for each school district, calculate
21 that district's pro rata share of a minimum sum of \$1 or
22 additional amounts as needed from the total net General State
23 Aid funding as calculated under this Section that shall be
24 deemed attributable to the provision of special educational

1 facilities and services, as defined in Section 14-1.08 of this
2 Code, in a manner that ensures compliance with maintenance of
3 State financial support requirements under the federal
4 Individuals with Disabilities Education Act. Each school
5 district must use such funds only for the provision of special
6 educational facilities and services, as defined in Section
7 14-1.08 of this Code, and must comply with any expenditure
8 verification procedures adopted by the State Board of
9 Education.

10 (S) State Fiscal Year 2017 Payments.

11 For payments made for State fiscal year 2017, the State
12 Board of Education shall, for each school district, calculate
13 that district's pro rata share of a minimum sum of \$1 or
14 additional amounts as needed from the total net General State
15 Aid funding as calculated under this Section that shall be
16 deemed attributable to the provision of special educational
17 facilities and services, as defined in Section 14-1.08 of this
18 Code, in a manner that ensures compliance with maintenance of
19 State financial support requirements under the federal
20 Individuals with Disabilities Education Act. Each school
21 district must use such funds only for the provision of special
22 educational facilities and services, as defined in Section
23 14-1.08 of this Code, and must comply with any expenditure
24 verification procedures adopted by the State Board of
25 Education.

1 (T) State Fiscal Year 2018 Payments.

2 For payments made for State fiscal year 2018, the State
3 Board of Education shall, for each school district, calculate
4 that district's pro rata share of a minimum sum of \$1 or
5 additional amounts as needed from the total net evidence-based
6 funding as calculated under Section 18-8.15 of this Code that
7 shall be deemed attributable to the provision of special
8 educational facilities and services, as defined in Section
9 14-1.08 of this Code, in a manner that ensures compliance with
10 maintenance of State financial support requirements under the
11 federal Individuals with Disabilities Education Act. Each
12 school district must use such funds only for the provision of
13 special educational facilities and services, as defined in
14 Section 14-1.08 of this Code, and must comply with any
15 expenditure verification procedures adopted by the State Board
16 of Education.

17 (Source: P.A. 98-972, eff. 8-15-14; 99-2, eff. 3-26-15; 99-194,
18 eff. 7-30-15; 99-523, eff. 6-30-16.)

19 Section 5-45. The Illinois Public Aid Code is amended by
20 changing Section 5-5.4 and by adding Sections 5-5.08 and 5-5.4i
21 as follows:

22 305 ILCS 5/5-5.08 new

23 Sec. 5-5.08. Dialysis center funding. Notwithstanding any

1 other provision of law, the add-on Medicaid payments to
2 hospitals and freestanding chronic dialysis centers
3 established under 89 Illinois Administrative Code
4 148.140(g) (4) for dates of service July 1, 2013 through June
5 30, 2015 is restored and in effect for dates of service on and
6 after July 1, 2015 with no end date for such payments.

7 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

8 Sec. 5-5.4. Standards of Payment - Department of Healthcare
9 and Family Services. The Department of Healthcare and Family
10 Services shall develop standards of payment of nursing facility
11 and ICF/DD services in facilities providing such services under
12 this Article which:

13 (1) Provide for the determination of a facility's payment
14 for nursing facility or ICF/DD services on a prospective basis.
15 The amount of the payment rate for all nursing facilities
16 certified by the Department of Public Health under the ID/DD
17 Community Care Act or the Nursing Home Care Act as Intermediate
18 Care for the Developmentally Disabled facilities, Long Term
19 Care for Under Age 22 facilities, Skilled Nursing facilities,
20 or Intermediate Care facilities under the medical assistance
21 program shall be prospectively established annually on the
22 basis of historical, financial, and statistical data
23 reflecting actual costs from prior years, which shall be
24 applied to the current rate year and updated for inflation,
25 except that the capital cost element for newly constructed

1 facilities shall be based upon projected budgets. The annually
2 established payment rate shall take effect on July 1 in 1984
3 and subsequent years. No rate increase and no update for
4 inflation shall be provided on or after July 1, 1994, unless
5 specifically provided for in this Section. The changes made by
6 Public Act 93-841 extending the duration of the prohibition
7 against a rate increase or update for inflation are effective
8 retroactive to July 1, 2004.

9 For facilities licensed by the Department of Public Health
10 under the Nursing Home Care Act as Intermediate Care for the
11 Developmentally Disabled facilities or Long Term Care for Under
12 Age 22 facilities, the rates taking effect on July 1, 1998
13 shall include an increase of 3%. For facilities licensed by the
14 Department of Public Health under the Nursing Home Care Act as
15 Skilled Nursing facilities or Intermediate Care facilities,
16 the rates taking effect on July 1, 1998 shall include an
17 increase of 3% plus \$1.10 per resident-day, as defined by the
18 Department. For facilities licensed by the Department of Public
19 Health under the Nursing Home Care Act as Intermediate Care
20 Facilities for the Developmentally Disabled or Long Term Care
21 for Under Age 22 facilities, the rates taking effect on January
22 1, 2006 shall include an increase of 3%. For facilities
23 licensed by the Department of Public Health under the Nursing
24 Home Care Act as Intermediate Care Facilities for the
25 Developmentally Disabled or Long Term Care for Under Age 22
26 facilities, the rates taking effect on January 1, 2009 shall

1 include an increase sufficient to provide a \$0.50 per hour wage
2 increase for non-executive staff. For facilities licensed by
3 the Department of Public Health under the ID/DD Community Care
4 Act as ID/DD Facilities the rates taking effect within 30 days
5 after the effective date of this amendatory Act of the 100th
6 General Assembly shall include an increase sufficient to
7 provide a \$0.75 per hour wage increase for non-executive staff.
8 The Department shall adopt rules, including emergency rules
9 under subsection (y) of Section 5-45 of the Illinois
10 Administrative Procedure Act, to implement the provisions of
11 this paragraph.

12 For facilities licensed by the Department of Public Health
13 under the Nursing Home Care Act as Intermediate Care for the
14 Developmentally Disabled facilities or Long Term Care for Under
15 Age 22 facilities, the rates taking effect on July 1, 1999
16 shall include an increase of 1.6% plus \$3.00 per resident-day,
17 as defined by the Department. For facilities licensed by the
18 Department of Public Health under the Nursing Home Care Act as
19 Skilled Nursing facilities or Intermediate Care facilities,
20 the rates taking effect on July 1, 1999 shall include an
21 increase of 1.6% and, for services provided on or after October
22 1, 1999, shall be increased by \$4.00 per resident-day, as
23 defined by the Department.

24 For facilities licensed by the Department of Public Health
25 under the Nursing Home Care Act as Intermediate Care for the
26 Developmentally Disabled facilities or Long Term Care for Under

1 Age 22 facilities, the rates taking effect on July 1, 2000
2 shall include an increase of 2.5% per resident-day, as defined
3 by the Department. For facilities licensed by the Department of
4 Public Health under the Nursing Home Care Act as Skilled
5 Nursing facilities or Intermediate Care facilities, the rates
6 taking effect on July 1, 2000 shall include an increase of 2.5%
7 per resident-day, as defined by the Department.

8 For facilities licensed by the Department of Public Health
9 under the Nursing Home Care Act as skilled nursing facilities
10 or intermediate care facilities, a new payment methodology must
11 be implemented for the nursing component of the rate effective
12 July 1, 2003. The Department of Public Aid (now Healthcare and
13 Family Services) shall develop the new payment methodology
14 using the Minimum Data Set (MDS) as the instrument to collect
15 information concerning nursing home resident condition
16 necessary to compute the rate. The Department shall develop the
17 new payment methodology to meet the unique needs of Illinois
18 nursing home residents while remaining subject to the
19 appropriations provided by the General Assembly. A transition
20 period from the payment methodology in effect on June 30, 2003
21 to the payment methodology in effect on July 1, 2003 shall be
22 provided for a period not exceeding 3 years and 184 days after
23 implementation of the new payment methodology as follows:

24 (A) For a facility that would receive a lower nursing
25 component rate per patient day under the new system than
26 the facility received effective on the date immediately

1 preceding the date that the Department implements the new
2 payment methodology, the nursing component rate per
3 patient day for the facility shall be held at the level in
4 effect on the date immediately preceding the date that the
5 Department implements the new payment methodology until a
6 higher nursing component rate of reimbursement is achieved
7 by that facility.

8 (B) For a facility that would receive a higher nursing
9 component rate per patient day under the payment
10 methodology in effect on July 1, 2003 than the facility
11 received effective on the date immediately preceding the
12 date that the Department implements the new payment
13 methodology, the nursing component rate per patient day for
14 the facility shall be adjusted.

15 (C) Notwithstanding paragraphs (A) and (B), the
16 nursing component rate per patient day for the facility
17 shall be adjusted subject to appropriations provided by the
18 General Assembly.

19 For facilities licensed by the Department of Public Health
20 under the Nursing Home Care Act as Intermediate Care for the
21 Developmentally Disabled facilities or Long Term Care for Under
22 Age 22 facilities, the rates taking effect on March 1, 2001
23 shall include a statewide increase of 7.85%, as defined by the
24 Department.

25 Notwithstanding any other provision of this Section, for
26 facilities licensed by the Department of Public Health under

1 the Nursing Home Care Act as skilled nursing facilities or
2 intermediate care facilities, except facilities participating
3 in the Department's demonstration program pursuant to the
4 provisions of Title 77, Part 300, Subpart T of the Illinois
5 Administrative Code, the numerator of the ratio used by the
6 Department of Healthcare and Family Services to compute the
7 rate payable under this Section using the Minimum Data Set
8 (MDS) methodology shall incorporate the following annual
9 amounts as the additional funds appropriated to the Department
10 specifically to pay for rates based on the MDS nursing
11 component methodology in excess of the funding in effect on
12 December 31, 2006:

13 (i) For rates taking effect January 1, 2007,
14 \$60,000,000.

15 (ii) For rates taking effect January 1, 2008,
16 \$110,000,000.

17 (iii) For rates taking effect January 1, 2009,
18 \$194,000,000.

19 (iv) For rates taking effect April 1, 2011, or the
20 first day of the month that begins at least 45 days after
21 the effective date of this amendatory Act of the 96th
22 General Assembly, \$416,500,000 or an amount as may be
23 necessary to complete the transition to the MDS methodology
24 for the nursing component of the rate. Increased payments
25 under this item (iv) are not due and payable, however,
26 until (i) the methodologies described in this paragraph are

1 approved by the federal government in an appropriate State
2 Plan amendment and (ii) the assessment imposed by Section
3 5B-2 of this Code is determined to be a permissible tax
4 under Title XIX of the Social Security Act.

5 Notwithstanding any other provision of this Section, for
6 facilities licensed by the Department of Public Health under
7 the Nursing Home Care Act as skilled nursing facilities or
8 intermediate care facilities, the support component of the
9 rates taking effect on January 1, 2008 shall be computed using
10 the most recent cost reports on file with the Department of
11 Healthcare and Family Services no later than April 1, 2005,
12 updated for inflation to January 1, 2006.

13 For facilities licensed by the Department of Public Health
14 under the Nursing Home Care Act as Intermediate Care for the
15 Developmentally Disabled facilities or Long Term Care for Under
16 Age 22 facilities, the rates taking effect on April 1, 2002
17 shall include a statewide increase of 2.0%, as defined by the
18 Department. This increase terminates on July 1, 2002; beginning
19 July 1, 2002 these rates are reduced to the level of the rates
20 in effect on March 31, 2002, as defined by the Department.

21 For facilities licensed by the Department of Public Health
22 under the Nursing Home Care Act as skilled nursing facilities
23 or intermediate care facilities, the rates taking effect on
24 July 1, 2001 shall be computed using the most recent cost
25 reports on file with the Department of Public Aid no later than
26 April 1, 2000, updated for inflation to January 1, 2001. For

1 rates effective July 1, 2001 only, rates shall be the greater
2 of the rate computed for July 1, 2001 or the rate effective on
3 June 30, 2001.

4 Notwithstanding any other provision 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 Illinois Department shall
8 determine by rule the rates taking effect on July 1, 2002,
9 which shall be 5.9% less than the rates in effect on June 30,
10 2002.

11 Notwithstanding any other provision of this Section, for
12 facilities licensed by the Department of Public Health under
13 the Nursing Home Care Act as skilled nursing facilities or
14 intermediate care facilities, if the payment methodologies
15 required under Section 5A-12 and the waiver granted under 42
16 CFR 433.68 are approved by the United States Centers for
17 Medicare and Medicaid Services, the rates taking effect on July
18 1, 2004 shall be 3.0% greater than the rates in effect on June
19 30, 2004. These rates shall take effect only upon approval and
20 implementation of the payment methodologies required under
21 Section 5A-12.

22 Notwithstanding any other provisions of this Section, for
23 facilities licensed by the Department of Public Health under
24 the Nursing Home Care Act as skilled nursing facilities or
25 intermediate care facilities, the rates taking effect on
26 January 1, 2005 shall be 3% more than the rates in effect on

1 December 31, 2004.

2 Notwithstanding any other provision of this Section, for
3 facilities licensed by the Department of Public Health under
4 the Nursing Home Care Act as skilled nursing facilities or
5 intermediate care facilities, effective January 1, 2009, the
6 per diem support component of the rates effective on January 1,
7 2008, computed using the most recent cost reports on file with
8 the Department of Healthcare and Family Services no later than
9 April 1, 2005, updated for inflation to January 1, 2006, shall
10 be increased to the amount that would have been derived using
11 standard Department of Healthcare and Family Services methods,
12 procedures, and inflators.

13 Notwithstanding any other provisions of this Section, for
14 facilities licensed by the Department of Public Health under
15 the Nursing Home Care Act as intermediate care facilities that
16 are federally defined as Institutions for Mental Disease, or
17 facilities licensed by the Department of Public Health under
18 the Specialized Mental Health Rehabilitation Act of 2013, a
19 socio-development component rate equal to 6.6% of the
20 facility's nursing component rate as of January 1, 2006 shall
21 be established and paid effective July 1, 2006. The
22 socio-development component of the rate shall be increased by a
23 factor of 2.53 on the first day of the month that begins at
24 least 45 days after January 11, 2008 (the effective date of
25 Public Act 95-707). As of August 1, 2008, the socio-development
26 component rate shall be equal to 6.6% of the facility's nursing

1 component rate as of January 1, 2006, multiplied by a factor of
2 3.53. For services provided on or after April 1, 2011, or the
3 first day of the month that begins at least 45 days after the
4 effective date of this amendatory Act of the 96th General
5 Assembly, whichever is later, the Illinois Department may by
6 rule adjust these socio-development component rates, and may
7 use different adjustment methodologies for those facilities
8 participating, and those not participating, in the Illinois
9 Department's demonstration program pursuant to the provisions
10 of Title 77, Part 300, Subpart T of the Illinois Administrative
11 Code, but in no case may such rates be diminished below those
12 in effect on August 1, 2008.

13 For facilities licensed by the Department of Public Health
14 under the Nursing Home Care Act as Intermediate Care for the
15 Developmentally Disabled facilities or as long-term care
16 facilities for residents under 22 years of age, the rates
17 taking effect on July 1, 2003 shall include a statewide
18 increase of 4%, as defined by the Department.

19 For facilities licensed by the Department of Public Health
20 under the Nursing Home Care Act as Intermediate Care for the
21 Developmentally Disabled facilities or Long Term Care for Under
22 Age 22 facilities, the rates taking effect on the first day of
23 the month that begins at least 45 days after the effective date
24 of this amendatory Act of the 95th General Assembly shall
25 include a statewide increase of 2.5%, as defined by the
26 Department.

1 Notwithstanding any other provision of this Section, for
2 facilities licensed by the Department of Public Health under
3 the Nursing Home Care Act as skilled nursing facilities or
4 intermediate care facilities, effective January 1, 2005,
5 facility rates shall be increased by the difference between (i)
6 a facility's per diem property, liability, and malpractice
7 insurance costs as reported in the cost report filed with the
8 Department of Public Aid and used to establish rates effective
9 July 1, 2001 and (ii) those same costs as reported in the
10 facility's 2002 cost report. These costs shall be passed
11 through to the facility without caps or limitations, except for
12 adjustments required under normal auditing procedures.

13 Rates established effective each July 1 shall govern
14 payment for services rendered throughout that fiscal year,
15 except that rates established on July 1, 1996 shall be
16 increased by 6.8% for services provided on or after January 1,
17 1997. Such rates will be based upon the rates calculated for
18 the year beginning July 1, 1990, and for subsequent years
19 thereafter until June 30, 2001 shall be based on the facility
20 cost reports for the facility fiscal year ending at any point
21 in time during the previous calendar year, updated to the
22 midpoint of the rate year. The cost report shall be on file
23 with the Department no later than April 1 of the current rate
24 year. Should the cost report not be on file by April 1, the
25 Department shall base the rate on the latest cost report filed
26 by each skilled care facility and intermediate care facility,

1 updated to the midpoint of the current rate year. In
2 determining rates for services rendered on and after July 1,
3 1985, fixed time shall not be computed at less than zero. The
4 Department shall not make any alterations of regulations which
5 would reduce any component of the Medicaid rate to a level
6 below what that component would have been utilizing in the rate
7 effective on July 1, 1984.

8 (2) Shall take into account the actual costs incurred by
9 facilities in providing services for recipients of skilled
10 nursing and intermediate care services under the medical
11 assistance program.

12 (3) Shall take into account the medical and psycho-social
13 characteristics and needs of the patients.

14 (4) Shall take into account the actual costs incurred by
15 facilities in meeting licensing and certification standards
16 imposed and prescribed by the State of Illinois, any of its
17 political subdivisions or municipalities and by the U.S.
18 Department of Health and Human Services pursuant to Title XIX
19 of the Social Security Act.

20 The Department of Healthcare and Family Services shall
21 develop precise standards for payments to reimburse nursing
22 facilities for any utilization of appropriate rehabilitative
23 personnel for the provision of rehabilitative services which is
24 authorized by federal regulations, including reimbursement for
25 services provided by qualified therapists or qualified
26 assistants, and which is in accordance with accepted

1 professional practices. Reimbursement also may be made for
2 utilization of other supportive personnel under appropriate
3 supervision.

4 The Department shall develop enhanced payments to offset
5 the additional costs incurred by a facility serving exceptional
6 need residents and shall allocate at least \$4,000,000 of the
7 funds collected from the assessment established by Section 5B-2
8 of this Code for such payments. For the purpose of this
9 Section, "exceptional needs" means, but need not be limited to,
10 ventilator care and traumatic brain injury care. The enhanced
11 payments for exceptional need residents under this paragraph
12 are not due and payable, however, until (i) the methodologies
13 described in this paragraph are approved by the federal
14 government in an appropriate State Plan amendment and (ii) the
15 assessment imposed by Section 5B-2 of this Code is determined
16 to be a permissible tax under Title XIX of the Social Security
17 Act.

18 Beginning January 1, 2014 the methodologies for
19 reimbursement of nursing facility services as provided under
20 this Section 5-5.4 shall no longer be applicable for services
21 provided on or after January 1, 2014.

22 No payment increase under this Section for the MDS
23 methodology, exceptional care residents, or the
24 socio-development component rate established by Public Act
25 96-1530 of the 96th General Assembly and funded by the
26 assessment imposed under Section 5B-2 of this Code shall be due

1 and payable until after the Department notifies the long-term
2 care providers, in writing, that the payment methodologies to
3 long-term care providers required under this Section have been
4 approved by the Centers for Medicare and Medicaid Services of
5 the U.S. Department of Health and Human Services and the
6 waivers under 42 CFR 433.68 for the assessment imposed by this
7 Section, if necessary, have been granted by the Centers for
8 Medicare and Medicaid Services of the U.S. Department of Health
9 and Human Services. Upon notification to the Department of
10 approval of the payment methodologies required under this
11 Section and the waivers granted under 42 CFR 433.68, all
12 increased payments otherwise due under this Section prior to
13 the date of notification shall be due and payable within 90
14 days of the date federal approval is received.

15 On and after July 1, 2012, the Department shall reduce any
16 rate of reimbursement for services or other payments or alter
17 any methodologies authorized by this Code to reduce any rate of
18 reimbursement for services or other payments in accordance with
19 Section 5-5e.

20 (Source: P.A. 97-10, eff. 6-14-11; 97-38, eff. 6-28-11; 97-227,
21 eff. 1-1-12; 97-584, eff. 8-26-11; 97-689, eff. 6-14-12;
22 97-813, eff. 7-13-12; 98-24, eff. 6-19-13; 98-104, eff.
23 7-22-13; 98-756, eff. 7-16-14.)

24 (305 ILCS 5/5-5.4i new)

25 Sec. 5-5.4i. Rates and reimbursements. Within 30 days after

1 the effective date of 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 ARTICLE 10. RETIREMENT CONTRIBUTIONS

14 Section 10-5. The State Finance Act is amended by changing
15 Sections 8.12 and 14.1 as follows:

16 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

17 Sec. 8.12. State Pensions Fund.

18 (a) The moneys in the State Pensions Fund shall be used
19 exclusively for the administration of the Uniform Disposition
20 of Unclaimed Property Act and for the expenses incurred by the
21 Auditor General for administering the provisions of Section
22 2-8.1 of the Illinois State Auditing Act and for the funding of
23 the unfunded liabilities of the designated retirement systems.

1 Beginning in State fiscal year 2019 ~~2018~~, payments to the
2 designated retirement systems under this Section shall be in
3 addition to, and not in lieu of, any State contributions
4 required under the Illinois Pension Code.

5 "Designated retirement systems" means:

6 (1) the State Employees' Retirement System of
7 Illinois;

8 (2) the Teachers' Retirement System of the State of
9 Illinois;

10 (3) the State Universities Retirement System;

11 (4) the Judges Retirement System of Illinois; and

12 (5) the General Assembly Retirement System.

13 (b) Each year the General Assembly may make appropriations
14 from the State Pensions Fund for the administration of the
15 Uniform Disposition of Unclaimed Property Act.

16 Each month, the Commissioner of the Office of Banks and
17 Real Estate shall certify to the State Treasurer the actual
18 expenditures that the Office of Banks and Real Estate incurred
19 conducting unclaimed property examinations under the Uniform
20 Disposition of Unclaimed Property Act during the immediately
21 preceding month. Within a reasonable time following the
22 acceptance of such certification by the State Treasurer, the
23 State Treasurer shall pay from its appropriation from the State
24 Pensions Fund to the Bank and Trust Company Fund, the Savings
25 Bank Regulatory Fund, and the Residential Finance Regulatory
26 Fund an amount equal to the expenditures incurred by each Fund

1 for that month.

2 Each month, the Director of Financial Institutions shall
3 certify to the State Treasurer the actual expenditures that the
4 Department of Financial Institutions incurred conducting
5 unclaimed property examinations under the Uniform Disposition
6 of Unclaimed Property Act during the immediately preceding
7 month. Within a reasonable time following the acceptance of
8 such certification by the State Treasurer, the State Treasurer
9 shall pay from its appropriation from the State Pensions Fund
10 to the Financial Institution Fund and the Credit Union Fund an
11 amount equal to the expenditures incurred by each Fund for that
12 month.

13 (c) As soon as possible after the effective date of this
14 amendatory Act of the 93rd General Assembly, the General
15 Assembly shall appropriate from the State Pensions Fund (1) to
16 the State Universities Retirement System the amount certified
17 under Section 15-165 during the prior year, (2) to the Judges
18 Retirement System of Illinois the amount certified under
19 Section 18-140 during the prior year, and (3) to the General
20 Assembly Retirement System the amount certified under Section
21 2-134 during the prior year as part of the required State
22 contributions to each of those designated retirement systems;
23 except that amounts appropriated under this subsection (c) in
24 State fiscal year 2005 shall not reduce the amount in the State
25 Pensions Fund below \$5,000,000. If the amount in the State
26 Pensions Fund does not exceed the sum of the amounts certified

1 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
2 the amount paid to each designated retirement system under this
3 subsection shall be reduced in proportion to the amount
4 certified by each of those designated retirement systems.

5 (c-5) For fiscal years 2006 through 2018 ~~2017~~, the General
6 Assembly shall appropriate from the State Pensions Fund to the
7 State Universities Retirement System the amount estimated to be
8 available during the fiscal year in the State Pensions Fund;
9 provided, however, that the amounts appropriated under this
10 subsection (c-5) shall not reduce the amount in the State
11 Pensions Fund below \$5,000,000.

12 (c-6) For fiscal year 2019 ~~2018~~ and each fiscal year
13 thereafter, as soon as may be practical after any money is
14 deposited into the State Pensions Fund from the Unclaimed
15 Property Trust Fund, the State Treasurer shall apportion the
16 deposited amount among the designated retirement systems as
17 defined in subsection (a) to reduce their actuarial reserve
18 deficiencies. The State Comptroller and State Treasurer shall
19 pay the apportioned amounts to the designated retirement
20 systems to fund the unfunded liabilities of the designated
21 retirement systems. The amount apportioned to each designated
22 retirement system shall constitute a portion of the amount
23 estimated to be available for appropriation from the State
24 Pensions Fund that is the same as that retirement system's
25 portion of the total actual reserve deficiency of the systems,
26 as determined annually by the Governor's Office of Management

1 and Budget at the request of the State Treasurer. The amounts
2 apportioned under this subsection shall not reduce the amount
3 in the State Pensions Fund below \$5,000,000.

4 (d) The Governor's Office of Management and Budget shall
5 determine the individual and total reserve deficiencies of the
6 designated retirement systems. For this purpose, the
7 Governor's Office of Management and Budget shall utilize the
8 latest available audit and actuarial reports of each of the
9 retirement systems and the relevant reports and statistics of
10 the Public Employee Pension Fund Division of the Department of
11 Insurance.

12 (d-1) As soon as practicable after the effective date of
13 this amendatory Act of the 93rd General Assembly, the
14 Comptroller shall direct and the Treasurer shall transfer from
15 the State Pensions Fund to the General Revenue Fund, as funds
16 become available, a sum equal to the amounts that would have
17 been paid from the State Pensions Fund to the Teachers'
18 Retirement System of the State of Illinois, the State
19 Universities Retirement System, the Judges Retirement System
20 of Illinois, the General Assembly Retirement System, and the
21 State Employees' Retirement System of Illinois after the
22 effective date of this amendatory Act during the remainder of
23 fiscal year 2004 to the designated retirement systems from the
24 appropriations provided for in this Section if the transfers
25 provided in Section 6z-61 had not occurred. The transfers
26 described in this subsection (d-1) are to partially repay the

1 General Revenue Fund for the costs associated with the bonds
2 used to fund the moneys transferred to the designated
3 retirement systems under Section 6z-61.

4 (e) The changes to this Section made by this amendatory Act
5 of 1994 shall first apply to distributions from the Fund for
6 State fiscal year 1996.

7 (Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;
8 98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15;
9 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

10 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

11 Sec. 14.1. Appropriations for State contributions to the
12 State Employees' Retirement System; payroll requirements.

13 (a) Appropriations for State contributions to the State
14 Employees' Retirement System of Illinois shall be expended in
15 the manner provided in this Section. Except as otherwise
16 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
17 time of each payment of salary to an employee under the
18 personal services line item, payment shall be made to the State
19 Employees' Retirement System, from the amount appropriated for
20 State contributions to the State Employees' Retirement System,
21 of an amount calculated at the rate certified for the
22 applicable fiscal year by the Board of Trustees of the State
23 Employees' Retirement System under Section 14-135.08 of the
24 Illinois Pension Code. If a line item appropriation to an
25 employer for this purpose is exhausted or is unavailable due to

1 any limitation on appropriations that may apply, (including,
2 but not limited to, limitations on appropriations from the Road
3 Fund under Section 8.3 of the State Finance Act), the amounts
4 shall be paid under the continuing appropriation for this
5 purpose contained in the State Pension Funds Continuing
6 Appropriation Act.

7 (a-1) Beginning on the effective date of this amendatory
8 Act of the 93rd General Assembly through the payment of the
9 final payroll from fiscal year 2004 appropriations,
10 appropriations for State contributions to the State Employees'
11 Retirement System of Illinois shall be expended in the manner
12 provided in this subsection (a-1). At the time of each payment
13 of salary to an employee under the personal services line item
14 from a fund other than the General Revenue Fund, payment shall
15 be made for deposit into the General Revenue Fund from the
16 amount appropriated for State contributions to the State
17 Employees' Retirement System of an amount calculated at the
18 rate certified for fiscal year 2004 by the Board of Trustees of
19 the State Employees' Retirement System under Section 14-135.08
20 of the Illinois Pension Code. This payment shall be made to the
21 extent that a line item appropriation to an employer for this
22 purpose is available or unexhausted. No payment from
23 appropriations for State contributions shall be made in
24 conjunction with payment of salary to an employee under the
25 personal services line item from the General Revenue Fund.

26 (a-2) For fiscal year 2010 only, at the time of each

1 payment of salary to an employee under the personal services
2 line item from a fund other than the General Revenue Fund,
3 payment shall be made for deposit into the State Employees'
4 Retirement System of Illinois from the amount appropriated for
5 State contributions to the State Employees' Retirement System
6 of Illinois of an amount calculated at the rate certified for
7 fiscal year 2010 by the Board of Trustees of the State
8 Employees' Retirement System of Illinois under Section
9 14-135.08 of the Illinois Pension Code. This payment shall be
10 made to the extent that a line item appropriation to an
11 employer for this purpose is available or unexhausted. For
12 fiscal year 2010 only, no payment from appropriations for State
13 contributions shall be made in conjunction with payment of
14 salary to an employee under the personal services line item
15 from the General Revenue Fund.

16 (a-3) For fiscal year 2011 only, at the time of each
17 payment of salary to an employee under the personal services
18 line item from a fund other than the General Revenue Fund,
19 payment shall be made for deposit into the State Employees'
20 Retirement System of Illinois from the amount appropriated for
21 State contributions to the State Employees' Retirement System
22 of Illinois of an amount calculated at the rate certified for
23 fiscal year 2011 by the Board of Trustees of the State
24 Employees' Retirement System of Illinois under Section
25 14-135.08 of the Illinois Pension Code. This payment shall be
26 made to the extent that a line item appropriation to an

1 employer for this purpose is available or unexhausted. For
2 fiscal year 2011 only, no payment from appropriations for State
3 contributions shall be made in conjunction with payment of
4 salary to an employee under the personal services line item
5 from the General Revenue Fund.

6 (a-4) In fiscal years 2012 through 2018 ~~2017~~ only, at the
7 time of each payment of salary to an employee under the
8 personal services line item from a fund other than the General
9 Revenue Fund, payment shall be made for deposit into the State
10 Employees' Retirement System of Illinois from the amount
11 appropriated for State contributions to the State Employees'
12 Retirement System of Illinois of an amount calculated at the
13 rate certified for the applicable fiscal year by the Board of
14 Trustees of the State Employees' Retirement System of Illinois
15 under Section 14-135.08 of the Illinois Pension Code. In fiscal
16 years 2012 through 2018 ~~2017~~ only, no payment from
17 appropriations for State contributions shall be made in
18 conjunction with payment of salary to an employee under the
19 personal services line item from the General Revenue Fund.

20 (b) Except during the period beginning on the effective
21 date of this amendatory Act of the 93rd General Assembly and
22 ending at the time of the payment of the final payroll from
23 fiscal year 2004 appropriations, the State Comptroller shall
24 not approve for payment any payroll voucher that (1) includes
25 payments of salary to eligible employees in the State
26 Employees' Retirement System of Illinois and (2) does not

1 include the corresponding payment of State contributions to
2 that retirement system at the full rate certified under Section
3 14-135.08 for that fiscal year for eligible employees, unless
4 the balance in the fund on which the payroll voucher is drawn
5 is insufficient to pay the total payroll voucher, or
6 unavailable due to any limitation on appropriations that may
7 apply, including, but not limited to, limitations on
8 appropriations from the Road Fund under Section 8.3 of the
9 State Finance Act. If the State Comptroller approves a payroll
10 voucher under this Section for which the fund balance is
11 insufficient to pay the full amount of the required State
12 contribution to the State Employees' Retirement System, the
13 Comptroller shall promptly so notify the Retirement System.

14 (b-1) For fiscal year 2010 and fiscal year 2011 only, the
15 State Comptroller shall not approve for payment any non-General
16 Revenue Fund payroll voucher that (1) includes payments of
17 salary to eligible employees in the State Employees' Retirement
18 System of Illinois and (2) does not include the corresponding
19 payment of State contributions to that retirement system at the
20 full rate certified under Section 14-135.08 for that fiscal
21 year for eligible employees, unless the balance in the fund on
22 which the payroll voucher is drawn is insufficient to pay the
23 total payroll voucher, or unavailable due to any limitation on
24 appropriations that may apply, including, but not limited to,
25 limitations on appropriations from the Road Fund under Section
26 8.3 of the State Finance Act. If the State Comptroller approves

1 a payroll voucher under this Section for which the fund balance
2 is insufficient to pay the full amount of the required State
3 contribution to the State Employees' Retirement System of
4 Illinois, the Comptroller shall promptly so notify the
5 retirement system.

6 (c) Notwithstanding any other provisions of law, beginning
7 July 1, 2007, required State and employee contributions to the
8 State Employees' Retirement System of Illinois relating to
9 affected legislative staff employees shall be paid out of
10 moneys appropriated for that purpose to the Commission on
11 Government Forecasting and Accountability, rather than out of
12 the lump-sum appropriations otherwise made for the payroll and
13 other costs of those employees.

14 These payments must be made pursuant to payroll vouchers
15 submitted by the employing entity as part of the regular
16 payroll voucher process.

17 For the purpose of this subsection, "affected legislative
18 staff employees" means legislative staff employees paid out of
19 lump-sum appropriations made to the General Assembly, an
20 Officer of the General Assembly, or the Senate Operations
21 Commission, but does not include district-office staff or
22 employees of legislative support services agencies.

23 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
24 eff. 7-9-15; 99-523, eff. 6-30-16.)

25 Section 10-10. The Illinois Pension Code is amended by

1 changing Sections 1-160, 2-124, 2-134, 6-164, 14-131,
2 14-135.08, 14-152.1, 15-108.2, 15-155, 15-165, 15-198, 16-158,
3 16-203, 18-131, and 18-140 and by adding Sections 1-161, 1-162,
4 15-155.2, and 16-158.3 as follows:

5 (40 ILCS 5/1-160)

6 (Text of Section WITHOUT the changes made by P.A. 98-641,
7 which has been held unconstitutional)

8 Sec. 1-160. Provisions applicable to new hires.

9 (a) The provisions of this Section apply to a person who,
10 on or after January 1, 2011, first becomes a member or a
11 participant under any reciprocal retirement system or pension
12 fund established under this Code, other than a retirement
13 system or pension fund established under Article 2, 3, 4, 5, 6,
14 15 or 18 of this Code, notwithstanding any other provision of
15 this Code to the contrary, but do not apply to any self-managed
16 plan established under this Code, to any person with respect to
17 service as a sheriff's law enforcement employee under Article
18 7, or to any participant of the retirement plan established
19 under Section 22-101. Notwithstanding anything to the contrary
20 in this Section, for purposes of this Section, a person who
21 participated in a retirement system under Article 15 prior to
22 January 1, 2011 shall be deemed a person who first became a
23 member or participant prior to January 1, 2011 under any
24 retirement system or pension fund subject to this Section. The
25 changes made to this Section by Public Act 98-596 ~~this~~

1 ~~amendatory Act of the 98th General Assembly~~ are a clarification
2 of existing law and are intended to be retroactive to January
3 1, 2011 (the effective date of Public Act 96-889),
4 notwithstanding the provisions of Section 1-103.1 of this Code.

5 This Section does not apply to a person who first becomes a
6 member or participant under Article 14 on or after the
7 implementation date of the plan created under Section 1-161 for
8 that Article, unless that person elects under subsection (b) of
9 Section 1-161 to instead receive the benefits provided under
10 this Section and the applicable provisions of that Article.

11 This Section does not apply to a person who first becomes a
12 member or participant under Article 16 on or after the
13 implementation date of the plan created under Section 1-161 for
14 that Article, unless that person elects under subsection (b) of
15 Section 1-161 to instead receive the benefits provided under
16 this Section and the applicable provisions of that Article.

17 This Section does not apply to a person who elects under
18 subsection (c-5) of Section 1-161 to receive the benefits under
19 Section 1-161.

20 This Section does not apply to a person who first becomes a
21 member or participant of an affected pension fund on or after 6
22 months after the resolution or ordinance date, as defined in
23 Section 1-162, unless that person elects under subsection (c)
24 of Section 1-162 to receive the benefits provided under this
25 Section and the applicable provisions of the Article under
26 which he or she is a member or participant.

1 (b) "Final average salary" means the average monthly (or
2 annual) salary obtained by dividing the total salary or
3 earnings calculated under the Article applicable to the member
4 or participant during the 96 consecutive months (or 8
5 consecutive years) of service within the last 120 months (or 10
6 years) of service in which the total salary or earnings
7 calculated under the applicable Article was the highest by the
8 number of months (or years) of service in that period. For the
9 purposes of a person who first becomes a member or participant
10 of any retirement system or pension fund to which this Section
11 applies on or after January 1, 2011, in this Code, "final
12 average salary" shall be substituted for the following:

13 (1) In Article 7 (except for service as sheriff's law
14 enforcement employees), "final rate of earnings".

15 (2) In Articles 8, 9, 10, 11, and 12, "highest average
16 annual salary for any 4 consecutive years within the last
17 10 years of service immediately preceding the date of
18 withdrawal".

19 (3) In Article 13, "average final salary".

20 (4) In Article 14, "final average compensation".

21 (5) In Article 17, "average salary".

22 (6) In Section 22-207, "wages or salary received by him
23 at the date of retirement or discharge".

24 (b-5) Beginning on January 1, 2011, for all purposes under
25 this Code (including without limitation the calculation of
26 benefits and employee contributions), the annual earnings,

1 salary, or wages (based on the plan year) of a member or
2 participant to whom this Section applies shall not exceed
3 \$106,800; however, that amount shall annually thereafter be
4 increased by the lesser of (i) 3% of that amount, including all
5 previous adjustments, or (ii) one-half the annual unadjusted
6 percentage increase (but not less than zero) in the consumer
7 price index-u for the 12 months ending with the September
8 preceding each November 1, including all previous adjustments.

9 For the purposes of this Section, "consumer price index-u"
10 means the index published by the Bureau of Labor Statistics of
11 the United States Department of Labor that measures the average
12 change in prices of goods and services purchased by all urban
13 consumers, United States city average, all items, 1982-84 =
14 100. The new amount resulting from each annual adjustment shall
15 be determined by the Public Pension Division of the Department
16 of Insurance and made available to the boards of the retirement
17 systems and pension funds by November 1 of each year.

18 (c) A member or participant is entitled to a retirement
19 annuity upon written application if he or she has attained age
20 67 (beginning January 1, 2015, age 65 with respect to service
21 under Article 12 of this Code that is subject to this Section)
22 and has at least 10 years of service credit and is otherwise
23 eligible under the requirements of the applicable Article.

24 A member or participant who has attained age 62 (beginning
25 January 1, 2015, age 60 with respect to service under Article
26 12 of this Code that is subject to this Section) and has at

1 least 10 years of service credit and is otherwise eligible
2 under the requirements of the applicable Article may elect to
3 receive the lower retirement annuity provided in subsection (d)
4 of this Section.

5 (c-5) A person who first becomes a member or a participant
6 under Article 8 or Article 11 of this Code on or after the
7 effective date of this amendatory Act of the 100th General
8 Assembly, notwithstanding any other provision of this Code to
9 the contrary, is entitled to a retirement annuity upon written
10 application if he or she has attained age 65 and has at least
11 10 years of service credit under Article 8 or Article 11 of
12 this Code and is otherwise eligible under the requirements of
13 Article 8 or Article 11 of this Code, whichever is applicable.

14 (d) The retirement annuity of a member or participant who
15 is retiring after attaining age 62 (beginning January 1, 2015,
16 age 60 with respect to service under Article 12 of this Code
17 that is subject to this Section) with at least 10 years of
18 service credit shall be reduced by one-half of 1% for each full
19 month that the member's age is under age 67 (beginning January
20 1, 2015, age 65 with respect to service under Article 12 of
21 this Code that is subject to this Section).

22 (d-5) The retirement annuity of a person who first becomes
23 a member or a participant under Article 8 or Article 11 of this
24 Code on or after the effective date of this amendatory Act of
25 the 100th General Assembly who is retiring at age 60 with at
26 least 10 years of service credit under Article 8 or Article 11

1 shall be reduced by one-half of 1% for each full month that the
2 member's age is under age 65.

3 (d-10) Each person who first became a member or participant
4 under Article 8 or Article 11 of this Code on or after January
5 1, 2011 and prior to the effective date of this amendatory Act
6 of the 100th General Assembly shall make an irrevocable
7 election either:

8 (i) to be eligible for the reduced retirement age
9 provided in subsections (c-5) and (d-5) of this Section,
10 the eligibility for which is conditioned upon the member or
11 participant agreeing to the increases in employee
12 contributions for age and service annuities provided in
13 subsection (a-5) of Section 8-174 of this Code (for service
14 under Article 8) or subsection (a-5) of Section 11-170 of
15 this Code (for service under Article 11); or

16 (ii) to not agree to item (i) of this subsection
17 (d-10), in which case the member or participant shall
18 continue to be subject to the retirement age provisions in
19 subsections (c) and (d) of this Section and the employee
20 contributions for age and service annuity as provided in
21 subsection (a) of Section 8-174 of this Code (for service
22 under Article 8) or subsection (a) of Section 11-170 of
23 this Code (for service under Article 11).

24 The election provided for in this subsection shall be made
25 between October 1, 2017 and November 15, 2017. A person subject
26 to this subsection who makes the required election shall remain

1 bound by that election. A person subject to this subsection who
2 fails for any reason to make the required election within the
3 time specified in this subsection shall be deemed to have made
4 the election under item (ii).

5 (e) Any retirement annuity or supplemental annuity shall be
6 subject to annual increases on the January 1 occurring either
7 on or after the attainment of age 67 (beginning January 1,
8 2015, age 65 with respect to service under Article 12 of this
9 Code that is subject to this Section and beginning on the
10 effective date of this amendatory Act of the 100th General
11 Assembly, age 65 with respect to persons who: (i) first became
12 members or participants under Article 8 or Article 11 of this
13 Code on or after the effective date of this amendatory Act of
14 the 100th General Assembly; or (ii) first became members or
15 participants under Article 8 or Article 11 of this Code on or
16 after January 1, 2011 and before the effective date of this
17 amendatory Act of the 100th General Assembly and made the
18 election under item (i) of subsection (d-10) of this Section)
19 or the first anniversary of the annuity start date, whichever
20 is later. Each annual increase shall be calculated at 3% or
21 one-half the annual unadjusted percentage increase (but not
22 less than zero) in the consumer price index-u for the 12 months
23 ending with the September preceding each November 1, whichever
24 is less, of the originally granted retirement annuity. If the
25 annual unadjusted percentage change in the consumer price
26 index-u for the 12 months ending with the September preceding

1 each November 1 is zero or there is a decrease, then the
2 annuity shall not be increased.

3 For the purposes of Section 1-103.1 of this Code, the
4 changes made to this Section by this amendatory Act of the
5 100th General Assembly are applicable without regard to whether
6 the employee was in active service on or after the effective
7 date of this amendatory Act of the 100th General Assembly.

8 (f) The initial survivor's or widow's annuity of an
9 otherwise eligible survivor or widow of a retired member or
10 participant who first became a member or participant on or
11 after January 1, 2011 shall be in the amount of 66 2/3% of the
12 retired member's or participant's retirement annuity at the
13 date of death. In the case of the death of a member or
14 participant who has not retired and who first became a member
15 or participant on or after January 1, 2011, eligibility for a
16 survivor's or widow's annuity shall be determined by the
17 applicable Article of this Code. The initial benefit shall be
18 66 2/3% of the earned annuity without a reduction due to age. A
19 child's annuity of an otherwise eligible child shall be in the
20 amount prescribed under each Article if applicable. Any
21 survivor's or widow's annuity shall be increased (1) on each
22 January 1 occurring on or after the commencement of the annuity
23 if the deceased member died while receiving a retirement
24 annuity or (2) in other cases, on each January 1 occurring
25 after the first anniversary of the commencement of the annuity.
26 Each annual increase shall be calculated at 3% or one-half the

1 annual unadjusted percentage increase (but not less than zero)
2 in the consumer price index-u for the 12 months ending with the
3 September preceding each November 1, whichever is less, of the
4 originally granted survivor's annuity. If the annual
5 unadjusted percentage change in the consumer price index-u for
6 the 12 months ending with the September preceding each November
7 1 is zero or there is a decrease, then the annuity shall not be
8 increased.

9 (g) The benefits in Section 14-110 apply only if the person
10 is a State policeman, a fire fighter in the fire protection
11 service of a department, or a security employee of the
12 Department of Corrections or the Department of Juvenile
13 Justice, as those terms are defined in subsection (b) of
14 Section 14-110. A person who meets the requirements of this
15 Section is entitled to an annuity calculated under the
16 provisions of Section 14-110, in lieu of the regular or minimum
17 retirement annuity, only if the person has withdrawn from
18 service with not less than 20 years of eligible creditable
19 service and has attained age 60, regardless of whether the
20 attainment of age 60 occurs while the person is still in
21 service.

22 (h) If a person who first becomes a member or a participant
23 of a retirement system or pension fund subject to this Section
24 on or after January 1, 2011 is receiving a retirement annuity
25 or retirement pension under that system or fund and becomes a
26 member or participant under any other system or fund created by

1 this Code and is employed on a full-time basis, except for
2 those members or participants exempted from the provisions of
3 this Section under subsection (a) of this Section, then the
4 person's retirement annuity or retirement pension under that
5 system or fund shall be suspended during that employment. Upon
6 termination of that employment, the person's retirement
7 annuity or retirement pension payments shall resume and be
8 recalculated if recalculation is provided for under the
9 applicable Article of this Code.

10 If a person who first becomes a member of a retirement
11 system or pension fund subject to this Section on or after
12 January 1, 2012 and is receiving a retirement annuity or
13 retirement pension under that system or fund and accepts on a
14 contractual basis a position to provide services to a
15 governmental entity from which he or she has retired, then that
16 person's annuity or retirement pension earned as an active
17 employee of the employer shall be suspended during that
18 contractual service. A person receiving an annuity or
19 retirement pension under this Code shall notify the pension
20 fund or retirement system from which he or she is receiving an
21 annuity or retirement pension, as well as his or her
22 contractual employer, of his or her retirement status before
23 accepting contractual employment. A person who fails to submit
24 such notification shall be guilty of a Class A misdemeanor and
25 required to pay a fine of \$1,000. Upon termination of that
26 contractual employment, the person's retirement annuity or

1 retirement pension payments shall resume and, if appropriate,
2 be recalculated under the applicable provisions of this Code.

3 (i) (Blank).

4 (j) In the case of a conflict between the provisions of
5 this Section and any other provision of this Code, the
6 provisions of this Section shall control.

7 (Source: P.A. 97-609, eff. 1-1-12; 98-92, eff. 7-16-13; 98-596,
8 eff. 11-19-13; 98-622, eff. 6-1-14; revised 3-24-16.)

9 (40 ILCS 5/1-161 new)

10 Sec. 1-161. Optional benefits for certain Tier 2 members
11 under Articles 14, 15, and 16.

12 (a) Notwithstanding any other provision of this Code to the
13 contrary, the provisions of this Section apply to a person who
14 first becomes a member or a participant under Article 14, 15,
15 or 16 on or after the implementation date under this Section
16 for the applicable Article and who does not make the election
17 under subsection (b) or (c), whichever applies. The provisions
18 of this Section also apply to a person who makes the election
19 under subsection (c-5). However, the provisions of this Section
20 do not apply to any participant in a self-managed plan, nor to
21 a covered employee under Article 14.

22 As used in this Section and Section 1-160, the
23 "implementation date" under this Section means the earliest
24 date upon which the board of a retirement system authorizes
25 members of that system to begin participating in accordance

1 with this Section, as determined by the board of that
2 retirement system. Each of the retirement systems subject to
3 this Section shall endeavor to make such participation
4 available as soon as possible after the effective date of this
5 Section and shall establish an implementation date by board
6 resolution.

7 (b) In lieu of the benefits provided under this Section, a
8 member or participant, except for a participant under Article
9 15, may irrevocably elect the benefits under Section 1-160 and
10 the benefits otherwise applicable to that member or
11 participant. The election must be made within 30 days after
12 becoming a member or participant. Each retirement system shall
13 establish procedures for making this election.

14 (c) A participant under Article 15 may irrevocably elect
15 the benefits otherwise provided to a Tier 2 member under
16 Article 15. The election must be made within 30 days after
17 becoming a member. The retirement system under Article 15 shall
18 establish procedures for making this election.

19 (c-5) A non-covered participant under Article 14 to whom
20 Section 1-160 applies, a Tier 2 member under Article 15, or a
21 participant under Article 16 to whom Section 1-160 applies may
22 irrevocably elect to receive the benefits under this Section in
23 lieu of the benefits under Section 1-160 or the benefits
24 otherwise available to a Tier 2 member under Article 15,
25 whichever is applicable. Each retirement System shall
26 establish procedures for making this election.

1 (d) "Final average salary" means the average monthly (or
2 annual) salary obtained by dividing the total salary or
3 earnings calculated under the Article applicable to the member
4 or participant during the last 120 months (or 10 years) of
5 service in which the total salary or earnings calculated under
6 the applicable Article was the highest by the number of months
7 (or years) of service in that period. For the purposes of a
8 person to whom this Section applies, in this Code, "final
9 average salary" shall be substituted for "final average
10 compensation" in Article 14.

11 (e) Beginning on the implementation date, for all purposes
12 under this Code (including without limitation the calculation
13 of benefits and employee contributions), the annual earnings,
14 salary, compensation, or wages (based on the plan year) of a
15 member or participant to whom this Section applies shall not at
16 any time exceed the federal Social Security Wage Base then in
17 effect.

18 (f) A member or participant is entitled to a retirement
19 annuity upon written application if he or she has attained the
20 normal retirement age determined by the Social Security
21 Administration for that member or participant's year of birth,
22 but no earlier than 67 years of age, and has at least 10 years
23 of service credit and is otherwise eligible under the
24 requirements of the applicable Article.

25 (g) The amount of the retirement annuity to which a member
26 or participant is entitled shall be computed by multiplying

1 1.25% for each year of service credit by his or her final
2 average salary.

3 (h) Any retirement annuity or supplemental annuity shall be
4 subject to annual increases on the first anniversary of the
5 annuity start date. Each annual increase shall be one-half the
6 annual unadjusted percentage increase (but not less than zero)
7 in the consumer price index-w for the 12 months ending with the
8 September preceding each November 1 of the originally granted
9 retirement annuity. If the annual unadjusted percentage change
10 in the consumer price index-w for the 12 months ending with the
11 September preceding each November 1 is zero or there is a
12 decrease, then the annuity shall not be increased.

13 For the purposes of this Section, "consumer price index-w"
14 means the index published by the Bureau of Labor Statistics of
15 the United States Department of Labor that measures the average
16 change in prices of goods and services purchased by Urban Wage
17 Earners and Clerical Workers, United States city average, all
18 items, 1982-84 = 100. The new amount resulting from each annual
19 adjustment shall be determined by the Public Pension Division
20 of the Department of Insurance and made available to the boards
21 of the retirement systems and pension funds by November 1 of
22 each year.

23 (i) The initial survivor's or widow's annuity of an
24 otherwise eligible survivor or widow of a retired member or
25 participant to whom this Section applies shall be in the amount
26 of 66 2/3% of the retired member's or participant's retirement

1 annuity at the date of death. In the case of the death of a
2 member or participant who has not retired and to whom this
3 Section applies, eligibility for a survivor's or widow's
4 annuity shall be determined by the applicable Article of this
5 Code. The benefit shall be 66 2/3% of the earned annuity
6 without a reduction due to age. A child's annuity of an
7 otherwise eligible child shall be in the amount prescribed
8 under each Article if applicable.

9 (j) In lieu of any other employee contributions, except for
10 the contribution to the defined contribution plan under
11 subsection (k) of this Section, each employee shall contribute
12 6.2% of his her or salary to the retirement system. However,
13 the employee contribution under this subsection shall not
14 exceed the amount of the total normal cost of the benefits for
15 all members making contributions under this Section (except for
16 the defined contribution plan under subsection (k) of this
17 Section), expressed as a percentage of payroll and certified on
18 or before January 15 of each year by the board of trustees of
19 the retirement system. If the board of trustees of the
20 retirement system certifies that the 6.2% employee
21 contribution rate exceeds the normal cost of the benefits under
22 this Section (except for the defined contribution plan under
23 subsection (k) of this Section), then on or before December 1
24 of that year, the board of trustees shall certify the amount of
25 the normal cost of the benefits under this Section (except for
26 the defined contribution plan under subsection (k) of this

1 Section), expressed as a percentage of payroll, to the State
2 Actuary and the Commission on Government Forecasting and
3 Accountability, and the employee contribution under this
4 subsection shall be reduced to that amount beginning July 1 of
5 that year. Thereafter, if the normal cost of the benefits under
6 this Section (except for the defined contribution plan under
7 subsection (k) of this Section), expressed as a percentage of
8 payroll and certified on or before January 1 of each year by
9 the board of trustees of the retirement system, exceeds 6.2% of
10 salary, then on or before January 15 of that year, the board of
11 trustees shall certify the normal cost to the State Actuary and
12 the Commission on Government Forecasting and Accountability,
13 and the employee contributions shall revert back to 6.2% of
14 salary beginning January 1 of the following year.

15 (k) In accordance with each retirement system's
16 implementation date, each retirement system under Article 14,
17 15, or 16 shall prepare and implement a defined contribution
18 plan for members or participants who are subject to this
19 Section. The defined contribution plan developed under this
20 subsection shall be a plan that aggregates employer and
21 employee contributions in individual participant accounts
22 which, after meeting any other requirements, are used for
23 payouts after retirement in accordance with this subsection and
24 any other applicable laws.

25 (1) Each member or participant shall contribute a
26 minimum of 4% of his or her salary to the defined

1 contribution plan.

2 (2) For each participant in the defined contribution
3 plan who has been employed with the same employer for at
4 least one year, employer contributions shall be paid into
5 that participant's accounts at a rate expressed as a
6 percentage of salary. This rate may be set for individual
7 employees, but shall be no higher than 6% of salary and
8 shall be no lower than 2% of salary.

9 (3) Employer contributions shall vest when those
10 contributions are paid into a member's or participant's
11 account.

12 (4) The defined contribution plan shall provide a
13 variety of options for investments. These options shall
14 include investments handled by the Illinois State Board of
15 Investment as well as private sector investment options.

16 (5) The defined contribution plan shall provide a
17 variety of options for payouts to retirees and their
18 survivors.

19 (6) To the extent authorized under federal law and as
20 authorized by the retirement system, the defined
21 contribution plan shall allow former participants in the
22 plan to transfer or roll over employee and employer
23 contributions, and the earnings thereon, into other
24 qualified retirement plans.

25 (7) Each retirement system shall reduce the employee
26 contributions credited to the member's defined

1 contribution plan account by an amount determined by that
2 retirement system to cover the cost of offering the
3 benefits under this subsection and any applicable
4 administrative fees.

5 (8) No person shall begin participating in the defined
6 contribution plan until it has attained qualified plan
7 status and received all necessary approvals from the U.S.
8 Internal Revenue Service.

9 (1) In the case of a conflict between the provisions of
10 this Section and any other provision of this Code, the
11 provisions of this Section shall control.

12 (40 ILCS 5/1-162 new)

13 Sec. 1-162. Optional benefits for certain Tier 2 members of
14 pension funds under Articles 8, 9, 10, 11, 12, and 17.

15 (a) As used in this Section:

16 "Affected pension fund" means a pension fund established
17 under Article 8, 9, 10, 11, 12, or 17 that the governing body
18 of the unit of local government has designated as an affected
19 pension fund by adoption of a resolution or ordinance.

20 "Resolution or ordinance date" means the date on which the
21 governing body of the unit of local government designates a
22 pension fund under Article 8, 9, 10, 11, 12, or 17 as an
23 affected pension fund by adoption of a resolution or ordinance
24 or July 1, 2018, whichever is later.

25 (b) Notwithstanding any other provision of this Code to the

1 contrary, the provisions of this Section apply to a person who
2 first becomes a member or a participant in an affected pension
3 fund on or after 6 months after the resolution or ordinance
4 date and who does not make the election under subsection (c).

5 (c) In lieu of the benefits provided under this Section, a
6 member or participant may irrevocably elect the benefits under
7 Section 1-160 and the benefits otherwise applicable to that
8 member or participant. The election must be made within 30 days
9 after becoming a member or participant. Each affected pension
10 fund shall establish procedures for making this election.

11 (d) "Final average salary" means the average monthly (or
12 annual) salary obtained by dividing the total salary or
13 earnings calculated under the Article applicable to the member
14 or participant during the last 120 months (or 10 years) of
15 service in which the total salary or earnings calculated under
16 the applicable Article was the highest by the number of months
17 (or years) of service in that period. For the purposes of a
18 person who first becomes a member or participant of an affected
19 pension fund on or after 6 months after the ordinance or
20 resolution date, in this Code, "final average salary" shall be
21 substituted for the following:

22 (1) In Articles 8, 9, 10, 11, and 12, "highest average
23 annual salary for any 4 consecutive years within the last
24 10 years of service immediately preceding the date of
25 withdrawal".

26 (2) In Article 17, "average salary".

1 (e) Beginning 6 months after the resolution or ordinance
2 date, for all purposes under this Code (including without
3 limitation the calculation of benefits and employee
4 contributions), the annual earnings, salary, or wages (based on
5 the plan year) of a member or participant to whom this Section
6 applies shall not at any time exceed the federal Social
7 Security Wage Base then in effect.

8 (f) A member or participant is entitled to a retirement
9 annuity upon written application if he or she has attained the
10 normal retirement age determined by the Social Security
11 Administration for that member or participant's year of birth,
12 but no earlier than 67 years of age, and has at least 10 years
13 of service credit and is otherwise eligible under the
14 requirements of the applicable Article.

15 (g) The amount of the retirement annuity to which a member
16 or participant is entitled shall be computed by multiplying
17 1.25% for each year of service credit by his or her final
18 average salary.

19 (h) Any retirement annuity or supplemental annuity shall be
20 subject to annual increases on the first anniversary of the
21 annuity start date. Each annual increase shall be one-half the
22 annual unadjusted percentage increase (but not less than zero)
23 in the consumer price index-w for the 12 months ending with the
24 September preceding each November 1 of the originally granted
25 retirement annuity. If the annual unadjusted percentage change
26 in the consumer price index-w for the 12 months ending with the

1 September preceding each November 1 is zero or there is a
2 decrease, then the annuity shall not be increased.

3 For the purposes of this Section, "consumer price index-w"
4 means the index published by the Bureau of Labor Statistics of
5 the United States Department of Labor that measures the average
6 change in prices of goods and services purchased by Urban Wage
7 Earners and Clerical Workers, United States city average, all
8 items, 1982-84 = 100. The new amount resulting from each annual
9 adjustment shall be determined by the Public Pension Division
10 of the Department of Insurance and made available to the boards
11 of the retirement systems and pension funds by November 1 of
12 each year.

13 (i) The initial survivor's or widow's annuity of an
14 otherwise eligible survivor or widow of a retired member or
15 participant who first became a member or participant on or
16 after 6 months after the resolution or ordinance date shall be
17 in the amount of 66 2/3% of the retired member's or
18 participant's retirement annuity at the date of death. In the
19 case of the death of a member or participant who has not
20 retired and who first became a member or participant on or
21 after 6 months after the resolution or ordinance date,
22 eligibility for a survivor's or widow's annuity shall be
23 determined by the applicable Article of this Code. The benefit
24 shall be 66 2/3% of the earned annuity without a reduction due
25 to age. A child's annuity of an otherwise eligible child shall
26 be in the amount prescribed under each Article if applicable.

1 (j) In lieu of any other employee contributions, except for
2 the contribution to the defined contribution plan under
3 subsection (k) of this Section, each employee shall contribute
4 6.2% of his her or salary to the affected pension fund.
5 However, the employee contribution under this subsection shall
6 not exceed the amount of the normal cost of the benefits under
7 this Section (except for the defined contribution plan under
8 subsection (k) of this Section), expressed as a percentage of
9 payroll and determined on or before November 1 of each year by
10 the board of trustees of the affected pension fund. If the
11 board of trustees of the affected pension fund determines that
12 the 6.2% employee contribution rate exceeds the normal cost of
13 the benefits under this Section (except for the defined
14 contribution plan under subsection (k) of this Section), then
15 on or before December 1 of that year, the board of trustees
16 shall certify the amount of the normal cost of the benefits
17 under this Section (except for the defined contribution plan
18 under subsection (k) of this Section), expressed as a
19 percentage of payroll, to the State Actuary and the Commission
20 on Government Forecasting and Accountability, and the employee
21 contribution under this subsection shall be reduced to that
22 amount beginning January 1 of the following year. Thereafter,
23 if the normal cost of the benefits under this Section (except
24 for the defined contribution plan under subsection (k) of this
25 Section), expressed as a percentage of payroll and determined
26 on or before November 1 of each year by the board of trustees

1 of the affected pension fund, exceeds 6.2% of salary, then on
2 or before December 1 of that year, the board of trustees shall
3 certify the normal cost to the State Actuary and the Commission
4 on Government Forecasting and Accountability, and the employee
5 contributions shall revert back to 6.2% of salary beginning
6 January 1 of the following year.

7 (k) No later than 5 months after the resolution or
8 ordinance date, an affected pension fund shall prepare and
9 implement a defined contribution plan for members or
10 participants who are subject to this Section. The defined
11 contribution plan developed under this subsection shall be a
12 plan that aggregates employer and employee contributions in
13 individual participant accounts which, after meeting any other
14 requirements, are used for payouts after retirement in
15 accordance with this subsection and any other applicable laws.

16 (1) Each member or participant shall contribute a
17 minimum of 4% of his or her salary to the defined
18 contribution plan.

19 (2) For each participant in the defined contribution
20 plan who has been employed with the same employer for at
21 least one year, employer contributions shall be paid into
22 that participant's accounts at a rate expressed as a
23 percentage of salary. This rate may be set for individual
24 employees, but shall be no higher than 6% of salary and
25 shall be no lower than 2% of salary.

26 (3) Employer contributions shall vest when those

1 contributions are paid into a member's or participant's
2 account.

3 (4) The defined contribution plan shall provide a
4 variety of options for investments. These options shall
5 include investments handled by the Illinois State Board of
6 Investment as well as private sector investment options.

7 (5) The defined contribution plan shall provide a
8 variety of options for payouts to retirees and their
9 survivors.

10 (6) To the extent authorized under federal law and as
11 authorized by the affected pension fund, the defined
12 contribution plan shall allow former participants in the
13 plan to transfer or roll over employee and employer
14 contributions, and the earnings thereon, into other
15 qualified retirement plans.

16 (7) Each affected pension fund shall reduce the
17 employee contributions credited to the member's defined
18 contribution plan account by an amount determined by that
19 affected pension fund to cover the cost of offering the
20 benefits under this subsection and any applicable
21 administrative fees.

22 (8) No person shall begin participating in the defined
23 contribution plan until it has attained qualified plan
24 status and received all necessary approvals from the U.S.
25 Internal Revenue Service.

26 (1) In the case of a conflict between the provisions of

1 this Section and any other provision of this Code, the
2 provisions of this Section shall control.

3 (40 ILCS 5/2-124) (from Ch. 108 1/2, par. 2-124)

4 (Text of Section WITHOUT the changes made by P.A. 98-599,
5 which has been held unconstitutional)

6 Sec. 2-124. Contributions by State.

7 (a) The State shall make contributions to the System by
8 appropriations of amounts which, together with the
9 contributions of participants, interest earned on investments,
10 and other income will meet the cost of maintaining and
11 administering the System on a 90% funded basis in accordance
12 with actuarial recommendations.

13 (b) The Board shall determine the amount of State
14 contributions required for each fiscal year on the basis of the
15 actuarial tables and other assumptions adopted by the Board and
16 the prescribed rate of interest, using the formula in
17 subsection (c).

18 (c) For State fiscal years 2012 through 2045, the minimum
19 contribution to the System to be made by the State for each
20 fiscal year shall be an amount determined by the System to be
21 sufficient to bring the total assets of the System up to 90% of
22 the total actuarial liabilities of the System by the end of
23 State fiscal year 2045. In making these determinations, the
24 required State contribution shall be calculated each year as a
25 level percentage of payroll over the years remaining to and

1 including fiscal year 2045 and shall be determined under the
2 projected unit credit actuarial cost method.

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.

1 Notwithstanding any other provision of this Article, the
2 total required State contribution for State fiscal year 2006 is
3 \$4,157,000.

4 Notwithstanding any other provision of this Article, the
5 total required State contribution for State fiscal year 2007 is
6 \$5,220,300.

7 For each of State fiscal years 2008 through 2009, the State
8 contribution to the System, as a percentage of the applicable
9 employee payroll, shall be increased in equal annual increments
10 from the required State contribution for State fiscal year
11 2007, so that by State fiscal year 2011, the State is
12 contributing at the rate otherwise required under this Section.

13 Notwithstanding any other provision of this Article, the
14 total required State contribution for State fiscal year 2010 is
15 \$10,454,000 and shall be made from the proceeds of bonds sold
16 in fiscal year 2010 pursuant to Section 7.2 of the General
17 Obligation Bond Act, less (i) the pro rata share of bond sale
18 expenses determined by the System's share of total bond
19 proceeds, (ii) any amounts received from the General Revenue
20 Fund in fiscal year 2010, and (iii) any reduction in bond
21 proceeds due to the issuance of discounted bonds, if
22 applicable.

23 Notwithstanding any other provision of this Article, the
24 total required State contribution for State fiscal year 2011 is
25 the amount recertified by the System on or before April 1, 2011
26 pursuant to Section 2-134 and shall be made from the proceeds

1 of bonds sold in fiscal year 2011 pursuant to Section 7.2 of
2 the General Obligation Bond Act, less (i) the pro rata share of
3 bond sale expenses determined by the System's share of total
4 bond proceeds, (ii) any amounts received from the General
5 Revenue Fund in fiscal year 2011, and (iii) any reduction in
6 bond proceeds due to the issuance of discounted bonds, if
7 applicable.

8 Beginning in State fiscal year 2046, the minimum State
9 contribution for each fiscal year shall be the amount needed to
10 maintain the total assets of the System at 90% of the total
11 actuarial liabilities of the System.

12 Amounts received by the System pursuant to Section 25 of
13 the Budget Stabilization Act or Section 8.12 of the State
14 Finance Act in any fiscal year do not reduce and do not
15 constitute payment of any portion of the minimum State
16 contribution required under this Article in that fiscal year.
17 Such amounts shall not reduce, and shall not be included in the
18 calculation of, the required State contributions under this
19 Article in any future year until the System has reached a
20 funding ratio of at least 90%. A reference in this Article to
21 the "required State contribution" or any substantially similar
22 term does not include or apply to any amounts payable to the
23 System under Section 25 of the Budget Stabilization Act.

24 Notwithstanding any other provision of this Section, the
25 required State contribution for State fiscal year 2005 and for
26 fiscal year 2008 and each fiscal year thereafter, as calculated

1 under this Section and certified under Section 2-134, shall not
2 exceed an amount equal to (i) the amount of the required State
3 contribution that would have been calculated under this Section
4 for that fiscal year if the System had not received any
5 payments under subsection (d) of Section 7.2 of the General
6 Obligation Bond Act, minus (ii) the portion of the State's
7 total debt service payments for that fiscal year on the bonds
8 issued in fiscal year 2003 for the purposes of that Section
9 7.2, as determined and certified by the Comptroller, that is
10 the same as the System's portion of the total moneys
11 distributed under subsection (d) of Section 7.2 of the General
12 Obligation Bond Act. In determining this maximum for State
13 fiscal years 2008 through 2010, however, the amount referred to
14 in item (i) shall be increased, as a percentage of the
15 applicable employee payroll, in equal increments calculated
16 from the sum of the required State contribution for State
17 fiscal year 2007 plus the applicable portion of the State's
18 total debt service payments for fiscal year 2007 on the bonds
19 issued in fiscal year 2003 for the purposes of Section 7.2 of
20 the General Obligation Bond Act, so that, by State fiscal year
21 2011, the State is contributing at the rate otherwise required
22 under this Section.

23 (d) For purposes of determining the required State
24 contribution to the System, the value of the System's assets
25 shall be equal to the actuarial value of the System's assets,
26 which shall be calculated as follows:

1 As of June 30, 2008, the actuarial value of the System's
2 assets shall be equal to the market value of the assets as of
3 that date. In determining the actuarial value of the System's
4 assets for fiscal years after June 30, 2008, any actuarial
5 gains or losses from investment return incurred in a fiscal
6 year shall be recognized in equal annual amounts over the
7 5-year period following that fiscal year.

8 (e) For purposes of determining the required State
9 contribution to the system for a particular year, the actuarial
10 value of assets shall be assumed to earn a rate of return equal
11 to the system's actuarially assumed rate of return.

12 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
13 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff.
14 7-13-12.)

15 (40 ILCS 5/2-134) (from Ch. 108 1/2, par. 2-134)

16 (Text of Section WITHOUT the changes made by P.A. 98-599,
17 which has been held unconstitutional)

18 Sec. 2-134. To certify required State contributions and
19 submit vouchers.

20 (a) The Board shall certify to the Governor on or before
21 December 15 of each year until December 15, 2011 the amount of
22 the required State contribution to the System for the next
23 fiscal year and shall specifically identify the System's
24 projected State normal cost for that fiscal year. The
25 certification shall include a copy of the actuarial

1 recommendations upon which it is based and shall specifically
2 identify the System's projected State normal cost for that
3 fiscal year.

4 On or before November 1 of each year, beginning November 1,
5 2012, the Board shall submit to the State Actuary, the
6 Governor, and the General Assembly a proposed certification of
7 the amount of the required State contribution to the System for
8 the next fiscal year, along with all of the actuarial
9 assumptions, calculations, and data upon which that proposed
10 certification is based. On or before January 1 of each year
11 beginning January 1, 2013, the State Actuary shall issue a
12 preliminary report concerning the proposed certification and
13 identifying, if necessary, recommended changes in actuarial
14 assumptions that the Board must consider before finalizing its
15 certification of the required State contributions. On or before
16 January 15, 2013 and every January 15 thereafter, the Board
17 shall certify to the Governor and the General Assembly the
18 amount of the required State contribution for the next fiscal
19 year. The Board's certification must note any deviations from
20 the State Actuary's recommended changes, the reason or reasons
21 for not following the State Actuary's recommended changes, and
22 the fiscal impact of not following the State Actuary's
23 recommended changes on the required State contribution.

24 On or before May 1, 2004, the Board shall recalculate and
25 recertify to the Governor the amount of the required State
26 contribution to the System for State fiscal year 2005, taking

1 into account the amounts appropriated to and received by the
2 System under subsection (d) of Section 7.2 of the General
3 Obligation Bond Act.

4 On or before July 1, 2005, the Board shall recalculate and
5 recertify to the Governor the amount of the required State
6 contribution to the System for State fiscal year 2006, taking
7 into account the changes in required State contributions made
8 by this amendatory Act of the 94th General Assembly.

9 On or before April 1, 2011, the Board shall recalculate and
10 recertify to the Governor the amount of the required State
11 contribution to the System for State fiscal year 2011, applying
12 the changes made by Public Act 96-889 to the System's assets
13 and liabilities as of June 30, 2009 as though Public Act 96-889
14 was approved on that date.

15 By November 1, 2017, the Board shall recalculate and
16 recertify to the State Actuary, the Governor, and the General
17 Assembly the amount of the State contribution to the System for
18 State fiscal year 2018, taking into account the changes in
19 required State contributions made by this amendatory Act of the
20 100th General Assembly. The State Actuary shall review the
21 assumptions and valuations underlying the Board's revised
22 certification and issue a preliminary report concerning the
23 proposed recertification and identifying, if necessary,
24 recommended changes in actuarial assumptions that the Board
25 must consider before finalizing its certification of the
26 required State contributions. The Board's final certification

1 must note any deviations from the State Actuary's recommended
2 changes, the reason or reasons for not following the State
3 Actuary's recommended changes, and the fiscal impact of not
4 following the State Actuary's recommended changes on the
5 required State contribution.

6 (b) Beginning in State fiscal year 1996, on or as soon as
7 possible after the 15th day of each month the Board shall
8 submit vouchers for payment of State contributions to the
9 System, in a total monthly amount of one-twelfth of the
10 required annual State contribution certified under subsection
11 (a). From the effective date of this amendatory Act of the 93rd
12 General Assembly through June 30, 2004, the Board shall not
13 submit vouchers for the remainder of fiscal year 2004 in excess
14 of the fiscal year 2004 certified contribution amount
15 determined under this Section after taking into consideration
16 the transfer to the System under subsection (d) of Section
17 6z-61 of the State Finance Act. These vouchers shall be paid by
18 the State Comptroller and Treasurer by warrants drawn on the
19 funds appropriated to the System for that fiscal year. If in
20 any month the amount remaining unexpended from all other
21 appropriations to the System for the applicable fiscal year
22 (including the appropriations to the System under Section 8.12
23 of the State Finance Act and Section 1 of the State Pension
24 Funds Continuing Appropriation Act) is less than the amount
25 lawfully vouchered under this Section, the difference shall be
26 paid from the General Revenue Fund under the continuing

1 appropriation authority provided in Section 1.1 of the State
2 Pension Funds Continuing Appropriation Act.

3 (c) The full amount of any annual appropriation for the
4 System for State fiscal year 1995 shall be transferred and made
5 available to the System at the beginning of that fiscal year at
6 the request of the Board. Any excess funds remaining at the end
7 of any fiscal year from appropriations shall be retained by the
8 System as a general reserve to meet the System's accrued
9 liabilities.

10 (Source: P.A. 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11;
11 97-694, eff. 6-18-12.)

12 (40 ILCS 5/6-164) (from Ch. 108 1/2, par. 6-164)

13 Sec. 6-164. Automatic annual increase; retirement after
14 September 1, 1959.

15 (a) A fireman qualifying for a minimum annuity who retires
16 from service after September 1, 1959 shall, upon either the
17 first of the month following the first anniversary of his date
18 of retirement if he is age 60 (age 55 if born before January 1,
19 1966) or over on that anniversary date, or upon the first of
20 the month following his attainment of age 60 (age 55 if born
21 before January 1, 1966) if that occurs after the first
22 anniversary of his retirement date, have his then fixed and
23 payable monthly annuity increased by 1 1/2%, and such first
24 fixed annuity as granted at retirement increased by an
25 additional 1 1/2% in January of each year thereafter up to a

1 maximum increase of 30%. Beginning July 1, 1982 for firemen
2 born before January 1, 1930, and beginning January 1, 1990 for
3 firemen born after December 31, 1929 and before January 1,
4 1940, and beginning January 1, 1996 for firemen born after
5 December 31, 1939 but before January 1, 1945, and beginning
6 January 1, 2004, for firemen born after December 31, 1944 but
7 before January 1, 1955, and beginning January 1, 2017, for
8 firemen born after December 31, 1954 but before January 1,
9 1966, such increases shall be 3% and such firemen shall not be
10 subject to the 30% maximum increase.

11 Any fireman born before January 1, 1945 who qualifies for a
12 minimum annuity and retires after September 1, 1967 but has not
13 received the initial increase under this subsection before
14 January 1, 1996 is entitled to receive the initial increase
15 under this subsection on (1) January 1, 1996, (2) the first
16 anniversary of the date of retirement, or (3) attainment of age
17 55, whichever occurs last. The changes to this Section made by
18 this amendatory Act of 1995 apply beginning January 1, 1996 and
19 apply without regard to whether the fireman or annuitant
20 terminated service before the effective date of this amendatory
21 Act of 1995.

22 Any fireman born before January 1, 1955 who qualifies for a
23 minimum annuity and retires after September 1, 1967 but has not
24 received the initial increase under this subsection before
25 January 1, 2004 is entitled to receive the initial increase
26 under this subsection on (1) January 1, 2004, (2) the first

1 anniversary of the date of retirement, or (3) attainment of age
2 55, whichever occurs last. The changes to this Section made by
3 this amendatory Act of the 93rd General Assembly apply without
4 regard to whether the fireman or annuitant terminated service
5 before the effective date of this amendatory Act.

6 Any fireman born after December 31, 1954 but before January
7 1, 1966 who qualifies for a minimum annuity and retires after
8 September 1, 1967 ~~but has not received the initial increase~~
9 ~~under this subsection before January 1, 2017~~ is entitled to
10 receive an ~~initial~~ increase under this subsection on (1)
11 January 1, 2017, (2) the first anniversary of the date of
12 retirement, or (3) attainment of age 55, whichever occurs last,
13 in an amount equal to an increase of 3% of his then fixed and
14 payable monthly annuity upon the first of the month following
15 the first anniversary of his date of retirement if he is age 55
16 or over on that anniversary date or upon the first of the month
17 following his attainment of age 55 if that date occurs after
18 the first anniversary of his retirement date and such first
19 fixed annuity as granted at retirement shall be increased by an
20 additional 3% in January of each year thereafter. In the case
21 of a fireman born after December 31, 1954 but before January 1,
22 1966 who received an increase in any year of 1.5%, that fireman
23 shall receive an increase for any such year so that the total
24 increase is equal to 3% for each year the fireman would have
25 been otherwise eligible had the fireman not received any
26 increase for each complete year following the date of

1 ~~retirement or attainment of age 55, whichever occurs later.~~ The
2 changes to this subsection made by this amendatory Act of the
3 99th General Assembly apply without regard to whether the
4 fireman or annuitant terminated service before the effective
5 date of this amendatory Act. The changes to this subsection
6 made by this amendatory Act of the 100th General Assembly are a
7 declaration of existing law and shall not be construed as a new
8 enactment.

9 (b) Subsection (a) of this Section is not applicable to an
10 employee receiving a term annuity.

11 (c) To help defray the cost of such increases in annuity,
12 there shall be deducted, beginning September 1, 1959, from each
13 payment of salary to a fireman, 1/8 of 1% of each such salary
14 payment and an additional 1/8 of 1% beginning on September 1,
15 1961, and September 1, 1963, respectively, concurrently with
16 and in addition to the salary deductions otherwise made for
17 annuity purposes.

18 Each such additional 1/8 of 1% deduction from salary which
19 shall, on September 1, 1963, result in a total increase of 3/8
20 of 1% of salary, shall be credited to the Automatic Increase
21 Reserve, to be used, together with city contributions as
22 provided in this Article, to defray the cost of the annuity
23 increments specified in this Section. Any balance in such
24 reserve as of the beginning of each calendar year shall be
25 credited with interest at the rate of 3% per annum.

26 The salary deductions provided in this Section are not

1 subject to refund, except to the fireman himself in any case in
2 which: (i) the fireman withdraws prior to qualification for
3 minimum annuity or Tier 2 monthly retirement annuity and
4 applies for refund, (ii) the fireman applies for an annuity of
5 a type that is not subject to annual increases under this
6 Section, or (iii) a term annuity becomes payable. In such
7 cases, the total of such salary deductions shall be refunded to
8 the fireman, without interest, and charged to the
9 aforementioned reserve.

10 (d) Notwithstanding any other provision of this Article,
11 the Tier 2 monthly retirement annuity of a person who first
12 becomes a fireman under this Article on or after January 1,
13 2011 shall be increased on the January 1 occurring either on or
14 after (i) the attainment of age 60 or (ii) the first
15 anniversary of the annuity start date, whichever is later. Each
16 annual increase shall be calculated at 3% or one-half the
17 annual unadjusted percentage increase (but not less than zero)
18 in the consumer price index-u for the 12 months ending with the
19 September preceding each November 1, whichever is less, of the
20 originally granted retirement annuity. If the annual
21 unadjusted percentage change in the consumer price index-u for
22 a 12-month period ending in September is zero or, when compared
23 with the preceding period, decreases, then the annuity shall
24 not be increased.

25 For the purposes of this subsection (d), "consumer price
26 index-u" means the index published by the Bureau of Labor

1 Statistics of the United States Department of Labor that
2 measures the average change in prices of goods and services
3 purchased by all urban consumers, United States city average,
4 all items, 1982-84 = 100. The new amount resulting from each
5 annual adjustment shall be determined by the Public Pension
6 Division of the Department of Insurance and made available to
7 the boards of the pension funds by November 1 of each year.

8 (Source: P.A. 99-905, eff. 11-29-16.)

9 (40 ILCS 5/14-131)

10 Sec. 14-131. Contributions by State.

11 (a) The State shall make contributions to the System by
12 appropriations of amounts which, together with other employer
13 contributions from trust, federal, and other funds, employee
14 contributions, investment income, and other income, will be
15 sufficient to meet the cost of maintaining and administering
16 the System on a 90% funded basis in accordance with actuarial
17 recommendations.

18 For the purposes of this Section and Section 14-135.08,
19 references to State contributions refer only to employer
20 contributions and do not include employee contributions that
21 are picked up or otherwise paid by the State or a department on
22 behalf of the employee.

23 (b) The Board shall determine the total amount of State
24 contributions required for each fiscal year on the basis of the
25 actuarial tables and other assumptions adopted by the Board,

1 using the formula in subsection (e).

2 The Board shall also determine a State contribution rate
3 for each fiscal year, expressed as a percentage of payroll,
4 based on the total required State contribution for that fiscal
5 year (less the amount received by the System from
6 appropriations under Section 8.12 of the State Finance Act and
7 Section 1 of the State Pension Funds Continuing Appropriation
8 Act, if any, for the fiscal year ending on the June 30
9 immediately preceding the applicable November 15 certification
10 deadline), the estimated payroll (including all forms of
11 compensation) for personal services rendered by eligible
12 employees, and the recommendations of the actuary.

13 For the purposes of this Section and Section 14.1 of the
14 State Finance Act, the term "eligible employees" includes
15 employees who participate in the System, persons who may elect
16 to participate in the System but have not so elected, persons
17 who are serving a qualifying period that is required for
18 participation, and annuitants employed by a department as
19 described in subdivision (a) (1) or (a) (2) of Section 14-111.

20 (c) Contributions shall be made by the several departments
21 for each pay period by warrants drawn by the State Comptroller
22 against their respective funds or appropriations based upon
23 vouchers stating the amount to be so contributed. These amounts
24 shall be based on the full rate certified by the Board under
25 Section 14-135.08 for that fiscal year. From the effective date
26 of this amendatory Act of the 93rd General Assembly through the

1 payment of the final payroll from fiscal year 2004
2 appropriations, the several departments shall not make
3 contributions for the remainder of fiscal year 2004 but shall
4 instead make payments as required under subsection (a-1) of
5 Section 14.1 of the State Finance Act. The several departments
6 shall resume those contributions at the commencement of fiscal
7 year 2005.

8 (c-1) Notwithstanding subsection (c) of this Section, for
9 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, ~~and 2017~~, and
10 2018 only, contributions by the several departments are not
11 required to be made for General Revenue Funds payrolls
12 processed by the Comptroller. Payrolls paid by the several
13 departments from all other State funds must continue to be
14 processed pursuant to subsection (c) of this Section.

15 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,
16 2016, ~~and 2017~~, and 2018 only, on or as soon as possible after
17 the 15th day of each month, the Board shall submit vouchers for
18 payment of State contributions to the System, in a total
19 monthly amount of one-twelfth of the fiscal year General
20 Revenue Fund contribution as certified by the System pursuant
21 to Section 14-135.08 of the Illinois Pension Code.

22 (d) If an employee is paid from trust funds or federal
23 funds, the department or other employer shall pay employer
24 contributions from those funds to the System at the certified
25 rate, unless the terms of the trust or the federal-State
26 agreement preclude the use of the funds for that purpose, in

1 which case the required employer contributions shall be paid by
2 the State. From the effective date of this amendatory Act of
3 the 93rd General Assembly through the payment of the final
4 payroll from fiscal year 2004 appropriations, the department or
5 other employer shall not pay contributions for the remainder of
6 fiscal year 2004 but shall instead make payments as required
7 under subsection (a-1) of Section 14.1 of the State Finance
8 Act. The department or other employer shall resume payment of
9 contributions at the commencement of fiscal year 2005.

10 (e) For State fiscal years 2012 through 2045, the minimum
11 contribution to the System to be made by the State for each
12 fiscal year shall be an amount determined by the System to be
13 sufficient to bring the total assets of the System up to 90% of
14 the total actuarial liabilities of the System by the end of
15 State fiscal year 2045. In making these determinations, the
16 required State contribution shall be calculated each year as a
17 level percentage of payroll over the years remaining to and
18 including fiscal year 2045 and shall be determined under the
19 projected unit credit actuarial cost method.

20 A change in an actuarial or investment assumption that
21 increases or decreases the required State contribution and
22 first applies in State fiscal year 2018 or thereafter shall be
23 implemented in equal annual amounts over a 5-year period
24 beginning in the State fiscal year in which the actuarial
25 change first applies to the required State contribution.

26 A change in an actuarial or investment assumption that

1 increases or decreases the required State contribution and
2 first applied to the State contribution in fiscal year 2014,
3 2015, 2016, or 2017 shall be implemented:

4 (i) as already applied in State fiscal years before
5 2018; and

6 (ii) in the portion of the 5-year period beginning in
7 the State fiscal year in which the actuarial change first
8 applied that occurs in State fiscal year 2018 or
9 thereafter, by calculating the change in equal annual
10 amounts over that 5-year period and then implementing it at
11 the resulting annual rate in each of the remaining fiscal
12 years in that 5-year period.

13 For State fiscal years 1996 through 2005, the State
14 contribution to the System, as a percentage of the applicable
15 employee payroll, shall be increased in equal annual increments
16 so that by State fiscal year 2011, the State is contributing at
17 the rate required under this Section; except that (i) for State
18 fiscal year 1998, for all purposes of this Code and any other
19 law of this State, the certified percentage of the applicable
20 employee payroll shall be 5.052% for employees earning eligible
21 creditable service under Section 14-110 and 6.500% for all
22 other employees, notwithstanding any contrary certification
23 made under Section 14-135.08 before the effective date of this
24 amendatory Act of 1997, and (ii) in the following specified
25 State fiscal years, the State contribution to the System shall
26 not be less than the following indicated percentages of the

1 applicable employee payroll, even if the indicated percentage
2 will produce a State contribution in excess of the amount
3 otherwise required under this subsection and subsection (a):
4 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY
5 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

6 Notwithstanding any other provision of this Article, the
7 total required State contribution to the System for State
8 fiscal year 2006 is \$203,783,900.

9 Notwithstanding any other provision of this Article, the
10 total required State contribution to the System for State
11 fiscal year 2007 is \$344,164,400.

12 For each of State fiscal years 2008 through 2009, the State
13 contribution to the System, as a percentage of the applicable
14 employee payroll, shall be increased in equal annual increments
15 from the required State contribution for State fiscal year
16 2007, so that by State fiscal year 2011, the State is
17 contributing at the rate otherwise required under this Section.

18 Notwithstanding any other provision of this Article, the
19 total required State General Revenue Fund contribution for
20 State fiscal year 2010 is \$723,703,100 and shall be made from
21 the proceeds of bonds sold in fiscal year 2010 pursuant to
22 Section 7.2 of the General Obligation Bond Act, less (i) the
23 pro rata share of bond sale expenses determined by the System's
24 share of total bond proceeds, (ii) any amounts received from
25 the General Revenue Fund in fiscal year 2010, and (iii) any
26 reduction in bond proceeds due to the issuance of discounted

1 bonds, if applicable.

2 Notwithstanding any other provision of this Article, the
3 total required State General Revenue Fund contribution for
4 State fiscal year 2011 is the amount recertified by the System
5 on or before April 1, 2011 pursuant to Section 14-135.08 and
6 shall be made from the proceeds of bonds sold in fiscal year
7 2011 pursuant to Section 7.2 of the General Obligation Bond
8 Act, less (i) the pro rata share of bond sale expenses
9 determined by the System's share of total bond proceeds, (ii)
10 any amounts received from the General Revenue Fund in fiscal
11 year 2011, and (iii) any reduction in bond proceeds due to the
12 issuance of discounted bonds, if applicable.

13 Beginning in State fiscal year 2046, the minimum State
14 contribution for each fiscal year shall be the amount needed to
15 maintain the total assets of the System at 90% of the total
16 actuarial liabilities of the System.

17 Amounts received by the System pursuant to Section 25 of
18 the Budget Stabilization Act or Section 8.12 of the State
19 Finance Act in any fiscal year do not reduce and do not
20 constitute payment of any portion of the minimum State
21 contribution required under this Article in that fiscal year.
22 Such amounts shall not reduce, and shall not be included in the
23 calculation of, the required State contributions under this
24 Article in any future year until the System has reached a
25 funding ratio of at least 90%. A reference in this Article to
26 the "required State contribution" or any substantially similar

1 term does not include or apply to any amounts payable to the
2 System under Section 25 of the Budget Stabilization Act.

3 Notwithstanding any other provision of this Section, the
4 required State contribution for State fiscal year 2005 and for
5 fiscal year 2008 and each fiscal year thereafter, as calculated
6 under this Section and certified under Section 14-135.08, shall
7 not exceed an amount equal to (i) the amount of the required
8 State contribution that would have been calculated under this
9 Section for that fiscal year if the System had not received any
10 payments under subsection (d) of Section 7.2 of the General
11 Obligation Bond Act, minus (ii) the portion of the State's
12 total debt service payments for that fiscal year on the bonds
13 issued in fiscal year 2003 for the purposes of that Section
14 7.2, as determined and certified by the Comptroller, that is
15 the same as the System's portion of the total moneys
16 distributed under subsection (d) of Section 7.2 of the General
17 Obligation Bond Act. In determining this maximum for State
18 fiscal years 2008 through 2010, however, the amount referred to
19 in item (i) shall be increased, as a percentage of the
20 applicable employee payroll, in equal increments calculated
21 from the sum of the required State contribution for State
22 fiscal year 2007 plus the applicable portion of the State's
23 total debt service payments for fiscal year 2007 on the bonds
24 issued in fiscal year 2003 for the purposes of Section 7.2 of
25 the General Obligation Bond Act, so that, by State fiscal year
26 2011, the State is contributing at the rate otherwise required

1 under this Section.

2 (f) After the submission of all payments for eligible
3 employees from personal services line items in fiscal year 2004
4 have been made, the Comptroller shall provide to the System a
5 certification of the sum of all fiscal year 2004 expenditures
6 for personal services that would have been covered by payments
7 to the System under this Section if the provisions of this
8 amendatory Act of the 93rd General Assembly had not been
9 enacted. Upon receipt of the certification, the System shall
10 determine the amount due to the System based on the full rate
11 certified by the Board under Section 14-135.08 for fiscal year
12 2004 in order to meet the State's obligation under this
13 Section. The System shall compare this amount due to the amount
14 received by the System in fiscal year 2004 through payments
15 under this Section and under Section 6z-61 of the State Finance
16 Act. If the amount due is more than the amount received, the
17 difference shall be termed the "Fiscal Year 2004 Shortfall" for
18 purposes of this Section, and the Fiscal Year 2004 Shortfall
19 shall be satisfied under Section 1.2 of the State Pension Funds
20 Continuing Appropriation Act. If the amount due is less than
21 the amount received, the difference shall be termed the "Fiscal
22 Year 2004 Overpayment" for purposes of this Section, and the
23 Fiscal Year 2004 Overpayment shall be repaid by the System to
24 the Pension Contribution Fund as soon as practicable after the
25 certification.

26 (g) For purposes of determining the required State

1 contribution to the System, the value of the System's assets
2 shall be equal to the actuarial value of the System's assets,
3 which shall be calculated as follows:

4 As of June 30, 2008, the actuarial value of the System's
5 assets shall be equal to the market value of the assets as of
6 that date. In determining the actuarial value of the System's
7 assets for fiscal years after June 30, 2008, any actuarial
8 gains or losses from investment return incurred in a fiscal
9 year shall be recognized in equal annual amounts over the
10 5-year period following that fiscal year.

11 (h) For purposes of determining the required State
12 contribution to the System for a particular year, the actuarial
13 value of assets shall be assumed to earn a rate of return equal
14 to the System's actuarially assumed rate of return.

15 (i) After the submission of all payments for eligible
16 employees from personal services line items paid from the
17 General Revenue Fund in fiscal year 2010 have been made, the
18 Comptroller shall provide to the System a certification of the
19 sum of all fiscal year 2010 expenditures for personal services
20 that would have been covered by payments to the System under
21 this Section if the provisions of this amendatory Act of the
22 96th General Assembly had not been enacted. Upon receipt of the
23 certification, the System shall determine the amount due to the
24 System based on the full rate certified by the Board under
25 Section 14-135.08 for fiscal year 2010 in order to meet the
26 State's obligation under this Section. The System shall compare

1 this amount due to the amount received by the System in fiscal
2 year 2010 through payments under this Section. If the amount
3 due is more than the amount received, the difference shall be
4 termed the "Fiscal Year 2010 Shortfall" for purposes of this
5 Section, and the Fiscal Year 2010 Shortfall shall be satisfied
6 under Section 1.2 of the State Pension Funds Continuing
7 Appropriation Act. If the amount due is less than the amount
8 received, the difference shall be termed the "Fiscal Year 2010
9 Overpayment" for purposes of this Section, and the Fiscal Year
10 2010 Overpayment shall be repaid by the System to the General
11 Revenue Fund as soon as practicable after the certification.

12 (j) After the submission of all payments for eligible
13 employees from personal services line items paid from the
14 General Revenue Fund in fiscal year 2011 have been made, the
15 Comptroller shall provide to the System a certification of the
16 sum of all fiscal year 2011 expenditures for personal services
17 that would have been covered by payments to the System under
18 this Section if the provisions of this amendatory Act of the
19 96th General Assembly had not been enacted. Upon receipt of the
20 certification, the System shall determine the amount due to the
21 System based on the full rate certified by the Board under
22 Section 14-135.08 for fiscal year 2011 in order to meet the
23 State's obligation under this Section. The System shall compare
24 this amount due to the amount received by the System in fiscal
25 year 2011 through payments under this Section. If the amount
26 due is more than the amount received, the difference shall be

1 termed the "Fiscal Year 2011 Shortfall" for purposes of this
2 Section, and the Fiscal Year 2011 Shortfall shall be satisfied
3 under Section 1.2 of the State Pension Funds Continuing
4 Appropriation Act. If the amount due is less than the amount
5 received, the difference shall be termed the "Fiscal Year 2011
6 Overpayment" for purposes of this Section, and the Fiscal Year
7 2011 Overpayment shall be repaid by the System to the General
8 Revenue Fund as soon as practicable after the certification.

9 (k) For fiscal years 2012 through 2018 ~~2017~~ only, after the
10 submission of all payments for eligible employees from personal
11 services line items paid from the General Revenue Fund in the
12 fiscal year have been made, the Comptroller shall provide to
13 the System a certification of the sum of all expenditures in
14 the fiscal year for personal services. Upon receipt of the
15 certification, the System shall determine the amount due to the
16 System based on the full rate certified by the Board under
17 Section 14-135.08 for the fiscal year in order to meet the
18 State's obligation under this Section. The System shall compare
19 this amount due to the amount received by the System for the
20 fiscal year. If the amount due is more than the amount
21 received, the difference shall be termed the "Prior Fiscal Year
22 Shortfall" for purposes of this Section, and the Prior Fiscal
23 Year Shortfall shall be satisfied under Section 1.2 of the
24 State Pension Funds Continuing Appropriation Act. If the amount
25 due is less than the amount received, the difference shall be
26 termed the "Prior Fiscal Year Overpayment" for purposes of this

1 Section, and the Prior Fiscal Year Overpayment shall be repaid
2 by the System to the General Revenue Fund as soon as
3 practicable after the certification.

4 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
5 eff. 7-9-15; 99-523, eff. 6-30-16.)

6 (40 ILCS 5/14-135.08) (from Ch. 108 1/2, par. 14-135.08)

7 (Text of Section WITHOUT the changes made by P.A. 98-599,
8 which has been held unconstitutional)

9 Sec. 14-135.08. To certify required State contributions.

10 (a) To certify to the Governor and to each department, on
11 or before November 15 of each year until November 15, 2011, the
12 required rate for State contributions to the System for the
13 next State fiscal year, as determined under subsection (b) of
14 Section 14-131. The certification to the Governor under this
15 subsection (a) shall include a copy of the actuarial
16 recommendations upon which the rate is based and shall
17 specifically identify the System's projected State normal cost
18 for that fiscal year.

19 (a-5) On or before November 1 of each year, beginning
20 November 1, 2012, the Board shall submit to the State Actuary,
21 the Governor, and the General Assembly a proposed certification
22 of the amount of the required State contribution to the System
23 for the next fiscal year, along with all of the actuarial
24 assumptions, calculations, and data upon which that proposed
25 certification is based. On or before January 1 of each year

1 beginning January 1, 2013, the State Actuary shall issue a
2 preliminary report concerning the proposed certification and
3 identifying, if necessary, recommended changes in actuarial
4 assumptions that the Board must consider before finalizing its
5 certification of the required State contributions. On or before
6 January 15, 2013 and each January 15 thereafter, the Board
7 shall certify to the Governor and the General Assembly the
8 amount of the required State contribution for the next fiscal
9 year. The Board's certification must note any deviations from
10 the State Actuary's recommended changes, the reason or reasons
11 for not following the State Actuary's recommended changes, and
12 the fiscal impact of not following the State Actuary's
13 recommended changes on the required State contribution.

14 (b) The certifications under subsections (a) and (a-5)
15 shall include an additional amount necessary to pay all
16 principal of and interest on those general obligation bonds due
17 the next fiscal year authorized by Section 7.2(a) of the
18 General Obligation Bond Act and issued to provide the proceeds
19 deposited by the State with the System in July 2003,
20 representing deposits other than amounts reserved under
21 Section 7.2(c) of the General Obligation Bond Act. For State
22 fiscal year 2005, the Board shall make a supplemental
23 certification of the additional amount necessary to pay all
24 principal of and interest on those general obligation bonds due
25 in State fiscal years 2004 and 2005 authorized by Section
26 7.2(a) of the General Obligation Bond Act and issued to provide

1 the proceeds deposited by the State with the System in July
2 2003, representing deposits other than amounts reserved under
3 Section 7.2(c) of the General Obligation Bond Act, as soon as
4 practical after the effective date of this amendatory Act of
5 the 93rd General Assembly.

6 On or before May 1, 2004, the Board shall recalculate and
7 recertify to the Governor and to each department the amount of
8 the required State contribution to the System and the required
9 rates for State contributions to the System for State fiscal
10 year 2005, taking into account the amounts appropriated to and
11 received by the System under subsection (d) of Section 7.2 of
12 the General Obligation Bond Act.

13 On or before July 1, 2005, the Board shall recalculate and
14 recertify to the Governor and to each department the amount of
15 the required State contribution to the System and the required
16 rates for State contributions to the System for State fiscal
17 year 2006, taking into account the changes in required State
18 contributions made by this amendatory Act of the 94th General
19 Assembly.

20 On or before April 1, 2011, the Board shall recalculate and
21 recertify to the Governor and to each department the amount of
22 the required State contribution to the System for State fiscal
23 year 2011, applying the changes made by Public Act 96-889 to
24 the System's assets and liabilities as of June 30, 2009 as
25 though Public Act 96-889 was approved on that date.

26 By November 1, 2017, the Board shall recalculate and

1 recertify to the State Actuary, the Governor, and the General
2 Assembly the amount of the State contribution to the System for
3 State fiscal year 2018, taking into account the changes in
4 required State contributions made by this amendatory Act of the
5 100th General Assembly. The State Actuary shall review the
6 assumptions and valuations underlying the Board's revised
7 certification and issue a preliminary report concerning the
8 proposed recertification and identifying, if necessary,
9 recommended changes in actuarial assumptions that the Board
10 must consider before finalizing its certification of the
11 required State contributions. The Board's final certification
12 must note any deviations from the State Actuary's recommended
13 changes, the reason or reasons for not following the State
14 Actuary's recommended changes, and the fiscal impact of not
15 following the State Actuary's recommended changes on the
16 required State contribution.

17 (Source: P.A. 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11;
18 97-694, eff. 6-18-12.)

19 (40 ILCS 5/14-152.1)

20 (Text of Section WITHOUT the changes made by P.A. 98-599,
21 which has been held unconstitutional)

22 Sec. 14-152.1. Application and expiration of new benefit
23 increases.

24 (a) As used in this Section, "new benefit increase" means
25 an increase in the amount of any benefit provided under this

1 Article, or an expansion of the conditions of eligibility for
2 any benefit under this Article, that results from an amendment
3 to this Code that takes effect after June 1, 2005 (the
4 effective date of Public Act 94-4). "New benefit increase",
5 however, does not include any benefit increase resulting from
6 the changes made to Article 1 or this Article by Public Act
7 96-37 or by this amendatory Act of the 100th General Assembly
8 ~~this amendatory Act of the 96th General Assembly.~~

9 (b) Notwithstanding any other provision of this Code or any
10 subsequent amendment to this Code, every new benefit increase
11 is subject to this Section and shall be deemed to be granted
12 only in conformance with and contingent upon compliance with
13 the provisions of this Section.

14 (c) The Public Act enacting a new benefit increase must
15 identify and provide for payment to the System of additional
16 funding at least sufficient to fund the resulting annual
17 increase in cost to the System as it accrues.

18 Every new benefit increase is contingent upon the General
19 Assembly providing the additional funding required under this
20 subsection. The Commission on Government Forecasting and
21 Accountability shall analyze whether adequate additional
22 funding has been provided for the new benefit increase and
23 shall report its analysis to the Public Pension Division of the
24 Department of Insurance ~~Financial and Professional Regulation.~~

25 A new benefit increase created by a Public Act that does not
26 include the additional funding required under this subsection

1 is null and void. If the Public Pension Division determines
2 that the additional funding provided for a new benefit increase
3 under this subsection is or has become inadequate, it may so
4 certify to the Governor and the State Comptroller and, in the
5 absence of corrective action by the General Assembly, the new
6 benefit increase shall expire at the end of the fiscal year in
7 which the certification is made.

8 (d) Every new benefit increase shall expire 5 years after
9 its effective date or on such earlier date as may be specified
10 in the language enacting the new benefit increase or provided
11 under subsection (c). This does not prevent the General
12 Assembly from extending or re-creating a new benefit increase
13 by law.

14 (e) Except as otherwise provided in the language creating
15 the new benefit increase, a new benefit increase that expires
16 under this Section continues to apply to persons who applied
17 and qualified for the affected benefit while the new benefit
18 increase was in effect and to the affected beneficiaries and
19 alternate payees of such persons, but does not apply to any
20 other person, including without limitation a person who
21 continues in service after the expiration date and did not
22 apply and qualify for the affected benefit while the new
23 benefit increase was in effect.

24 (Source: P.A. 96-37, eff. 7-13-09.)

1 Sec. 15-108.2. Tier 2 member. "Tier 2 member": A person who
2 first becomes a participant under this Article on or after
3 January 1, 2011 and before 6 months after the effective date of
4 this amendatory Act of the 100th General Assembly, other than a
5 person in the self-managed plan established under Section
6 15-158.2 or a person who makes the election under subsection
7 (c) of Section 1-161, unless the person is otherwise a Tier 1
8 member. The changes made to this Section by this amendatory Act
9 of the 98th General Assembly are a correction of existing law
10 and are intended to be retroactive to the effective date of
11 Public Act 96-889, notwithstanding the provisions of Section
12 1-103.1 of this Code.

13 (Source: P.A. 98-92, eff. 7-16-13; 98-596, eff. 11-19-13.)

14 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

15 Sec. 15-155. Employer contributions.

16 (a) The State of Illinois shall make contributions by
17 appropriations of amounts which, together with the other
18 employer contributions from trust, federal, and other funds,
19 employee contributions, income from investments, and other
20 income of this System, will be sufficient to meet the cost of
21 maintaining and administering the System on a 90% funded basis
22 in accordance with actuarial recommendations.

23 The Board shall determine the amount of State contributions
24 required for each fiscal year on the basis of the actuarial
25 tables and other assumptions adopted by the Board and the

1 recommendations of the actuary, using the formula in subsection
2 (a-1).

3 (a-1) For State fiscal years 2012 through 2045, the minimum
4 contribution to the System to be made by the State for each
5 fiscal year shall be an amount determined by the System to be
6 sufficient to bring the total assets of the System up to 90% of
7 the total actuarial liabilities of the System by the end of
8 State fiscal year 2045. In making these determinations, the
9 required State contribution shall be calculated each year as a
10 level percentage of payroll over the years remaining to and
11 including fiscal year 2045 and shall be determined under the
12 projected unit credit actuarial cost method.

13 For each of State fiscal years 2018, 2019, and 2020, the
14 State shall make an additional contribution to the System equal
15 to 2% of the total payroll of each employee who is deemed to
16 have elected the benefits under Section 1-161 or who has made
17 the election under subsection (c) of Section 1-161.

18 A change in an actuarial or investment assumption that
19 increases or decreases the required State contribution and
20 first applies in State fiscal year 2018 or thereafter shall be
21 implemented in equal annual amounts over a 5-year period
22 beginning in the State fiscal year in which the actuarial
23 change first applies to the required State contribution.

24 A change in an actuarial or investment assumption that
25 increases or decreases the required State contribution and
26 first applied to the State contribution in fiscal year 2014,

1 2015, 2016, or 2017 shall be implemented:

2 (i) as already applied in State fiscal years before
3 2018; and

4 (ii) in the portion of the 5-year period beginning in
5 the State fiscal year in which the actuarial change first
6 applied that occurs in State fiscal year 2018 or
7 thereafter, by calculating the change in equal annual
8 amounts over that 5-year period and then implementing it at
9 the resulting annual rate in each of the remaining fiscal
10 years in that 5-year period.

11 For State fiscal years 1996 through 2005, the State
12 contribution to the System, as a percentage of the applicable
13 employee payroll, shall be increased in equal annual increments
14 so that by State fiscal year 2011, the State is contributing at
15 the rate required under this Section.

16 Notwithstanding any other provision of this Article, the
17 total required State contribution for State fiscal year 2006 is
18 \$166,641,900.

19 Notwithstanding any other provision of this Article, the
20 total required State contribution for State fiscal year 2007 is
21 \$252,064,100.

22 For each of State fiscal years 2008 through 2009, the State
23 contribution to the System, as a percentage of the applicable
24 employee payroll, shall be increased in equal annual increments
25 from the required State contribution for State fiscal year
26 2007, so that by State fiscal year 2011, the State is

1 contributing at the rate otherwise required under this Section.

2 Notwithstanding any other provision of this Article, the
3 total required State contribution for State fiscal year 2010 is
4 \$702,514,000 and shall be made from the State Pensions Fund and
5 proceeds of bonds sold in fiscal year 2010 pursuant to Section
6 7.2 of the General Obligation Bond Act, less (i) the pro rata
7 share of bond sale expenses determined by the System's share of
8 total bond proceeds, (ii) any amounts received from the General
9 Revenue Fund in fiscal year 2010, (iii) any reduction in bond
10 proceeds due to the issuance of discounted bonds, if
11 applicable.

12 Notwithstanding any other provision of this Article, the
13 total required State contribution for State fiscal year 2011 is
14 the amount recertified by the System on or before April 1, 2011
15 pursuant to Section 15-165 and shall be made from the State
16 Pensions Fund and proceeds of bonds sold in fiscal year 2011
17 pursuant to Section 7.2 of the General Obligation Bond Act,
18 less (i) the pro rata share of bond sale expenses determined by
19 the System's share of total bond proceeds, (ii) any amounts
20 received from the General Revenue Fund in fiscal year 2011, and
21 (iii) any reduction in bond proceeds due to the issuance of
22 discounted bonds, if applicable.

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 Section 15-165, 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 (a-2) 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 (c) 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 (c) 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 15-155.2, 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 (a-2)
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 As used in this subsection, "academic year" means the
23 12-month period beginning September 1.

24 (b) If an employee is paid from trust or federal funds, the
25 employer shall pay to the Board contributions from those funds
26 which are sufficient to cover the accruing normal costs on

1 behalf of the employee. However, universities having employees
2 who are compensated out of local auxiliary funds, income funds,
3 or service enterprise funds are not required to pay such
4 contributions on behalf of those employees. The local auxiliary
5 funds, income funds, and service enterprise funds of
6 universities shall not be considered trust funds for the
7 purpose of this Article, but funds of alumni associations,
8 foundations, and athletic associations which are affiliated
9 with the universities included as employers under this Article
10 and other employers which do not receive State appropriations
11 are considered to be trust funds for the purpose of this
12 Article.

13 (b-1) The City of Urbana and the City of Champaign shall
14 each make employer contributions to this System for their
15 respective firefighter employees who participate in this
16 System pursuant to subsection (h) of Section 15-107. The rate
17 of contributions to be made by those municipalities shall be
18 determined annually by the Board on the basis of the actuarial
19 assumptions adopted by the Board and the recommendations of the
20 actuary, and shall be expressed as a percentage of salary for
21 each such employee. The Board shall certify the rate to the
22 affected municipalities as soon as may be practical. The
23 employer contributions required under this subsection shall be
24 remitted by the municipality to the System at the same time and
25 in the same manner as employee contributions.

26 (c) Through State fiscal year 1995: The total employer

1 contribution shall be apportioned among the various funds of
2 the State and other employers, whether trust, federal, or other
3 funds, in accordance with actuarial procedures approved by the
4 Board. State of Illinois contributions for employers receiving
5 State appropriations for personal services shall be payable
6 from appropriations made to the employers or to the System. The
7 contributions for Class I community colleges covering earnings
8 other than those paid from trust and federal funds, shall be
9 payable solely from appropriations to the Illinois Community
10 College Board or the System for employer contributions.

11 (d) Beginning in State fiscal year 1996, the required State
12 contributions to the System shall be appropriated directly to
13 the System and shall be payable through vouchers issued in
14 accordance with subsection (c) of Section 15-165, except as
15 provided in subsection (g).

16 (e) The State Comptroller shall draw warrants payable to
17 the System upon proper certification by the System or by the
18 employer in accordance with the appropriation laws and this
19 Code.

20 (f) Normal costs under this Section means liability for
21 pensions and other benefits which accrues to the System because
22 of the credits earned for service rendered by the participants
23 during the fiscal year and expenses of administering the
24 System, but shall not include the principal of or any
25 redemption premium or interest on any bonds issued by the Board
26 or any expenses incurred or deposits required in connection

1 therewith.

2 (g) If the amount of a participant's earnings for any
3 academic year used to determine the final rate of earnings,
4 determined on a full-time equivalent basis, exceeds the amount
5 of his or her earnings with the same employer for the previous
6 academic year, determined on a full-time equivalent basis, by
7 more than 6%, the participant's employer shall pay to the
8 System, in addition to all other payments required under this
9 Section and in accordance with guidelines established by the
10 System, the present value of the increase in benefits resulting
11 from the portion of the increase in earnings that is in excess
12 of 6%. This present value shall be computed by the System on
13 the basis of the actuarial assumptions and tables used in the
14 most recent actuarial valuation of the System that is available
15 at the time of the computation. The System may require the
16 employer to provide any pertinent information or
17 documentation.

18 Whenever it determines that a payment is or may be required
19 under this subsection (g), the System shall calculate the
20 amount of the payment and bill the employer for that amount.
21 The bill shall specify the calculations used to determine the
22 amount due. If the employer disputes the amount of the bill, it
23 may, within 30 days after receipt of the bill, apply to the
24 System in writing for a recalculation. The application must
25 specify in detail the grounds of the dispute and, if the
26 employer asserts that the calculation is subject to subsection

1 (h) or (i) of this Section, must include an affidavit setting
2 forth and attesting to all facts within the employer's
3 knowledge that are pertinent to the applicability of subsection
4 (h) or (i). Upon receiving a timely application for
5 recalculation, the System shall review the application and, if
6 appropriate, recalculate the amount due.

7 The employer contributions required under this subsection
8 (g) 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 When assessing payment for any amount due under this
17 subsection (g), the System shall include earnings, to the
18 extent not established by a participant under Section 15-113.11
19 or 15-113.12, that would have been paid to the participant had
20 the participant not taken (i) periods of voluntary or
21 involuntary furlough occurring on or after July 1, 2015 and on
22 or before June 30, 2017 or (ii) periods of voluntary pay
23 reduction in lieu of furlough occurring on or after July 1,
24 2015 and on or before June 30, 2017. Determining earnings that
25 would have been paid to a participant had the participant not
26 taken periods of voluntary or involuntary furlough or periods

1 of voluntary pay reduction shall be the responsibility of the
2 employer, and shall be reported in a manner prescribed by the
3 System.

4 (h) This subsection (h) applies only to payments made or
5 salary increases given on or after June 1, 2005 but before July
6 1, 2011. The changes made by Public Act 94-1057 shall not
7 require the System to refund any payments received before July
8 31, 2006 (the effective date of Public Act 94-1057).

9 When assessing payment for any amount due under subsection
10 (g), the System shall exclude earnings increases paid to
11 participants under contracts or collective bargaining
12 agreements entered into, amended, or renewed before June 1,
13 2005.

14 When assessing payment for any amount due under subsection
15 (g), the System shall exclude earnings increases paid to a
16 participant at a time when the participant is 10 or more years
17 from retirement eligibility under Section 15-135.

18 When assessing payment for any amount due under subsection
19 (g), the System shall exclude earnings increases resulting from
20 overload work, including a contract for summer teaching, or
21 overtime when the employer has certified to the System, and the
22 System has approved the certification, that: (i) in the case of
23 overloads (A) the overload work is for the sole purpose of
24 academic instruction in excess of the standard number of
25 instruction hours for a full-time employee occurring during the
26 academic year that the overload is paid and (B) the earnings

1 increases are equal to or less than the rate of pay for
2 academic instruction computed using the participant's current
3 salary rate and work schedule; and (ii) in the case of
4 overtime, the overtime was necessary for the educational
5 mission.

6 When assessing payment for any amount due under subsection
7 (g), the System shall exclude any earnings increase resulting
8 from (i) a promotion for which the employee moves from one
9 classification to a higher classification under the State
10 Universities Civil Service System, (ii) a promotion in academic
11 rank for a tenured or tenure-track faculty position, or (iii) a
12 promotion that the Illinois Community College Board has
13 recommended in accordance with subsection (k) of this Section.
14 These earnings increases shall be excluded only if the
15 promotion is to a position that has existed and been filled by
16 a member for no less than one complete academic year and the
17 earnings increase as a result of the promotion is an increase
18 that results in an amount no greater than the average salary
19 paid for other similar positions.

20 (i) When assessing payment for any amount due under
21 subsection (g), the System shall exclude any salary increase
22 described in subsection (h) of this Section given on or after
23 July 1, 2011 but before July 1, 2014 under a contract or
24 collective bargaining agreement entered into, amended, or
25 renewed on or after June 1, 2005 but before July 1, 2011.
26 Notwithstanding any other provision of this Section, any

1 payments made or salary increases given after June 30, 2014
2 shall be used in assessing payment for any amount due under
3 subsection (g) of this Section.

4 (j) The System shall prepare a report and file copies of
5 the report with the Governor and the General Assembly by
6 January 1, 2007 that contains all of the following information:

7 (1) The number of recalculations required by the
8 changes made to this Section by Public Act 94-1057 for each
9 employer.

10 (2) The dollar amount by which each employer's
11 contribution to the System was changed due to
12 recalculations required by Public Act 94-1057.

13 (3) The total amount the System received from each
14 employer as a result of the changes made to this Section by
15 Public Act 94-4.

16 (4) The increase in the required State contribution
17 resulting from the changes made to this Section by Public
18 Act 94-1057.

19 (j-5) For academic years beginning on or after July 1,
20 2017, if the amount of a participant's earnings for any school
21 year, determined on a full-time equivalent basis, exceeds the
22 amount of the salary set for the Governor, the participant's
23 employer shall pay to the System, in addition to all other
24 payments required under this Section and in accordance with
25 guidelines established by the System, an amount determined by
26 the System to be equal to the employer normal cost, as

1 established by the System and expressed as a total percentage
2 of payroll, multiplied by the amount of earnings in excess of
3 the amount of the salary set for the Governor. This amount
4 shall be computed by the System on the basis of the actuarial
5 assumptions and tables used in the most recent actuarial
6 valuation of the System that is available at the time of the
7 computation. The System may require the employer to provide any
8 pertinent information or documentation.

9 Whenever it determines that a payment is or may be required
10 under this subsection, the System shall calculate the amount of
11 the payment and bill the employer for that amount. The bill
12 shall specify the calculations used to determine the amount
13 due. If the employer disputes the amount of the bill, it may,
14 within 30 days after receipt of the bill, apply to the System
15 in writing for a recalculation. The application must specify in
16 detail the grounds of the dispute. 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 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 (k) The Illinois Community College Board shall adopt rules
3 for recommending lists of promotional positions submitted to
4 the Board by community colleges and for reviewing the
5 promotional lists on an annual basis. When recommending
6 promotional lists, the Board shall consider the similarity of
7 the positions submitted to those positions recognized for State
8 universities by the State Universities Civil Service System.
9 The Illinois Community College Board shall file a copy of its
10 findings with the System. The System shall consider the
11 findings of the Illinois Community College Board when making
12 determinations under this Section. The System shall not exclude
13 any earnings increases resulting from a promotion when the
14 promotion was not submitted by a community college. Nothing in
15 this subsection (k) shall require any community college to
16 submit any information to the Community College Board.

17 (l) For purposes of determining the required State
18 contribution to the System, the value of the System's assets
19 shall be equal to the actuarial value of the System's assets,
20 which shall be calculated as follows:

21 As of June 30, 2008, the actuarial value of the System's
22 assets shall be equal to the market value of the assets as of
23 that date. In determining the actuarial value of the System's
24 assets for fiscal years after June 30, 2008, any actuarial
25 gains or losses from investment return incurred in a fiscal
26 year shall be recognized in equal annual amounts over the

1 5-year period following that fiscal year.

2 (m) For purposes of determining the required State
3 contribution to the system for a particular year, the actuarial
4 value of assets shall be assumed to earn a rate of return equal
5 to the system's actuarially assumed rate of return.

6 (Source: P.A. 98-92, eff. 7-16-13; 98-463, eff. 8-16-13;
7 99-897, eff. 1-1-17.)

8 (40 ILCS 5/15-155.2 new)

9 Sec. 15-155.2. Individual employer accounts.

10 (a) The System shall create and maintain an individual
11 account for each employer for the purposes of determining
12 employer contributions under subsection (a-2) of Section
13 15-155. Each employer's account shall be notionally charged
14 with the liabilities attributable to that employer and credited
15 with the assets attributable to that employer.

16 (b) Beginning with fiscal year 2018, the System shall
17 assign notional liabilities to each employer's account, equal
18 to the amount of employer contributions required to be made by
19 the employer pursuant to items (i) and (ii) of subsection (a-2)
20 of Section 15-155, plus any unfunded actuarial accrued
21 liability associated with the defined benefits attributable to
22 the employer's employees who first became participants on or
23 after the implementation date and the employer's employees who
24 made the election under subsection (c-5) of Section 1-161.

25 (c) Beginning with fiscal year 2018, the System shall

1 assign notional assets to each employer's account equal to the
2 amounts of employer contributions made pursuant to items (i)
3 and (ii) of subsection (a-2) of Section 15-155.

4 (40 ILCS 5/15-165) (from Ch. 108 1/2, par. 15-165)

5 (Text of Section WITHOUT the changes made by P.A. 98-599,
6 which has been held unconstitutional)

7 Sec. 15-165. To certify amounts and submit vouchers.

8 (a) The Board shall certify to the Governor on or before
9 November 15 of each year until November 15, 2011 the
10 appropriation required from State funds for the purposes of
11 this System for the following fiscal year. The certification
12 under this subsection (a) shall include a copy of the actuarial
13 recommendations upon which it is based and shall specifically
14 identify the System's projected State normal cost for that
15 fiscal year and the projected State cost for the self-managed
16 plan 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

1 into account the changes in required State contributions made
2 by this amendatory Act of the 94th General 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, in a written
25 response to the State Actuary, any deviations from the State
26 Actuary's recommended changes, the reason or reasons for not

1 following the State Actuary's recommended changes, and the
2 fiscal impact of not following the State Actuary's recommended
3 changes on the required State contribution.

4 (a-10) By November 1, 2017, the Board shall recalculate and
5 recertify to the State Actuary, the Governor, and the General
6 Assembly the amount of the State contribution to the System for
7 State fiscal year 2018, taking into account the changes in
8 required State contributions made by this amendatory Act of the
9 100th General Assembly. The State Actuary shall review the
10 assumptions and valuations underlying the Board's revised
11 certification and issue a preliminary report concerning the
12 proposed recertification and identifying, if necessary,
13 recommended changes in actuarial assumptions that the Board
14 must consider before finalizing its certification of the
15 required State contributions. The Board's final certification
16 must note any deviations from the State Actuary's recommended
17 changes, the reason or reasons for not following the State
18 Actuary's recommended changes, and the fiscal impact of not
19 following the State Actuary's recommended changes on the
20 required State contribution.

21 (b) The Board shall certify to the State Comptroller or
22 employer, as the case may be, from time to time, by its
23 chairperson and secretary, with its seal attached, the amounts
24 payable to the System from the various funds.

25 (c) Beginning in State fiscal year 1996, on or as soon as
26 possible after the 15th day of each month the Board shall

1 submit vouchers for payment of State contributions to the
2 System, in a total monthly amount of one-twelfth of the
3 required annual State contribution certified under subsection
4 (a). From the effective date of this amendatory Act of the 93rd
5 General Assembly through June 30, 2004, the Board shall not
6 submit vouchers for the remainder of fiscal year 2004 in excess
7 of the fiscal year 2004 certified contribution amount
8 determined under this Section after taking into consideration
9 the transfer to the System under subsection (b) of Section
10 6z-61 of the State Finance Act. These vouchers shall be paid by
11 the State Comptroller and Treasurer by warrants drawn on the
12 funds appropriated to the System for that fiscal year.

13 If in any month the amount remaining unexpended from all
14 other appropriations to the System for the applicable fiscal
15 year (including the appropriations to the System under Section
16 8.12 of the State Finance Act and Section 1 of the State
17 Pension Funds Continuing Appropriation Act) is less than the
18 amount lawfully vouchered under this Section, the difference
19 shall be paid from the General Revenue Fund under the
20 continuing appropriation authority provided in Section 1.1 of
21 the State Pension Funds Continuing Appropriation Act.

22 (d) So long as the payments received are the full amount
23 lawfully vouchered under this Section, payments received by the
24 System under this Section shall be applied first toward the
25 employer contribution to the self-managed plan established
26 under Section 15-158.2. Payments shall be applied second toward

1 the employer's portion of the normal costs of the System, as
2 defined in subsection (f) of Section 15-155. The balance shall
3 be applied toward the unfunded actuarial liabilities of the
4 System.

5 (e) In the event that the System does not receive, as a
6 result of legislative enactment or otherwise, payments
7 sufficient to fully fund the employer contribution to the
8 self-managed plan established under Section 15-158.2 and to
9 fully fund that portion of the employer's portion of the normal
10 costs of the System, as calculated in accordance with Section
11 15-155(a-1), then any payments received shall be applied
12 proportionately to the optional retirement program established
13 under Section 15-158.2 and to the employer's portion of the
14 normal costs of the System, as calculated in accordance with
15 Section 15-155(a-1).

16 (Source: P.A. 97-694, eff. 6-18-12; 98-92, eff. 7-16-13.)

17 (40 ILCS 5/15-198)

18 (Text of Section WITHOUT the changes made by P.A. 98-599,
19 which has been held unconstitutional)

20 Sec. 15-198. Application and expiration of new benefit
21 increases.

22 (a) As used in this Section, "new benefit increase" means
23 an increase in the amount of any benefit provided under this
24 Article, or an expansion of the conditions of eligibility for
25 any benefit under this Article, that results from an amendment

1 to this Code that takes effect after the effective date of this
2 amendatory Act of the 94th General Assembly. "New benefit
3 increase", however, does not include any benefit increase
4 resulting from the changes made to Article 1 or this Article by
5 this amendatory Act of the 100th General Assembly.

6 (b) Notwithstanding any other provision of this Code or any
7 subsequent amendment to this Code, every new benefit increase
8 is subject to this Section and shall be deemed to be granted
9 only in conformance with and contingent upon compliance with
10 the provisions of this Section.

11 (c) The Public Act enacting a new benefit increase must
12 identify and provide for payment to the System of additional
13 funding at least sufficient to fund the resulting annual
14 increase in cost to the System as it accrues.

15 Every new benefit increase is contingent upon the General
16 Assembly providing the additional funding required under this
17 subsection. The Commission on Government Forecasting and
18 Accountability shall analyze whether adequate additional
19 funding has been provided for the new benefit increase and
20 shall report its analysis to the Public Pension Division of the
21 Department of Insurance ~~Financial and Professional Regulation~~.

22 A new benefit increase created by a Public Act that does not
23 include the additional funding required under this subsection
24 is null and void. If the Public Pension Division determines
25 that the additional funding provided for a new benefit increase
26 under this subsection is or has become inadequate, it may so

1 certify to the Governor and the State Comptroller and, in the
2 absence of corrective action by the General Assembly, the new
3 benefit increase shall expire at the end of the fiscal year in
4 which the certification is made.

5 (d) Every new benefit increase shall expire 5 years after
6 its effective date or on such earlier date as may be specified
7 in the language enacting the new benefit increase or provided
8 under subsection (c). This does not prevent the General
9 Assembly from extending or re-creating a new benefit increase
10 by law.

11 (e) Except as otherwise provided in the language creating
12 the new benefit increase, a new benefit increase that expires
13 under this Section continues to apply to persons who applied
14 and qualified for the affected benefit while the new benefit
15 increase was in effect and to the affected beneficiaries and
16 alternate payees of such persons, but does not apply to any
17 other person, including without limitation a person who
18 continues in service after the expiration date and did not
19 apply and qualify for the affected benefit while the new
20 benefit increase was in effect.

21 (Source: P.A. 94-4, eff. 6-1-05.)

22 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

23 (Text of Section WITHOUT the changes made by P.A. 98-599,
24 which has been held unconstitutional)

25 Sec. 16-158. Contributions by State and other employing

1 units.

2 (a) The State shall make contributions to the System by
3 means of appropriations from the Common School Fund and other
4 State funds of amounts which, together with other employer
5 contributions, employee contributions, investment income, and
6 other income, will be sufficient to meet the cost of
7 maintaining and administering the System on a 90% funded basis
8 in accordance with actuarial recommendations.

9 The Board shall determine the amount of State contributions
10 required for each fiscal year on the basis of the actuarial
11 tables and other assumptions adopted by the Board and the
12 recommendations of the actuary, using the formula in subsection
13 (b-3).

14 (a-1) Annually, on or before November 15 until November 15,
15 2011, the Board shall certify to the Governor the amount of the
16 required State contribution for the coming fiscal year. The
17 certification under this subsection (a-1) shall include a copy
18 of the actuarial recommendations upon which it is based and
19 shall specifically identify the System's projected State
20 normal cost for that fiscal year.

21 On or before May 1, 2004, the Board shall recalculate and
22 recertify to the Governor the amount of the required State
23 contribution to the System for State fiscal year 2005, taking
24 into account the amounts appropriated to and received by the
25 System under subsection (d) of Section 7.2 of the General
26 Obligation Bond Act.

1 On or before July 1, 2005, the Board shall recalculate and
2 recertify to the Governor the amount of the required State
3 contribution to the System for State fiscal year 2006, taking
4 into account the changes in required State contributions made
5 by this amendatory Act of the 94th General Assembly.

6 On or before April 1, 2011, 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 2011, applying
9 the changes made by Public Act 96-889 to the System's assets
10 and liabilities as of June 30, 2009 as though Public Act 96-889
11 was approved on that date.

12 (a-5) On or before November 1 of each year, beginning
13 November 1, 2012, the Board shall submit to the State Actuary,
14 the Governor, and the General Assembly a proposed certification
15 of the amount of the required State contribution to the System
16 for the next fiscal year, along with all of the actuarial
17 assumptions, calculations, and data upon which that proposed
18 certification is based. On or before January 1 of each year,
19 beginning January 1, 2013, the State Actuary shall issue a
20 preliminary report concerning the proposed certification and
21 identifying, if necessary, recommended changes in actuarial
22 assumptions that the Board must consider before finalizing its
23 certification of the required State contributions. On or before
24 January 15, 2013 and each January 15 thereafter, the Board
25 shall certify to the Governor and the General Assembly the
26 amount of the required State contribution for the next fiscal

1 year. The Board's certification must note any deviations from
2 the State Actuary's recommended changes, the reason or reasons
3 for not following the State Actuary's recommended changes, and
4 the fiscal impact of not following the State Actuary's
5 recommended changes on the required State contribution.

6 (a-10) By November 1, 2017, the Board shall recalculate and
7 recertify to the State Actuary, the Governor, and the General
8 Assembly the amount of the State contribution to the System for
9 State fiscal year 2018, taking into account the changes in
10 required State contributions made by this amendatory Act of the
11 100th General Assembly. The State Actuary shall review the
12 assumptions and valuations underlying the Board's revised
13 certification and issue a preliminary report concerning the
14 proposed recertification and identifying, if necessary,
15 recommended changes in actuarial assumptions that the Board
16 must consider before finalizing its certification of the
17 required State contributions. The Board's final certification
18 must note any deviations from the State Actuary's recommended
19 changes, the reason or reasons for not following the State
20 Actuary's recommended changes, and the fiscal impact of not
21 following the State Actuary's recommended changes on the
22 required State contribution.

23 (b) Through State fiscal year 1995, the State contributions
24 shall be paid to the System in accordance with Section 18-7 of
25 the School Code.

26 (b-1) Beginning in State fiscal year 1996, on the 15th day

1 of each month, or as soon thereafter as may be practicable, the
2 Board shall submit vouchers for payment of State contributions
3 to the System, in a total monthly amount of one-twelfth of the
4 required annual State contribution certified under subsection
5 (a-1). From the effective date of this amendatory Act of the
6 93rd General Assembly through June 30, 2004, the Board shall
7 not submit vouchers for the remainder of fiscal year 2004 in
8 excess of the fiscal year 2004 certified contribution amount
9 determined under this Section after taking into consideration
10 the transfer to the System under subsection (a) of Section
11 6z-61 of the State Finance Act. These vouchers shall be paid by
12 the State Comptroller and Treasurer by warrants drawn on the
13 funds appropriated to the System for that fiscal year.

14 If in any month the amount remaining unexpended from all
15 other appropriations to the System for the applicable fiscal
16 year (including the appropriations to the System under Section
17 8.12 of the State Finance Act and Section 1 of the State
18 Pension Funds Continuing Appropriation Act) is less than the
19 amount lawfully vouchered under this subsection, the
20 difference shall be paid from the Common School Fund under the
21 continuing appropriation authority provided in Section 1.1 of
22 the State Pension Funds Continuing Appropriation Act.

23 (b-2) Allocations from the Common School Fund apportioned
24 to school districts not coming under this System shall not be
25 diminished or affected by the provisions of this Article.

26 (b-3) For State fiscal years 2012 through 2045, the minimum

1 contribution to the System to be made by the State for each
2 fiscal year shall be an amount determined by the System to be
3 sufficient to bring the total assets of the System up to 90% of
4 the total actuarial liabilities of the System by the end of
5 State fiscal year 2045. In making these determinations, the
6 required State contribution shall be calculated each year as a
7 level percentage of payroll over the years remaining to and
8 including fiscal year 2045 and shall be determined under the
9 projected unit credit actuarial cost method.

10 For each of State fiscal years 2018, 2019, and 2020, the
11 State shall make an additional contribution to the System equal
12 to 2% of the total payroll of each employee who is deemed to
13 have elected the benefits under Section 1-161 or who has made
14 the election under subsection (c) of Section 1-161.

15 A change in an actuarial or investment assumption that
16 increases or decreases the required State contribution and
17 first applies in State fiscal year 2018 or thereafter shall be
18 implemented in equal annual amounts over a 5-year period
19 beginning in the State fiscal year in which the actuarial
20 change first applies to the required State contribution.

21 A change in an actuarial or investment assumption that
22 increases or decreases the required State contribution and
23 first applied to the State contribution in fiscal year 2014,
24 2015, 2016, or 2017 shall be implemented:

25 (i) as already applied in State fiscal years before
26 2018; and

1 (ii) in the portion of the 5-year period beginning in
2 the State fiscal year in which the actuarial change first
3 applied that occurs in State fiscal year 2018 or
4 thereafter, by calculating the change in equal annual
5 amounts over that 5-year period and then implementing it at
6 the resulting annual rate in each of the remaining fiscal
7 years in that 5-year period.

8 For State fiscal years 1996 through 2005, the State
9 contribution to the System, as a percentage of the applicable
10 employee payroll, shall be increased in equal annual increments
11 so that by State fiscal year 2011, the State is contributing at
12 the rate required under this Section; except that in the
13 following specified State fiscal years, the State contribution
14 to the System shall not be less than the following indicated
15 percentages of the applicable employee payroll, even if the
16 indicated percentage will produce a State contribution in
17 excess of the amount otherwise required under this subsection
18 and subsection (a), and notwithstanding any contrary
19 certification made under subsection (a-1) before the effective
20 date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77%
21 in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY
22 2003; and 13.56% in FY 2004.

23 Notwithstanding any other provision of this Article, the
24 total required State contribution for State fiscal year 2006 is
25 \$534,627,700.

26 Notwithstanding any other provision of this Article, the

1 total required State contribution for State fiscal year 2007 is
2 \$738,014,500.

3 For each of State fiscal years 2008 through 2009, the State
4 contribution to the System, as a percentage of the applicable
5 employee payroll, shall be increased in equal annual increments
6 from the required State contribution for State fiscal year
7 2007, so that by State fiscal year 2011, the State is
8 contributing at the rate otherwise required under this Section.

9 Notwithstanding any other provision of this Article, the
10 total required State contribution for State fiscal year 2010 is
11 \$2,089,268,000 and shall be made from the proceeds of bonds
12 sold in fiscal year 2010 pursuant to Section 7.2 of the General
13 Obligation Bond Act, less (i) the pro rata share of bond sale
14 expenses determined by the System's share of total bond
15 proceeds, (ii) any amounts received from the Common School Fund
16 in fiscal year 2010, and (iii) any reduction in bond proceeds
17 due to the issuance of discounted bonds, if applicable.

18 Notwithstanding any other provision of this Article, the
19 total required State contribution for State fiscal year 2011 is
20 the amount recertified by the System on or before April 1, 2011
21 pursuant to subsection (a-1) of this Section and shall be made
22 from the proceeds of bonds sold in fiscal year 2011 pursuant to
23 Section 7.2 of the General Obligation Bond Act, less (i) the
24 pro rata share of bond sale expenses determined by the System's
25 share of total bond proceeds, (ii) any amounts received from
26 the Common School Fund in fiscal year 2011, and (iii) any

1 reduction in bond proceeds due to the issuance of discounted
2 bonds, if applicable. This amount shall include, in addition to
3 the amount certified by the System, an amount necessary to meet
4 employer contributions required by the State as an employer
5 under paragraph (e) of this Section, which may also be used by
6 the System for contributions required by paragraph (a) of
7 Section 16-127.

8 Beginning in State fiscal year 2046, the minimum State
9 contribution for each fiscal year shall be the amount needed to
10 maintain the total assets of the System at 90% of the total
11 actuarial liabilities of the System.

12 Amounts received by the System pursuant to Section 25 of
13 the Budget Stabilization Act or Section 8.12 of the State
14 Finance Act in any fiscal year do not reduce and do not
15 constitute payment of any portion of the minimum State
16 contribution required under this Article in that fiscal year.
17 Such amounts shall not reduce, and shall not be included in the
18 calculation of, the required State contributions under this
19 Article in any future year until the System has reached a
20 funding ratio of at least 90%. A reference in this Article to
21 the "required State contribution" or any substantially similar
22 term does not include or apply to any amounts payable to the
23 System under Section 25 of the Budget Stabilization Act.

24 Notwithstanding any other provision of this Section, the
25 required State contribution for State fiscal year 2005 and for
26 fiscal year 2008 and each fiscal year thereafter, as calculated

1 under this Section and certified under subsection (a-1), shall
2 not exceed an amount equal to (i) the amount of the required
3 State contribution that would have been calculated under this
4 Section for that fiscal year if the System had not received any
5 payments under subsection (d) of Section 7.2 of the General
6 Obligation Bond Act, minus (ii) the portion of the State's
7 total debt service payments for that fiscal year on the bonds
8 issued in fiscal year 2003 for the purposes of that Section
9 7.2, as determined and certified by the Comptroller, that is
10 the same as the System's portion of the total moneys
11 distributed under subsection (d) of Section 7.2 of the General
12 Obligation Bond Act. In determining this maximum for State
13 fiscal years 2008 through 2010, however, the amount referred to
14 in item (i) shall be increased, as a percentage of the
15 applicable employee payroll, in equal increments calculated
16 from the sum of the required State contribution for State
17 fiscal year 2007 plus the applicable portion of the State's
18 total debt service payments for fiscal year 2007 on the bonds
19 issued in fiscal year 2003 for the purposes of Section 7.2 of
20 the General Obligation Bond Act, so that, by State fiscal year
21 2011, the State is contributing at the rate otherwise required
22 under this Section.

23 (b-4) Beginning in fiscal year 2018, each employer under
24 this Article shall pay to the System a required contribution
25 determined as a percentage of projected payroll and sufficient
26 to produce an annual amount equal to:

1 (i) for each of fiscal years 2018, 2019, and 2020, the
2 defined benefit normal cost of the defined benefit plan,
3 less the employee contribution, for each employee of that
4 employer who has elected or who is deemed to have elected
5 the benefits under Section 1-161 or who has made the
6 election under subsection (b) of Section 1-161; for fiscal
7 year 2021 and each fiscal year thereafter, the defined
8 benefit normal cost of the defined benefit plan, less the
9 employee contribution, plus 2%, for each employee of that
10 employer who has elected or who is deemed to have elected
11 the benefits under Section 1-161 or who has made the
12 election under subsection (b) of Section 1-161; plus

13 (ii) the amount required for that fiscal year to
14 amortize any unfunded actuarial accrued liability
15 associated with the present value of liabilities
16 attributable to the employer's account under Section
17 16-158.3, determined as a level percentage of payroll over
18 a 30-year rolling amortization period.

19 In determining contributions required under item (i) of
20 this subsection, the System shall determine an aggregate rate
21 for all employers, expressed as a percentage of projected
22 payroll.

23 In determining the contributions required under item (ii)
24 of this subsection, the amount shall be computed by the System
25 on the basis of the actuarial assumptions and tables used in
26 the most recent actuarial valuation of the System that is

1 available at the time of the computation.

2 The contributions required under this subsection (b-4)
3 shall be paid by an employer concurrently with that employer's
4 payroll payment period. The State, as the actual employer of an
5 employee, shall make the required contributions under this
6 subsection.

7 (c) Payment of the required State contributions and of all
8 pensions, retirement annuities, death benefits, refunds, and
9 other benefits granted under or assumed by this System, and all
10 expenses in connection with the administration and operation
11 thereof, are obligations of the State.

12 If members are paid from special trust or federal funds
13 which are administered by the employing unit, whether school
14 district or other unit, the employing unit shall pay to the
15 System from such funds the full accruing retirement costs based
16 upon that service, which, beginning July 1, 2014, shall be at a
17 rate, expressed as a percentage of salary, equal to the total
18 minimum contribution to the System to be made by the State for
19 that fiscal year, including both normal cost and unfunded
20 liability components, expressed as a percentage of payroll, as
21 determined by the System under subsection (b-3) of this
22 Section. Employer contributions, based on salary paid to
23 members from federal funds, may be forwarded by the
24 distributing agency of the State of Illinois to the System
25 prior to allocation, in an amount determined in accordance with
26 guidelines established by such agency and the System. Any

1 contribution for fiscal year 2015 collected as a result of the
2 change made by this amendatory Act of the 98th General Assembly
3 shall be considered a State contribution under subsection (b-3)
4 of this Section.

5 (d) Effective July 1, 1986, any employer of a teacher as
6 defined in paragraph (8) of Section 16-106 shall pay the
7 employer's normal cost of benefits based upon the teacher's
8 service, in addition to employee contributions, as determined
9 by the System. Such employer contributions shall be forwarded
10 monthly in accordance with guidelines established by the
11 System.

12 However, with respect to benefits granted under Section
13 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)
14 of Section 16-106, the employer's contribution shall be 12%
15 (rather than 20%) of the member's highest annual salary rate
16 for each year of creditable service granted, and the employer
17 shall also pay the required employee contribution on behalf of
18 the teacher. For the purposes of Sections 16-133.4 and
19 16-133.5, a teacher as defined in paragraph (8) of Section
20 16-106 who is serving in that capacity while on leave of
21 absence from another employer under this Article shall not be
22 considered an employee of the employer from which the teacher
23 is on leave.

24 (e) Beginning July 1, 1998, every employer of a teacher
25 shall pay to the System an employer contribution computed as
26 follows:

1 (1) Beginning July 1, 1998 through June 30, 1999, the
2 employer contribution shall be equal to 0.3% of each
3 teacher's salary.

4 (2) Beginning July 1, 1999 and thereafter, the employer
5 contribution shall be equal to 0.58% of each teacher's
6 salary.

7 The school district or other employing unit may pay these
8 employer contributions out of any source of funding available
9 for that purpose and shall forward the contributions to the
10 System on the schedule established for the payment of member
11 contributions.

12 These employer contributions are intended to offset a
13 portion of the cost to the System of the increases in
14 retirement benefits resulting from this amendatory Act of 1998.

15 Each employer of teachers is entitled to a credit against
16 the contributions required under this subsection (e) with
17 respect to salaries paid to teachers for the period January 1,
18 2002 through June 30, 2003, equal to the amount paid by that
19 employer under subsection (a-5) of Section 6.6 of the State
20 Employees Group Insurance Act of 1971 with respect to salaries
21 paid to teachers for that period.

22 The additional 1% employee contribution required under
23 Section 16-152 by this amendatory Act of 1998 is the
24 responsibility of the teacher and not the teacher's employer,
25 unless the employer agrees, through collective bargaining or
26 otherwise, to make the contribution on behalf of the teacher.

1 If an employer is required by a contract in effect on May
2 1, 1998 between the employer and an employee organization to
3 pay, on behalf of all its full-time employees covered by this
4 Article, all mandatory employee contributions required under
5 this Article, then the employer shall be excused from paying
6 the employer contribution required under this subsection (e)
7 for the balance of the term of that contract. The employer and
8 the employee organization shall jointly certify to the System
9 the existence of the contractual requirement, in such form as
10 the System may prescribe. This exclusion shall cease upon the
11 termination, extension, or renewal of the contract at any time
12 after May 1, 1998.

13 (f) If the amount of a teacher's salary for any school year
14 used to determine final average salary exceeds the member's
15 annual full-time salary rate with the same employer for the
16 previous school year by more than 6%, the teacher's employer
17 shall pay to the System, in addition to all other payments
18 required under this Section and in accordance with guidelines
19 established by the System, the present value of the increase in
20 benefits resulting from the portion of the increase in salary
21 that is in excess of 6%. This present value shall be computed
22 by the System on the basis of the actuarial assumptions and
23 tables used in the most recent actuarial valuation of the
24 System that is available at the time of the computation. If a
25 teacher's salary for the 2005-2006 school year is used to
26 determine final average salary under this subsection (f), then

1 the changes made to this subsection (f) by Public Act 94-1057
2 shall apply in calculating whether the increase in his or her
3 salary is in excess of 6%. For the purposes of this Section,
4 change in employment under Section 10-21.12 of the School Code
5 on or after June 1, 2005 shall constitute a change in employer.
6 The System may require the employer to provide any pertinent
7 information or documentation. The changes made to this
8 subsection (f) by this amendatory Act of the 94th General
9 Assembly apply without regard to whether the teacher was in
10 service on or after its effective date.

11 Whenever it determines that a payment is or may be required
12 under this subsection, the System shall calculate the amount of
13 the payment and bill the employer for that amount. The bill
14 shall specify the calculations used to determine the amount
15 due. If the employer disputes the amount of the bill, it may,
16 within 30 days after receipt of the bill, apply to the System
17 in writing for a recalculation. The application must specify in
18 detail the grounds of the dispute and, if the employer asserts
19 that the calculation is subject to subsection (g) or (h) of
20 this Section, must include an affidavit setting forth and
21 attesting to all facts within the employer's knowledge that are
22 pertinent to the applicability of that subsection. Upon
23 receiving a timely application for recalculation, the System
24 shall review the application and, if appropriate, recalculate
25 the amount due.

26 The employer contributions required under this subsection

1 (f) may be paid in the form of a lump sum within 90 days after
2 receipt of the bill. If the employer contributions are not paid
3 within 90 days after receipt of the bill, then interest will be
4 charged at a rate equal to the System's annual actuarially
5 assumed rate of return on investment compounded annually from
6 the 91st day after receipt of the bill. Payments must be
7 concluded within 3 years after the employer's receipt of the
8 bill.

9 (g) This subsection (g) applies only to payments made or
10 salary increases given on or after June 1, 2005 but before July
11 1, 2011. The changes made by Public Act 94-1057 shall not
12 require the System to refund any payments received before July
13 31, 2006 (the effective date of Public Act 94-1057).

14 When assessing payment for any amount due under subsection
15 (f), the System shall exclude salary increases paid to teachers
16 under contracts or collective bargaining agreements entered
17 into, amended, or renewed before June 1, 2005.

18 When assessing payment for any amount due under subsection
19 (f), the System shall exclude salary increases paid to a
20 teacher at a time when the teacher is 10 or more years from
21 retirement eligibility under Section 16-132 or 16-133.2.

22 When assessing payment for any amount due under subsection
23 (f), the System shall exclude salary increases resulting from
24 overload work, including summer school, when the school
25 district has certified to the System, and the System has
26 approved the certification, that (i) the overload work is for

1 the sole purpose of classroom instruction in excess of the
2 standard number of classes for a full-time teacher in a school
3 district during a school year and (ii) the salary increases are
4 equal to or less than the rate of pay for classroom instruction
5 computed on the teacher's current salary and work schedule.

6 When assessing payment for any amount due under subsection
7 (f), the System shall exclude a salary increase resulting from
8 a promotion (i) for which the employee is required to hold a
9 certificate or supervisory endorsement issued by the State
10 Teacher Certification Board that is a different certification
11 or supervisory endorsement than is required for the teacher's
12 previous position and (ii) to a position that has existed and
13 been filled by a member for no less than one complete academic
14 year and the salary increase from the promotion is an increase
15 that results in an amount no greater than the lesser of the
16 average salary paid for other similar positions in the district
17 requiring the same certification or the amount stipulated in
18 the collective bargaining agreement for a similar position
19 requiring the same certification.

20 When assessing payment for any amount due under subsection
21 (f), the System shall exclude any payment to the teacher from
22 the State of Illinois or the State Board of Education over
23 which the employer does not have discretion, notwithstanding
24 that the payment is included in the computation of final
25 average salary.

26 (h) When assessing payment for any amount due under

1 subsection (f), the System shall exclude any salary increase
2 described in subsection (g) of this Section given on or after
3 July 1, 2011 but before July 1, 2014 under a contract or
4 collective bargaining agreement entered into, amended, or
5 renewed on or after June 1, 2005 but before July 1, 2011.
6 Notwithstanding any other provision of this Section, any
7 payments made or salary increases given after June 30, 2014
8 shall be used in assessing payment for any amount due under
9 subsection (f) of this Section.

10 (i) The System shall prepare a report and file copies of
11 the report with the Governor and the General Assembly by
12 January 1, 2007 that contains all of the following information:

13 (1) The number of recalculations required by the
14 changes made to this Section by Public Act 94-1057 for each
15 employer.

16 (2) The dollar amount by which each employer's
17 contribution to the System was changed due to
18 recalculations required by Public Act 94-1057.

19 (3) The total amount the System received from each
20 employer as a result of the changes made to this Section by
21 Public Act 94-4.

22 (4) The increase in the required State contribution
23 resulting from the changes made to this Section by Public
24 Act 94-1057.

25 (i-5) For school years beginning on or after July 1, 2017,
26 if the amount of a participant's salary for any school year,

1 determined on a full-time equivalent basis, exceeds the amount
2 of the salary set for the Governor, the participant's employer
3 shall pay to the System, in addition to all other payments
4 required under this Section and in accordance with guidelines
5 established by the System, an amount determined by the System
6 to be equal to the employer normal cost, as established by the
7 System and expressed as a total percentage of payroll,
8 multiplied by the amount of salary in excess of the amount of
9 the salary set for the Governor. This amount shall be computed
10 by the System on the basis of the actuarial assumptions and
11 tables used in the most recent actuarial valuation of the
12 System that is available at the time of the computation. The
13 System may require the employer to provide any pertinent
14 information or documentation.

15 Whenever it determines that a payment is or may be required
16 under this subsection, the System shall calculate the amount of
17 the payment and bill the employer for that amount. The bill
18 shall specify the calculations used to determine the amount
19 due. If the employer disputes the amount of the bill, it may,
20 within 30 days after receipt of the bill, apply to the System
21 in writing for a recalculation. The application must specify in
22 detail the grounds of the dispute. Upon receiving a timely
23 application for recalculation, the System shall review the
24 application and, if appropriate, recalculate the amount due.

25 The employer contributions required under this subsection
26 may be paid in the form of a lump sum within 90 days after

1 receipt of the bill. If the employer contributions are not paid
2 within 90 days after receipt of the bill, then interest will be
3 charged at a rate equal to the System's annual actuarially
4 assumed rate of return on investment compounded annually from
5 the 91st day after receipt of the bill. Payments must be
6 concluded within 3 years after the employer's receipt of the
7 bill.

8 (j) For purposes of determining the required State
9 contribution to the System, the value of the System's assets
10 shall be equal to the actuarial value of the System's assets,
11 which shall be calculated as follows:

12 As of June 30, 2008, the actuarial value of the System's
13 assets shall be equal to the market value of the assets as of
14 that date. In determining the actuarial value of the System's
15 assets for fiscal years after June 30, 2008, any actuarial
16 gains or losses from investment return incurred in a fiscal
17 year shall be recognized in equal annual amounts over the
18 5-year period following that fiscal year.

19 (k) For purposes of determining the required State
20 contribution to the system for a particular year, the actuarial
21 value of assets shall be assumed to earn a rate of return equal
22 to the system's actuarially assumed rate of return.

23 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
24 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-694, eff.
25 6-18-12; 97-813, eff. 7-13-12; 98-674, eff. 6-30-14.)

1 (40 ILCS 5/16-158.3 new)

2 Sec. 16-158.3. Individual employer accounts.

3 (a) The System shall create and maintain an individual
4 account for each employer for the purposes of determining
5 employer contributions under subsection (b-4) of Section
6 16-158. Each employer's account shall be notionally charged
7 with the liabilities attributable to that employer and credited
8 with the assets attributable to that employer.

9 (b) Beginning with fiscal year 2018, the System shall
10 assign notional liabilities to each employer's account, equal
11 to the amount of the employer contributions required to be made
12 by the employer pursuant to items (i) and (ii) of subsection
13 (b-4) of Section 16-158, plus any unfunded actuarial accrued
14 liability associated with the defined benefits attributable to
15 the employer's employees who first became members on or after
16 the implementation date and the employer's employees who made
17 the election under subsection (c-5) of Section 1-161.

18 (c) Beginning with fiscal year 2018, the System shall
19 assign notional assets to each employer's account equal to the
20 amounts of employer contributions made pursuant to items (i)
21 and (ii) of subsection (b-4) of Section 16-158.

22 (40 ILCS 5/16-203)

23 (Text of Section WITHOUT the changes made by P.A. 98-599,
24 which has been held unconstitutional)

25 Sec. 16-203. Application and expiration of new benefit

1 increases.

2 (a) As used in this Section, "new benefit increase" means
3 an increase in the amount of any benefit provided under this
4 Article, or an expansion of the conditions of eligibility for
5 any benefit under this Article, that results from an amendment
6 to this Code that takes effect after June 1, 2005 (the
7 effective date of Public Act 94-4). "New benefit increase",
8 however, does not include any benefit increase resulting from
9 the changes made to Article 1 or this Article by Public Act
10 95-910 or this amendatory Act of the 100th General Assembly
11 ~~this amendatory Act of the 95th General 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 ~~Financial and Professional Regulation~~.

2 A new benefit increase created by a Public Act that does not
3 include the additional funding required under this subsection
4 is null and void. If the Public Pension Division determines
5 that the additional funding provided for a new benefit increase
6 under this subsection is or has become inadequate, it may so
7 certify to the Governor and the State Comptroller and, in the
8 absence of corrective action by the General Assembly, the new
9 benefit increase shall expire at the end of the fiscal year in
10 which the certification is 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. 94-4, eff. 6-1-05; 95-910, eff. 8-26-08.)

2 (40 ILCS 5/18-131) (from Ch. 108 1/2, par. 18-131)

3 Sec. 18-131. Financing; employer contributions.

4 (a) The State of Illinois shall make contributions to this
5 System by appropriations of the amounts which, together with
6 the contributions of participants, net earnings on
7 investments, and other income, will meet the costs of
8 maintaining and administering this System on a 90% funded basis
9 in accordance with actuarial recommendations.

10 (b) The Board shall determine the amount of State
11 contributions required for each fiscal year on the basis of the
12 actuarial tables and other assumptions adopted by the Board and
13 the prescribed rate of interest, using the formula in
14 subsection (c).

15 (c) For State fiscal years 2012 through 2045, the minimum
16 contribution to the System to be made by the State for each
17 fiscal year shall be an amount determined by the System to be
18 sufficient to bring the total assets of the System up to 90% of
19 the total actuarial liabilities of the System by the end of
20 State fiscal year 2045. In making these determinations, the
21 required State contribution shall be calculated each year as a
22 level percentage of payroll over the years remaining to and
23 including fiscal year 2045 and shall be determined under the
24 projected unit credit actuarial cost method.

25 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.

24 Notwithstanding any other provision of this Article, the
25 total required State contribution for State fiscal year 2006 is
26 \$29,189,400.

1 Notwithstanding any other provision of this Article, the
2 total required State contribution for State fiscal year 2007 is
3 \$35,236,800.

4 For each of State fiscal years 2008 through 2009, the State
5 contribution to the System, as a percentage of the applicable
6 employee payroll, shall be increased in equal annual increments
7 from the required State contribution for State fiscal year
8 2007, so that by State fiscal year 2011, the State is
9 contributing at the rate otherwise required under this Section.

10 Notwithstanding any other provision of this Article, the
11 total required State contribution for State fiscal year 2010 is
12 \$78,832,000 and shall be made from the proceeds of bonds sold
13 in fiscal year 2010 pursuant to Section 7.2 of the General
14 Obligation Bond Act, less (i) the pro rata share of bond sale
15 expenses determined by the System's share of total bond
16 proceeds, (ii) any amounts received from the General Revenue
17 Fund in fiscal year 2010, and (iii) any reduction in bond
18 proceeds due to the issuance of discounted bonds, if
19 applicable.

20 Notwithstanding any other provision of this Article, the
21 total required State contribution for State fiscal year 2011 is
22 the amount recertified by the System on or before April 1, 2011
23 pursuant to Section 18-140 and shall be made from the proceeds
24 of bonds sold in fiscal year 2011 pursuant to Section 7.2 of
25 the General Obligation Bond Act, less (i) the pro rata share of
26 bond sale expenses determined by the System's share of total

1 bond proceeds, (ii) any amounts received from the General
2 Revenue Fund in fiscal year 2011, and (iii) any reduction in
3 bond proceeds due to the issuance of discounted bonds, if
4 applicable.

5 Beginning in State fiscal year 2046, the minimum State
6 contribution for each fiscal year shall be the amount needed to
7 maintain the total assets of the System at 90% of the total
8 actuarial liabilities of the System.

9 Amounts received by the System pursuant to Section 25 of
10 the Budget Stabilization Act or Section 8.12 of the State
11 Finance Act in any fiscal year do not reduce and do not
12 constitute payment of any portion of the minimum State
13 contribution required under this Article in that fiscal year.
14 Such amounts shall not reduce, and shall not be included in the
15 calculation of, the required State contributions under this
16 Article in any future year until the System has reached a
17 funding ratio of at least 90%. A reference in this Article to
18 the "required State contribution" or any substantially similar
19 term does not include or apply to any amounts payable to the
20 System under Section 25 of the Budget Stabilization Act.

21 Notwithstanding any other provision of this Section, the
22 required State contribution for State fiscal year 2005 and for
23 fiscal year 2008 and each fiscal year thereafter, as calculated
24 under this Section and certified under Section 18-140, shall
25 not exceed an amount equal to (i) the amount of the required
26 State contribution that would have been calculated under this

1 Section for that fiscal year if the System had not received any
2 payments under subsection (d) of Section 7.2 of the General
3 Obligation Bond Act, minus (ii) the portion of the State's
4 total debt service payments for that fiscal year on the bonds
5 issued in fiscal year 2003 for the purposes of that Section
6 7.2, as determined and certified by the Comptroller, that is
7 the same as the System's portion of the total moneys
8 distributed under subsection (d) of Section 7.2 of the General
9 Obligation Bond Act. In determining this maximum for State
10 fiscal years 2008 through 2010, however, the amount referred to
11 in item (i) shall be increased, as a percentage of the
12 applicable employee payroll, in equal increments calculated
13 from the sum of the required State contribution for State
14 fiscal year 2007 plus the applicable portion of the State's
15 total debt service payments for fiscal year 2007 on the bonds
16 issued in fiscal year 2003 for the purposes of Section 7.2 of
17 the General Obligation Bond Act, so that, by State fiscal year
18 2011, the State is contributing at the rate otherwise required
19 under this Section.

20 (d) For purposes of determining the required State
21 contribution to the System, the value of the System's assets
22 shall be equal to the actuarial value of the System's assets,
23 which shall be calculated as follows:

24 As of June 30, 2008, the actuarial value of the System's
25 assets shall be equal to the market value of the assets as of
26 that date. In determining the actuarial value of the System's

1 assets for fiscal years after June 30, 2008, any actuarial
2 gains or losses from investment return incurred in a fiscal
3 year shall be recognized in equal annual amounts over the
4 5-year period following that fiscal year.

5 (e) For purposes of determining the required State
6 contribution to the system for a particular year, the actuarial
7 value of assets shall be assumed to earn a rate of return equal
8 to the system's actuarially assumed rate of return.

9 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
10 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff.
11 7-13-12.)

12 (40 ILCS 5/18-140) (from Ch. 108 1/2, par. 18-140)

13 Sec. 18-140. To certify required State contributions and
14 submit vouchers.

15 (a) The Board shall certify to the Governor, on or before
16 November 15 of each year until November 15, 2011, the amount of
17 the required State contribution to the System for the following
18 fiscal year and shall specifically identify the System's
19 projected State normal cost for that fiscal year. The
20 certification shall include a copy of the actuarial
21 recommendations upon which it is based and shall specifically
22 identify the System's projected State normal cost for that
23 fiscal year.

24 On or before November 1 of each year, beginning November 1,
25 2012, the Board shall submit to the State Actuary, the

1 Governor, and the General Assembly a proposed certification of
2 the amount of the required State contribution to the System for
3 the next fiscal year, along with all of the actuarial
4 assumptions, calculations, and data upon which that proposed
5 certification is based. On or before January 1 of each year
6 beginning January 1, 2013, the State Actuary shall issue a
7 preliminary report concerning the proposed certification and
8 identifying, if necessary, recommended changes in actuarial
9 assumptions that the Board must consider before finalizing its
10 certification of the required State contributions. On or before
11 January 15, 2013 and every January 15 thereafter, the Board
12 shall certify to the Governor and the General Assembly the
13 amount of the required State contribution for the next fiscal
14 year. The Board's certification must note any deviations from
15 the State Actuary's recommended changes, the reason or reasons
16 for not following the State Actuary's recommended changes, and
17 the fiscal impact of not following the State Actuary's
18 recommended changes on the required State contribution.

19 On or before May 1, 2004, the Board shall recalculate and
20 recertify to the Governor the amount of the required State
21 contribution to the System for State fiscal year 2005, taking
22 into account the amounts appropriated to and received by the
23 System under subsection (d) of Section 7.2 of the General
24 Obligation Bond Act.

25 On or before July 1, 2005, the Board shall recalculate and
26 recertify to the Governor the amount of the required State

1 contribution to the System for State fiscal year 2006, taking
2 into account the changes in required State contributions made
3 by this amendatory Act of the 94th General Assembly.

4 On or before April 1, 2011, the Board shall recalculate and
5 recertify to the Governor the amount of the required State
6 contribution to the System for State fiscal year 2011, applying
7 the changes made by Public Act 96-889 to the System's assets
8 and liabilities as of June 30, 2009 as though Public Act 96-889
9 was approved on that date.

10 By November 1, 2017, the Board shall recalculate and
11 recertify to the State Actuary, the Governor, and the General
12 Assembly the amount of the State contribution to the System for
13 State fiscal year 2018, taking into account the changes in
14 required State contributions made by this amendatory Act of the
15 100th General Assembly. The State Actuary shall review the
16 assumptions and valuations underlying the Board's revised
17 certification and issue a preliminary report concerning the
18 proposed recertification and identifying, if necessary,
19 recommended changes in actuarial assumptions that the Board
20 must consider before finalizing its certification of the
21 required State contributions. The Board's final certification
22 must note any deviations from the State Actuary's recommended
23 changes, the reason or reasons for not following the State
24 Actuary's recommended changes, and the fiscal impact of not
25 following the State Actuary's recommended changes on the
26 required State contribution.

1 (b) Beginning in State fiscal year 1996, on or as soon as
2 possible after the 15th day of each month the Board shall
3 submit vouchers for payment of State contributions to the
4 System, in a total monthly amount of one-twelfth of the
5 required annual State contribution certified under subsection
6 (a). From the effective date of this amendatory Act of the 93rd
7 General Assembly through June 30, 2004, the Board shall not
8 submit vouchers for the remainder of fiscal year 2004 in excess
9 of the fiscal year 2004 certified contribution amount
10 determined under this Section after taking into consideration
11 the transfer to the System under subsection (c) of Section
12 6z-61 of the State Finance Act. These vouchers shall be paid by
13 the State Comptroller and Treasurer by warrants drawn on the
14 funds appropriated to the System for that fiscal year.

15 If in any month the amount remaining unexpended from all
16 other appropriations to the System for the applicable fiscal
17 year (including the appropriations to the System under Section
18 8.12 of the State Finance Act and Section 1 of the State
19 Pension Funds Continuing Appropriation Act) is less than the
20 amount lawfully vouchered under this Section, the difference
21 shall be paid from the General Revenue Fund under the
22 continuing appropriation authority provided in Section 1.1 of
23 the State Pension Funds Continuing Appropriation Act.

24 (Source: P.A. 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11;
25 97-694, eff. 6-18-12.)

1 (40 ILCS 5/2-165 rep.)

2 (40 ILCS 5/2-166 rep.)

3 (40 ILCS 5/14-155 rep.)

4 (40 ILCS 5/14-156 rep.)

5 (40 ILCS 5/15-200 rep.)

6 (40 ILCS 5/15-201 rep.)

7 (40 ILCS 5/16-205 rep.)

8 (40 ILCS 5/16-206 rep.)

9 Section 10-11. The Illinois Pension Code is amended by
10 repealing Sections 2-165, 2-166, 14-155, 14-156, 15-200,
11 15-201, 16-205, and 16-206.

12 Section 10-15. The State Pension Funds Continuing
13 Appropriation Act is amended by changing Section 1.2 as
14 follows:

15 (40 ILCS 15/1.2)

16 Sec. 1.2. Appropriations for the State Employees'
17 Retirement System.

18 (a) From each fund from which an amount is appropriated for
19 personal services to a department or other employer under
20 Article 14 of the Illinois Pension Code, there is hereby
21 appropriated to that department or other employer, on a
22 continuing annual basis for each State fiscal year, an
23 additional amount equal to the amount, if any, by which (1) an
24 amount equal to the percentage of the personal services line

1 item for that department or employer from that fund for that
2 fiscal year that the Board of Trustees of the State Employees'
3 Retirement System of Illinois has certified under Section
4 14-135.08 of the Illinois Pension Code to be necessary to meet
5 the State's obligation under Section 14-131 of the Illinois
6 Pension Code for that fiscal year, exceeds (2) the amounts
7 otherwise appropriated to that department or employer from that
8 fund for State contributions to the State Employees' Retirement
9 System for that fiscal year. From the effective date of this
10 amendatory Act of the 93rd General Assembly through the final
11 payment from a department or employer's personal services line
12 item for fiscal year 2004, payments to the State Employees'
13 Retirement System that otherwise would have been made under
14 this subsection (a) shall be governed by the provisions in
15 subsection (a-1).

16 (a-1) If a Fiscal Year 2004 Shortfall is certified under
17 subsection (f) of Section 14-131 of the Illinois Pension Code,
18 there is hereby appropriated to the State Employees' Retirement
19 System of Illinois on a continuing basis from the General
20 Revenue Fund an additional aggregate amount equal to the Fiscal
21 Year 2004 Shortfall.

22 (a-2) If a Fiscal Year 2010 Shortfall is certified under
23 subsection (i) of Section 14-131 of the Illinois Pension Code,
24 there is hereby appropriated to the State Employees' Retirement
25 System of Illinois on a continuing basis from the General
26 Revenue Fund an additional aggregate amount equal to the Fiscal

1 Year 2010 Shortfall.

2 (a-3) If a Fiscal Year 2016 Shortfall is certified under
3 subsection (k) 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 2016 Shortfall.

8 (a-4) If a Prior Fiscal Year Shortfall is certified under
9 subsection (k) 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 2017 Shortfall.

14 (b) The continuing appropriations provided for by this
15 Section shall first be available in State fiscal year 1996.

16 (c) Beginning in Fiscal Year 2005, any continuing
17 appropriation under this Section arising out of an
18 appropriation for personal services from the Road Fund to the
19 Department of State Police or the Secretary of State shall be
20 payable from the General Revenue Fund rather than the Road
21 Fund.

22 (d) For State fiscal year 2010 only, a continuing
23 appropriation is provided to the State Employees' Retirement
24 System equal to the amount certified by the System on or before
25 December 31, 2008, less the gross proceeds of the bonds sold in
26 fiscal year 2010 under the authorization contained in

1 subsection (a) of Section 7.2 of the General Obligation Bond
2 Act.

3 (e) For State fiscal year 2011 only, the continuing
4 appropriation under this Section provided to the State
5 Employees' Retirement System is limited to an amount equal to
6 the amount certified by the System on or before December 31,
7 2009, less any amounts received pursuant to subsection (a-3) of
8 Section 14.1 of the State Finance Act.

9 (f) For State fiscal year 2011 only, a continuing
10 appropriation is provided to the State Employees' Retirement
11 System equal to the amount certified by the System on or before
12 April 1, 2011, less the gross proceeds of the bonds sold in
13 fiscal year 2011 under the authorization contained in
14 subsection (a) of Section 7.2 of the General Obligation Bond
15 Act.

16 (Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

17 Section 10-20. The Uniform Disposition of Unclaimed
18 Property Act is amended by changing Section 18 as follows:

19 (765 ILCS 1025/18) (from Ch. 141, par. 118)

20 Sec. 18. Deposit of funds received under the Act.

21 (a) The State Treasurer shall retain all funds received
22 under this Act, including the proceeds from the sale of
23 abandoned property under Section 17, in a trust fund known as
24 the Unclaimed Property Trust Fund. The State Treasurer may

1 deposit any amount in the Unclaimed Property Trust Fund into
2 the State Pensions Fund during the fiscal year at his or her
3 discretion; however, he or she shall, on April 15 and October
4 15 of each year, deposit any amount in the Unclaimed Property
5 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
6 If on either April 15 or October 15, the State Treasurer
7 determines that a balance of \$2,500,000 is insufficient for the
8 prompt payment of unclaimed property claims authorized under
9 this Act, the Treasurer may retain more than \$2,500,000 in the
10 Unclaimed Property Trust Fund in order to ensure the prompt
11 payment of claims. Beginning in State fiscal year 2019 ~~2018~~,
12 all amounts that are deposited into the State Pensions Fund
13 from the Unclaimed Property Trust Fund shall be apportioned to
14 the designated retirement systems as provided in subsection
15 (c-6) of Section 8.12 of the State Finance Act to reduce their
16 actuarial reserve deficiencies. He or she shall make prompt
17 payment of claims he or she duly allows as provided for in this
18 Act for the Unclaimed Property Trust Fund. Before making the
19 deposit the State Treasurer shall record the name and last
20 known address of each person appearing from the holders'
21 reports to be entitled to the abandoned property. The record
22 shall be available for public inspection during reasonable
23 business hours.

24 (b) Before making any deposit to the credit of the State
25 Pensions Fund, the State Treasurer may deduct: (1) any costs in
26 connection with sale of abandoned property, (2) any costs of

1 mailing and publication in connection with any abandoned
2 property, and (3) any costs in connection with the maintenance
3 of records or disposition of claims made pursuant to this Act.
4 The State Treasurer shall semiannually file an itemized report
5 of all such expenses with the Legislative Audit Commission.
6 (Source: P.A. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674,
7 eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523,
8 eff. 6-30-16.)

9 ARTICLE 15. PENSION CODE: ARTICLES 8 & 11

10 Section 15-5. The Illinois Pension Code is amended by
11 changing Sections 8-113, 8-173, 8-174, 8-243.2, 8-244,
12 8-244.1, 8-251, 11-169, 11-170, 11-223.1, and 11-230 and by
13 adding Sections 8-228.5, 11-125.9, and 11-197.7 as follows:

14 (40 ILCS 5/8-113) (from Ch. 108 1/2, par. 8-113)

15 Sec. 8-113. Municipal employee, employee, contributor, or
16 participant. "Municipal employee", "employee", "contributor",
17 or "participant":

18 (a) Any employee of an employer employed in the classified
19 civil service thereof other than by temporary appointment or in
20 a position excluded or exempt from the classified service by
21 the Civil Service Act, or in the case of a city operating under
22 a personnel ordinance, any employee of an employer employed in
23 the classified or career service under the provisions of a

1 personnel ordinance, other than in a provisional or exempt
2 position as specified in such ordinance or in rules and
3 regulations formulated thereunder.

4 (b) Any employee in the service of an employer before the
5 Civil Service Act came in effect for the employer.

6 (c) Any person employed by the board.

7 (d) Any person employed after December 31, 1949, but prior
8 to January 1, 1984, in the service of the employer by temporary
9 appointment or in a position exempt from the classified service
10 as set forth in the Civil Service Act, or in a provisional or
11 exempt position as specified in the personnel ordinance, who
12 meets the following qualifications:

13 (1) has rendered service during not less than 12
14 calendar months to an employer as an employee, officer, or
15 official, 4 months of which must have been consecutive full
16 normal working months of service rendered immediately
17 prior to filing application to be included; and

18 (2) files written application with the board, while in
19 the service, to be included hereunder.

20 (e) After December 31, 1949, any alderman or other officer
21 or official of the employer, who files, while in office,
22 written application with the board to be included hereunder.

23 (f) Beginning January 1, 1984, any person employed by an
24 employer other than the Chicago Housing Authority or the Public
25 Building Commission of the city, whether or not such person is
26 serving by temporary appointment or in a position exempt from

1 the classified service as set forth in the Civil Service Act,
2 or in a provisional or exempt position as specified in the
3 personnel ordinance, provided that such person is neither (1)
4 an alderman or other officer or official of the employer, nor
5 (2) participating, on the basis of such employment, in any
6 other pension fund or retirement system established under this
7 Act.

8 (g) After December 31, 1959, any person employed in the law
9 department of the city, or municipal court or Board of Election
10 Commissioners of the city, who was a contributor and
11 participant, on December 31, 1959, in the annuity and benefit
12 fund in operation in the city on said date, by virtue of the
13 Court and Law Department Employees' Annuity Act or the Board of
14 Election Commissioners Employees' Annuity Act.

15 After December 31, 1959, the foregoing definition includes
16 any other person employed or to be employed in the law
17 department, or municipal court (other than as a judge), or
18 Board of Election Commissioners (if his salary is provided by
19 appropriation of the city council of the city and his salary
20 paid by the city) -- subject, however, in the case of such
21 persons not participants on December 31, 1959, to compliance
22 with the same qualifications and restrictions otherwise set
23 forth in this Section and made generally applicable to
24 employees or officers of the city concerning eligibility for
25 participation or membership.

26 Notwithstanding any other provision in this Section, any

1 person who first becomes employed in the law department of the
2 city on or after the effective date of this amendatory Act of
3 the 100th General Assembly shall be included within the
4 foregoing definition, effective upon the date the person first
5 becomes so employed, regardless of the nature of the
6 appointment the person holds under the provisions of a
7 personnel ordinance.

8 (h) After December 31, 1965, any person employed in the
9 public library of the city -- and any other person -- who was a
10 contributor and participant, on December 31, 1965, in the
11 pension fund in operation in the city on said date, by virtue
12 of the Public Library Employees' Pension Act.

13 (i) After December 31, 1968, any person employed in the
14 house of correction of the city, who was a contributor and
15 participant, on December 31, 1968, in the pension fund in
16 operation in the city on said date, by virtue of the House of
17 Correction Employees' Pension Act.

18 (j) Any person employed full-time on or after the effective
19 date of this amendatory Act of the 92nd General Assembly by the
20 Chicago Housing Authority who has elected to participate in
21 this Fund as provided in subsection (a) of Section 8-230.9.

22 (k) Any person employed full-time by the Public Building
23 Commission of the city who has elected to participate in this
24 Fund as provided in subsection (d) of Section 8-230.7.

25 (Source: P.A. 92-599, eff. 6-28-02.)

1 (40 ILCS 5/8-173) (from Ch. 108 1/2, par. 8-173)

2 (Text of Section WITHOUT the changes made by P.A. 98-641,
3 which has been held unconstitutional)

4 Sec. 8-173. Financing; tax levy.

5 (a) Except as provided in subsection (f) of this Section,
6 the city council of the city shall levy a tax annually upon all
7 taxable property in the city at a rate that will produce a sum
8 which, when added to the amounts deducted from the salaries of
9 the employees or otherwise contributed by them and the amounts
10 deposited under subsection (f), will be sufficient for the
11 requirements of this Article, but which when extended will
12 produce an amount not to exceed the greater of the following:

13 (a) the sum obtained by the levy of a tax of .1093% of the
14 value, as equalized or assessed by the Department of Revenue,
15 of all taxable property within such city, or (b) the sum of
16 \$12,000,000. However any city in which a Fund has been
17 established and in operation under this Article for more than 3
18 years prior to 1970 shall levy for the year 1970 a tax at a rate
19 on the dollar of assessed valuation of all taxable property
20 that will produce, when extended, an amount not to exceed 1.2
21 times the total amount of contributions made by employees to
22 the Fund for annuity purposes in the calendar year 1968, and,
23 for the year 1971 and 1972 such levy that will produce, when
24 extended, an amount not to exceed 1.3 times the total amount of
25 contributions made by employees to the Fund for annuity
26 purposes in the calendar years 1969 and 1970, respectively; and

1 for the year 1973 an amount not to exceed 1.365 times such
2 total amount of contributions made by employees for annuity
3 purposes in the calendar year 1971; and for the year 1974 an
4 amount not to exceed 1.430 times such total amount of
5 contributions made by employees for annuity purposes in the
6 calendar year 1972; and for the year 1975 an amount not to
7 exceed 1.495 times such total amount of contributions made by
8 employees for annuity purposes in the calendar year 1973; and
9 for the year 1976 an amount not to exceed 1.560 times such
10 total amount of contributions made by employees for annuity
11 purposes in the calendar year 1974; and for the year 1977 an
12 amount not to exceed 1.625 times such total amount of
13 contributions made by employees for annuity purposes in the
14 calendar year 1975; and for the year 1978 and each year
15 thereafter through levy year 2016, such levy as will produce,
16 when extended, an amount not to exceed the total amount of
17 contributions made by or on behalf of employees to the Fund for
18 annuity purposes in the calendar year 2 years prior to the year
19 for which the annual applicable tax is levied, multiplied by
20 1.690 for the years 1978 through 1998 and by 1.250 for the year
21 1999 and for each year thereafter through levy year 2016.
22 Beginning in levy year 2017, and in each year thereafter, the
23 levy shall not exceed the amount of the city's total required
24 contribution to the Fund for the next payment year, as
25 determined under subsection (a-5). For the purposes of this
26 Section, the payment year is the year immediately following the

1 levy year.

2 The tax shall be levied and collected in like manner with
3 the general taxes of the city, and shall be exclusive of and in
4 addition to the amount of tax the city is now or may hereafter
5 be authorized to levy for general purposes under any laws which
6 may limit the amount of tax which the city may levy for general
7 purposes. The county clerk of the county in which the city is
8 located, in reducing tax levies under the provisions of any Act
9 concerning the levy and extension of taxes, shall not consider
10 the tax herein provided for as a part of the general tax levy
11 for city purposes, and shall not include the same within any
12 limitation of the percent of the assessed valuation upon which
13 taxes are required to be extended for such city.

14 Revenues derived from such tax shall be paid to the city
15 treasurer of the city as collected and held by the city
16 treasurer ~~him~~ for the benefit of the fund.

17 If the payments on account of taxes are insufficient during
18 any year to meet the requirements of this Article, the city may
19 issue tax anticipation warrants against the current tax levy.

20 The city may continue to use other lawfully available funds
21 in lieu of all or part of the levy, as provided under
22 subsection (f) of this Section.

23 (a-5) (1) Beginning in payment year 2018, the city's
24 required annual contribution to the Fund for payment years 2018
25 through 2022 shall be: for 2018, \$266,000,000; for 2019,
26 \$344,000,000; for 2020, \$421,000,000; for 2021, \$499,000,000;

1 and for 2022, \$576,000,000.

2 (2) For payment years 2023 through 2058, the city's
3 required annual contribution to the Fund shall be the amount
4 determined by the Fund to be equal to the sum of (i) the city's
5 portion of the projected normal cost for that fiscal year, plus
6 (ii) an amount determined on a level percentage of applicable
7 employee payroll basis (reflecting any limits on individual
8 participants' pay that apply for benefit and contribution
9 purposes under this plan) that is sufficient to bring the total
10 actuarial assets of the Fund up to 90% of the total actuarial
11 liabilities of the Fund by the end of 2058.

12 (3) For payment years after 2058, the city's required
13 annual contribution to the Fund shall be equal to the amount,
14 if any, needed to bring the total actuarial assets of the Fund
15 up to 90% of the total actuarial liabilities of the Fund as of
16 the end of the year. In making the determinations under
17 paragraphs (2) and (3) of this subsection, the actuarial
18 calculations shall be determined under the entry age normal
19 actuarial cost method, and any actuarial gains or losses from
20 investment return incurred in a fiscal year shall be recognized
21 in equal annual amounts over the 5-year period following the
22 fiscal year.

23 To the extent that the city's contribution for any of the
24 payment years referenced in this subsection is made with
25 property taxes, those property taxes shall be levied,
26 collected, and paid to the Fund in a like manner with the

1 general taxes of the city.

2 (a-10) If the city fails to transmit to the Fund
3 contributions required of it under this Article by December 31
4 of the year in which such contributions are due, the Fund may,
5 after giving notice to the city, certify to the State
6 Comptroller the amounts of the delinquent payments, and the
7 Comptroller must, beginning in payment year 2018, deduct and
8 deposit into the Fund the certified amounts or a portion of
9 those amounts from the following proportions of grants of State
10 funds to the city:

11 (1) in payment year 2018, one-third of the total amount
12 of any grants of State funds to the city;

13 (2) in payment year 2019, two-thirds of the total
14 amount of any grants of State funds to the city; and

15 (3) in payment year 2020 and each payment year
16 thereafter, the total amount of any grants of State funds
17 to the city.

18 The State Comptroller may not deduct from any grants of
19 State funds to the city more than the amount of delinquent
20 payments certified to the State Comptroller by the Fund.

21 (b) On or before July 1, 2017, and each July 1 thereafter
22 ~~January 10, annually,~~ the board shall certify to ~~notify~~ the
23 city council the annual amounts required under ~~of the~~
24 ~~requirements of~~ this Article, for which ~~that~~ the tax herein
25 provided shall be levied for the following ~~that current~~ year.

26 The board shall compute the amounts necessary to be credited to

1 the reserves established and maintained as herein provided, and
2 shall make an annual determination of the amount of the
3 required city contributions, and certify the results thereof to
4 the city council.

5 (c) In respect to employees of the city who are transferred
6 to the employment of a park district by virtue of the "Exchange
7 of Functions Act of 1957", the corporate authorities of the
8 park district shall annually levy a tax upon all the taxable
9 property in the park district at such rate per cent of the
10 value of such property, as equalized or assessed by the
11 Department of Revenue, as shall be sufficient, when added to
12 the amounts deducted from their salaries and otherwise
13 contributed by them to provide the benefits to which they and
14 their dependents and beneficiaries are entitled under this
15 Article. The city shall not levy a tax hereunder in respect to
16 such employees.

17 The tax so levied by the park district shall be in addition
18 to and exclusive of all other taxes authorized to be levied by
19 the park district for corporate, annuity fund, or other
20 purposes. The county clerk of the county in which the park
21 district is located, in reducing any tax levied under the
22 provisions of any act concerning the levy and extension of
23 taxes shall not consider such tax as part of the general tax
24 levy for park purposes, and shall not include the same in any
25 limitation of the per cent of the assessed valuation upon which
26 taxes are required to be extended for the park district. The

1 proceeds of the tax levied by the park district, upon receipt
2 by the district, shall be immediately paid over to the city
3 treasurer of the city for the uses and purposes of the fund.

4 The various sums to be contributed by the city and park
5 district and allocated for the purposes of this Article, and
6 any interest to be contributed by the city, shall be derived
7 from the revenue from the taxes authorized in this Section or
8 otherwise as expressly provided in this Section.

9 If it is not possible or practicable for the city to make
10 contributions for age and service annuity and widow's annuity
11 at the same time that employee contributions are made for such
12 purposes, such city contributions shall be construed to be due
13 and payable as of the end of the fiscal year for which the tax
14 is levied and shall accrue thereafter with interest at the
15 effective rate until paid.

16 (d) With respect to employees whose wages are funded as
17 participants under the Comprehensive Employment and Training
18 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.
19 93-567, 88 Stat. 1845), hereinafter referred to as CETA,
20 subsequent to October 1, 1978, and in instances where the board
21 has elected to establish a manpower program reserve, the board
22 shall compute the amounts necessary to be credited to the
23 manpower program reserves established and maintained as herein
24 provided, and shall make a periodic determination of the amount
25 of required contributions from the City to the reserve to be
26 reimbursed by the federal government in accordance with rules

1 and regulations established by the Secretary of the United
2 States Department of Labor or his designee, and certify the
3 results thereof to the City Council. Any such amounts shall
4 become a credit to the City and will be used to reduce the
5 amount which the City would otherwise contribute during
6 succeeding years for all employees.

7 (e) In lieu of establishing a manpower program reserve with
8 respect to employees whose wages are funded as participants
9 under the Comprehensive Employment and Training Act of 1973, as
10 authorized by subsection (d), the board may elect to establish
11 a special municipality contribution rate for all such
12 employees. If this option is elected, the City shall contribute
13 to the Fund from federal funds provided under the Comprehensive
14 Employment and Training Act program at the special rate so
15 established and such contributions shall become a credit to the
16 City and be used to reduce the amount which the City would
17 otherwise contribute during succeeding years for all
18 employees.

19 (f) In lieu of levying all or a portion of the tax required
20 under this Section in any year, the city may deposit with the
21 city treasurer ~~no later than March 1 of that year~~ for the
22 benefit of the fund, to be held in accordance with this
23 Article, an amount that, together with the taxes levied under
24 this Section for that year, is not less than the amount of the
25 city contributions for that year as certified by the board to
26 the city council. The deposit may be derived from any source

1 legally available for that purpose, including, but not limited
2 to, the proceeds of city borrowings. The making of a deposit
3 shall satisfy fully the requirements of this Section for that
4 year to the extent of the amounts so deposited. Amounts
5 deposited under this subsection may be used by the fund for any
6 of the purposes for which the proceeds of the tax levied by the
7 city under this Section may be used, including the payment of
8 any amount that is otherwise required by this Article to be
9 paid from the proceeds of that tax.

10 (Source: P.A. 90-31, eff. 6-27-97; 90-655, eff. 7-30-98;
11 90-766, eff. 8-14-98.)

12 (40 ILCS 5/8-174) (from Ch. 108 1/2, par. 8-174)

13 (Text of Section WITHOUT the changes made by P.A. 98-641,
14 which has been held unconstitutional)

15 Sec. 8-174. Contributions for age and service annuities for
16 present employees and future entrants. (a) Beginning on the
17 effective date and prior to July 1, 1947, 3 1/4%; and beginning
18 on July 1, 1947 and prior to July 1, 1953, 5%; and beginning
19 July 1, 1953, and prior to January 1, 1972, 6%; and beginning
20 January 1, 1972, 6-1/2% of each payment of the salary of each
21 present employee and future entrant, except as provided in
22 subsection (a-5) and (a-10), shall be contributed to the fund
23 as a deduction from salary for age and service annuity.

24 (a-5) Except as provided in subsection (a-10), for an
25 employee who on or after January 1, 2011 and prior to the

1 effective date of this amendatory Act of the 100th General
2 Assembly first became a member or participant under this
3 Article and made the election under item (i) of subsection
4 (d-10) of Section 1-160: prior to the effective date of this
5 amendatory Act of the 100th General Assembly, 6.5%; and
6 beginning on the effective date of this amendatory Act of the
7 100th General Assembly and prior to January 1, 2018, 7.5%; and
8 beginning January 1, 2018 and prior to January 1, 2019, 8.5%;
9 and beginning January 1, 2019 and thereafter, employee
10 contributions for those employees who made the election under
11 item (i) of subsection (d-10) of Section 1-160 shall be the
12 lesser of: (i) the total normal cost, calculated using the
13 entry age normal actuarial method, projected for that fiscal
14 year for the benefits and expenses of the plan of benefits
15 applicable to those members and participants who first became
16 members or participants on or after the effective date of this
17 amendatory Act of the 100th General Assembly and to those
18 employees who made the election under item (i) of subsection
19 (d-10) of Section 1-160, but not less than 6.5% of each payment
20 of salary combined with the employee contributions provided for
21 in subsection (b) of Section 8-137 and Section 8-182 of this
22 Article; or (ii) the aggregate employee contribution
23 consisting of 9.5% of each payment of salary combined with the
24 employee contributions provided for in subsection (b) of
25 Section 8-137 and 8-182 of this Article.

26 Beginning with the first pay period on or after the date

1 when the funded ratio of the fund is first determined to have
2 reached the 90% funding goal, and each pay period thereafter
3 for as long as the fund maintains a funding ratio of 75% or
4 more, employee contributions for age and service annuity for
5 those employees who made the election under item (i) of
6 subsection (d-10) of Section 1-160 shall be 5.5% of each
7 payment of salary. If the funding ratio falls below 75%, then
8 employee contributions for age and service annuity for those
9 employees who made the election under item (i) of subsection
10 (d-10) shall revert to the lesser of: (A) the total normal
11 cost, calculated using the entry age normal actuarial method,
12 projected for that fiscal year for the benefits and expenses of
13 the plan of benefits applicable to those members and
14 participants who first became members or participants on or
15 after the effective date of this amendatory Act of the 100th
16 General Assembly and to those employees who made the election
17 under item (i) of subsection (d-10) of Section 1-160, but not
18 less than 6.5% of each payment of salary combined with the
19 employee contributions provided for in subsection (b) of
20 Section 8-137 and Section 8-182 of this Article; or (B) the
21 aggregate employee contribution consisting of 9.5% of each
22 payment of salary combined with the employee contributions
23 provided for in subsection (b) of Section 8-137 and 8-182 of
24 this Article. If the fund once again is determined to have
25 reached a funding ratio of 75%, the 5.5% of salary contribution
26 for age and service annuity shall resume. An employee who made

1 the election under item (ii) of subsection (d-10) of Section
2 1-160 shall continue to have the contributions for age and
3 service annuity determined under subsection (a) of this
4 Section.

5 If contributions are reduced to less than the aggregate
6 employee contribution described in item (ii) or item (B) of
7 this subsection due to application of the normal cost
8 criterion, the employee contribution amount shall be
9 consistent from July 1 of the fiscal year through June 30 of
10 that fiscal year.

11 The normal cost, for the purposes of this subsection (a-5)
12 and subsection (a-10), shall be calculated by an independent
13 enrolled actuary mutually agreed upon by the fund and the City.
14 The fees and expenses of the independent actuary shall be the
15 responsibility of the City. For purposes of this subsection
16 (a-5), the fund and the City shall both be considered to be the
17 clients of the actuary, and the actuary shall utilize
18 participant data and actuarial standards to calculate the
19 normal cost. The fund shall provide information that the
20 actuary requests in order to calculate the applicable normal
21 cost.

22 (a-10) For each employee who on or after the effective date
23 of this amendatory Act of the 100th General Assembly first
24 becomes a member or participant under this Article, 9.5% of
25 each payment of salary shall be contributed to the fund as a
26 deduction from salary for age and service annuity. Beginning

1 January 1, 2018 and each year thereafter, employee
2 contributions for each employee subject to this subsection
3 (a-10) shall be the lesser of: (i) the total normal cost,
4 calculated using the entry age normal actuarial method,
5 projected for that fiscal year for the benefits and expenses of
6 the plan of benefits applicable to those members and
7 participants who first become members or participants on or
8 after the effective date of this amendatory Act of the 100th
9 General Assembly and to those employees who made the election
10 under item (i) of subsection (d-10) of Section 1-160, but not
11 less than 6.5% of each payment of salary combined with the
12 employee contributions provided for in subsection (b) of
13 Section 8-137 and Section 8-182 of this Article; or (ii) the
14 aggregate employee contribution consisting of 9.5% of each
15 payment of salary combined with the employee contributions
16 provided for in subsection (b) of Section 8-137 and Section
17 8-182 of this Article.

18 Beginning with the first pay period on or after the date
19 when the funded ratio of the fund is first determined to have
20 reached the 90% funding goal, and each pay period thereafter
21 for as long as the fund maintains a funding ratio of 75% or
22 more, employee contributions for age and service annuity for
23 each employee subject to this subsection (a-10) shall be 5.5%
24 of each payment of salary. If the funding ratio falls below
25 75%, then employee contributions for age and service annuity
26 for each employee subject to this subsection (a-10) shall

1 revert to the lesser of: (A) the total normal cost, calculated
2 using the entry age normal actuarial method, projected for that
3 fiscal year for the benefits and expenses of the plan of
4 benefits applicable to those members and participants who first
5 become members or participants on or after the effective date
6 of this amendatory Act of the 100th General Assembly and to
7 those employees who made the election under item (i) of
8 subsection (d-10) of Section 1-160, but not less than 6.5% of
9 each payment of salary combined with the employee contributions
10 provided for in subsection (b) of Section 8-137 and Section
11 8-182 of this Article; or (B) the aggregate employee
12 contribution consisting of 9.5% of each payment of salary
13 combined with the employee contributions provided for in
14 subsection (b) of Section 8-137 and Section 8-182 of this
15 Article. If the fund once again is determined to have reached a
16 funding ratio of 75%, the 5.5% of salary contribution for age
17 and service annuity shall resume.

18 If contributions are reduced to less than the aggregate
19 employee contribution described in item (ii) or item (B) of
20 this subsection (a-10) due to application of the normal cost
21 criterion, the employee contribution amount shall be
22 consistent from July 1 of the fiscal year through June 30 of
23 that fiscal year.

24 Such deductions beginning on the effective date and prior
25 to July 1, 1947 shall be made for a future entrant while he is
26 in the service until he attains age 65 and for a present

1 employee while he is in the service until the amount so
2 deducted from his salary with the amount deducted from his
3 salary or paid by him according to law to any municipal pension
4 fund in force on the effective date with interest on both such
5 amounts at 4% per annum equals the sum that would have been to
6 his credit from sums deducted from his salary if deductions at
7 the rate herein stated had been made during his entire service
8 until he attained age 65 with interest at 4% per annum for the
9 period subsequent to his attainment of age 65. Such deductions
10 beginning July 1, 1947 shall be made and continued for
11 employees while in the service.

12 (b) (Blank). ~~Concurrently with each employee contribution~~
13 ~~beginning on the effective date and prior to July 1, 1947 the~~
14 ~~city shall contribute 5 3/4%; and beginning on July 1, 1947 and~~
15 ~~prior to July 1, 1953, 7%; and beginning July 1, 1953, 6% of~~
16 ~~each payment of such salary until the employee attains age 65.~~

17 (c) Each employee contribution made prior to the date the
18 age and service annuity for an employee is fixed and each
19 corresponding city contribution shall be credited to the
20 employee and allocated to the account of the employee for whose
21 benefit it is made.

22 (d) Notwithstanding Section 1-103.1, the changes to this
23 Section made by this amendatory Act of the 100th General
24 Assembly apply regardless of whether the employee was in active
25 service on or after the effective date of this amendatory Act
26 of the 100th General Assembly.

1 (Source: P.A. 93-654, eff. 1-16-04.)

2 (40 ILCS 5/8-228.5 new)

3 Sec. 8-228.5. Action by Fund against third party;
4 subrogation. In those cases where the injury or death for which
5 a disability or death benefit is payable under this Article was
6 caused under circumstances creating a legal liability on the
7 part of some person or entity (hereinafter "third party") to
8 pay damages to the employee, legal proceedings may be taken
9 against such third party to recover damages notwithstanding the
10 Fund's payment of or liability to pay disability or death
11 benefits under this Article. In such case, however, if the
12 action against such third party is brought by the injured
13 employee or his or her personal representative and judgment is
14 obtained and paid, or settlement is made with such third party,
15 either with or without suit, from the amount received by such
16 employee or personal representative, then there shall be paid
17 to the Fund the amount of money representing the death or
18 disability benefits paid or to be paid to the disabled employee
19 pursuant to the provisions of this Article. In all
20 circumstances where the action against a third party is brought
21 by the disabled employee or his or her personal representative,
22 the Fund shall have a claim or lien upon any recovery, by
23 judgment or settlement, out of which the disabled employee or
24 his or her personal representative might be compensated from
25 such third party. The Fund may satisfy or enforce any such

1 claim or lien only from that portion of a recovery that has
2 been, or can be, allocated or attributed to past and future
3 lost salary, which recovery is by judgment or settlement. The
4 Fund's claim or lien shall not be satisfied or enforced from
5 that portion of a recovery that has been, or can be, allocated
6 or attributed to medical care and treatment, pain and
7 suffering, loss of consortium, and attorney's fees and costs.

8 Where action is brought by the disabled employee or his or
9 her personal representative, he or she shall forthwith notify
10 the Fund, by personal service or registered mail, of such fact
11 and of the name of the court where such suit is brought, filing
12 proof of such notice in such action. The Fund may, at any time
13 thereafter, intervene in such action upon its own motion.
14 Therefore, no release or settlement of claim for damages by
15 reason of injury to the disabled employee, and no satisfaction
16 of judgment in such proceedings, shall be valid without the
17 written consent of the Board of Trustees authorized by this
18 Code to administer the Fund created under this Article, except
19 that such consent shall be provided expeditiously following a
20 settlement or judgment.

21 In the event the disabled employee or his or her personal
22 representative has not instituted an action against a third
23 party at a time when only 3 months remain before such action
24 would thereafter be barred by law, the Fund may, in its own
25 name or in the name of the personal representative, commence a
26 proceeding against such third party seeking the recovery of all

1 damages on account of injuries caused to the employee. From any
2 amount so recovered, the Fund shall pay to the personal
3 representative of such disabled employee all sums collected
4 from such third party by judgment or otherwise in excess of the
5 amount of disability or death benefits paid or to be paid under
6 this Article to the disabled employee or his or her personal
7 representative, and such costs, attorney's fees, and
8 reasonable expenses as may be incurred by the Fund in making
9 the collection or in enforcing such liability. The Fund's
10 recovery shall be satisfied only from that portion of a
11 recovery that has been, or can be, allocated or attributed to
12 past and future lost salary, which recovery is by judgment or
13 settlement. The Fund's recovery shall not be satisfied from
14 that portion of the recovery that has been, or can be,
15 allocated or attributed to medical care and treatment, pain and
16 suffering, loss of consortium, and attorney's fees and costs.

17 Additionally, with respect to any right of subrogation
18 asserted by the Fund under this Section, the Fund, in the
19 exercise of discretion, may determine what amount from past or
20 future salary shall be appropriate under the circumstances to
21 collect from the recovery obtained on behalf of the disabled
22 employee.

23 This Section applies only to persons who first become
24 members or participants under this Article on or after the
25 effective date of this amendatory Act of the 100th General
26 Assembly.

1 (40 ILCS 5/8-243.2) (from Ch. 108 1/2, par. 8-243.2)

2 Sec. 8-243.2. Alternative annuity for city officers.

3 (a) For the purposes of this Section and Sections 8-243.1
4 and 8-243.3, "city officer" means the city clerk, the city
5 treasurer, or an alderman of the city elected by vote of the
6 people, while serving in that capacity or as provided in
7 subsection (f), who has elected to participate in the Fund.

8 (b) Any elected city officer, while serving in that
9 capacity or as provided in subsection (f), may elect to
10 establish alternative credits for an alternative annuity by
11 electing in writing to make additional optional contributions
12 in accordance with this Section and the procedures established
13 by the board. Such elected city officer may discontinue making
14 the additional optional contributions by notifying the Fund in
15 writing in accordance with this Section and procedures
16 established by the board.

17 Additional optional contributions for the alternative
18 annuity shall be as follows:

19 (1) For service after the option is elected, an
20 additional contribution of 3% of salary shall be
21 contributed to the Fund on the same basis and under the
22 same conditions as contributions required under Sections
23 8-174 and 8-182.

24 (2) For service before the option is elected, an
25 additional contribution of 3% of the salary for the

1 applicable period of service, plus interest at the
2 effective rate from the date of service to the date of
3 payment. All payments for past service must be paid in full
4 before credit is given. No additional optional
5 contributions may be made for any period of service for
6 which credit has been previously forfeited by acceptance of
7 a refund, unless the refund is repaid in full with interest
8 at the effective rate from the date of refund to the date
9 of repayment.

10 (c) In lieu of the retirement annuity otherwise payable
11 under this Article, any city officer elected by vote of the
12 people who (1) has elected to participate in the Fund and make
13 additional optional contributions in accordance with this
14 Section, and (2) has attained age 55 with at least 10 years of
15 service credit, or has attained age 60 with at least 8 years of
16 service credit, may elect to have his retirement annuity
17 computed as follows: 3% of the participant's salary at the time
18 of termination of service for each of the first 8 years of
19 service credit, plus 4% of such salary for each of the next 4
20 years of service credit, plus 5% of such salary for each year
21 of service credit in excess of 12 years, subject to a maximum
22 of 80% of such salary. To the extent such elected city officer
23 has made additional optional contributions with respect to only
24 a portion of his years of service credit, his retirement
25 annuity will first be determined in accordance with this
26 Section to the extent such additional optional contributions

1 were made, and then in accordance with the remaining Sections
2 of this Article to the extent of years of service credit with
3 respect to which additional optional contributions were not
4 made.

5 (d) In lieu of the disability benefits otherwise payable
6 under this Article, any city officer elected by vote of the
7 people who (1) has elected to participate in the Fund, and (2)
8 has become permanently disabled and as a consequence is unable
9 to perform the duties of his office, and (3) was making
10 optional contributions in accordance with this Section at the
11 time the disability was incurred, may elect to receive a
12 disability annuity calculated in accordance with the formula in
13 subsection (c). For the purposes of this subsection, such
14 elected city officer shall be considered permanently disabled
15 only if: (i) disability occurs while in service as an elected
16 city officer and is of such a nature as to prevent him from
17 reasonably performing the duties of his office at the time; and
18 (ii) the board has received a written certification by at least
19 2 licensed physicians appointed by it stating that such officer
20 is disabled and that the disability is likely to be permanent.

21 (e) Refunds of additional optional contributions shall be
22 made on the same basis and under the same conditions as
23 provided under Sections 8-168, 8-170 and 8-171. Interest shall
24 be credited at the effective rate on the same basis and under
25 the same conditions as for other contributions. Optional
26 contributions shall be accounted for in a separate Elected City

1 Officer Optional Contribution Reserve. Optional contributions
2 under this Section shall be included in the amount of employee
3 contributions used to compute the tax levy under Section 8-173.

4 (f) The effective date of this plan of optional alternative
5 benefits and contributions shall be July 1, 1990, or the date
6 upon which approval is received from the U.S. Internal Revenue
7 Service, whichever is later.

8 The plan of optional alternative benefits and
9 contributions shall not be available to any former city officer
10 or employee receiving an annuity from the Fund on the effective
11 date of the plan, unless he re-enters service as an elected
12 city officer and renders at least 3 years of additional service
13 after the date of re-entry. However, a person who holds office
14 as a city officer on June 1, 1995 may elect to participate in
15 the plan, to transfer credits into the Fund from other Articles
16 of this Code, and to make the contributions required for prior
17 service, until 30 days after the effective date of this
18 amendatory Act of the 92nd General Assembly, notwithstanding
19 the ending of his term of office prior to that effective date;
20 in the event that the person is already receiving an annuity
21 from this Fund or any other Article of this Code at the time of
22 making this election, the annuity shall be recalculated to
23 include any increase resulting from participation in the plan,
24 with such increase taking effect on the effective date of the
25 election.

26 (g) Notwithstanding any other provision in this Section or

1 in this Code to the contrary, any person who first becomes a
2 city officer, as defined in this Section, on or after the
3 effective date of this amendatory Act of the 100th General
4 Assembly, shall not be eligible for the alternative annuity or
5 alternative disability benefits as provided in subsections
6 (a), (b), (c), and (d) of this Section or for the alternative
7 survivor's benefits as provided in Section 8-243.3. Such person
8 shall not be eligible, or be required, to make any additional
9 contributions beyond those required of other participants
10 under Sections 8-137, 8-174, and 8-182. The retirement annuity,
11 disability benefits, and survivor's benefits for a person who
12 first becomes a city officer on or after the effective date of
13 this amendatory Act of the 100th General Assembly shall be
14 determined pursuant to the provisions otherwise provided in
15 this Article.

16 (Source: P.A. 92-599, eff. 6-28-02.)

17 (40 ILCS 5/8-244) (from Ch. 108 1/2, par. 8-244)

18 Sec. 8-244. Annuities, etc., exempt.

19 (a) All annuities, refunds, pensions, and disability
20 benefits granted under this Article, shall be exempt from
21 attachment or garnishment process and shall not be seized,
22 taken, subjected to, detained, or levied upon by virtue of any
23 judgment, or any process or proceeding whatsoever issued out of
24 or by any court in this State, for the payment and satisfaction
25 in whole or in part of any debt, damage, claim, demand, or

1 judgment against any annuitant, pensioner, participant, refund
2 applicant, or other beneficiary hereunder.

3 (b) No annuitant, pensioner, refund applicant, or other
4 beneficiary shall have any right to transfer or assign his
5 annuity, refund, or disability benefit or any part thereof by
6 way of mortgage or otherwise, except that:

7 (1) an annuitant or pensioner who elects or has elected
8 to participate in a ~~non-profit group~~ hospital care plan or
9 ~~group~~ medical surgical plan may with the approval of the
10 board and in conformity with its regulations authorize the
11 board to withhold from the pension or annuity the current
12 premium for such coverage and pay such premium to the
13 organization underwriting such plan;

14 (2) in the case of refunds, a participant may pledge by
15 assignment, power of attorney, or otherwise, as security
16 for a loan from a legally operating credit union making
17 loans only to participants in certain public employee
18 pension funds described in the Illinois Pension Code, all
19 or part of any refund which may become payable to him in
20 the event of his separation from service; and

21 (3) the board, in its discretion, may pay to the wife
22 of any annuitant, pensioner, refund applicant, or
23 disability beneficiary, such an amount out of her husband's
24 annuity pension, refund, or disability benefit as any court
25 of competent jurisdiction may order, or such an amount as
26 the board may consider necessary for the support of his

1 wife or children, or both in the event of his disappearance
2 or unexplained absence or of his failure to support such
3 wife or children.

4 (c) The board may retain out of any future annuity,
5 pension, refund or disability benefit payments, such amount, or
6 amounts, as it may require for the repayment of any moneys paid
7 to any annuitant, pensioner, refund applicant, or disability
8 beneficiary through misrepresentation, fraud or error. Any
9 such action of the board shall relieve and release the board
10 and the fund from any liability for any moneys so withheld.

11 (d) Whenever an annuity or disability benefit is payable to
12 a minor or to a person certified by a medical doctor to be
13 under legal disability, the board, in its discretion and when
14 it is in the best interest of the person concerned, may waive
15 guardianship proceedings and pay the annuity or benefit to the
16 person providing or caring for the minor or person under legal
17 disability.

18 In the event that a person certified by a medical doctor to
19 be under legal disability (i) has no spouse, blood relative, or
20 other person providing or caring for him or her, (ii) has no
21 guardian of his or her estate, and (iii) is confined to a
22 Medicare approved, State certified nursing home or to a
23 publicly owned and operated nursing home, hospital, or mental
24 institution, the Board may pay any benefit due that person to
25 the nursing home, hospital, or mental institution, to be used
26 for the sole benefit of the person under legal disability.

1 Payment in accordance with this subsection to a person,
2 nursing home, hospital, or mental institution for the benefit
3 of a minor or person under legal disability shall be an
4 absolute discharge of the Fund's liability with respect to the
5 amount so paid. Any person, nursing home, hospital, or mental
6 institution accepting payment under this subsection shall
7 notify the Fund of the death or any other relevant change in
8 the status of the minor or person under legal disability.

9 (Source: P.A. 91-887, eff. 7-6-00.)

10 (40 ILCS 5/8-244.1) (from Ch. 108 1/2, par. 8-244.1)

11 Sec. 8-244.1. Payment of annuity other than direct.

12 (a) The board, at the written direction and request of any
13 annuitant, may, solely as an accommodation to such annuitant,
14 pay the annuity due him to a bank, savings and loan association
15 or any other financial institution insured by an agency of the
16 federal government, for deposit to his account, or to a bank or
17 trust company for deposit in a trust established by him for his
18 benefit with such bank, savings and loan association or trust
19 company, and such annuitant may withdraw such direction at any
20 time. The board may also, in the case of any disability
21 beneficiary or annuitant for whom no estate guardian has been
22 appointed and who is confined in a publicly owned and operated
23 mental institution, pay such disability benefit or annuity due
24 such person to the superintendent or other head of such
25 institution or hospital for deposit to such person's trust fund

1 account maintained for him by such institution or hospital, if
2 by law such trust fund accounts are authorized or recognized.

3 (b) An annuitant formerly employed by the City of Chicago
4 may authorize the withholding of a portion of his or her
5 annuity for payment of dues to the labor organization which
6 formerly represented the annuitant when the annuitant was an
7 active employee; however, no withholding shall be required
8 under this subsection for payment to one labor organization
9 unless a minimum of 25 annuitants authorize such withholding.
10 The Board shall prescribe a form for the authorization of
11 withholding of dues, release of name, social security number
12 and address and shall provide such forms to employees,
13 annuitants and labor organizations upon request. Amounts
14 withheld by the Board under this subsection shall be promptly
15 paid over to the designated organizations, indicating the
16 names, social security numbers and addresses of annuitants on
17 whose behalf dues were withheld.

18 At the request and at the expense of the labor organization
19 that formerly represented the annuitant, the City of Chicago
20 shall coordinate mailings no more than twice in any
21 twelve-month period to such annuitants and the Board shall
22 supply current annuitant addresses to the City of Chicago upon
23 request. These mailings shall be limited to informing the
24 annuitants of their rights under this subsection (b), the form
25 authorizing the withholding of dues from their annuity and
26 information supplied by the labor organization pertinent to the

1 decision of whether to exercise the rights of this subsection.
2 ~~To meet this obligation, the City of Chicago shall, upon~~
3 ~~request, create and update records of all retirees for each~~
4 ~~labor organization as far back in time as records permit,~~
5 ~~including their names, addresses, phone numbers and social~~
6 ~~security numbers.~~

7 (Source: P.A. 90-766, eff. 8-14-98.)

8 (40 ILCS 5/8-251) (from Ch. 108 1/2, par. 8-251)

9 Sec. 8-251. Felony conviction.

10 None of the benefits provided for in this Article shall be
11 paid to any person who is convicted of any felony relating to
12 or arising out of or in connection with his service as a
13 municipal employee.

14 This section shall not operate to impair any contract or
15 vested right heretofore acquired under any law or laws
16 continued in this Article, nor to preclude the right to a
17 refund.

18 Any refund required under this Article shall be calculated
19 based on that person's contributions to the Fund, less the
20 amount of any annuity benefit previously received by the person
21 or his or her beneficiaries. The changes made to this Section
22 by this amendatory Act of the 100th General Assembly apply only
23 to persons who first become participants under this Article on
24 or after the effective date of this amendatory Act of the 100th
25 General Assembly.

1 All future entrants entering service subsequent to July 11,
2 1955 shall be deemed to have consented to the provisions of
3 this section as a condition of coverage.

4 (Source: Laws 1963, p. 161.)

5 (40 ILCS 5/11-125.9 new)

6 Sec. 11-125.9 Action by Fund against third party;
7 subrogation. In those cases where the injury or death for which
8 a disability or death benefit is payable under this Article was
9 caused under circumstances creating a legal liability on the
10 part of some person or entity (hereinafter "third party") to
11 pay damages to the employee, legal proceedings may be taken
12 against such third party to recover damages notwithstanding the
13 Fund's payment of or liability to pay disability or death
14 benefits under this Article. In such case, however, if the
15 action against such third party is brought by the injured
16 employee or his or her personal representative and judgment is
17 obtained and paid, or settlement is made with such third party,
18 either with or without suit, from the amount received by such
19 employee or personal representative, then there shall be paid
20 to the Fund the amount of money representing the death or
21 disability benefits paid or to be paid to the disabled employee
22 pursuant to the provisions of this Article. In all
23 circumstances where the action against a third party is brought
24 by the disabled employee or his or her personal representative,
25 the Fund shall have a claim or lien upon any recovery, by

1 judgment or settlement, out of which the disabled employee or
2 his or her personal representative might be compensated from
3 such third party. The Fund may satisfy or enforce any such
4 claim or lien only from that portion of a recovery that has
5 been, or can be, allocated or attributed to past and future
6 lost salary, which recovery is by judgment or settlement. The
7 Fund's claim or lien shall not be satisfied or enforced from
8 that portion of a recovery that has been, or can be, allocated
9 or attributed to medical care and treatment, pain and
10 suffering, loss of consortium, and attorney's fees and costs.
11 Where action is brought by the disabled employee or his or her
12 personal representative, he or she shall forthwith notify the
13 Fund, by personal service or registered mail, of such fact and
14 of the name of the court where such suit is brought, filing
15 proof of such notice in such action. The Fund may, at any time
16 thereafter, intervene in such action upon its own motion.
17 Therefore, no release or settlement of claim for damages by
18 reason of injury to the disabled employee, and no satisfaction
19 of judgment in such proceedings, shall be valid without the
20 written consent of the Board of Trustees authorized by this
21 Code to administer the Fund created under this Article, except
22 that such consent shall be provided expeditiously following a
23 settlement or judgment.

24 In the event the disabled employee or his or her personal
25 representative has not instituted an action against a third
26 party at a time when only 3 months remain before such action

1 would thereafter be barred by law, the Fund may, in its own
2 name or in the name of the personal representative, commence a
3 proceeding against such third party seeking the recovery of all
4 damages on account of injuries caused to the employee. From any
5 amount so recovered, the Fund shall pay to the personal
6 representative of such disabled employee all sums collected
7 from such third party by judgment or otherwise in excess of the
8 amount of disability or death benefits paid or to be paid under
9 this Article to the disabled employee or his or her personal
10 representative, and such costs, attorney's fees, and
11 reasonable expenses as may be incurred by the Fund in making
12 the collection or in enforcing such liability. The Fund's
13 recovery shall be satisfied only from that portion of a
14 recovery that has been, or can be, allocated or attributed to
15 past and future lost salary, which recovery is by judgment or
16 settlement. The Fund's recovery shall not be satisfied from
17 that portion of the recovery that has been, or can be,
18 allocated or attributed to medical care and treatment, pain and
19 suffering, loss of consortium, and attorney's fees and costs.
20 Additionally, with respect to any right of subrogation asserted
21 by the Fund under this Section, the Fund, in the exercise of
22 discretion, may determine what amount from past or future
23 salary shall be appropriate under the circumstances to collect
24 from the recovery obtained on behalf of the disabled employee.

25 This Section applies only to persons who first become
26 members or participants under this Article on or after the

1 effective date of this amendatory Act of the 100th General
2 Assembly.

3 (40 ILCS 5/11-169) (from Ch. 108 1/2, par. 11-169)

4 (Text of Section WITHOUT the changes made by P.A. 98-641,
5 which has been held unconstitutional)

6 Sec. 11-169. Financing; tax levy.

7 (a) Except as provided in subsection (f) of this Section,
8 the city council of the city shall levy a tax annually upon all
9 taxable property in the city at the rate that will produce a
10 sum which, when added to the amounts deducted from the salaries
11 of the employees or otherwise contributed by them and the
12 amounts deposited under subsection (f), will be sufficient for
13 the requirements of this Article. For the years prior to the
14 year 1950 the tax rate shall be as provided for under "The 1935
15 Act". Beginning with the year 1950 to and including the year
16 1969 such tax shall be not more than .036% annually of the
17 value, as equalized or assessed by the Department of Revenue,
18 of all taxable property within such city. Beginning with the
19 year 1970 and each year thereafter through levy year 2016, the
20 city shall levy a tax annually at a rate on the dollar of the
21 value, as equalized or assessed by the Department of Revenue of
22 all taxable property within such city that will produce, when
23 extended, not to exceed an amount equal to the total amount of
24 contributions by the employees to the fund made in the calendar
25 year 2 years prior to the year for which the annual applicable

1 tax is levied, multiplied by 1.1 for the years 1970, 1971 and
2 1972; 1.145 for the year 1973; 1.19 for the year 1974; 1.235
3 for the year 1975; 1.280 for the year 1976; 1.325 for the year
4 1977; 1.370 for the years 1978 through 1998; and 1.000 for the
5 year 1999 and for each year thereafter through levy year 2016.
6 Beginning in levy year 2017, and in each year thereafter, the
7 levy shall not exceed the amount of the city's total required
8 contribution to the Fund for the next payment year, as
9 determined under subsection (a-5). For the purposes of this
10 Section, the payment year is the year immediately following the
11 levy year.

12 The tax shall be levied and collected in like manner with
13 the general taxes of the city, and shall be exclusive of and in
14 addition to the amount of tax the city is now or may hereafter
15 be authorized to levy for general purposes under any laws which
16 may limit the amount of tax which the city may levy for general
17 purposes. The county clerk of the county in which the city is
18 located, in reducing tax levies under the provisions of any Act
19 concerning the levy and extension of taxes, shall not consider
20 the tax herein provided for as a part of the general tax levy
21 for city purposes, and shall not include the same within any
22 limitation of the per cent of the assessed valuation upon which
23 taxes are required to be extended for such city.

24 Revenues derived from such tax shall be paid to the city
25 treasurer of the city as collected and held by the city
26 treasurer ~~him~~ for the benefit of the fund.

1 If the payments on account of taxes are insufficient during
2 any year to meet the requirements of this Article, the city may
3 issue tax anticipation warrants against the current tax levy.

4 The city may continue to use other lawfully available funds
5 in lieu of all or part of the levy, as provided under
6 subsection (f) of this Section.

7 (a-5) (1) Beginning in payment year 2018, the city's
8 required annual contribution to the Fund for payment years 2018
9 through 2022 shall be: for 2018, \$36,000,000; for 2019,
10 \$48,000,000; for 2020, \$60,000,000; for 2021, \$72,000,000; and
11 for 2022, \$84,000,000.

12 (2) For payment years 2023 through 2058, the city's
13 required annual contribution to the Fund shall be the amount
14 determined by the Fund to be equal to the sum of (i) the city's
15 portion of projected normal cost for that fiscal year, plus
16 (ii) an amount determined on a level percentage of applicable
17 employee payroll basis that is sufficient to bring the total
18 actuarial assets of the Fund up to 90% of the total actuarial
19 liabilities of the Fund by the end of 2058.

20 (3) For payment years after 2058, the city's required
21 annual contribution to the Fund shall be equal to the amount,
22 if any, needed to bring the total actuarial assets of the Fund
23 up to 90% of the total actuarial liabilities of the Fund as of
24 the end of the year. In making the determinations under
25 paragraphs (2) and (3) of this subsection, the actuarial
26 calculations shall be determined under the entry age normal

1 actuarial cost method, and any actuarial gains or losses from
2 investment return incurred in a fiscal year shall be recognized
3 in equal annual amounts over the 5-year period following the
4 fiscal year.

5 To the extent that the city's contribution for any of the
6 payment years referenced in this subsection is made with
7 property taxes, those property taxes shall be levied,
8 collected, and paid to the Fund in a like manner with the
9 general taxes of the city.

10 (a-10) If the city fails to transmit to the Fund
11 contributions required of it under this Article by December 31
12 of the year in which such contributions are due, the Fund may,
13 after giving notice to the city, certify to the State
14 Comptroller the amounts of the delinquent payments, and the
15 Comptroller must, beginning in payment year 2018, deduct and
16 deposit into the Fund the certified amounts or a portion of
17 those amounts from the following proportions of grants of State
18 funds to the city:

19 (1) in payment year 2018, one-third of the total amount
20 of any grants of State funds to the city;

21 (2) in payment year 2019, two-thirds of the total
22 amount of any grants of State funds to the city; and

23 (3) in payment year 2020 and each payment year
24 thereafter, the total amount of any grants of State funds
25 to the city.

26 The State Comptroller may not deduct from any grants of

1 State funds to the city more than the amount of delinquent
2 payments certified to the State Comptroller by the Fund.

3 (b) On or before July 1, 2017, and each July 1 thereafter
4 ~~January 10, annually,~~ the board shall certify to ~~notify~~ the
5 city council the annual amounts required under ~~of the~~
6 ~~requirement of~~ this Article, for which ~~that~~ the tax herein
7 provided shall be levied for the following ~~that current~~ year.
8 The board shall compute the amounts necessary for the purposes
9 of this fund to be credited to the reserves established and
10 maintained as herein provided, and shall make an annual
11 determination of the amount of the required city contributions;
12 and certify the results thereof to the city council.

13 (c) In respect to employees of the city who are transferred
14 to the employment of a park district by virtue of "Exchange of
15 Functions Act of 1957" the corporate authorities of the park
16 district shall annually levy a tax upon all the taxable
17 property in the park district at such rate per cent of the
18 value of such property, as equalized or assessed by the
19 Department of Revenue, as shall be sufficient, when added to
20 the amounts deducted from their salaries and otherwise
21 contributed by them, to provide the benefits to which they and
22 their dependents and beneficiaries are entitled under this
23 Article. The city shall not levy a tax hereunder in respect to
24 such employees.

25 The tax so levied by the park district shall be in addition
26 to and exclusive of all other taxes authorized to be levied by

1 the park district for corporate, annuity fund, or other
2 purposes. The county clerk of the county in which the park
3 district is located, in reducing any tax levied under the
4 provisions of any Act concerning the levy and extension of
5 taxes shall not consider such tax as part of the general tax
6 levy for park purposes, and shall not include the same in any
7 limitation of the per cent of the assessed valuation upon which
8 taxes are required to be extended for the park district. The
9 proceeds of the tax levied by the park district, upon receipt
10 by the district, shall be immediately paid over to the city
11 treasurer of the city for the uses and purposes of the fund.

12 The various sums to be contributed by the city and
13 allocated for the purposes of this Article, and any interest to
14 be contributed by the city, shall be taken from the revenue
15 derived from the taxes authorized in this Section, and no money
16 of such city derived from any source other than the levy and
17 collection of those taxes or the sale of tax anticipation
18 warrants in accordance with the provisions of this Article
19 shall be used to provide revenue for this Article, except as
20 expressly provided in this Section.

21 If it is not possible for the city to make contributions
22 for age and service annuity and widow's annuity concurrently
23 with the employee's contributions made for such purposes, such
24 city shall make such contributions as soon as possible and
25 practicable thereafter with interest thereon at the effective
26 rate to the time they shall be made.

1 (d) With respect to employees whose wages are funded as
2 participants under the Comprehensive Employment and Training
3 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.
4 93-567, 88 Stat. 1845), hereinafter referred to as CETA,
5 subsequent to October 1, 1978, and in instances where the board
6 has elected to establish a manpower program reserve, the board
7 shall compute the amounts necessary to be credited to the
8 manpower program reserves established and maintained as herein
9 provided, and shall make a periodic determination of the amount
10 of required contributions from the City to the reserve to be
11 reimbursed by the federal government in accordance with rules
12 and regulations established by the Secretary of the United
13 States Department of Labor or his designee, and certify the
14 results thereof to the City Council. Any such amounts shall
15 become a credit to the City and will be used to reduce the
16 amount which the City would otherwise contribute during
17 succeeding years for all employees.

18 (e) In lieu of establishing a manpower program reserve with
19 respect to employees whose wages are funded as participants
20 under the Comprehensive Employment and Training Act of 1973, as
21 authorized by subsection (d), the board may elect to establish
22 a special municipality contribution rate for all such
23 employees. If this option is elected, the City shall contribute
24 to the Fund from federal funds provided under the Comprehensive
25 Employment and Training Act program at the special rate so
26 established and such contributions shall become a credit to the

1 City and be used to reduce the amount which the City would
2 otherwise contribute during succeeding years for all
3 employees.

4 (f) In lieu of levying all or a portion of the tax required
5 under this Section in any year, the city may deposit ~~with the~~
6 ~~city treasurer no later than March 1~~ of that year for the
7 benefit of the fund, to be held in accordance with this
8 Article, an amount that, together with the taxes levied under
9 this Section for that year, is not less than the amount of the
10 city contributions for that year as certified by the board to
11 the city council. The deposit may be derived from any source
12 legally available for that purpose, including, but not limited
13 to, the proceeds of city borrowings. The making of a deposit
14 shall satisfy fully the requirements of this Section for that
15 year to the extent of the amounts so deposited. Amounts
16 deposited under this subsection may be used by the fund for any
17 of the purposes for which the proceeds of the tax levied by the
18 city under this Section may be used, including the payment of
19 any amount that is otherwise required by this Article to be
20 paid from the proceeds of that tax.

21 (Source: P.A. 90-31, eff. 6-27-97; 90-766, eff. 8-14-98.)

22 (40 ILCS 5/11-170) (from Ch. 108 1/2, par. 11-170)

23 (Text of Section WITHOUT the changes made by P.A. 98-641,
24 which has been held unconstitutional)

25 Sec. 11-170. Contributions for age and service annuities

1 for present employees, future entrants and re-entrants.

2 (a) Beginning on the effective date and prior to July 1,
3 1947, 3 1/4%; and beginning on July 1, 1947 and prior to July
4 1, 1953, 5%; and beginning July 1, 1953 and prior to January 1,
5 1972, 6%; and beginning January 1, 1972, 6 1/2% of each payment
6 of the salary of each present employee, future entrant and
7 re-entrant, except as provided in subsection (a-5) and (a-10),
8 shall be contributed to the fund as a deduction from salary for
9 age and service annuity.

10 (a-5) Except as provided in subsection (a-10), for an
11 employee who on or after January 1, 2011 and prior to the
12 effective date of this amendatory Act of the 100th General
13 Assembly first became a member or participant under this
14 Article and made the election under item (i) of subsection
15 (d-10) of Section 1-160: prior to the effective date of this
16 amendatory Act of the 100th General Assembly, 6.5%; and
17 beginning on the effective date of this amendatory Act of the
18 100th General Assembly and prior to January 1, 2018, 7.5%; and
19 beginning January 1, 2018 and prior to January 1, 2019, 8.5%;
20 and beginning January 1, 2019 and thereafter, employee
21 contributions for those employees who made the election under
22 item (i) of subsection (d-10) of Section 1-160 shall be the
23 lesser of: (i) the total normal cost, calculated using the
24 entry age normal actuarial method, projected for that fiscal
25 year for the benefits and expenses of the plan of benefits
26 applicable to those members and participants who first became

1 members or participants on or after the effective date of this
2 amendatory Act of the 100th General Assembly and to those
3 employees who made the election under item (i) of subsection
4 (d-10) of Section 1-160, but not less than 6.5% of each payment
5 of salary combined with the employee contributions provided for
6 in subsection (b) of Section 11-134.1 and Section 11-174 of
7 this Article; or (ii) the aggregate employee contribution
8 consisting of 9.5% of each payment of salary combined with the
9 employee contributions provided for in subsection (b) of
10 Section 11-134.1 and 11-174 of this Article.

11 Beginning with the first pay period on or after the date
12 when the funded ratio of the fund is first determined to have
13 reached the 90% funding goal, and each pay period thereafter
14 for as long as the fund maintains a funding ratio of 75% or
15 more, employee contributions for age and service annuity for
16 those employees who made the election under item (i) of
17 subsection (d-10) of Section 1-160 shall be 5.5% of each
18 payment of salary. If the funding ratio falls below 75%, then
19 employee contributions for age and service annuity for those
20 employees who made the election under item (i) of subsection
21 (d-10) shall revert to the lesser of: (A) the total normal
22 cost, calculated using the entry age normal actuarial method,
23 projected for that fiscal year for the benefits and expenses of
24 the plan of benefits applicable to those members and
25 participants who first became members or participants on or
26 after the effective date of this amendatory Act of the 100th

1 General Assembly and to those employees who made the election
2 under item (i) of subsection (d-10) of Section 1-160, but not
3 less than 6.5% of each payment of salary combined with the
4 employee contributions provided for in subsection (b) of
5 Section 11-134.1 and Section 11-174 of this Article; or (B) the
6 aggregate employee contribution consisting of 9.5% of each
7 payment of salary combined with the employee contributions
8 provided for in subsection (b) of Section 11-134.1 and 11-174
9 of this Article. If the fund once again is determined to have
10 reached a funding ratio of 75%, the 5.5% of salary contribution
11 for age and service annuity shall resume. An employee who made
12 the election under item (ii) of subsection (d-10) of Section
13 1-160 shall continue to have the contributions for age and
14 service annuity determined under subsection (a) of this
15 Section.

16 If contributions are reduced to less than the aggregate
17 employee contribution described in item (ii) or item (B) of
18 this subsection due to application of the normal cost
19 criterion, the employee contribution amount shall be
20 consistent from July 1 of the fiscal year through June 30 of
21 that fiscal year.

22 The normal cost, for the purposes of this subsection (a-5)
23 and subsection (a-10), shall be calculated by an independent
24 enrolled actuary mutually agreed upon by the fund and the City.
25 The fees and expenses of the independent actuary shall be the
26 responsibility of the City. For purposes of this subsection

1 (a-5), the fund and the City shall both be considered to be the
2 clients of the actuary, and the actuary shall utilize
3 participant data and actuarial standards to calculate the
4 normal cost. The fund shall provide information that the
5 actuary requests in order to calculate the applicable normal
6 cost.

7 (a-10) For each employee who on or after the effective date
8 of this amendatory Act of the 100th General Assembly first
9 becomes a member or participant under this Article, 9.5% of
10 each payment of salary shall be contributed to the fund as a
11 deduction from salary for age and service annuity. Beginning
12 January 1, 2018 and each year thereafter, employee
13 contributions for each employee subject to this subsection
14 (a-10) shall be the lesser of: (i) the total normal cost,
15 calculated using the entry age normal actuarial method,
16 projected for that fiscal year for the benefits and expenses of
17 the plan of benefits applicable to those members and
18 participants who first become members or participants on or
19 after the effective date of this amendatory Act of the 100th
20 General Assembly and to those employees who made the election
21 under item (i) of subsection (d-10) of Section 1-160, but not
22 less than 6.5% of each payment of salary combined with the
23 employee contributions provided for in subsection (b) of
24 Section 11-134.1 and Section 11-174 of this Article; or (ii)
25 the aggregate employee contribution consisting of 9.5% of each
26 payment of salary combined with the employee contributions

1 provided for in subsection (b) of Section 11-134.1 and Section
2 11-174 of this Article.

3 Beginning with the first pay period on or after the date
4 when the funded ratio of the fund is first determined to have
5 reached the 90% funding goal, and each pay period thereafter
6 for as long as the fund maintains a funding ratio of 75% or
7 more, employee contributions for age and service annuity for
8 each employee subject to this subsection (a-10) shall be 5.5%
9 of each payment of salary. If the funding ratio falls below
10 75%, then employee contributions for age and service annuity
11 for each employee subject to this subsection (a-10) shall
12 revert to the lesser of: (A) the total normal cost, calculated
13 using the entry age normal actuarial method, projected for that
14 fiscal year for the benefits and expenses of the plan of
15 benefits applicable to those members and participants who first
16 become members or participants on or after the effective date
17 of this amendatory Act of the 100th General Assembly and to
18 those employees who made the election under item (i) of
19 subsection (d-10) of Section 1-160, but not less than 6.5% of
20 each payment of salary combined with the employee contributions
21 provided for in subsection (b) of Section 11-134.1 and Section
22 11-174 of this Article; or (B) the aggregate employee
23 contribution consisting of 9.5% of each payment of salary
24 combined with the employee contributions provided for in
25 subsection (b) of Section 11-134.1 and Section 11-174 of this
26 Article. If the fund once again is determined to have reached a

1 funding ratio of 75%, the 5.5% of salary contribution for age
2 and service annuity shall resume.

3 If contributions are reduced to less than the aggregate
4 employee contribution described in item (ii) or item (B) of
5 this subsection (a-10) due to application of the normal cost
6 criterion, the employee contribution amount shall be
7 consistent from July 1 of the fiscal year through June 30 of
8 that fiscal year.

9 Such deductions beginning on the effective date and prior
10 to June 30, 1947, inclusive shall be made for a future entrant
11 while he is in service until he attains age 65, and for a
12 present employee while he is in service until the amount so
13 deducted from his salary with interest at the rate of 4% per
14 annum shall be equal to the sum which would have accumulated to
15 his credit from sums deducted from his salary if deductions at
16 the rate herein stated had been made during his entire service
17 until he attained age 65 with interest at 4% per annum for the
18 period subsequent to his attainment of age 65. Such deductions
19 beginning July 1, 1947 shall be made and continued for
20 employees while in the service.

21 (b) ~~(Blank). Concurrently with each employee contribution,~~
22 ~~the city shall contribute beginning on the effective date and~~
23 ~~prior to July 1, 1947, 5 3/4%; and beginning July 1, 1947 and~~
24 ~~prior to July 1, 1953, 7%; and beginning July 1, 1953, 6% of~~
25 ~~each payment of such salary until the employee attains age 65.~~

26 (c) Each employee contribution made prior to the date age

1 and service annuity for an employee is fixed and each
2 corresponding city contribution shall be allocated to the
3 account of and credited to the employee for whose benefit it is
4 made.

5 (d) Notwithstanding Section 1-103.1, the changes to this
6 Section made by this amendatory Act of the 100th General
7 Assembly apply regardless of whether the employee was in active
8 service on or after the effective date of this amendatory Act.

9 (Source: P.A. 81-1536.)

10 (40 ILCS 5/11-197.7 new)

11 Sec. 11-197.7. Payment of annuity other than direct. The
12 board, at the written direction and request of any annuitant,
13 may, solely as an accommodation to such annuitant, pay the
14 annuity due him or her to a bank, savings and loan association,
15 or any other financial institution insured by an agency of the
16 federal government, for deposit to his or her account, or to a
17 bank or trust company for deposit in a trust established by him
18 or her for his benefit with such bank, savings and loan
19 association, or trust company, and such annuitant may withdraw
20 such direction at any time. The board may also, in the case of
21 any disability beneficiary or annuitant for whom no estate
22 guardian has been appointed and who is confined in a publicly
23 owned and operated mental institution, pay such disability
24 benefit or annuity due such person to the superintendent or
25 other head of such institution or hospital for deposit to such

1 person's trust fund account maintained for him or her by such
2 institution or hospital, if by law such trust fund accounts are
3 authorized or recognized.

4 (40 ILCS 5/11-223.1) (from Ch. 108 1/2, par. 11-223.1)

5 Sec. 11-223.1. Assignment for health, hospital and medical
6 insurance.

7 The board may provide, by regulation, that any annuitant or
8 pensioner, may assign his annuity or disability benefit, or any
9 part thereof, for the purpose of premium payment for a
10 membership for the annuitant, and his or her spouse and
11 children, in a ~~non-profit group~~ hospital care plan or ~~group~~
12 medical surgical plan, provided, however, that the board may,
13 in its discretion, terminate the right of assignment. Any such
14 hospital or medical insurance plan may include provision for
15 the beneficiaries thereof who rely on treatment by spiritual
16 means alone through prayer for healing in accordance with the
17 tenets and practice of a well recognized religious
18 denomination.

19 Upon the adoption of a regulation permitting such
20 assignment, the board shall establish and administer a plan for
21 the maintenance of the insurance plan membership by the
22 annuitant or pensioner.

23 (Source: Laws 1965, p. 2290.)

24 (40 ILCS 5/11-230) (from Ch. 108 1/2, par. 11-230)

1 Sec. 11-230. Felony conviction.

2 None of the benefits provided in this Article shall be paid
3 to any person who is convicted of any felony relating to or
4 arising out of or in connection with his service as employee.

5 This section shall not operate to impair any contract or
6 vested right heretofore acquired under any law or laws
7 continued in this Article, nor to preclude the right to a
8 refund.

9 Any refund required under this Article shall be calculated
10 based on that person's contributions to the Fund, less the
11 amount of any annuity benefit previously received by the person
12 or his or beneficiaries. The changes made to this Section by
13 this amendatory Act of the 100th General Assembly apply only to
14 persons who first become members or participants under this
15 Article on or after the effective date of this amendatory Act
16 of the 100th General Assembly.

17 All future entrants entering service after July 11, 1955,
18 shall be deemed to have consented to the provisions of this
19 section as a condition of coverage.

20 (Source: Laws 1963, p. 161.)

21 (40 ILCS 5/8-173.1 rep.)

22 (40 ILCS 5/11-169.1 rep.)

23 Section 15-6. The Illinois Pension Code is amended by
24 repealing Sections 8-173.1 and 11-169.1.

1 Section 15-10. Inseverability and severability. The
2 provisions of this Article and amendments to Section 1-160 of
3 the Illinois Pension Code applicable to Articles 8 and 11 of
4 the Illinois Pension Code as amended by this amendatory Act of
5 the 100th General Assembly are inseverable, except that the
6 changes made to Sections 8-228.5 and 11-125.9 of the Illinois
7 Pension Code are severable under Section 1.31 of the Statute on
8 Statutes.

9 ARTICLE 20. TECHNOLOGY MANAGEMENT

10 Section 20-5. The Department of Central Management
11 Services Law of the Civil Administrative Code of Illinois is
12 amended by changing Sections 405-20, 405-250, and 405-410 as
13 follows:

14 (20 ILCS 405/405-20) (was 20 ILCS 405/35.7)

15 Sec. 405-20. Fiscal policy information to Governor;
16 information technology ~~statistical research~~ planning.

17 (a) The Department shall be responsible for providing the
18 Governor with timely, comprehensive, and meaningful
19 information pertinent to the formulation and execution of
20 fiscal policy. In performing this responsibility the
21 Department shall have the power and duty to do the following:

22 (1) Control the procurement, retention, installation,
23 maintenance, and operation, as specified by the Director,

1 of information technology ~~electronic data processing~~
2 equipment and software used by State agencies in such a
3 manner as to achieve maximum economy and provide adequate
4 assistance in the development of information suitable for
5 management analysis.

6 (2) Establish principles and standards of information
7 technology ~~statistical~~ reporting by State agencies and
8 priorities for completion of research by those agencies in
9 accordance with the requirements for management analysis
10 as specified by the Director.

11 (3) Establish, through the Director, charges for
12 information technology ~~statistical~~ services requested by
13 State agencies and rendered by the Department. The
14 Department is likewise empowered through the Director to
15 establish prices or charges for information technology
16 services rendered by the Department for ~~all statistical~~
17 ~~reports purchased by~~ agencies and individuals not
18 connected with State government.

19 (4) Instruct all State agencies as the Director may
20 require to report regularly to the Department, in the
21 manner the Director may prescribe, their usage of
22 information technology ~~electronic information~~ devices and
23 services, the cost incurred, the information produced, and
24 the procedures followed in obtaining the information. All
25 State agencies shall request of the Director any
26 information technology resources ~~statistical services~~

1 requiring the use of electronic devices and shall conform
2 to the priorities assigned by the Director in using those
3 electronic devices.

4 (5) Examine the accounts, use of information
5 technology resources, and statistical data of any
6 organization, body, or agency receiving appropriations
7 from the General Assembly.

8 (6) Install and operate a modern information system
9 utilizing equipment adequate to satisfy the requirements
10 for analysis and review as specified by the Director.
11 Expenditures for information technology ~~statistical~~
12 services rendered shall be reimbursed by the recipients.
13 The reimbursement shall be determined by the Director as
14 amounts sufficient to reimburse the Technology Management
15 ~~Statistical Services~~ Revolving Fund for expenditures
16 incurred in rendering the services.

17 (b) In addition to the other powers and duties listed in
18 this Section, the Department shall analyze the present and
19 future aims, needs, and requirements of information technology
20 ~~statistical research~~ and planning in order to provide for the
21 formulation of overall policy relative to the use of electronic
22 data processing equipment and software by the State of
23 Illinois. In making this analysis, the Department under the
24 Director shall formulate a master plan for the use of
25 information technology ~~statistical~~ research, utilizing
26 electronic equipment, software and services most

1 advantageously, and advising whether electronic data
2 processing equipment and software should be leased or purchased
3 by the State. The Department under the Director shall prepare
4 and submit interim reports of meaningful developments and
5 proposals for legislation to the Governor on or before January
6 30 each year. The Department under the Director shall engage in
7 a continuing analysis and evaluation of the master plan so
8 developed, and it shall be the responsibility of the Department
9 to recommend from time to time any needed amendments and
10 modifications of any master plan enacted by the General
11 Assembly.

12 (c) For the purposes of this Section, Section 405-245, and
13 paragraph (4) of Section 405-10 only, "State agencies" means
14 all departments, boards, commissions, and agencies of the State
15 of Illinois subject to the Governor.

16 (Source: P.A. 94-91, eff. 7-1-05.)

17 (20 ILCS 405/405-250) (was 20 ILCS 405/35.7a)

18 Sec. 405-250. Information technology ~~Statistical services;~~
19 use of information technology ~~electronic data processing~~
20 equipment and software. The Department may make information
21 technology resources ~~statistical services~~ and the use of
22 information technology ~~electronic data processing~~ equipment
23 and software, including necessary telecommunications lines and
24 equipment, available to local governments, elected State
25 officials, State educational institutions, and all other

1 governmental units of the State requesting them. The Director
2 is empowered to establish prices and charges for the
3 information technology resources ~~statistical services~~ so
4 furnished and for the use of the information technology
5 ~~electronic data processing~~ equipment and software and
6 necessary telecommunications lines and equipment. The prices
7 and charges shall be sufficient to reimburse the cost of
8 furnishing the services and use of equipment, software, and
9 lines.

10 (Source: P.A. 91-239, eff. 1-1-00.)

11 (20 ILCS 405/405-410)

12 Sec. 405-410. Transfer of Information Technology
13 functions.

14 (a) Notwithstanding any other law to the contrary, the
15 Director of Central Management Services, working in
16 cooperation with the Director of any other agency, department,
17 board, or commission directly responsible to the Governor, may
18 direct the transfer, to the Department of Central Management
19 Services, of those information technology functions at that
20 agency, department, board, or commission that are suitable for
21 centralization.

22 Upon receipt of the written direction to transfer
23 information technology functions to the Department of Central
24 Management Services, the personnel, equipment, and property
25 (both real and personal) directly relating to the transferred

1 functions shall be transferred to the Department of Central
2 Management Services, and the relevant documents, records, and
3 correspondence shall be transferred or copied, as the Director
4 may prescribe.

5 (b) Upon receiving written direction from the Director of
6 Central Management Services, the Comptroller and Treasurer are
7 authorized to transfer the unexpended balance of any
8 appropriations related to the information technology functions
9 transferred to the Department of Central Management Services
10 and shall make the necessary fund transfers from any special
11 fund in the State Treasury or from any other federal or State
12 trust fund held by the Treasurer to the General Revenue Fund or
13 ~~the Technology Management Statistical Services Revolving~~
14 ~~Fund, or the Communications Revolving Fund,~~ as designated by
15 the Director of Central Management Services, for use by the
16 Department of Central Management Services in support of
17 information technology functions or any other related costs or
18 expenses of the Department of Central Management Services.

19 (c) The rights of employees and the State and its agencies
20 under the Personnel Code and applicable collective bargaining
21 agreements or under any pension, retirement, or annuity plan
22 shall not be affected by any transfer under this Section.

23 (d) The functions transferred to the Department of Central
24 Management Services by this Section shall be vested in and
25 shall be exercised by the Department of Central Management
26 Services. Each act done in the exercise of those functions

1 shall have the same legal effect as if done by the agencies,
2 offices, divisions, departments, bureaus, boards and
3 commissions from which they were transferred.

4 Every person or other entity shall be subject to the same
5 obligations and duties and any penalties, civil or criminal,
6 arising therefrom, and shall have the same rights arising from
7 the exercise of such rights, powers, and duties as had been
8 exercised by the agencies, offices, divisions, departments,
9 bureaus, boards, and commissions from which they were
10 transferred.

11 Whenever reports or notices are now required to be made or
12 given or papers or documents furnished or served by any person
13 in regards to the functions transferred to or upon the
14 agencies, offices, divisions, departments, bureaus, boards,
15 and commissions from which the functions were transferred, the
16 same shall be made, given, furnished or served in the same
17 manner to or upon the Department of Central Management
18 Services.

19 This Section does not affect any act done, ratified, or
20 cancelled or any right occurring or established or any action
21 or proceeding had or commenced in an administrative, civil, or
22 criminal cause regarding the functions transferred, but those
23 proceedings may be continued by the Department of Central
24 Management Services.

25 This Section does not affect the legality of any rules in
26 the Illinois Administrative Code regarding the functions

1 transferred in this Section that are in force on the effective
2 date of this Section. If necessary, however, the affected
3 agencies shall propose, adopt, or repeal rules, rule
4 amendments, and rule recodifications as appropriate to
5 effectuate this Section.

6 (Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04;
7 93-1067, eff. 1-15-05.)

8 Section 20-10. The State Finance Act is amended by changing
9 Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

10 (30 ILCS 105/5.12) (from Ch. 127, par. 141.12)

11 Sec. 5.12. The Communications Revolving Fund. This Section
12 is repealed on December 31, 2017.

13 (Source: Laws 1919, p. 946.)

14 (30 ILCS 105/5.55) (from Ch. 127, par. 141.55)

15 Sec. 5.55. The Technology Management ~~Statistical Services~~
16 Revolving Fund.

17 (Source: Laws 1919, p. 946.)

18 (30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

19 Sec. 6p-1. The Technology Management Revolving Fund
20 (formerly known as the Statistical Services Revolving Fund)
21 shall be initially financed by a transfer of funds from the
22 General Revenue Fund. Thereafter, all fees and other monies

1 received by the Department of Central Management Services in
2 payment for statistical services rendered pursuant to Section
3 405-20 of the Department of Central Management Services Law (20
4 ILCS 405/405-20) shall be paid into the Technology Management
5 Statistical Services Revolving Fund. On and after July 1, 2017,
6 or after sufficient moneys have been received in the
7 Communications Revolving Fund to pay all Fiscal Year 2017
8 obligations payable from the Fund, whichever is later, all fees
9 and other moneys received by the Department of Central
10 Management Services in payment for communications services
11 rendered pursuant to the Department of Central Management
12 Services Law of the Civil Administrative Code of Illinois or
13 sale of surplus State communications equipment shall be paid
14 into the Technology Management Revolving Fund. The money in
15 this fund shall be used by the Department of Central Management
16 Services as reimbursement for expenditures incurred in
17 rendering statistical services and, beginning July 1, 2017, as
18 reimbursement for expenditures incurred in relation to
19 communications services.

20 (Source: P.A. 91-239, eff. 1-1-00.)

21 (30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)

22 Sec. 6p-2. The Communications Revolving Fund shall be
23 initially financed by a transfer of funds from the General
24 Revenue Fund. Thereafter, through June 30, 2017, all fees and
25 other monies received by the Department of Central Management

1 Services in payment for communications services rendered
2 pursuant to the Department of Central Management Services Law
3 or sale of surplus State communications equipment shall be paid
4 into the Communications Revolving Fund. Except as otherwise
5 provided in this Section, the money in this fund shall be used
6 by the Department of Central Management Services as
7 reimbursement for expenditures incurred in relation to
8 communications services.

9 On the effective date of this amendatory Act of the 93rd
10 General Assembly, or as soon as practicable thereafter, the
11 State Comptroller shall order transferred and the State
12 Treasurer shall transfer \$3,000,000 from the Communications
13 Revolving Fund to the Emergency Public Health Fund to be used
14 for the purposes specified in Section 55.6a of the
15 Environmental Protection Act.

16 In addition to any other transfers that may be provided for
17 by law, on July 1, 2011, or as soon thereafter as practical,
18 the State Comptroller shall direct and the State Treasurer
19 shall transfer the sum of \$5,000,000 from the General Revenue
20 Fund to the Communications Revolving Fund.

21 Notwithstanding any other provision of law, in addition to
22 any other transfers that may be provided by law, on July 1,
23 2017, or after sufficient moneys have been received in the
24 Communications Revolving Fund to pay all Fiscal Year 2017
25 obligations payable from the Fund, whichever is later, the
26 State Comptroller shall direct and the State Treasurer shall

1 transfer the remaining balance from the Communications
2 Revolving Fund into the Technology Management Revolving Fund.
3 Upon completion of the transfer, any future deposits due to
4 that Fund and any outstanding obligations or liabilities of
5 that Fund pass to the Technology Management Revolving Fund.

6 (Source: P.A. 97-641, eff. 12-19-11.)

7 (30 ILCS 105/6z-34)

8 Sec. 6z-34. Secretary of State Special Services Fund. There
9 is created in the State Treasury a special fund to be known as
10 the Secretary of State Special Services Fund. Moneys deposited
11 into the Fund may, subject to appropriation, be used by the
12 Secretary of State for any or all of the following purposes:

13 (1) For general automation efforts within operations
14 of the Office of Secretary of State.

15 (2) For technology applications in any form that will
16 enhance the operational capabilities of the Office of
17 Secretary of State.

18 (3) To provide funds for any type of library grants
19 authorized and administered by the Secretary of State as
20 State Librarian.

21 These funds are in addition to any other funds otherwise
22 authorized to the Office of Secretary of State for like or
23 similar purposes.

24 On August 15, 1997, all fiscal year 1997 receipts that
25 exceed the amount of \$15,000,000 shall be transferred from this

1 Fund to the Technology Management Revolving Fund (formerly
2 known as the Statistical Services Revolving Fund); on August
3 15, 1998 and each year thereafter through 2000, all receipts
4 from the fiscal year ending on the previous June 30th that
5 exceed the amount of \$17,000,000 shall be transferred from this
6 Fund to the Technology Management Revolving Fund (formerly
7 known as the Statistical Services Revolving Fund); on August
8 15, 2001 and each year thereafter through 2002, all receipts
9 from the fiscal year ending on the previous June 30th that
10 exceed the amount of \$19,000,000 shall be transferred from this
11 Fund to the Technology Management Revolving Fund (formerly
12 known as the Statistical Services Revolving Fund); and on
13 August 15, 2003 and each year thereafter, all receipts from the
14 fiscal year ending on the previous June 30th that exceed the
15 amount of \$33,000,000 shall be transferred from this Fund to
16 the Technology Management Revolving Fund (formerly known as the
17 Statistical Services Revolving Fund).

18 (Source: P.A. 92-32, eff. 7-1-01; 93-32, eff. 7-1-03.)

19 (30 ILCS 105/8.16a) (from Ch. 127, par. 144.16a)

20 Sec. 8.16a. Appropriations for the procurement,
21 installation, retention, maintenance and operation of
22 electronic data processing and information technology devices
23 and software used by state agencies subject to Section 405-20
24 of the Department of Central Management Services Law (20 ILCS
25 405/405-20), the purchase of necessary supplies and equipment

1 and accessories thereto, and all other expenses incident to the
2 operation and maintenance of those electronic data processing
3 and information technology devices and software are payable
4 from the Technology Management ~~Statistical Services~~ Revolving
5 Fund. However, no contract shall be entered into or obligation
6 incurred for any expenditure from the Technology Management
7 ~~Statistical Services~~ Revolving Fund until after the purpose and
8 amount has been approved in writing by the Director of Central
9 Management Services. Until there are sufficient funds in the
10 Technology Management Revolving Fund (formerly known as the
11 Statistical Services Revolving Fund) to carry out the purposes
12 of this amendatory Act of 1965, however, the State agencies
13 subject to that Section 405-20 shall, on written approval of
14 the Director of Central Management Services, pay the cost of
15 operating and maintaining electronic data processing systems
16 from current appropriations as classified and standardized in
17 the State Finance Act "An Act in relation to State finance",
18 ~~approved June 10, 1919, as amended.~~

19 (Source: P.A. 91-239, eff. 1-1-00.)

20 Section 20-15. The Illinois Pension Code is amended by
21 changing Section 1A-112 as follows:

22 (40 ILCS 5/1A-112)

23 Sec. 1A-112. Fees.

24 (a) Every pension fund that is required to file an annual

1 statement under Section 1A-109 shall pay to the Department an
2 annual compliance fee. In the case of a pension fund under
3 Article 3 or 4 of this Code, the annual compliance fee shall be
4 0.02% (2 basis points) of the total assets of the pension fund,
5 as reported in the most current annual statement of the fund,
6 but not more than \$8,000. In the case of all other pension
7 funds and retirement systems, the annual compliance fee shall
8 be \$8,000.

9 (b) The annual compliance fee shall be due on June 30 for
10 the following State fiscal year, except that the fee payable in
11 1997 for fiscal year 1998 shall be due no earlier than 30 days
12 following the effective date of this amendatory Act of 1997.

13 (c) Any information obtained by the Division that is
14 available to the public under the Freedom of Information Act
15 and is either compiled in published form or maintained on a
16 computer processible medium shall be furnished upon the written
17 request of any applicant and the payment of a reasonable
18 information services fee established by the Director,
19 sufficient to cover the total cost to the Division of
20 compiling, processing, maintaining, and generating the
21 information. The information may be furnished by means of
22 published copy or on a computer processed or computer
23 processible medium.

24 No fee may be charged to any person for information that
25 the Division is required by law to furnish to that person.

26 (d) Except as otherwise provided in this Section, all fees

1 and penalties collected by the Department under this Code shall
2 be deposited into the Public Pension Regulation Fund.

3 (e) Fees collected under subsection (c) of this Section and
4 money collected under Section 1A-107 shall be deposited into
5 the Technology Management ~~Department's Statistical Services~~
6 Revolving Fund and credited to the account of the Department's
7 Public Pension Division. This income shall be used exclusively
8 for the purposes set forth in Section 1A-107. Notwithstanding
9 the provisions of Section 408.2 of the Illinois Insurance Code,
10 no surplus funds remaining in this account shall be deposited
11 in the Insurance Financial Regulation Fund. All money in this
12 account that the Director certifies is not needed for the
13 purposes set forth in Section 1A-107 of this Code shall be
14 transferred to the Public Pension Regulation Fund.

15 (f) Nothing in this Code prohibits the General Assembly
16 from appropriating funds from the General Revenue Fund to the
17 Department for the purpose of administering or enforcing this
18 Code.

19 (Source: P.A. 93-32, eff. 7-1-03.)

20 Section 20-20. The Illinois Insurance Code is amended by
21 changing Sections 408, 408.2, 1202, and 1206 as follows:

22 (215 ILCS 5/408) (from Ch. 73, par. 1020)

23 Sec. 408. Fees and charges.

24 (1) The Director shall charge, collect and give proper

1 acquittances for the payment of the following fees and charges:

2 (a) For filing all documents submitted for the
3 incorporation or organization or certification of a
4 domestic company, except for a fraternal benefit society,
5 \$2,000.

6 (b) For filing all documents submitted for the
7 incorporation or organization of a fraternal benefit
8 society, \$500.

9 (c) For filing amendments to articles of incorporation
10 and amendments to declaration of organization, except for a
11 fraternal benefit society, a mutual benefit association, a
12 burial society or a farm mutual, \$200.

13 (d) For filing amendments to articles of incorporation
14 of a fraternal benefit society, a mutual benefit
15 association or a burial society, \$100.

16 (e) For filing amendments to articles of incorporation
17 of a farm mutual, \$50.

18 (f) For filing bylaws or amendments thereto, \$50.

19 (g) For filing agreement of merger or consolidation:

20 (i) for a domestic company, except for a fraternal
21 benefit society, a mutual benefit association, a
22 burial society, or a farm mutual, \$2,000.

23 (ii) for a foreign or alien company, except for a
24 fraternal benefit society, \$600.

25 (iii) for a fraternal benefit society, a mutual
26 benefit association, a burial society, or a farm

1 mutual, \$200.

2 (h) For filing agreements of reinsurance by a domestic
3 company, \$200.

4 (i) For filing all documents submitted by a foreign or
5 alien company to be admitted to transact business or
6 accredited as a reinsurer in this State, except for a
7 fraternal benefit society, \$5,000.

8 (j) For filing all documents submitted by a foreign or
9 alien fraternal benefit society to be admitted to transact
10 business in this State, \$500.

11 (k) For filing declaration of withdrawal of a foreign
12 or alien company, \$50.

13 (l) For filing annual statement by a domestic company,
14 except a fraternal benefit society, a mutual benefit
15 association, a burial society, or a farm mutual, \$200.

16 (m) For filing annual statement by a domestic fraternal
17 benefit society, \$100.

18 (n) For filing annual statement by a farm mutual, a
19 mutual benefit association, or a burial society, \$50.

20 (o) For issuing a certificate of authority or renewal
21 thereof except to a foreign fraternal benefit society,
22 \$400.

23 (p) For issuing a certificate of authority or renewal
24 thereof to a foreign fraternal benefit society, \$200.

25 (q) For issuing an amended certificate of authority,
26 \$50.

1 (r) For each certified copy of certificate of
2 authority, \$20.

3 (s) For each certificate of deposit, or valuation, or
4 compliance or surety certificate, \$20.

5 (t) For copies of papers or records per page, \$1.

6 (u) For each certification to copies of papers or
7 records, \$10.

8 (v) For multiple copies of documents or certificates
9 listed in subparagraphs (r), (s), and (u) of paragraph (1)
10 of this Section, \$10 for the first copy of a certificate of
11 any type and \$5 for each additional copy of the same
12 certificate requested at the same time, unless, pursuant to
13 paragraph (2) of this Section, the Director finds these
14 additional fees excessive.

15 (w) For issuing a permit to sell shares or increase
16 paid-up capital:

17 (i) in connection with a public stock offering,
18 \$300;

19 (ii) in any other case, \$100.

20 (x) For issuing any other certificate required or
21 permissible under the law, \$50.

22 (y) For filing a plan of exchange of the stock of a
23 domestic stock insurance company, a plan of
24 demutualization of a domestic mutual company, or a plan of
25 reorganization under Article XII, \$2,000.

26 (z) For filing a statement of acquisition of a domestic

1 company as defined in Section 131.4 of this Code, \$2,000.

2 (aa) For filing an agreement to purchase the business
3 of an organization authorized under the Dental Service Plan
4 Act or the Voluntary Health Services Plans Act or of a
5 health maintenance organization or a limited health
6 service organization, \$2,000.

7 (bb) For filing a statement of acquisition of a foreign
8 or alien insurance company as defined in Section 131.12a of
9 this Code, \$1,000.

10 (cc) For filing a registration statement as required in
11 Sections 131.13 and 131.14, the notification as required by
12 Sections 131.16, 131.20a, or 141.4, or an agreement or
13 transaction required by Sections 124.2(2), 141, 141a, or
14 141.1, \$200.

15 (dd) For filing an application for licensing of:

16 (i) a religious or charitable risk pooling trust or
17 a workers' compensation pool, \$1,000;

18 (ii) a workers' compensation service company,
19 \$500;

20 (iii) a self-insured automobile fleet, \$200; or

21 (iv) a renewal of or amendment of any license
22 issued pursuant to (i), (ii), or (iii) above, \$100.

23 (ee) For filing articles of incorporation for a
24 syndicate to engage in the business of insurance through
25 the Illinois Insurance Exchange, \$2,000.

26 (ff) For filing amended articles of incorporation for a

1 syndicate engaged in the business of insurance through the
2 Illinois Insurance Exchange, \$100.

3 (gg) For filing articles of incorporation for a limited
4 syndicate to join with other subscribers or limited
5 syndicates to do business through the Illinois Insurance
6 Exchange, \$1,000.

7 (hh) For filing amended articles of incorporation for a
8 limited syndicate to do business through the Illinois
9 Insurance Exchange, \$100.

10 (ii) For a permit to solicit subscriptions to a
11 syndicate or limited syndicate, \$100.

12 (jj) For the filing of each form as required in Section
13 143 of this Code, \$50 per form. The fee for advisory and
14 rating organizations shall be \$200 per form.

15 (i) For the purposes of the form filing fee,
16 filings made on insert page basis will be considered
17 one form at the time of its original submission.
18 Changes made to a form subsequent to its approval shall
19 be considered a new filing.

20 (ii) Only one fee shall be charged for a form,
21 regardless of the number of other forms or policies
22 with which it will be used.

23 (iii) Fees charged for a policy filed as it will be
24 issued regardless of the number of forms comprising
25 that policy shall not exceed \$1,500. For advisory or
26 rating organizations, fees charged for a policy filed

1 as it will be issued regardless of the number of forms
2 comprising that policy shall not exceed \$2,500.

3 (iv) The Director may by rule exempt forms from
4 such fees.

5 (kk) For filing an application for licensing of a
6 reinsurance intermediary, \$500.

7 (ll) For filing an application for renewal of a license
8 of a reinsurance intermediary, \$200.

9 (2) When printed copies or numerous copies of the same
10 paper or records are furnished or certified, the Director may
11 reduce such fees for copies if he finds them excessive. He may,
12 when he considers it in the public interest, furnish without
13 charge to state insurance departments and persons other than
14 companies, copies or certified copies of reports of
15 examinations and of other papers and records.

16 (3) The expenses incurred in any performance examination
17 authorized by law shall be paid by the company or person being
18 examined. The charge shall be reasonably related to the cost of
19 the examination including but not limited to compensation of
20 examiners, electronic data processing costs, supervision and
21 preparation of an examination report and lodging and travel
22 expenses. All lodging and travel expenses shall be in accord
23 with the applicable travel regulations as published by the
24 Department of Central Management Services and approved by the
25 Governor's Travel Control Board, except that out-of-state
26 lodging and travel expenses related to examinations authorized

1 under Section 132 shall be in accordance with travel rates
2 prescribed under paragraph 301-7.2 of the Federal Travel
3 Regulations, 41 C.F.R. 301-7.2, for reimbursement of
4 subsistence expenses incurred during official travel. All
5 lodging and travel expenses may be reimbursed directly upon
6 authorization of the Director. With the exception of the direct
7 reimbursements authorized by the Director, all performance
8 examination charges collected by the Department shall be paid
9 to the Insurance Producer Administration Fund, however, the
10 electronic data processing costs incurred by the Department in
11 the performance of any examination shall be billed directly to
12 the company being examined for payment to the Technology
13 Management ~~Statistical Services~~ Revolving Fund.

14 (4) At the time of any service of process on the Director
15 as attorney for such service, the Director shall charge and
16 collect the sum of \$20, which may be recovered as taxable costs
17 by the party to the suit or action causing such service to be
18 made if he prevails in such suit or action.

19 (5) (a) The costs incurred by the Department of Insurance
20 in conducting any hearing authorized by law shall be assessed
21 against the parties to the hearing in such proportion as the
22 Director of Insurance may determine upon consideration of all
23 relevant circumstances including: (1) the nature of the
24 hearing; (2) whether the hearing was instigated by, or for the
25 benefit of a particular party or parties; (3) whether there is
26 a successful party on the merits of the proceeding; and (4) the

1 relative levels of participation by the parties.

2 (b) For purposes of this subsection (5) costs incurred
3 shall mean the hearing officer fees, court reporter fees, and
4 travel expenses of Department of Insurance officers and
5 employees; provided however, that costs incurred shall not
6 include hearing officer fees or court reporter fees unless the
7 Department has retained the services of independent
8 contractors or outside experts to perform such functions.

9 (c) The Director shall make the assessment of costs
10 incurred as part of the final order or decision arising out of
11 the proceeding; provided, however, that such order or decision
12 shall include findings and conclusions in support of the
13 assessment of costs. This subsection (5) shall not be construed
14 as permitting the payment of travel expenses unless calculated
15 in accordance with the applicable travel regulations of the
16 Department of Central Management Services, as approved by the
17 Governor's Travel Control Board. The Director as part of such
18 order or decision shall require all assessments for hearing
19 officer fees and court reporter fees, if any, to be paid
20 directly to the hearing officer or court reporter by the
21 party(s) assessed for such costs. The assessments for travel
22 expenses of Department officers and employees shall be
23 reimbursable to the Director of Insurance for deposit to the
24 fund out of which those expenses had been paid.

25 (d) The provisions of this subsection (5) shall apply in
26 the case of any hearing conducted by the Director of Insurance

1 not otherwise specifically provided for by law.

2 (6) The Director shall charge and collect an annual
3 financial regulation fee from every domestic company for
4 examination and analysis of its financial condition and to fund
5 the internal costs and expenses of the Interstate Insurance
6 Receivership Commission as may be allocated to the State of
7 Illinois and companies doing an insurance business in this
8 State pursuant to Article X of the Interstate Insurance
9 Receivership Compact. The fee shall be the greater fixed amount
10 based upon the combination of nationwide direct premium income
11 and nationwide reinsurance assumed premium income or upon
12 admitted assets calculated under this subsection as follows:

13 (a) Combination of nationwide direct premium income
14 and nationwide reinsurance assumed premium.

15 (i) \$150, if the premium is less than \$500,000 and
16 there is no reinsurance assumed premium;

17 (ii) \$750, if the premium is \$500,000 or more, but
18 less than \$5,000,000 and there is no reinsurance
19 assumed premium; or if the premium is less than
20 \$5,000,000 and the reinsurance assumed premium is less
21 than \$10,000,000;

22 (iii) \$3,750, if the premium is less than
23 \$5,000,000 and the reinsurance assumed premium is
24 \$10,000,000 or more;

25 (iv) \$7,500, if the premium is \$5,000,000 or more,
26 but less than \$10,000,000;

1 (v) \$18,000, if the premium is \$10,000,000 or more,
2 but less than \$25,000,000;

3 (vi) \$22,500, if the premium is \$25,000,000 or
4 more, but less than \$50,000,000;

5 (vii) \$30,000, if the premium is \$50,000,000 or
6 more, but less than \$100,000,000;

7 (viii) \$37,500, if the premium is \$100,000,000 or
8 more.

9 (b) Admitted assets.

10 (i) \$150, if admitted assets are less than
11 \$1,000,000;

12 (ii) \$750, if admitted assets are \$1,000,000 or
13 more, but less than \$5,000,000;

14 (iii) \$3,750, if admitted assets are \$5,000,000 or
15 more, but less than \$25,000,000;

16 (iv) \$7,500, if admitted assets are \$25,000,000 or
17 more, but less than \$50,000,000;

18 (v) \$18,000, if admitted assets are \$50,000,000 or
19 more, but less than \$100,000,000;

20 (vi) \$22,500, if admitted assets are \$100,000,000
21 or more, but less than \$500,000,000;

22 (vii) \$30,000, if admitted assets are \$500,000,000
23 or more, but less than \$1,000,000,000;

24 (viii) \$37,500, if admitted assets are
25 \$1,000,000,000 or more.

26 (c) The sum of financial regulation fees charged to the

1 domestic companies of the same affiliated group shall not
2 exceed \$250,000 in the aggregate in any single year and
3 shall be billed by the Director to the member company
4 designated by the group.

5 (7) The Director shall charge and collect an annual
6 financial regulation fee from every foreign or alien company,
7 except fraternal benefit societies, for the examination and
8 analysis of its financial condition and to fund the internal
9 costs and expenses of the Interstate Insurance Receivership
10 Commission as may be allocated to the State of Illinois and
11 companies doing an insurance business in this State pursuant to
12 Article X of the Interstate Insurance Receivership Compact. The
13 fee shall be a fixed amount based upon Illinois direct premium
14 income and nationwide reinsurance assumed premium income in
15 accordance with the following schedule:

16 (a) \$150, if the premium is less than \$500,000 and
17 there is no reinsurance assumed premium;

18 (b) \$750, if the premium is \$500,000 or more, but less
19 than \$5,000,000 and there is no reinsurance assumed
20 premium; or if the premium is less than \$5,000,000 and the
21 reinsurance assumed premium is less than \$10,000,000;

22 (c) \$3,750, if the premium is less than \$5,000,000 and
23 the reinsurance assumed premium is \$10,000,000 or more;

24 (d) \$7,500, if the premium is \$5,000,000 or more, but
25 less than \$10,000,000;

26 (e) \$18,000, if the premium is \$10,000,000 or more, but

1 less than \$25,000,000;

2 (f) \$22,500, if the premium is \$25,000,000 or more, but
3 less than \$50,000,000;

4 (g) \$30,000, if the premium is \$50,000,000 or more, but
5 less than \$100,000,000;

6 (h) \$37,500, if the premium is \$100,000,000 or more.

7 The sum of financial regulation fees under this subsection
8 (7) charged to the foreign or alien companies within the same
9 affiliated group shall not exceed \$250,000 in the aggregate in
10 any single year and shall be billed by the Director to the
11 member company designated by the group.

12 (8) Beginning January 1, 1992, the financial regulation
13 fees imposed under subsections (6) and (7) of this Section
14 shall be paid by each company or domestic affiliated group
15 annually. After January 1, 1994, the fee shall be billed by
16 Department invoice based upon the company's premium income or
17 admitted assets as shown in its annual statement for the
18 preceding calendar year. The invoice is due upon receipt and
19 must be paid no later than June 30 of each calendar year. All
20 financial regulation fees collected by the Department shall be
21 paid to the Insurance Financial Regulation Fund. The Department
22 may not collect financial examiner per diem charges from
23 companies subject to subsections (6) and (7) of this Section
24 undergoing financial examination after June 30, 1992.

25 (9) In addition to the financial regulation fee required by
26 this Section, a company undergoing any financial examination

1 authorized by law shall pay the following costs and expenses
2 incurred by the Department: electronic data processing costs,
3 the expenses authorized under Section 131.21 and subsection (d)
4 of Section 132.4 of this Code, and lodging and travel expenses.

5 Electronic data processing costs incurred by the
6 Department in the performance of any examination shall be
7 billed directly to the company undergoing examination for
8 payment to the Technology Management ~~Statistical Services~~
9 Revolving Fund. Except for direct reimbursements authorized by
10 the Director or direct payments made under Section 131.21 or
11 subsection (d) of Section 132.4 of this Code, all financial
12 regulation fees and all financial examination charges
13 collected by the Department shall be paid to the Insurance
14 Financial Regulation Fund.

15 All lodging and travel expenses shall be in accordance with
16 applicable travel regulations published by the Department of
17 Central Management Services and approved by the Governor's
18 Travel Control Board, except that out-of-state lodging and
19 travel expenses related to examinations authorized under
20 Sections 132.1 through 132.7 shall be in accordance with travel
21 rates prescribed under paragraph 301-7.2 of the Federal Travel
22 Regulations, 41 C.F.R. 301-7.2, for reimbursement of
23 subsistence expenses incurred during official travel. All
24 lodging and travel expenses may be reimbursed directly upon the
25 authorization of the Director.

26 In the case of an organization or person not subject to the

1 financial regulation fee, the expenses incurred in any
2 financial examination authorized by law shall be paid by the
3 organization or person being examined. The charge shall be
4 reasonably related to the cost of the examination including,
5 but not limited to, compensation of examiners and other costs
6 described in this subsection.

7 (10) Any company, person, or entity failing to make any
8 payment of \$150 or more as required under this Section shall be
9 subject to the penalty and interest provisions provided for in
10 subsections (4) and (7) of Section 412.

11 (11) Unless otherwise specified, all of the fees collected
12 under this Section shall be paid into the Insurance Financial
13 Regulation Fund.

14 (12) For purposes of this Section:

15 (a) "Domestic company" means a company as defined in
16 Section 2 of this Code which is incorporated or organized
17 under the laws of this State, and in addition includes a
18 not-for-profit corporation authorized under the Dental
19 Service Plan Act or the Voluntary Health Services Plans
20 Act, a health maintenance organization, and a limited
21 health service organization.

22 (b) "Foreign company" means a company as defined in
23 Section 2 of this Code which is incorporated or organized
24 under the laws of any state of the United States other than
25 this State and in addition includes a health maintenance
26 organization and a limited health service organization

1 which is incorporated or organized under the laws of any
2 state of the United States other than this State.

3 (c) "Alien company" means a company as defined in
4 Section 2 of this Code which is incorporated or organized
5 under the laws of any country other than the United States.

6 (d) "Fraternal benefit society" means a corporation,
7 society, order, lodge or voluntary association as defined
8 in Section 282.1 of this Code.

9 (e) "Mutual benefit association" means a company,
10 association or corporation authorized by the Director to do
11 business in this State under the provisions of Article
12 XVIII of this Code.

13 (f) "Burial society" means a person, firm,
14 corporation, society or association of individuals
15 authorized by the Director to do business in this State
16 under the provisions of Article XIX of this Code.

17 (g) "Farm mutual" means a district, county and township
18 mutual insurance company authorized by the Director to do
19 business in this State under the provisions of the Farm
20 Mutual Insurance Company Act of 1986.

21 (Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11;
22 97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)

23 (215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

24 Sec. 408.2. Statistical Services. Any public record, or any
25 data obtained by the Department of Insurance, which is subject

1 to public inspection or copying and which is maintained on a
2 computer processible medium, may be furnished in a computer
3 processed or computer processible medium upon the written
4 request of any applicant and the payment of a reasonable fee
5 established by the Director sufficient to cover the total cost
6 of the Department for processing, maintaining and generating
7 such computer processible records or data, except to the extent
8 of any salaries or compensation of Department officers or
9 employees.

10 The Director of Insurance is specifically authorized to
11 contract with members of the public at large, enter waiver
12 agreements, or otherwise enter written agreements for the
13 purpose of assuring public access to the Department's computer
14 processible records or data, or for the purpose of restricting,
15 controlling or limiting such access where necessary to protect
16 the confidentiality of individuals, companies or other
17 entities identified by such documents.

18 All fees collected by the Director under this Section 408.2
19 shall be deposited in the Technology Management ~~Statistical~~
20 ~~Services~~ Revolving Fund and credited to the account of the
21 Department of Insurance. Any surplus funds remaining in such
22 account at the close of any fiscal year shall be delivered to
23 the State Treasurer for deposit in the Insurance Financial
24 Regulation Fund.

25 (Source: P.A. 84-989.)

1 (215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

2 Sec. 1202. Duties. The Director shall:

3 (a) determine the relationship of insurance premiums
4 and related income as compared to insurance costs and
5 expenses and provide such information to the General
6 Assembly and the general public;

7 (b) study the insurance system in the State of
8 Illinois, and recommend to the General Assembly what it
9 deems to be the most appropriate and comprehensive cost
10 containment system for the State;

11 (c) respond to the requests by agencies of government
12 and the General Assembly for special studies and analysis
13 of data collected pursuant to this Article. Such reports
14 shall be made available in a form prescribed by the
15 Director. The Director may also determine a fee to be
16 charged to the requesting agency to cover the direct and
17 indirect costs for producing such a report, and shall
18 permit affected insurers the right to review the accuracy
19 of the report before it is released. The fees shall be
20 deposited into the Technology Management ~~Statistical~~
21 ~~Services~~ Revolving Fund and credited to the account of the
22 Department of Insurance;

23 (d) make an interim report to the General Assembly no
24 later than August 15, 1987, and an annual report to the
25 General Assembly no later than July 1 every year thereafter
26 which shall include the Director's findings and

1 recommendations regarding its duties as provided under
2 subsections (a), (b), and (c) of this Section.

3 (Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)

4 (215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

5 Sec. 1206. Expenses. The companies required to file reports
6 under this Article shall pay a reasonable fee established by
7 the Director sufficient to cover the total cost of the
8 Department incident to or associated with the administration
9 and enforcement of this Article, including the collection,
10 analysis and distribution of the insurance cost data, the
11 conversion of hard copy reports to tape, and the compilation
12 and analysis of basic reports. The Director may establish a
13 schedule of fees for this purpose. Expenses for additional
14 reports shall be billed to those requesting the reports. Any
15 such fees collected under this Section shall be paid to the
16 Director of Insurance and deposited into the Technology
17 Management Statistical Services Revolving Fund and credited to
18 the account of the Department of Insurance.

19 (Source: P.A. 84-1431.)

20 Section 20-25. The Workers' Compensation Act is amended by
21 changing Section 17 as follows:

22 (820 ILCS 305/17) (from Ch. 48, par. 138.17)

23 Sec. 17. The Commission shall cause to be printed and

1 furnish free of charge upon request by any employer or employee
2 such blank forms as may facilitate or promote efficient
3 administration and the performance of the duties of the
4 Commission. It shall provide a proper record in which shall be
5 entered and indexed the name of any employer who shall file a
6 notice of declination or withdrawal under this Act, and the
7 date of the filing thereof; and a proper record in which shall
8 be entered and indexed the name of any employee who shall file
9 such notice of declination or withdrawal, and the date of the
10 filing thereof; and such other notices as may be required by
11 this Act; and records in which shall be recorded all
12 proceedings, orders and awards had or made by the Commission or
13 by the arbitration committees, and such other books or records
14 as it shall deem necessary, all such records to be kept in the
15 office of the Commission.

16 The Commission may destroy all papers and documents which
17 have been on file for more than 5 years where there is no claim
18 for compensation pending or where more than 2 years have
19 elapsed since the termination of the compensation period.

20 The Commission shall compile and distribute to interested
21 persons aggregate statistics, taken from any records and
22 reports in the possession of the Commission. The aggregate
23 statistics shall not give the names or otherwise identify
24 persons sustaining injuries or disabilities or the employer of
25 any injured person or person with a disability.

26 The Commission is authorized to establish reasonable fees

1 and methods of payment limited to covering only the costs to
2 the Commission for processing, maintaining and generating
3 records or data necessary for the computerized production of
4 documents, records and other materials except to the extent of
5 any salaries or compensation of Commission officers or
6 employees.

7 All fees collected by the Commission under this Section
8 shall be deposited in the Technology Management ~~Statistical~~
9 ~~Services~~ Revolving Fund and credited to the account of the
10 Illinois Workers' Compensation Commission.

11 (Source: P.A. 99-143, eff. 7-27-15.)

12 Section 20-30. The Workers' Occupational Diseases Act is
13 amended by changing Section 17 as follows:

14 (820 ILCS 310/17) (from Ch. 48, par. 172.52)

15 Sec. 17. The Commission shall cause to be printed and shall
16 furnish free of charge upon request by any employer or employee
17 such blank forms as it shall deem requisite to facilitate or
18 promote the efficient administration of this Act, and the
19 performance of the duties of the Commission. It shall provide a
20 proper record in which shall be entered and indexed the name of
21 any employer who shall file a notice of election under this
22 Act, and the date of the filing thereof; and a proper record in
23 which shall be entered and indexed the name of any employee who
24 shall file a notice of election, and the date of the filing

1 thereof; and such other notices as may be required by this Act;
2 and records in which shall be recorded all proceedings, orders
3 and awards had or made by the Commission, or by the arbitration
4 committees, and such other books or records as it shall deem
5 necessary, all such records to be kept in the office of the
6 Commission. The Commission, in its discretion, may destroy all
7 papers and documents except notices of election and waivers
8 which have been on file for more than five years where there is
9 no claim for compensation pending, or where more than two years
10 have elapsed since the termination of the compensation period.

11 The Commission shall compile and distribute to interested
12 persons aggregate statistics, taken from any records and
13 reports in the possession of the Commission. The aggregate
14 statistics shall not give the names or otherwise identify
15 persons sustaining injuries or disabilities or the employer of
16 any injured person or person with a disability.

17 The Commission is authorized to establish reasonable fees
18 and methods of payment limited to covering only the costs to
19 the Commission for processing, maintaining and generating
20 records or data necessary for the computerized production of
21 documents, records and other materials except to the extent of
22 any salaries or compensation of Commission officers or
23 employees.

24 All fees collected by the Commission under this Section
25 shall be deposited in the Technology Management ~~Statistical~~
26 ~~Services~~ Revolving Fund and credited to the account of the

1 Illinois Workers' Compensation Commission.

2 (Source: P.A. 99-143, eff. 7-27-15.)

3 ARTICLE 25. REFUNDING BONDS

4 Section 25-5. The General Obligation Bond Act is amended by
5 changing Sections 2.5, 9, 11, and 16 as follows:

6 (30 ILCS 330/2.5)

7 Sec. 2.5. Limitation on issuance of Bonds.

8 (a) Except as provided in subsection (b), no Bonds may be
9 issued if, after the issuance, in the next State fiscal year
10 after the issuance of the Bonds, the amount of debt service
11 (including principal, whether payable at maturity or pursuant
12 to mandatory sinking fund installments, and interest) on all
13 then-outstanding Bonds, other than Bonds authorized by Public
14 Act 96-43 and other than Bonds authorized by Public Act
15 96-1497, would exceed 7% of the aggregate appropriations from
16 the general funds (which consist of the General Revenue Fund,
17 the Common School Fund, the General Revenue Common School
18 Special Account Fund, and the Education Assistance Fund) and
19 the Road Fund for the fiscal year immediately prior to the
20 fiscal year of the issuance.

21 (b) If the Comptroller and Treasurer each consent in
22 writing, Bonds may be issued even if the issuance does not
23 comply with subsection (a). In addition, \$2,000,000,000 in

1 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
2 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
3 issued during State fiscal year 2017 without complying with
4 subsection (a). In addition, \$2,000,000,000 in Bonds for the
5 purposes set forth in Sections 3, 4, 5, 6, and 7, and
6 \$2,000,000,000 in Refunding Bonds under Section 16, may be
7 issued during State fiscal year 2018 without complying with
8 subsection (a).

9 (Source: P.A. 99-523, eff. 6-30-16.)

10 (30 ILCS 330/9) (from Ch. 127, par. 659)

11 Sec. 9. Conditions for Issuance and Sale of Bonds -
12 Requirements for Bonds.

13 (a) Except as otherwise provided in this subsection, Bonds
14 shall be issued and sold from time to time, in one or more
15 series, in such amounts and at such prices as may be directed
16 by the Governor, upon recommendation by the Director of the
17 Governor's Office of Management and Budget. Bonds shall be in
18 such form (either coupon, registered or book entry), in such
19 denominations, payable within 25 years from their date, subject
20 to such terms of redemption with or without premium, bear
21 interest payable at such times and at such fixed or variable
22 rate or rates, and be dated as shall be fixed and determined by
23 the Director of the Governor's Office of Management and Budget
24 in the order authorizing the issuance and sale of any series of
25 Bonds, which order shall be approved by the Governor and is

1 herein called a "Bond Sale Order"; provided however, that
2 interest payable at fixed or variable rates shall not exceed
3 that permitted in the Bond Authorization Act, as now or
4 hereafter amended. Bonds shall be payable at such place or
5 places, within or without the State of Illinois, and may be
6 made registrable as to either principal or as to both principal
7 and interest, as shall be specified in the Bond Sale Order.
8 Bonds may be callable or subject to purchase and retirement or
9 tender and remarketing as fixed and determined in the Bond Sale
10 Order. Bonds, other than Bonds issued under Section 3 of this
11 Act for the costs associated with the purchase and
12 implementation of information technology, (i) except for
13 refunding Bonds satisfying the requirements of Section 16 of
14 this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017,
15 or 2018 must be issued with principal or mandatory redemption
16 amounts in equal amounts, with the first maturity issued
17 occurring within the fiscal year in which the Bonds are issued
18 or within the next succeeding fiscal year and (ii) must mature
19 or be subject to mandatory redemption each fiscal year
20 thereafter up to 25 years, except for refunding Bonds
21 satisfying the requirements of Section 16 of this Act and sold
22 during fiscal year 2009, 2010, or 2011 which must mature or be
23 subject to mandatory redemption each fiscal year thereafter up
24 to 16 years. Bonds issued under Section 3 of this Act for the
25 costs associated with the purchase and implementation of
26 information technology must be issued with principal or

1 mandatory redemption amounts in equal amounts, with the first
2 maturity issued occurring with the fiscal year in which the
3 respective bonds are issued or with the next succeeding fiscal
4 year, with the respective bonds issued maturing or subject to
5 mandatory redemption each fiscal year thereafter up to 10
6 years. Notwithstanding any provision of this Act to the
7 contrary, the Bonds authorized by Public Act 96-43 shall be
8 payable within 5 years from their date and must be issued with
9 principal or mandatory redemption amounts in equal amounts,
10 with payment of principal or mandatory redemption beginning in
11 the first fiscal year following the fiscal year in which the
12 Bonds are issued.

13 Notwithstanding any provision of this Act to the contrary,
14 the Bonds authorized by Public Act 96-1497 shall be payable
15 within 8 years from their date and shall be issued with payment
16 of maturing principal or scheduled mandatory redemptions in
17 accordance with the following schedule, except the following
18 amounts shall be prorated if less than the total additional
19 amount of Bonds authorized by Public Act 96-1497 are issued:

| Fiscal Year After Issuance | Amount |
|----------------------------|---------------|
| 1-2 | \$0 |
| 3 | \$110,712,120 |
| 4 | \$332,136,360 |
| 5 | \$664,272,720 |
| 6-8 | \$996,409,080 |

26 In the case of any series of Bonds bearing interest at a

1 variable interest rate ("Variable Rate Bonds"), in lieu of
2 determining the rate or rates at which such series of Variable
3 Rate Bonds shall bear interest and the price or prices at which
4 such Variable Rate Bonds shall be initially sold or remarketed
5 (in the event of purchase and subsequent resale), the Bond Sale
6 Order may provide that such interest rates and prices may vary
7 from time to time depending on criteria established in such
8 Bond Sale Order, which criteria may include, without
9 limitation, references to indices or variations in interest
10 rates as may, in the judgment of a remarketing agent, be
11 necessary to cause Variable Rate Bonds of such series to be
12 remarketable from time to time at a price equal to their
13 principal amount, and may provide for appointment of a bank,
14 trust company, investment bank, or other financial institution
15 to serve as remarketing agent in that connection. The Bond Sale
16 Order may provide that alternative interest rates or provisions
17 for establishing alternative interest rates, different
18 security or claim priorities, or different call or amortization
19 provisions will apply during such times as Variable Rate Bonds
20 of any series are held by a person providing credit or
21 liquidity enhancement arrangements for such Bonds as
22 authorized in subsection (b) of this Section. The Bond Sale
23 Order may also provide for such variable interest rates to be
24 established pursuant to a process generally known as an auction
25 rate process and may provide for appointment of one or more
26 financial institutions to serve as auction agents and

1 broker-dealers in connection with the establishment of such
2 interest rates and the sale and remarketing of such Bonds.

3 (b) In connection with the issuance of any series of Bonds,
4 the State may enter into arrangements to provide additional
5 security and liquidity for such Bonds, including, without
6 limitation, bond or interest rate insurance or letters of
7 credit, lines of credit, bond purchase contracts, or other
8 arrangements whereby funds are made available to retire or
9 purchase Bonds, thereby assuring the ability of owners of the
10 Bonds to sell or redeem their Bonds. The State may enter into
11 contracts and may agree to pay fees to persons providing such
12 arrangements, but only under circumstances where the Director
13 of the Governor's Office of Management and Budget certifies
14 that he or she reasonably expects the total interest paid or to
15 be paid on the Bonds, together with the fees for the
16 arrangements (being treated as if interest), would not, taken
17 together, cause the Bonds to bear interest, calculated to their
18 stated maturity, at a rate in excess of the rate that the Bonds
19 would bear in the absence of such arrangements.

20 The State may, with respect to Bonds issued or anticipated
21 to be issued, participate in and enter into arrangements with
22 respect to interest rate protection or exchange agreements,
23 guarantees, or financial futures contracts for the purpose of
24 limiting, reducing, or managing interest rate exposure. The
25 authority granted under this paragraph, however, shall not
26 increase the principal amount of Bonds authorized to be issued

1 by law. The arrangements may be executed and delivered by the
2 Director of the Governor's Office of Management and Budget on
3 behalf of the State. Net payments for such arrangements shall
4 constitute interest on the Bonds and shall be paid from the
5 General Obligation Bond Retirement and Interest Fund. The
6 Director of the Governor's Office of Management and Budget
7 shall at least annually certify to the Governor and the State
8 Comptroller his or her estimate of the amounts of such net
9 payments to be included in the calculation of interest required
10 to be paid by the State.

11 (c) Prior to the issuance of any Variable Rate Bonds
12 pursuant to subsection (a), the Director of the Governor's
13 Office of Management and Budget shall adopt an interest rate
14 risk management policy providing that the amount of the State's
15 variable rate exposure with respect to Bonds shall not exceed
16 20%. This policy shall remain in effect while any Bonds are
17 outstanding and the issuance of Bonds shall be subject to the
18 terms of such policy. The terms of this policy may be amended
19 from time to time by the Director of the Governor's Office of
20 Management and Budget but in no event shall any amendment cause
21 the permitted level of the State's variable rate exposure with
22 respect to Bonds to exceed 20%.

23 (d) "Build America Bonds" in this Section means Bonds
24 authorized by Section 54AA of the Internal Revenue Code of
25 1986, as amended ("Internal Revenue Code"), and bonds issued
26 from time to time to refund or continue to refund "Build

1 America Bonds".

2 (e) Notwithstanding any other provision of this Section,
3 Qualified School Construction Bonds shall be issued and sold
4 from time to time, in one or more series, in such amounts and
5 at such prices as may be directed by the Governor, upon
6 recommendation by the Director of the Governor's Office of
7 Management and Budget. Qualified School Construction Bonds
8 shall be in such form (either coupon, registered or book
9 entry), in such denominations, payable within 25 years from
10 their date, subject to such terms of redemption with or without
11 premium, and if the Qualified School Construction Bonds are
12 issued with a supplemental coupon, bear interest payable at
13 such times and at such fixed or variable rate or rates, and be
14 dated as shall be fixed and determined by the Director of the
15 Governor's Office of Management and Budget in the order
16 authorizing the issuance and sale of any series of Qualified
17 School Construction Bonds, which order shall be approved by the
18 Governor and is herein called a "Bond Sale Order"; except that
19 interest payable at fixed or variable rates, if any, shall not
20 exceed that permitted in the Bond Authorization Act, as now or
21 hereafter amended. Qualified School Construction Bonds shall
22 be payable at such place or places, within or without the State
23 of Illinois, and may be made registrable as to either principal
24 or as to both principal and interest, as shall be specified in
25 the Bond Sale Order. Qualified School Construction Bonds may be
26 callable or subject to purchase and retirement or tender and

1 remarketing as fixed and determined in the Bond Sale Order.
2 Qualified School Construction Bonds must be issued with
3 principal or mandatory redemption amounts or sinking fund
4 payments into the General Obligation Bond Retirement and
5 Interest Fund (or subaccount therefor) in equal amounts, with
6 the first maturity issued, mandatory redemption payment or
7 sinking fund payment occurring within the fiscal year in which
8 the Qualified School Construction Bonds are issued or within
9 the next succeeding fiscal year, with Qualified School
10 Construction Bonds issued maturing or subject to mandatory
11 redemption or with sinking fund payments thereof deposited each
12 fiscal year thereafter up to 25 years. Sinking fund payments
13 set forth in this subsection shall be permitted only to the
14 extent authorized in Section 54F of the Internal Revenue Code
15 or as otherwise determined by the Director of the Governor's
16 Office of Management and Budget. "Qualified School
17 Construction Bonds" in this subsection means Bonds authorized
18 by Section 54F of the Internal Revenue Code and for bonds
19 issued from time to time to refund or continue to refund such
20 "Qualified School Construction Bonds".

21 (f) Beginning with the next issuance by the Governor's
22 Office of Management and Budget to the Procurement Policy Board
23 of a request for quotation for the purpose of formulating a new
24 pool of qualified underwriting banks list, all entities
25 responding to such a request for quotation for inclusion on
26 that list shall provide a written report to the Governor's

1 Office of Management and Budget and the Illinois Comptroller.
2 The written report submitted to the Comptroller shall (i) be
3 published on the Comptroller's Internet website and (ii) be
4 used by the Governor's Office of Management and Budget for the
5 purposes of scoring such a request for quotation. The written
6 report, at a minimum, shall:

7 (1) disclose whether, within the past 3 months,
8 pursuant to its credit default swap market-making
9 activities, the firm has entered into any State of Illinois
10 credit default swaps ("CDS");

11 (2) include, in the event of State of Illinois CDS
12 activity, disclosure of the firm's cumulative notional
13 volume of State of Illinois CDS trades and the firm's
14 outstanding gross and net notional amount of State of
15 Illinois CDS, as of the end of the current 3-month period;

16 (3) indicate, pursuant to the firm's proprietary
17 trading activities, disclosure of whether the firm, within
18 the past 3 months, has entered into any proprietary trades
19 for its own account in State of Illinois CDS;

20 (4) include, in the event of State of Illinois
21 proprietary trades, disclosure of the firm's outstanding
22 gross and net notional amount of proprietary State of
23 Illinois CDS and whether the net position is short or long
24 credit protection, as of the end of the current 3-month
25 period;

26 (5) list all time periods during the past 3 months

1 during which the firm held net long or net short State of
2 Illinois CDS proprietary credit protection positions, the
3 amount of such positions, and whether those positions were
4 net long or net short credit protection positions; and

5 (6) indicate whether, within the previous 3 months, the
6 firm released any publicly available research or marketing
7 reports that reference State of Illinois CDS and include
8 those research or marketing reports as attachments.

9 (g) All entities included on a Governor's Office of
10 Management and Budget's pool of qualified underwriting banks
11 list shall, as soon as possible after March 18, 2011 (the
12 effective date of Public Act 96-1554), but not later than
13 January 21, 2011, and on a quarterly fiscal basis thereafter,
14 provide a written report to the Governor's Office of Management
15 and Budget and the Illinois Comptroller. The written reports
16 submitted to the Comptroller shall be published on the
17 Comptroller's Internet website. The written reports, at a
18 minimum, shall:

19 (1) disclose whether, within the past 3 months,
20 pursuant to its credit default swap market-making
21 activities, the firm has entered into any State of Illinois
22 credit default swaps ("CDS");

23 (2) include, in the event of State of Illinois CDS
24 activity, disclosure of the firm's cumulative notional
25 volume of State of Illinois CDS trades and the firm's
26 outstanding gross and net notional amount of State of

1 Illinois CDS, as of the end of the current 3-month period;

2 (3) indicate, pursuant to the firm's proprietary
3 trading activities, disclosure of whether the firm, within
4 the past 3 months, has entered into any proprietary trades
5 for its own account in State of Illinois CDS;

6 (4) include, in the event of State of Illinois
7 proprietary trades, disclosure of the firm's outstanding
8 gross and net notional amount of proprietary State of
9 Illinois CDS and whether the net position is short or long
10 credit protection, as of the end of the current 3-month
11 period;

12 (5) list all time periods during the past 3 months
13 during which the firm held net long or net short State of
14 Illinois CDS proprietary credit protection positions, the
15 amount of such positions, and whether those positions were
16 net long or net short credit protection positions; and

17 (6) indicate whether, within the previous 3 months, the
18 firm released any publicly available research or marketing
19 reports that reference State of Illinois CDS and include
20 those research or marketing reports as attachments.

21 (Source: P.A. 99-523, eff. 6-30-16.)

22 (30 ILCS 330/11) (from Ch. 127, par. 661)

23 Sec. 11. Sale of Bonds. Except as otherwise provided in
24 this Section, Bonds shall be sold from time to time pursuant to
25 notice of sale and public bid or by negotiated sale in such

1 amounts and at such times as is directed by the Governor, upon
2 recommendation by the Director of the Governor's Office of
3 Management and Budget. At least 25%, based on total principal
4 amount, of all Bonds issued each fiscal year shall be sold
5 pursuant to notice of sale and public bid. At all times during
6 each fiscal year, no more than 75%, based on total principal
7 amount, of the Bonds issued each fiscal year, shall have been
8 sold by negotiated sale. Failure to satisfy the requirements in
9 the preceding 2 sentences shall not affect the validity of any
10 previously issued Bonds; provided that all Bonds authorized by
11 Public Act 96-43 and Public Act 96-1497 shall not be included
12 in determining compliance for any fiscal year with the
13 requirements of the preceding 2 sentences; and further provided
14 that refunding Bonds satisfying the requirements of Section 16
15 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~
16 2017, or 2018 shall not be subject to the requirements in the
17 preceding 2 sentences.

18 If any Bonds, including refunding Bonds, are to be sold by
19 negotiated sale, the Director of the Governor's Office of
20 Management and Budget shall comply with the competitive request
21 for proposal process set forth in the Illinois Procurement Code
22 and all other applicable requirements of that Code.

23 If Bonds are to be sold pursuant to notice of sale and
24 public bid, the Director of the Governor's Office of Management
25 and Budget may, from time to time, as Bonds are to be sold,
26 advertise the sale of the Bonds in at least 2 daily newspapers,

1 one of which is published in the City of Springfield and one in
2 the City of Chicago. The sale of the Bonds shall also be
3 advertised in the volume of the Illinois Procurement Bulletin
4 that is published by the Department of Central Management
5 Services, and shall be published once at least 10 days prior to
6 the date fixed for the opening of the bids. The Director of the
7 Governor's Office of Management and Budget may reschedule the
8 date of sale upon the giving of such additional notice as the
9 Director deems adequate to inform prospective bidders of such
10 change; provided, however, that all other conditions of the
11 sale shall continue as originally advertised.

12 Executed Bonds shall, upon payment therefor, be delivered
13 to the purchaser, and the proceeds of Bonds shall be paid into
14 the State Treasury as directed by Section 12 of this Act.

15 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

16 (30 ILCS 330/16) (from Ch. 127, par. 666)

17 Sec. 16. Refunding Bonds. The State of Illinois is
18 authorized to issue, sell, and provide for the retirement of
19 General Obligation Bonds of the State of Illinois in the amount
20 of \$4,839,025,000, at any time and from time to time
21 outstanding, for the purpose of refunding any State of Illinois
22 general obligation Bonds then outstanding, including the
23 payment of any redemption premium thereon, any reasonable
24 expenses of such refunding, any interest accrued or to accrue
25 to the earliest or any subsequent date of redemption or

1 maturity of such outstanding Bonds and any interest to accrue
2 to the first interest payment on the refunding Bonds; provided
3 that all non-refunding Bonds in an issue that includes
4 refunding Bonds shall mature no later than the final maturity
5 date of Bonds being refunded; provided that no refunding Bonds
6 shall be offered for sale unless the net present value of debt
7 service savings to be achieved by the issuance of the refunding
8 Bonds is 3% or more of the principal amount of the refunding
9 Bonds to be issued; and further provided that, except for
10 refunding Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017,
11 or 2018, the maturities of the refunding Bonds shall not extend
12 beyond the maturities of the Bonds they refund, so that for
13 each fiscal year in the maturity schedule of a particular issue
14 of refunding Bonds, the total amount of refunding principal
15 maturing and redemption amounts due in that fiscal year and all
16 prior fiscal years in that schedule shall be greater than or
17 equal to the total amount of refunded principal and redemption
18 amounts that had been due over that year and all prior fiscal
19 years prior to the refunding.

20 The Governor shall notify the State Treasurer and
21 Comptroller of such refunding. The proceeds received from the
22 sale of refunding Bonds shall be used for the retirement at
23 maturity or redemption of such outstanding Bonds on any
24 maturity or redemption date and, pending such use, shall be
25 placed in escrow, subject to such terms and conditions as shall
26 be provided for in the Bond Sale Order relating to the

1 Refunding Bonds. Proceeds not needed for deposit in an escrow
2 account shall be deposited in the General Obligation Bond
3 Retirement and Interest Fund. This Act shall constitute an
4 irrevocable and continuing appropriation of all amounts
5 necessary to establish an escrow account for the purpose of
6 refunding outstanding general obligation Bonds and to pay the
7 reasonable expenses of such refunding and of the issuance and
8 sale of the refunding Bonds. Any such escrowed proceeds may be
9 invested and reinvested in direct obligations of the United
10 States of America, maturing at such time or times as shall be
11 appropriate to assure the prompt payment, when due, of the
12 principal of and interest and redemption premium, if any, on
13 the refunded Bonds. After the terms of the escrow have been
14 fully satisfied, any remaining balance of such proceeds and
15 interest, income and profits earned or realized on the
16 investments thereof shall be paid into the General Revenue
17 Fund. The liability of the State upon the Bonds shall continue,
18 provided that the holders thereof shall thereafter be entitled
19 to payment only out of the moneys deposited in the escrow
20 account.

21 Except as otherwise herein provided in this Section, such
22 refunding Bonds shall in all other respects be subject to the
23 terms and conditions of this Act.

24 (Source: P.A. 99-523, eff. 6-30-16.)

25 Section 25-10. The Build Illinois Bond Act is amended by

1 changing Sections 6, 8, and 15 as follows:

2 (30 ILCS 425/6) (from Ch. 127, par. 2806)

3 Sec. 6. Conditions for Issuance and Sale of Bonds -
4 Requirements for Bonds - Master and Supplemental Indentures -
5 Credit and Liquidity Enhancement.

6 (a) Bonds shall be issued and sold from time to time, in
7 one or more series, in such amounts and at such prices as
8 directed by the Governor, upon recommendation by the Director
9 of the Governor's Office of Management and Budget. Bonds shall
10 be payable only from the specific sources and secured in the
11 manner provided in this Act. Bonds shall be in such form, in
12 such denominations, mature on such dates within 25 years from
13 their date of issuance, be subject to optional or mandatory
14 redemption, bear interest payable at such times and at such
15 rate or rates, fixed or variable, and be dated as shall be
16 fixed and determined by the Director of the Governor's Office
17 of Management and Budget in an order authorizing the issuance
18 and sale of any series of Bonds, which order shall be approved
19 by the Governor and is herein called a "Bond Sale Order";
20 provided, however, that interest payable at fixed rates shall
21 not exceed that permitted in "An Act to authorize public
22 corporations to issue bonds, other evidences of indebtedness
23 and tax anticipation warrants subject to interest rate
24 limitations set forth therein", approved May 26, 1970, as now
25 or hereafter amended, and interest payable at variable rates

1 shall not exceed the maximum rate permitted in the Bond Sale
2 Order. Said Bonds shall be payable at such place or places,
3 within or without the State of Illinois, and may be made
4 registrable as to either principal only or as to both principal
5 and interest, as shall be specified in the Bond Sale Order.
6 Bonds may be callable or subject to purchase and retirement or
7 remarketing as fixed and determined in the Bond Sale Order.
8 Bonds (i) except for refunding Bonds satisfying the
9 requirements of Section 15 of this Act and sold during fiscal
10 year 2009, 2010, 2011, ~~or~~ 2017, or 2018, must be issued with
11 principal or mandatory redemption amounts in equal amounts,
12 with the first maturity issued occurring within the fiscal year
13 in which the Bonds are issued or within the next succeeding
14 fiscal year and (ii) must mature or be subject to mandatory
15 redemption each fiscal year thereafter up to 25 years, except
16 for refunding Bonds satisfying the requirements of Section 15
17 of this Act and sold during fiscal year 2009, 2010, or 2011
18 which must mature or be subject to mandatory redemption each
19 fiscal year thereafter up to 16 years.

20 All Bonds authorized under this Act shall be issued
21 pursuant to a master trust indenture ("Master Indenture")
22 executed and delivered on behalf of the State by the Director
23 of the Governor's Office of Management and Budget, such Master
24 Indenture to be in substantially the form approved in the Bond
25 Sale Order authorizing the issuance and sale of the initial
26 series of Bonds issued under this Act. Such initial series of

1 Bonds may, and each subsequent series of Bonds shall, also be
2 issued pursuant to a supplemental trust indenture
3 ("Supplemental Indenture") executed and delivered on behalf of
4 the State by the Director of the Governor's Office of
5 Management and Budget, each such Supplemental Indenture to be
6 in substantially the form approved in the Bond Sale Order
7 relating to such series. The Master Indenture and any
8 Supplemental Indenture shall be entered into with a bank or
9 trust company in the State of Illinois having trust powers and
10 possessing capital and surplus of not less than \$100,000,000.
11 Such indentures shall set forth the terms and conditions of the
12 Bonds and provide for payment of and security for the Bonds,
13 including the establishment and maintenance of debt service and
14 reserve funds, and for other protections for holders of the
15 Bonds. The term "reserve funds" as used in this Act shall
16 include funds and accounts established under indentures to
17 provide for the payment of principal of and premium and
18 interest on Bonds, to provide for the purchase, retirement or
19 defeasance of Bonds, to provide for fees of trustees,
20 registrars, paying agents and other fiduciaries and to provide
21 for payment of costs of and debt service payable in respect of
22 credit or liquidity enhancement arrangements, interest rate
23 swaps or guarantees or financial futures contracts and indexing
24 and remarketing agents' services.

25 In the case of any series of Bonds bearing interest at a
26 variable interest rate ("Variable Rate Bonds"), in lieu of

1 determining the rate or rates at which such series of Variable
2 Rate Bonds shall bear interest and the price or prices at which
3 such Variable Rate Bonds shall be initially sold or remarketed
4 (in the event of purchase and subsequent resale), the Bond Sale
5 Order may provide that such interest rates and prices may vary
6 from time to time depending on criteria established in such
7 Bond Sale Order, which criteria may include, without
8 limitation, references to indices or variations in interest
9 rates as may, in the judgment of a remarketing agent, be
10 necessary to cause Bonds of such series to be remarketable from
11 time to time at a price equal to their principal amount (or
12 compound accreted value in the case of original issue discount
13 Bonds), and may provide for appointment of indexing agents and
14 a bank, trust company, investment bank or other financial
15 institution to serve as remarketing agent in that connection.
16 The Bond Sale Order may provide that alternative interest rates
17 or provisions for establishing alternative interest rates,
18 different security or claim priorities or different call or
19 amortization provisions will apply during such times as Bonds
20 of any series are held by a person providing credit or
21 liquidity enhancement arrangements for such Bonds as
22 authorized in subsection (b) of Section 6 of this Act.

23 (b) In connection with the issuance of any series of Bonds,
24 the State may enter into arrangements to provide additional
25 security and liquidity for such Bonds, including, without
26 limitation, bond or interest rate insurance or letters of

1 credit, lines of credit, bond purchase contracts or other
2 arrangements whereby funds are made available to retire or
3 purchase Bonds, thereby assuring the ability of owners of the
4 Bonds to sell or redeem their Bonds. The State may enter into
5 contracts and may agree to pay fees to persons providing such
6 arrangements, but only under circumstances where the Director
7 of the Bureau of the Budget (now Governor's Office of
8 Management and Budget) certifies that he reasonably expects the
9 total interest paid or to be paid on the Bonds, together with
10 the fees for the arrangements (being treated as if interest),
11 would not, taken together, cause the Bonds to bear interest,
12 calculated to their stated maturity, at a rate in excess of the
13 rate which the Bonds would bear in the absence of such
14 arrangements. Any bonds, notes or other evidences of
15 indebtedness issued pursuant to any such arrangements for the
16 purpose of retiring and discharging outstanding Bonds shall
17 constitute refunding Bonds under Section 15 of this Act. The
18 State may participate in and enter into arrangements with
19 respect to interest rate swaps or guarantees or financial
20 futures contracts for the purpose of limiting or restricting
21 interest rate risk; provided that such arrangements shall be
22 made with or executed through banks having capital and surplus
23 of not less than \$100,000,000 or insurance companies holding
24 the highest policyholder rating accorded insurers by A.M. Best
25 & Co. or any comparable rating service or government bond
26 dealers reporting to, trading with, and recognized as primary

1 dealers by a Federal Reserve Bank and having capital and
2 surplus of not less than \$100,000,000, or other persons whose
3 debt securities are rated in the highest long-term categories
4 by both Moody's Investors' Services, Inc. and Standard & Poor's
5 Corporation. Agreements incorporating any of the foregoing
6 arrangements may be executed and delivered by the Director of
7 the Governor's Office of Management and Budget on behalf of the
8 State in substantially the form approved in the Bond Sale Order
9 relating to such Bonds.

10 (c) "Build America Bonds" in this Section means Bonds
11 authorized by Section 54AA of the Internal Revenue Code of
12 1986, as amended ("Internal Revenue Code"), and bonds issued
13 from time to time to refund or continue to refund "Build
14 America Bonds".

15 (Source: P.A. 99-523, eff. 6-30-16.)

16 (30 ILCS 425/8) (from Ch. 127, par. 2808)

17 Sec. 8. Sale of Bonds. Bonds, except as otherwise provided
18 in this Section, shall be sold from time to time pursuant to
19 notice of sale and public bid or by negotiated sale in such
20 amounts and at such times as are directed by the Governor, upon
21 recommendation by the Director of the Governor's Office of
22 Management and Budget. At least 25%, based on total principal
23 amount, of all Bonds issued each fiscal year shall be sold
24 pursuant to notice of sale and public bid. At all times during
25 each fiscal year, no more than 75%, based on total principal

1 amount, of the Bonds issued each fiscal year shall have been
2 sold by negotiated sale. Failure to satisfy the requirements in
3 the preceding 2 sentences shall not affect the validity of any
4 previously issued Bonds; and further provided that refunding
5 Bonds satisfying the requirements of Section 15 of this Act and
6 sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018
7 shall not be subject to the requirements in the preceding 2
8 sentences.

9 If any Bonds are to be sold pursuant to notice of sale and
10 public bid, the Director of the Governor's Office of Management
11 and Budget shall comply with the competitive request for
12 proposal process set forth in the Illinois Procurement Code and
13 all other applicable requirements of that Code.

14 If Bonds are to be sold pursuant to notice of sale and
15 public bid, the Director of the Governor's Office of Management
16 and Budget may, from time to time, as Bonds are to be sold,
17 advertise the sale of the Bonds in at least 2 daily newspapers,
18 one of which is published in the City of Springfield and one in
19 the City of Chicago. The sale of the Bonds shall also be
20 advertised in the volume of the Illinois Procurement Bulletin
21 that is published by the Department of Central Management
22 Services, and shall be published once at least 10 days prior to
23 the date fixed for the opening of the bids. The Director of the
24 Governor's Office of Management and Budget may reschedule the
25 date of sale upon the giving of such additional notice as the
26 Director deems adequate to inform prospective bidders of the

1 change; provided, however, that all other conditions of the
2 sale shall continue as originally advertised. Executed Bonds
3 shall, upon payment therefor, be delivered to the purchaser,
4 and the proceeds of Bonds shall be paid into the State Treasury
5 as directed by Section 9 of this Act. The Governor or the
6 Director of the Governor's Office of Management and Budget is
7 hereby authorized and directed to execute and deliver contracts
8 of sale with underwriters and to execute and deliver such
9 certificates, indentures, agreements and documents, including
10 any supplements or amendments thereto, and to take such actions
11 and do such things as shall be necessary or desirable to carry
12 out the purposes of this Act. Any action authorized or
13 permitted to be taken by the Director of the Governor's Office
14 of Management and Budget pursuant to this Act is hereby
15 authorized to be taken by any person specifically designated by
16 the Governor to take such action in a certificate signed by the
17 Governor and filed with the Secretary of State.

18 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

19 (30 ILCS 425/15) (from Ch. 127, par. 2815)

20 Sec. 15. Refunding Bonds. Refunding Bonds are hereby
21 authorized for the purpose of refunding any outstanding Bonds,
22 including the payment of any redemption premium thereon, any
23 reasonable expenses of such refunding, and any interest accrued
24 or to accrue to the earliest or any subsequent date of
25 redemption or maturity of outstanding Bonds; provided that all

1 non-refunding Bonds in an issue that includes refunding Bonds
2 shall mature no later than the final maturity date of Bonds
3 being refunded; provided that no refunding Bonds shall be
4 offered for sale unless the net present value of debt service
5 savings to be achieved by the issuance of the refunding Bonds
6 is 3% or more of the principal amount of the refunding Bonds to
7 be issued; and further provided that, except for refunding
8 Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018,
9 the maturities of the refunding Bonds shall not extend beyond
10 the maturities of the Bonds they refund, so that for each
11 fiscal year in the maturity schedule of a particular issue of
12 refunding Bonds, the total amount of refunding principal
13 maturing and redemption amounts due in that fiscal year and all
14 prior fiscal years in that schedule shall be greater than or
15 equal to the total amount of refunded principal and redemption
16 amounts that had been due over that year and all prior fiscal
17 years prior to the refunding.

18 Refunding Bonds may be sold in such amounts and at such
19 times, as directed by the Governor upon recommendation by the
20 Director of the Governor's Office of Management and Budget. The
21 Governor shall notify the State Treasurer and Comptroller of
22 such refunding. The proceeds received from the sale of
23 refunding Bonds shall be used for the retirement at maturity or
24 redemption of such outstanding Bonds on any maturity or
25 redemption date and, pending such use, shall be placed in
26 escrow, subject to such terms and conditions as shall be

1 provided for in the Bond Sale Order relating to the refunding
2 Bonds. This Act shall constitute an irrevocable and continuing
3 appropriation of all amounts necessary to establish an escrow
4 account for the purpose of refunding outstanding Bonds and to
5 pay the reasonable expenses of such refunding and of the
6 issuance and sale of the refunding Bonds. Any such escrowed
7 proceeds may be invested and reinvested in direct obligations
8 of the United States of America, maturing at such time or times
9 as shall be appropriate to assure the prompt payment, when due,
10 of the principal of and interest and redemption premium, if
11 any, on the refunded Bonds. After the terms of the escrow have
12 been fully satisfied, any remaining balance of such proceeds
13 and interest, income and profits earned or realized on the
14 investments thereof shall be paid into the General Revenue
15 Fund. The liability of the State upon the refunded Bonds shall
16 continue, provided that the holders thereof shall thereafter be
17 entitled to payment only out of the moneys deposited in the
18 escrow account and the refunded Bonds shall be deemed paid,
19 discharged and no longer to be outstanding.

20 Except as otherwise herein provided in this Section, such
21 refunding Bonds shall in all other respects be issued pursuant
22 to and subject to the terms and conditions of this Act and
23 shall be secured by and payable from only the funds and sources
24 which are provided under this Act.

25 (Source: P.A. 99-523, eff. 6-30-16.)

1 ARTICLE 30. HUMAN SERVICES

2 Section 30-5. The Illinois Act on Aging is amended by
3 changing Section 4.02 as follows:

4 (20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

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

16 (a) (blank);

17 (b) (blank);

18 (c) home care aide services;

19 (d) personal assistant services;

20 (e) adult day services;

21 (f) home-delivered meals;

22 (g) education in self-care;

23 (h) personal care services;

24 (i) adult day health services;

- 1 (j) habilitation services;
- 2 (k) respite care;
- 3 (k-5) community reintegration services;
- 4 (k-6) flexible senior services;
- 5 (k-7) medication management;
- 6 (k-8) emergency home response;
- 7 (l) other nonmedical social services that may enable
- 8 the person to become self-supporting; or
- 9 (m) clearinghouse for information provided by senior
- 10 citizen home owners who want to rent rooms to or share
- 11 living space with other senior citizens.

12 The Department shall establish eligibility standards for

13 such services. In determining the amount and nature of services

14 for which a person may qualify, consideration shall not be

15 given to the value of cash, property or other assets held in

16 the name of the person's spouse pursuant to a written agreement

17 dividing marital property into equal but separate shares or

18 pursuant to a transfer of the person's interest in a home to

19 his spouse, provided that the spouse's share of the marital

20 property is not made available to the person seeking such

21 services.

22 Beginning January 1, 2008, the Department shall require as

23 a condition of eligibility that all new financially eligible

24 applicants apply for and enroll in medical assistance under

25 Article V of the Illinois Public Aid Code in accordance with

26 rules promulgated by the Department.

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

1 established for care in a group facility appropriate to the
2 person's condition. These non-institutional services, pilot
3 projects or experimental facilities may be provided as part of
4 or in addition to those authorized by federal law or those
5 funded and administered by the Department of Human Services.
6 The Departments of Human Services, Healthcare and Family
7 Services, Public Health, Veterans' Affairs, and Commerce and
8 Economic Opportunity and other appropriate agencies of State,
9 federal and local governments shall cooperate with the
10 Department on Aging in the establishment and development of the
11 non-institutional services. The Department shall require an
12 annual audit from all personal assistant and home care aide
13 vendors contracting with the Department under this Section. The
14 annual audit shall assure that each audited vendor's procedures
15 are in compliance with Department's financial reporting
16 guidelines requiring an administrative and employee wage and
17 benefits cost split as defined in administrative rules. The
18 audit is a public record under the Freedom of Information Act.
19 The Department shall execute, relative to the nursing home
20 prescreening project, written inter-agency agreements with the
21 Department of Human Services and the Department of Healthcare
22 and Family Services, to effect the following: (1) intake
23 procedures and common eligibility criteria for those persons
24 who are receiving non-institutional services; and (2) the
25 establishment and development of non-institutional services in
26 areas of the State where they are not currently available or

1 are undeveloped. On and after July 1, 1996, all nursing home
2 prescreenings for individuals 60 years of age or older shall be
3 conducted by the Department.

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

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

20 The Department, or the Department's authorized
21 representative, may recover the amount of moneys expended for
22 services provided to or in behalf of a person under this
23 Section by a claim against the person's estate or against the
24 estate of the person's surviving spouse, but no recovery may be
25 had until after the death of the surviving spouse, if any, and
26 then only at such time when there is no surviving child who is

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

23 The Department shall increase the effectiveness of the
24 existing Community Care Program by:

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

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

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

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

25 (5) ensuring that homemakers can provide personal care
26 services that may or may not involve contact with clients,

1 including but not limited to:

2 (A) bathing;

3 (B) grooming;

4 (C) toileting;

5 (D) nail care;

6 (E) transferring;

7 (F) respiratory services;

8 (G) exercise; or

9 (H) positioning;

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

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

26 (8) ensuring that the determination of need tool

1 accurately reflects the service needs of individuals with
2 Alzheimer's disease and related dementia disorders;

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

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

25 (11) requiring home care service providers to comply
26 with the rounding of hours worked provisions under the

1 federal Fair Labor Standards Act (FLSA) and as set forth in
2 29 CFR 785.48(b) by May 1, 2013;

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

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

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

21 The Department shall develop procedures to enhance
22 availability of services on evenings, weekends, and on an
23 emergency basis to meet the respite needs of caregivers.
24 Procedures shall be developed to permit the utilization of
25 services in successive blocks of 24 hours up to the monthly
26 maximum established by the Department. Workers providing these

1 services shall be appropriately trained.

2 Beginning on the effective date of this amendatory Act of
3 1991, no person may perform chore/housekeeping and home care
4 aide services under a program authorized by this Section unless
5 that person has been issued a certificate of pre-service to do
6 so by his or her employing agency. Information gathered to
7 effect such certification shall include (i) the person's name,
8 (ii) the date the person was hired by his or her current
9 employer, and (iii) the training, including dates and levels.
10 Persons engaged in the program authorized by this Section
11 before the effective date of this amendatory Act of 1991 shall
12 be issued a certificate of all pre- and in-service training
13 from his or her employer upon submitting the necessary
14 information. The employing agency shall be required to retain
15 records of all staff pre- and in-service training, and shall
16 provide such records to the Department upon request and upon
17 termination of the employer's contract with the Department. In
18 addition, the employing agency is responsible for the issuance
19 of certifications of in-service training completed to their
20 employees.

21 The Department is required to develop a system to ensure
22 that persons working as home care aides and personal assistants
23 receive increases in their wages when the federal minimum wage
24 is increased by requiring vendors to certify that they are
25 meeting the federal minimum wage statute for home care aides
26 and personal assistants. An employer that cannot ensure that

1 the minimum wage increase is being given to home care aides and
2 personal assistants shall be denied any increase in
3 reimbursement costs.

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

1 care staff, area agencies on aging, adults over age 60,
2 membership organizations representing older adults, and other
3 organizational entities, providers of care, or individuals
4 with demonstrated interest and expertise in the field of home
5 and community care as determined by the Director.

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

25 The Department on Aging and the Department of Human
26 Services shall cooperate in the development and submission of

1 an annual report on programs and services provided under this
2 Section. Such joint report shall be filed with the Governor and
3 the General Assembly on or before September 30 each year.

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

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

26 For the purposes of this Section, "flexible senior

1 services" refers to services that require one-time or periodic
2 expenditures including, but not limited to, respite care, home
3 modification, assistive technology, housing assistance, and
4 transportation.

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

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

19 The Department shall delay Community Care Program services
20 until an applicant is determined eligible for medical
21 assistance under Article V of the Illinois Public Aid Code (i)
22 beginning August 1, 2013, if the Auditor General has reported
23 that the Department has failed to comply with the reporting
24 requirements of Section 2-27 of the Illinois State Auditing
25 Act; or (ii) beginning June 1, 2014, if the Auditor General has
26 reported that the Department has not undertaken the required

1 actions listed in the report required by subsection (a) of
2 Section 2-27 of the Illinois State Auditing Act.

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

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

18 The Department shall conduct a quarterly review of Care
19 Coordination Unit performance and adherence to service
20 guidelines. The quarterly review shall be reported to the
21 Speaker of the House of Representatives, the Minority Leader of
22 the House of Representatives, the President of the Senate, and
23 the Minority Leader of the Senate. The Department shall collect
24 and report longitudinal data on the performance of each care
25 coordination unit. Nothing in this paragraph shall be construed
26 to require the Department to identify specific care

1 coordination units.

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

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

16 Within 30 days after the effective date of this amendatory
17 Act of the 100th General Assembly, rates shall be increased to
18 \$18.29 per hour, for the purpose of increasing, by at least
19 \$.72 per hour, the wages paid by those vendors to their
20 employees who provide homemaker services. The Department shall
21 pay an enhanced rate under the Community Care Program to those
22 in-home service provider agencies that offer health insurance
23 coverage as a benefit to their direct service worker employees
24 consistent with the mandates of Public Act 95-713. For State
25 fiscal year 2018, the enhanced rate shall be \$1.77 per hour.
26 The rate shall be adjusted using actuarial analysis based on

1 the cost of care, but shall not be set below \$1.77 per hour.
2 The Department shall adopt rules, including emergency rules
3 under subsection (y) of Section 5-45 of the Illinois
4 Administrative Procedure Act, to implement the provisions of
5 this paragraph.

6 (Source: P.A. 98-8, eff. 5-3-13; 98-1171, eff. 6-1-15; 99-143,
7 eff. 7-27-15.)

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

10 (20 ILCS 301/55-30 new)

11 Sec. 55-30. Rate increase. Within 30 days after the
12 effective date of this amendatory Act of the 100th General
13 Assembly, the Division of Alcoholism and Substance Abuse shall
14 by rule develop the increased rate methodology and annualize
15 the increased rate beginning with State fiscal year 2018
16 contracts to licensed providers of community based addiction
17 treatment, based on the additional amounts appropriated for the
18 purpose of providing a rate increase to licensed providers of
19 community based addiction treatment. The Department shall
20 adopt rules, including emergency rules under subsection (y) of
21 Section 5-45 of the Illinois Administrative Procedure Act, to
22 implement the provisions of this Section.

23 Section 30-15. The Mental Health and Developmental

1 Disabilities Administrative Act is amended by adding Section 75
2 as follows:

3 (20 ILCS 1705/75 new)

4 Sec. 75. Rate increase. Within 30 days after the effective
5 date of this amendatory Act of the 100th General Assembly, the
6 Division of Mental Health shall by rule develop the increased
7 rate methodology and annualize the increased rate beginning
8 with State fiscal year 2018 contracts to certified community
9 mental health centers, based on the additional amounts
10 appropriated for the purpose of providing a rate increase to
11 certified community mental health centers. The Department
12 shall adopt rules, including emergency rules under subsection
13 (y) of Section 5-45 of the Illinois Administrative Procedure
14 Act, to implement the provisions of this Section.

15 Section 30-20. The Rehabilitation of Persons with
16 Disabilities Act is amended by changing Section 3 as follows:

17 (20 ILCS 2405/3) (from Ch. 23, par. 3434)

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

20 (a) To co-operate with the federal government in the
21 administration of the provisions of the federal Rehabilitation
22 Act of 1973, as amended, of the Workforce Investment Act of
23 1998, and of the federal Social Security Act to the extent and

1 in the manner provided in these Acts.

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

12 (c) (Blank).

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

26 (e) (Blank).

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

- 7 (1) personal assistant services;
- 8 (2) homemaker services;
- 9 (3) home-delivered meals;
- 10 (4) adult day care services;
- 11 (5) respite care;
- 12 (6) home modification or assistive equipment;
- 13 (7) home health services;
- 14 (8) electronic home response;
- 15 (9) brain injury behavioral/cognitive services;
- 16 (10) brain injury habilitation;
- 17 (11) brain injury pre-vocational services; or
- 18 (12) brain injury supported employment.

19 The Department shall establish eligibility standards for
20 such services taking into consideration the unique economic and
21 social needs of the population for whom they are to be
22 provided. Such eligibility standards may be based on the
23 recipient's ability to pay for services; provided, however,
24 that any portion of a person's income that is equal to or less
25 than the "protected income" level shall not be considered by
26 the Department in determining eligibility. The "protected

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

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

23 Personal assistants shall be paid at a rate negotiated
24 between the State and an exclusive representative of personal
25 assistants under a collective bargaining agreement. In no case
26 shall the Department pay personal assistants an hourly wage

1 that is less than the federal minimum wage. Within 30 days
2 after the effective date of this amendatory Act of the 100th
3 General Assembly, the hourly wage paid to personal assistants
4 and individual maintenance home health workers shall be
5 increased by \$0.48 per hour.

6 Solely for the purposes of coverage under the Illinois
7 Public Labor Relations Act ~~(5 ILCS 315/)~~, personal assistants
8 providing services under the Department's Home Services
9 Program shall be considered to be public employees and the
10 State of Illinois shall be considered to be their employer as
11 of the effective date of this amendatory Act of the 93rd
12 General Assembly, but not before. Solely for the purposes of
13 coverage under the Illinois Public Labor Relations Act, home
14 care and home health workers who function as personal
15 assistants and individual maintenance home health workers and
16 who also provide services under the Department's Home Services
17 Program shall be considered to be public employees, no matter
18 whether the State provides such services through direct
19 fee-for-service arrangements, with the assistance of a managed
20 care organization or other intermediary, or otherwise, and the
21 State of Illinois shall be considered to be the employer of
22 those persons as of January 29, 2013 (the effective date of
23 Public Act 97-1158), but not before except as otherwise
24 provided under this subsection (f). The State shall engage in
25 collective bargaining with an exclusive representative of home
26 care and home health workers who function as personal

1 assistants and individual maintenance home health workers
2 working under the Home Services Program concerning their terms
3 and conditions of employment that are within the State's
4 control. Nothing in this paragraph shall be understood to limit
5 the right of the persons receiving services defined in this
6 Section to hire and fire home care and home health workers who
7 function as personal assistants and individual maintenance
8 home health workers working under the Home Services Program or
9 to supervise them within the limitations set by the Home
10 Services Program. The State shall not be considered to be the
11 employer of home care and home health workers who function as
12 personal assistants and individual maintenance home health
13 workers working under the Home Services Program for any
14 purposes not specifically provided in Public Act 93-204 or
15 Public Act 97-1158, including but not limited to, purposes of
16 vicarious liability in tort and purposes of statutory
17 retirement or health insurance benefits. Home care and home
18 health workers who function as personal assistants and
19 individual maintenance home health workers and who also provide
20 services under the Department's Home Services Program shall not
21 be covered by the State Employees Group Insurance Act of 1971
22 ~~(5 ILCS 375/)~~.

23 The Department shall execute, relative to nursing home
24 prescreening, as authorized by Section 4.03 of the Illinois Act
25 on the Aging, written inter-agency agreements with the
26 Department on Aging and the Department of Healthcare and Family

1 Services, to effect the intake procedures and eligibility
2 criteria for those persons who may need long term care. On and
3 after July 1, 1996, all nursing home prescreenings for
4 individuals 18 through 59 years of age shall be conducted by
5 the Department, or a designee of the Department.

6 The Department is authorized to establish a system of
7 recipient cost-sharing for services provided under this
8 Section. The cost-sharing shall be based upon the recipient's
9 ability to pay for services, but in no case shall the
10 recipient's share exceed the actual cost of the services
11 provided. Protected income shall not be considered by the
12 Department in its determination of the recipient's ability to
13 pay a share of the cost of services. The level of cost-sharing
14 shall be adjusted each year to reflect changes in the
15 "protected income" level. The Department shall deduct from the
16 recipient's share of the cost of services any money expended by
17 the recipient for disability-related expenses.

18 To the extent permitted under the federal Social Security
19 Act, the Department, or the Department's authorized
20 representative, may recover the amount of moneys expended for
21 services provided to or in behalf of a person under this
22 Section by a claim against the person's estate or against the
23 estate of the person's surviving spouse, but no recovery may be
24 had until after the death of the surviving spouse, if any, and
25 then only at such time when there is no surviving child who is
26 under age 21 or blind or who has a permanent and total

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

22 The Department shall submit an annual report on programs
23 and services provided under this Section. The report shall be
24 filed with the Governor and the General Assembly on or before
25 March 30 each year.

26 The requirement for reporting to the General Assembly shall

1 be satisfied by filing copies of the report with the Speaker,
2 the Minority Leader and the Clerk of the House of
3 Representatives and the President, the Minority Leader and the
4 Secretary of the Senate and the Legislative Research Unit, as
5 required by Section 3.1 of the General Assembly Organization
6 Act, and filing additional copies with the State Government
7 Report Distribution Center for the General Assembly as required
8 under paragraph (t) of Section 7 of the State Library Act.

9 (g) To establish such subdivisions of the Department as
10 shall be desirable and assign to the various subdivisions the
11 responsibilities and duties placed upon the Department by law.

12 (h) To cooperate and enter into any necessary agreements
13 with the Department of Employment Security for the provision of
14 job placement and job referral services to clients of the
15 Department, including job service registration of such clients
16 with Illinois Employment Security offices and making job
17 listings maintained by the Department of Employment Security
18 available to such clients.

19 (i) To possess all powers reasonable and necessary for the
20 exercise and administration of the powers, duties and
21 responsibilities of the Department which are provided for by
22 law.

23 (j) (Blank).

24 (k) (Blank).

25 (l) To establish, operate and maintain a Statewide Housing
26 Clearinghouse of information on available, government

1 subsidized housing accessible to persons with disabilities and
2 available privately owned housing accessible to persons with
3 disabilities. The information shall include but not be limited
4 to the location, rental requirements, access features and
5 proximity to public transportation of available housing. The
6 Clearinghouse shall consist of at least a computerized database
7 for the storage and retrieval of information and a separate or
8 shared toll free telephone number for use by those seeking
9 information from the Clearinghouse. Department offices and
10 personnel throughout the State shall also assist in the
11 operation of the Statewide Housing Clearinghouse. Cooperation
12 with local, State and federal housing managers shall be sought
13 and extended in order to frequently and promptly update the
14 Clearinghouse's information.

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

1 only in accordance with other applicable law.

2 (Source: P.A. 98-1004, eff. 8-18-14; 99-143, eff. 7-27-15.)

3 Section 30-25. The Illinois Public Aid Code is amended by
4 changing Section 5-5.01a as follows:

5 (305 ILCS 5/5-5.01a)

6 Sec. 5-5.01a. Supportive living facilities program. The
7 Department shall establish and provide oversight for a program
8 of supportive living facilities that seek to promote resident
9 independence, dignity, respect, and well-being in the most
10 cost-effective manner.

11 A supportive living facility is either a free-standing
12 facility or a distinct physical and operational entity within a
13 nursing facility. A supportive living facility integrates
14 housing with health, personal care, and supportive services and
15 is a designated setting that offers residents their own
16 separate, private, and distinct living units.

17 Sites for the operation of the program shall be selected by
18 the Department based upon criteria that may include the need
19 for services in a geographic area, the availability of funding,
20 and the site's ability to meet the standards.

21 Beginning July 1, 2014, subject to federal approval, the
22 Medicaid rates for supportive living facilities shall be equal
23 to the supportive living facility Medicaid rate effective on
24 June 30, 2014 increased by 8.85%. Once the assessment imposed

1 at Article V-G of this Code is determined to be a permissible
2 tax under Title XIX of the Social Security Act, the Department
3 shall increase the Medicaid rates for supportive living
4 facilities effective on July 1, 2014 by 9.09%. The Department
5 shall apply this increase retroactively to coincide with the
6 imposition of the assessment in Article V-G of this Code in
7 accordance with the approval for federal financial
8 participation by the Centers for Medicare and Medicaid
9 Services.

10 The Medicaid rates for supportive living facilities
11 effective on July 1, 2017 must be equal to the rates in effect
12 for supportive living facilities on June 30, 2017 increased by
13 2.8%.

14 The Department may adopt rules to implement this Section.
15 Rules that establish or modify the services, standards, and
16 conditions for participation in the program shall be adopted by
17 the Department in consultation with the Department on Aging,
18 the Department of Rehabilitation Services, and the Department
19 of Mental Health and Developmental Disabilities (or their
20 successor agencies).

21 Facilities or distinct parts of facilities which are
22 selected as supportive living facilities and are in good
23 standing with the Department's rules are exempt from the
24 provisions of the Nursing Home Care Act and the Illinois Health
25 Facilities Planning Act.

26 (Source: P.A. 98-651, eff. 6-16-14.)

1 ARTICLE 35. TAX COMPLIANCE AND ADMINISTRATION FUND

2 Section 35-5. The Department of Revenue Law of the Civil
3 Administrative Code of Illinois is amended by changing Section
4 2505-190 as follows:

5 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)

6 Sec. 2505-190. Tax Compliance and Administration Fund.

7 (a) Amounts deposited into the Tax Compliance and
8 Administration Fund, a special fund in the State treasury that
9 is hereby created, must be appropriated to the Department to
10 reimburse the Department for its costs of collecting,
11 administering, and enforcing the tax laws that provide for
12 deposits into the Fund. Moneys in the Fund shall consist of
13 deposits provided for in tax laws, reimbursements, or other
14 payments received from units of local government for
15 administering a local tax or fee on behalf of the unit of local
16 government in accordance with the Local Tax Collection Act, or
17 other payments designated for deposit into the Fund.

18 (b) As soon as possible after July 1, 2015, and as soon as
19 possible after each July 1 thereafter through July 1, 2016, the
20 Director of the Department of Revenue shall certify the balance
21 in the Tax Compliance and Administration Fund as of July 1,
22 less any amounts obligated, and the State Comptroller shall
23 order transferred and the State Treasurer shall transfer from

1 the Tax Compliance and Administration Fund to the General
2 Revenue Fund the amount certified that exceeds \$2,500,000.
3 (Source: P.A. 98-1098, eff. 8-26-14; 99-517, eff. 6-30-16.)

4 Section 35-10. The State Finance Act is amended by changing
5 Section 6z-20 as follows:

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

7 Sec. 6z-20. County and Mass Transit District Fund. Of the
8 money received from the 6.25% general rate (and, beginning July
9 1, 2000 and through December 31, 2000, the 1.25% rate on motor
10 fuel and gasohol, and beginning on August 6, 2010 through
11 August 15, 2010, the 1.25% rate on sales tax holiday items) on
12 sales subject to taxation under the Retailers' Occupation Tax
13 Act and Service Occupation Tax Act and paid into the County and
14 Mass Transit District Fund, distribution to the Regional
15 Transportation Authority tax fund, created pursuant to Section
16 4.03 of the Regional Transportation Authority Act, for deposit
17 therein shall be made based upon the retail sales occurring in
18 a county having more than 3,000,000 inhabitants. The remainder
19 shall be distributed to each county having 3,000,000 or fewer
20 inhabitants based upon the retail sales occurring in each such
21 county.

22 For the purpose of determining allocation to the local
23 government unit, a retail sale by a producer of coal or other
24 mineral mined in Illinois is a sale at retail at the place

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

7 Of the money received from the 6.25% general use tax rate
8 on tangible personal property which is purchased outside
9 Illinois at retail from a retailer and which is titled or
10 registered by any agency of this State's government and paid
11 into the County and Mass Transit District Fund, the amount for
12 which Illinois addresses for titling or registration purposes
13 are given as being in each county having more than 3,000,000
14 inhabitants shall be distributed into the Regional
15 Transportation Authority tax fund, created pursuant to Section
16 4.03 of the Regional Transportation Authority Act. The
17 remainder of the money paid from such sales shall be
18 distributed to each county based on sales for which Illinois
19 addresses for titling or registration purposes are given as
20 being located in the county. Any money paid into the Regional
21 Transportation Authority Occupation and Use Tax Replacement
22 Fund from the County and Mass Transit District Fund prior to
23 January 14, 1991, which has not been paid to the Authority
24 prior to that date, shall be transferred to the Regional
25 Transportation Authority tax fund.

26 Whenever the Department determines that a refund of money

1 paid into the County and Mass Transit District Fund should be
2 made to a claimant instead of issuing a credit memorandum, the
3 Department shall notify the State Comptroller, who shall cause
4 the order to be drawn for the amount specified, and to the
5 person named, in such notification from the Department. Such
6 refund shall be paid by the State Treasurer out of the County
7 and Mass Transit District Fund.

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

21 After the monthly transfer to the STAR Bonds Revenue Fund,
22 on or before the 25th day of each calendar month, the
23 Department shall prepare and certify to the Comptroller the
24 disbursement of stated sums of money to the Regional
25 Transportation Authority and to named counties, the counties to
26 be those entitled to distribution, as hereinabove provided, of

1 taxes or penalties paid to the Department during the second
2 preceding calendar month. The amount to be paid to the Regional
3 Transportation Authority and each county having 3,000,000 or
4 fewer inhabitants shall be the amount (not including credit
5 memoranda) collected during the second preceding calendar
6 month by the Department and paid into the County and Mass
7 Transit District Fund, plus an amount the Department determines
8 is necessary to offset any amounts which were erroneously paid
9 to a different taxing body, and not including an amount equal
10 to the amount of refunds made during the second preceding
11 calendar month by the Department, and not including any amount
12 which the Department determines is necessary to offset any
13 amounts which were payable to a different taxing body but were
14 erroneously paid to the Regional Transportation Authority or
15 county, and not including any amounts that are transferred to
16 the STAR Bonds Revenue Fund, less 2% of the amount to be paid
17 to the Regional Transportation Authority, which shall be
18 transferred into the Tax Compliance and Administration Fund.
19 The Department, at the time of each monthly disbursement to the
20 Regional Transportation Authority, shall prepare and certify
21 to the State Comptroller the amount to be transferred into the
22 Tax Compliance and Administration Fund under this Section.
23 Within 10 days after receipt, by the Comptroller, of the
24 disbursement certification to the Regional Transportation
25 Authority, ~~and~~ counties, and the Tax Compliance and
26 Administration Fund, provided for in this Section to be given

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

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

12 The provisions directing the distributions from the
13 special fund in the State Treasury provided for in this Section
14 and from the Regional Transportation Authority tax fund created
15 by Section 4.03 of the Regional Transportation Authority Act
16 shall constitute an irrevocable and continuing appropriation
17 of all amounts as provided herein. The State Treasurer and
18 State Comptroller are hereby authorized to make distributions
19 as provided in this Section.

20 In construing any development, redevelopment, annexation,
21 preannexation or other lawful agreement in effect prior to
22 September 1, 1990, which describes or refers to receipts from a
23 county or municipal retailers' occupation tax, use tax or
24 service occupation tax which now cannot be imposed, such
25 description or reference shall be deemed to include the
26 replacement revenue for such abolished taxes, distributed from

1 the County and Mass Transit District Fund or Local Government
2 Distributive Fund, as the case may be.

3 (Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;
4 97-333, eff. 8-12-11.)

5 Section 35-15. The Counties Code is amended by changing
6 Sections 5-1006, 5-1006.5, and 5-1007 as follows:

7 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

8 Sec. 5-1006. Home Rule County Retailers' Occupation Tax
9 Law. Any county that is a home rule unit may impose a tax upon
10 all persons engaged in the business of selling tangible
11 personal property, other than an item of tangible personal
12 property titled or registered with an agency of this State's
13 government, at retail in the county on the gross receipts from
14 such sales made in the course of their business. If imposed,
15 this tax shall only be imposed in 1/4% increments. On and after
16 September 1, 1991, this additional tax may not be imposed on
17 the sales of food for human consumption which is to be consumed
18 off the premises where it is sold (other than alcoholic
19 beverages, soft drinks and food which has been prepared for
20 immediate consumption) and prescription and nonprescription
21 medicines, drugs, medical appliances and insulin, urine
22 testing materials, syringes and needles used by diabetics. The
23 tax imposed by a home rule county pursuant to this Section and
24 all civil penalties that may be assessed as an incident thereof

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

26 No tax may be imposed by a home rule county pursuant to

1 this Section unless the county also imposes a tax at the same
2 rate pursuant to Section 5-1007.

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

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

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

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.

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

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

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 United States Constitution as a sale in
5 interstate or foreign commerce.

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

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

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

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

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

22 (Source: P.A. 99-217, eff. 7-31-15.)

23 (55 ILCS 5/5-1006.5)

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

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

26 If a tax is imposed for public facilities purposes, then

1 the name of the project may be included in the proposition at
2 the discretion of the county board as determined in the
3 enabling resolution. For example, the "XXX Nursing Home" or the
4 "YYY Museum".

5 The county clerk shall certify the question to the proper
6 election authority, who shall submit the proposition at an
7 election in accordance with the general election law.

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

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

13 As additional information on the ballot below the
14 question shall appear the following:

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

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

24 "To pay for public safety purposes, shall (name of
25 county) be authorized to impose an increase on its share of
26 local sales taxes by (insert rate) for a period not to

1 exceed (insert number of years)?"

2 As additional information on the ballot below the
3 question shall appear the following:

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

10 For the purposes of the paragraph, "public safety
11 purposes" means crime prevention, detention, fire
12 fighting, police, medical, ambulance, or other emergency
13 services.

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

15 Beginning on the January 1 or July 1, whichever is
16 first, that occurs not less than 30 days after May 31, 2015
17 (the effective date of Public Act 99-4), Adams County may
18 impose a public safety retailers' occupation tax and
19 service occupation tax at the rate of 0.25%, as provided in
20 the referendum approved by the voters on April 7, 2015,
21 notwithstanding the omission of the additional information
22 that is otherwise required to be printed on the ballot
23 below the question pursuant to this item (1).

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

26 "To pay for improvements to roads and other

1 transportation purposes, shall (name of county) be
2 authorized to impose an increase on its share of local
3 sales taxes by (insert rate)?"

4 As additional information on the ballot below the
5 question shall appear the following:

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

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

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

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

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

1 For the purposes of this paragraph, transportation
2 purposes means construction, maintenance, operation, and
3 improvement of public highways, any other purpose for which
4 a county may expend funds under the Illinois Highway Code,
5 and passenger rail transportation.

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

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

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

12 As additional information on the ballot below the
13 question shall appear the following:

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

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

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

1 As additional information on the ballot below the
2 question shall appear the following:

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

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

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

21 If a majority of the electors voting on the proposition
22 vote in favor of it, the county may impose the tax. A county
23 may not submit more than one proposition authorized by this
24 Section to the electors at any one time.

25 This additional tax may not be imposed on the sales of food
26 for human consumption that is to be consumed off the premises

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

1 1n, 2 through 2-70 (in respect to all provisions contained in
2 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
3 (except provisions relating to transaction returns and quarter
4 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
5 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
6 of the Retailers' Occupation Tax Act and Section 3-7 of the
7 Uniform Penalty and Interest Act as if those provisions were
8 set forth in this Section.

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

16 Whenever the Department determines that a refund should be
17 made under this Section 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 the County Public Safety or Transportation
23 Retailers' Occupation Tax Fund.

24 (b) If a tax has been imposed under subsection (a), a
25 service occupation tax shall also be imposed at the same rate
26 upon all persons engaged, in the county, in the business of

1 making sales of service, who, as an incident to making those
2 sales of service, transfer tangible personal property within
3 the county as an incident to a sale of service. This tax may
4 not be imposed on sales of food for human consumption that is
5 to be consumed off the premises where it is sold (other than
6 alcoholic beverages, soft drinks, and food prepared for
7 immediate consumption) and prescription and non-prescription
8 medicines, drugs, medical appliances and insulin, urine
9 testing materials, syringes, and needles used by diabetics. The
10 tax imposed under this subsection and all civil penalties that
11 may be assessed as an incident thereof shall be collected and
12 enforced by the Department of Revenue. The Department has full
13 power to administer and enforce this subsection; to collect all
14 taxes and penalties due hereunder; to dispose of taxes and
15 penalties so collected in the manner hereinafter provided; and
16 to determine all rights to credit memoranda arising on account
17 of the erroneous payment of tax or penalty hereunder. In the
18 administration of, and compliance with this subsection, the
19 Department and persons who are subject to this paragraph shall
20 (i) have the same rights, remedies, privileges, immunities,
21 powers, and duties, (ii) be subject to the same conditions,
22 restrictions, limitations, penalties, exclusions, exemptions,
23 and definitions of terms, and (iii) employ the same modes of
24 procedure as are prescribed in Sections 2 (except that the
25 reference to State in the definition of supplier maintaining a
26 place of business in this State shall mean the county), 2a, 2b,

1 2c, 3 through 3-50 (in respect to all provisions therein other
2 than the State rate of tax), 4 (except that the reference to
3 the State shall be to the county), 5, 7, 8 (except that the
4 jurisdiction to which the tax shall be a debt to the extent
5 indicated in that Section 8 shall be the county), 9 (except as
6 to the disposition of taxes and penalties collected), 10, 11,
7 12 (except the reference therein to Section 2b of the
8 Retailers' Occupation Tax Act), 13 (except that any reference
9 to the State shall mean the county), Section 15, 16, 17, 18, 19
10 and 20 of the Service Occupation Tax Act and Section 3-7 of the
11 Uniform Penalty and Interest Act, as fully as if those
12 provisions were set forth herein.

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

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 the 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 County Public Safety or Transportation
2 Retailers' Occupation Fund.

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

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

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

21 After the monthly transfer to the STAR Bonds Revenue Fund,
22 on or before the 25th day of each calendar month, the
23 Department shall prepare and certify to the Comptroller the
24 disbursement of stated sums of money to the counties from which
25 retailers have paid taxes or penalties to the Department during
26 the second preceding calendar month. The amount to be paid to

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

26 In addition to the disbursement required by the preceding

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

15 A county may direct, by ordinance, that all or a portion of
16 the taxes and penalties collected under the Special County
17 Retailers' Occupation Tax For Public Safety or Transportation
18 be deposited into the Transportation Development Partnership
19 Trust Fund.

20 (d) For the purpose of determining the local governmental
21 unit whose tax is applicable, a retail sale by a producer of
22 coal or another mineral mined in Illinois is a sale at retail
23 at the place where the coal or other mineral mined in Illinois
24 is extracted from the earth. This paragraph does not apply to
25 coal or another mineral when it is delivered or shipped by the
26 seller to the purchaser at a point outside Illinois so that the

1 sale is exempt under the United States Constitution as a sale
2 in interstate or foreign commerce.

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

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

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

25 Beginning January 1, 2014, the results of any election
26 authorizing a proposition to impose a tax under this Section or

1 effecting an increase in the rate of tax, along with the
2 ordinance adopted to impose the tax or increase the rate of the
3 tax, or any ordinance adopted to lower the rate or discontinue
4 the tax, shall be certified by the county clerk and filed with
5 the Illinois Department of Revenue either (i) on or before the
6 first day of May, whereupon the Department shall proceed to
7 administer and enforce the tax as of the first day of July next
8 following the adoption and filing; or (ii) on or before the
9 first day of October, whereupon the Department shall proceed to
10 administer and enforce the tax as of the first day of January
11 next following the adoption and filing.

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

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

21 (i) For purposes of this Section, "public safety" includes,
22 but is not limited to, crime prevention, detention, fire
23 fighting, police, medical, ambulance, or other emergency
24 services. The county may share tax proceeds received under this
25 Section for public safety purposes, including proceeds
26 received before August 4, 2009 (the effective date of Public

1 Act 96-124), with any fire protection district located in the
2 county. For the purposes of this Section, "transportation"
3 includes, but is not limited to, the construction, maintenance,
4 operation, and improvement of public highways, any other
5 purpose for which a county may expend funds under the Illinois
6 Highway Code, and passenger rail transportation. For the
7 purposes of this Section, "public facilities purposes"
8 includes, but is not limited to, the acquisition, development,
9 construction, reconstruction, rehabilitation, improvement,
10 financing, architectural planning, and installation of capital
11 facilities consisting of buildings, structures, and durable
12 equipment and for the acquisition and improvement of real
13 property and interest in real property required, or expected to
14 be required, in connection with the public facilities, for use
15 by the county for the furnishing of governmental services to
16 its citizens, including but not limited to museums and nursing
17 homes.

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

22 (Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217,
23 eff. 7-31-15; 99-642, eff. 7-28-16.)

24 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

25 Sec. 5-1007. Home Rule County Service Occupation Tax Law.

1 The corporate authorities of a home rule county may impose a
2 tax upon all persons engaged, in such county, in the business
3 of making sales of service at the same rate of tax imposed
4 pursuant to Section 5-1006 of the selling price of all tangible
5 personal property transferred by such servicemen either in the
6 form of tangible personal property or in the form of real
7 estate as an incident to a sale of service. If imposed, such
8 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 county pursuant to this Section and
17 all civil penalties that may be assessed as an incident thereof
18 shall be collected and enforced by the State Department of
19 Revenue. The certificate of registration which is issued by the
20 Department to a retailer under the Retailers' Occupation Tax
21 Act or under the Service Occupation Tax Act shall permit such
22 registrant to engage in a business which is taxable under any
23 ordinance or resolution enacted pursuant to this Section
24 without registering separately with the Department under such
25 ordinance or resolution or under this Section. The Department
26 shall have full power to administer and enforce this Section;

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

26 No tax may be imposed by a home rule county pursuant to

1 this Section unless such county also imposes a tax at the same
2 rate pursuant to Section 5-1006.

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

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

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

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.

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

1 directions contained in such certification.

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

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

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

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

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

26 (Source: P.A. 96-939, eff. 6-24-10.)

1 Section 35-20. The Illinois Municipal Code is amended by
2 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,
3 8-11-1.7, and 8-11-5 as follows:

4 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

5 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
6 Act. The corporate authorities of a home rule municipality may
7 impose a tax upon all persons engaged in the business of
8 selling tangible personal property, other than an item of
9 tangible personal property titled or registered with an agency
10 of this State's government, at retail in the municipality on
11 the gross receipts from these sales made in the course of such
12 business. If imposed, the tax shall only be imposed in 1/4%
13 increments. On and after September 1, 1991, this additional 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 home rule municipality under
21 this Section and all civil penalties that may be assessed as an
22 incident of the tax shall be collected and enforced by the
23 State Department of Revenue. The certificate of registration
24 that is issued by the Department to a retailer under the

1 Retailers' Occupation Tax Act shall permit the retailer to
2 engage in a business that is taxable under any ordinance or
3 resolution enacted pursuant to this Section without
4 registering separately with the Department under such
5 ordinance or resolution or under this Section. The Department
6 shall have full power to administer and enforce this Section;
7 to collect all taxes and penalties due hereunder; to dispose of
8 taxes and penalties so collected in the manner hereinafter
9 provided; and to determine all rights to credit memoranda
10 arising on account of the erroneous payment of tax or penalty
11 hereunder. In the administration of, and compliance with, this
12 Section the Department and persons who are subject to this
13 Section shall have the same rights, remedies, privileges,
14 immunities, powers and duties, and be subject to the same
15 conditions, restrictions, limitations, penalties and
16 definitions of terms, and employ the same modes of procedure,
17 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,
18 1m, 1n, 2 through 2-65 (in respect to all provisions therein
19 other than the State rate of tax), 2c, 3 (except as to the
20 disposition of taxes and penalties collected), 4, 5, 5a, 5b,
21 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,
22 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
23 Section 3-7 of the Uniform Penalty and Interest Act, as fully
24 as if those provisions were set forth herein.

25 No tax may be imposed by a home rule municipality under
26 this Section unless the municipality also imposes a tax at the

1 same rate under Section 8-11-5 of this Act.

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

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

17 The Department shall immediately pay over to the State
18 Treasurer, ex officio, as trustee, all taxes and penalties
19 collected hereunder.

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

1 STAR bond district.

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

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

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

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

16 For the purpose of determining the local governmental unit
17 whose tax is applicable, a retail sale by a producer of coal or
18 other mineral mined in Illinois is a sale at retail at the
19 place where the coal or other mineral mined in Illinois is
20 extracted from the earth. This paragraph does not apply to coal
21 or other mineral when it is delivered or shipped by the seller
22 to the purchaser at a point outside Illinois so that the sale
23 is exempt under the United States Constitution as a sale in
24 interstate or foreign commerce.

25 Nothing in this Section shall be construed to authorize a
26 municipality to impose a tax upon the privilege of engaging in

1 any business which under the Constitution of the United States
2 may not be made the subject of taxation by this State.

3 An ordinance or resolution imposing or discontinuing a tax
4 hereunder or effecting a change in the rate thereof shall be
5 adopted and a certified copy thereof filed with the Department
6 on or before the first day of June, whereupon the Department
7 shall proceed to administer and enforce this Section as of the
8 first day of September next following the adoption and filing.
9 Beginning January 1, 1992, an ordinance or resolution imposing
10 or discontinuing the 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 July,
13 whereupon the Department shall proceed to administer and
14 enforce this Section as of the first day of October next
15 following such adoption and filing. Beginning January 1, 1993,
16 an ordinance or resolution imposing or discontinuing the tax
17 hereunder or effecting a change in the rate thereof shall be
18 adopted and a certified copy thereof filed with the Department
19 on or before the first day of October, whereupon the Department
20 shall proceed to administer and enforce this Section as of the
21 first day of January next following the adoption and filing.
22 However, a municipality located in a county with a population
23 in excess of 3,000,000 that elected to become a home rule unit
24 at the general primary election in 1994 may adopt an ordinance
25 or resolution imposing the tax under this Section and file a
26 certified copy of the ordinance or resolution with the

1 Department on or before July 1, 1994. The Department shall then
2 proceed to administer and enforce this Section as of October 1,
3 1994. Beginning April 1, 1998, an ordinance or resolution
4 imposing or discontinuing the tax hereunder or effecting a
5 change in the rate thereof shall either (i) be adopted and a
6 certified copy thereof filed with the Department on or before
7 the first day of April, whereupon the Department shall proceed
8 to administer and enforce this Section as of the first day of
9 July next following the adoption and filing; or (ii) be adopted
10 and a certified copy thereof filed with the Department on or
11 before the first day of October, whereupon the Department shall
12 proceed to administer and enforce this Section as of the first
13 day of January next following the adoption and filing.

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

20 Any unobligated balance remaining in the Municipal
21 Retailers' Occupation Tax Fund on December 31, 1989, which fund
22 was abolished by Public Act 85-1135, and all receipts of
23 municipal tax as a result of audits of liability periods prior
24 to January 1, 1990, shall be paid into the Local Government Tax
25 Fund for distribution as provided by this Section prior to the
26 enactment of Public Act 85-1135. All receipts of municipal tax

1 as a result of an assessment not arising from an audit, for
2 liability periods prior to January 1, 1990, shall be paid into
3 the Local Government Tax Fund for distribution before July 1,
4 1990, as provided by this Section prior to the enactment of
5 Public Act 85-1135; and on and after July 1, 1990, all such
6 receipts shall be distributed as provided in Section 6z-18 of
7 the State Finance Act.

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

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

13 (Source: P.A. 99-217, eff. 7-31-15.)

14 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

15 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
16 Occupation Tax Act. The corporate authorities of a non-home
17 rule municipality may impose a tax upon all persons engaged in
18 the business of selling tangible personal property, other than
19 on an item of tangible personal property which is titled and
20 registered by an agency of this State's Government, at retail
21 in the municipality for expenditure on public infrastructure or
22 for property tax relief or both as defined in Section 8-11-1.2
23 if approved by referendum as provided in Section 8-11-1.1, of
24 the gross receipts from such sales made in the course of such
25 business. If the tax is approved by referendum on or after July

1 14, 2010 (the effective date of Public Act 96-1057), the
2 corporate authorities of a non-home rule municipality may,
3 until December 31, 2020, use the proceeds of the tax for
4 expenditure on municipal operations, in addition to or in lieu
5 of any expenditure on public infrastructure or for property tax
6 relief. The tax imposed may not be more than 1% and may be
7 imposed only in 1/4% increments. The tax may not be imposed on
8 the sale of food for human consumption that is to be consumed
9 off the premises where it is sold (other than alcoholic
10 beverages, soft drinks, and food that has been prepared for
11 immediate consumption) and prescription and nonprescription
12 medicines, drugs, medical appliances, and insulin, urine
13 testing materials, syringes, and needles used by diabetics. The
14 tax imposed by a municipality pursuant to this Section and all
15 civil penalties that may be assessed as an incident thereof
16 shall be collected and enforced by the State Department of
17 Revenue. The certificate of registration which is issued by the
18 Department to a retailer under the Retailers' Occupation Tax
19 Act shall permit such retailer to engage in a business which is
20 taxable under any ordinance or resolution enacted pursuant to
21 this Section without registering separately with the
22 Department under such ordinance or resolution or under this
23 Section. The Department shall have full power to administer and
24 enforce this Section; to collect all taxes and penalties due
25 hereunder; to dispose of taxes and penalties so collected in
26 the manner hereinafter provided, and to determine all rights to

1 credit memoranda, arising on account of the erroneous payment
2 of tax or penalty hereunder. In the administration of, and
3 compliance with, this Section, the Department and persons who
4 are subject to this Section shall have the same rights,
5 remedies, privileges, immunities, powers and duties, and be
6 subject to the same conditions, restrictions, limitations,
7 penalties and definitions of terms, and employ the same modes
8 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
9 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
10 therein other than the State rate of tax), 2c, 3 (except as to
11 the disposition of taxes and penalties collected), 4, 5, 5a,
12 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
13 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
14 and Section 3-7 of the Uniform Penalty and Interest Act as
15 fully 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 8-11-1.4 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 seller's tax liability hereunder by separately stating
22 such tax as an additional charge, which charge may be stated in
23 combination, in a single amount, with State tax which sellers
24 are required to collect under the Use Tax Act, pursuant to such
25 bracket 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 such notification
5 from the Department. Such refund shall be paid by the State
6 Treasurer out of the non-home rule municipal retailers'
7 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 retailers have paid
24 taxes or penalties hereunder to the Department during the
25 second preceding calendar month. The amount to be paid to each
26 municipality shall be the amount (not including credit

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

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

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

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

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

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

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

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

25 (Source: P.A. 99-217, eff. 7-31-15.)

1 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

2 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
3 Tax Act. The corporate authorities of a non-home rule
4 municipality may impose a tax upon all persons engaged, in such
5 municipality, in the business of making sales of service for
6 expenditure on public infrastructure or for property tax relief
7 or both as defined in Section 8-11-1.2 if approved by
8 referendum as provided in Section 8-11-1.1, of the selling
9 price of all tangible personal property transferred by such
10 servicemen either in the form of tangible personal property or
11 in the form of real estate as an incident to a sale of service.
12 If the tax is approved by referendum on or after July 14, 2010
13 (the effective date of Public Act 96-1057), the corporate
14 authorities of a non-home rule municipality may, until December
15 31, 2020, use the proceeds of the tax for expenditure on
16 municipal operations, in addition to or in lieu of any
17 expenditure on public infrastructure or for property tax
18 relief. The tax imposed may not be more than 1% and may be
19 imposed only in 1/4% increments. The tax may not be imposed on
20 the sale of food for human consumption that is to be consumed
21 off the premises where it is sold (other than alcoholic
22 beverages, soft drinks, and food that has been prepared for
23 immediate consumption) and prescription and nonprescription
24 medicines, drugs, medical appliances, and insulin, urine
25 testing materials, syringes, and needles used by diabetics. The
26 tax imposed by a municipality pursuant to this Section and all

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

1 the disposition of taxes and penalties collected, and except
2 that the returned merchandise credit for this municipal tax may
3 not 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 Section 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 No municipality may impose a tax under this Section unless
11 the municipality also imposes a tax at the same rate under
12 Section 8-11-1.3 of this Code.

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

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

1 out of the municipal retailers' occupation tax fund.

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

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

13 After the monthly transfer to the STAR Bonds Revenue Fund,
14 on or before the 25th day of each calendar month, the
15 Department shall prepare and certify to the Comptroller the
16 disbursement of stated sums of money to named municipalities,
17 the municipalities to be those from which suppliers and
18 servicemen have paid taxes or penalties hereunder to the
19 Department during the second preceding calendar month. The
20 amount to be paid to each municipality shall be the amount (not
21 including credit memoranda) collected hereunder during the
22 second preceding calendar month by the Department, and not
23 including an amount equal to the amount of refunds made during
24 the second preceding calendar month by the Department on behalf
25 of such municipality, and not including any amounts that are
26 transferred to the STAR Bonds Revenue Fund, less 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 General Revenue Fund, and the Tax
9 Compliance and Administration Fund provided for in this Section
10 to be given to the Comptroller by the Department, the
11 Comptroller shall cause the orders to be drawn for the
12 respective amounts in accordance with the directions contained
13 in such certification.

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

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

21 As used in this Section, "municipal" or "municipality"
22 means or refers to a city, village or incorporated town,
23 including an incorporated town which has superseded a civil
24 township.

25 This Section shall be known and may be cited as the
26 "Non-Home Rule Municipal Service Occupation Tax Act".

1 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;
2 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

3 (65 ILCS 5/8-11-1.6)

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

1 receipts from such sales made in the course of business. Any
2 tax imposed by a municipality under this Section and all civil
3 penalties that may be assessed as an incident thereof shall be
4 collected and enforced by the State Department of Revenue. An
5 ordinance imposing a tax hereunder or effecting a change in the
6 rate thereof shall be adopted and a certified copy thereof
7 filed with the Department on or before the first day of
8 October, whereupon the Department shall proceed to administer
9 and enforce this Section as of the first day of January next
10 following such adoption and filing. The certificate of
11 registration that is issued by the Department to a retailer
12 under the Retailers' Occupation Tax Act shall permit the
13 retailer to engage in a business that is taxable under any
14 ordinance or resolution enacted under this Section without
15 registering separately with the Department under the ordinance
16 or resolution or under this Section. The Department shall have
17 full power to administer and enforce this Section, to collect
18 all taxes and penalties due hereunder, to dispose of taxes and
19 penalties so collected in the manner hereinafter provided, and
20 to determine all rights to credit memoranda, arising on account
21 of the erroneous payment of tax or penalty hereunder. In the
22 administration of, and compliance with this Section, the
23 Department and persons who are subject to this Section shall
24 have the same rights, remedies, privileges, immunities,
25 powers, and duties, and be subject to the same conditions,
26 restrictions, limitations, penalties, and definitions of

1 terms, and employ the same modes of procedure, as are
2 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2
3 through 2-65 (in respect to all provisions therein other than
4 the State rate of tax), 2c, 3 (except as to the disposition of
5 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
6 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12
7 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of
8 the Uniform Penalty and Interest Act as fully as if those
9 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 8-11-1.7 of this Act.

13 Persons subject to any tax imposed under the authority
14 granted in this Section, may reimburse themselves for their
15 seller's tax liability hereunder by separately stating the tax
16 as an additional charge, which charge may be stated in
17 combination, in a single amount, with State tax which sellers
18 are required to collect under the Use Tax Act, pursuant to such
19 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 a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause the order to be drawn for the
24 amount specified, and to the person named in the notification
25 from the Department. The refund shall be paid by the State
26 Treasurer out of the Non-Home Rule Municipal Retailers'

1 Occupation Tax Fund, which is hereby created.

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

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

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

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

18 For the purpose of determining the local governmental unit
19 whose tax is applicable, a retail sale by a producer of coal or
20 other mineral mined in Illinois is a sale at retail at the
21 place where the coal or other mineral mined in Illinois is
22 extracted from the earth. This paragraph does not apply to coal
23 or other mineral when it is delivered or shipped by the seller
24 to the purchaser at a point outside Illinois so that the sale
25 is exempt under the federal Constitution as a sale in
26 interstate or foreign commerce.

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

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

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

14 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

15 (65 ILCS 5/8-11-1.7)

16 Sec. 8-11-1.7. Non-home rule municipal service occupation
17 tax; municipalities between 20,000 and 25,000. The corporate
18 authorities of a non-home rule municipality with a population
19 of more than 20,000 but less than 25,000 as determined by the
20 last preceding decennial census that has, prior to January 1,
21 1987, established a Redevelopment Project Area that has been
22 certified as a State Sales Tax Boundary and has issued bonds or
23 otherwise incurred indebtedness to pay for costs in excess of
24 \$5,000,000, which is secured in part by a tax increment
25 allocation fund, in accordance with the provisions of Division

1 11-74.4 of this Code may, by passage of an ordinance, impose a
2 tax upon all persons engaged in the municipality in the
3 business of making sales of service. If imposed, the tax shall
4 only be imposed in .25% increments 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. This tax
8 may not be imposed on the sales of food for human consumption
9 that is to be consumed off the premises where it is sold (other
10 than alcoholic beverages, soft drinks, and food that has been
11 prepared for immediate consumption) and prescription and
12 nonprescription medicines, drugs, medical appliances and
13 insulin, urine testing materials, syringes, and needles used by
14 diabetics. The tax imposed by a municipality under this Sec.
15 and all civil penalties that may be assessed as an incident
16 thereof shall be collected and enforced by the State Department
17 of Revenue. An ordinance imposing a tax hereunder or effecting
18 a change in the rate thereof shall be adopted and a certified
19 copy thereof filed with the Department on or before the first
20 day of October, whereupon the Department shall proceed to
21 administer and enforce this Section as of the first day of
22 January next following such adoption and filing. The
23 certificate of registration that is issued by the Department to
24 a retailer under the Retailers' Occupation Tax Act or under the
25 Service Occupation Tax Act shall permit the registrant to
26 engage in a business that is taxable under any ordinance or

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

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

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

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

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

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

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

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

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

1 municipalities, the Tax Compliance and Administration Fund,
2 and the General Revenue Fund, provided for in this Section to
3 be given to the Comptroller by the Department, the Comptroller
4 shall cause the orders to be drawn for the respective amounts
5 in accordance with the directions contained in the
6 certification.

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

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 (Source: P.A. 96-939, eff. 6-24-10; 97-813, eff. 7-13-12.)

18 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

19 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax
20 Act. The corporate authorities of a home rule municipality may
21 impose a tax upon all persons engaged, in such municipality, in
22 the business of making sales of service at the same rate of tax
23 imposed pursuant to Section 8-11-1, of the selling price of all
24 tangible personal property transferred by such servicemen
25 either in the form of tangible personal property or in the form

1 of real estate as an incident to a sale of service. If imposed,
2 such tax shall only be imposed in 1/4% increments. On and after
3 September 1, 1991, this additional tax may not be imposed on
4 the sales of food for human consumption which is to be consumed
5 off the premises where it is sold (other than alcoholic
6 beverages, soft drinks and food which has been prepared for
7 immediate consumption) and prescription and nonprescription
8 medicines, drugs, medical appliances and insulin, urine
9 testing materials, syringes and needles used by diabetics. The
10 tax imposed by a home rule municipality pursuant to this
11 Section and all civil penalties that may be assessed as an
12 incident thereof shall be collected and enforced by the State
13 Department of Revenue. The certificate of registration which is
14 issued by the Department to a retailer under the Retailers'
15 Occupation Tax Act or under the Service Occupation Tax Act
16 shall permit such registrant to engage in a business which is
17 taxable under any ordinance or resolution enacted pursuant to
18 this Section without registering separately with the
19 Department under such ordinance or resolution or under this
20 Section. The Department shall have full power to administer and
21 enforce this Section; to collect all taxes and penalties due
22 hereunder; to dispose of taxes and penalties so collected in
23 the manner hereinafter provided, and to determine all rights to
24 credit memoranda arising on account of the erroneous payment of
25 tax or penalty hereunder. In the administration of, and
26 compliance with, this Section the Department and persons who

1 are subject to this Section shall have the same rights,
2 remedies, privileges, immunities, powers and duties, and be
3 subject to the same conditions, restrictions, limitations,
4 penalties and definitions of terms, and employ the same modes
5 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
6 through 3-50 (in respect to all provisions therein other than
7 the State rate of tax), 4 (except that the reference to the
8 State shall be to the taxing municipality), 5, 7, 8 (except
9 that the jurisdiction to which the tax shall be a debt to the
10 extent indicated in that Section 8 shall be the taxing
11 municipality), 9 (except as to the disposition of taxes and
12 penalties collected, and except that the returned merchandise
13 credit for this municipal 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 taxing municipality), the
17 first paragraph of Section 15, 16, 17 (except that credit
18 memoranda issued hereunder may not be used to discharge any
19 State tax liability), 18, 19 and 20 of the Service Occupation
20 Tax Act and Section 3-7 of the Uniform Penalty and Interest
21 Act, as fully as if those provisions were set forth herein.

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

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

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

7 Whenever the Department determines that a refund should be
8 made under this Section to a claimant instead of issuing credit
9 memorandum, the Department shall notify the State Comptroller,
10 who shall cause the order to be drawn for the amount specified,
11 and to the person named, in such notification from the
12 Department. Such refund shall be paid by the State Treasurer
13 out of the home rule municipal retailers' 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 suppliers and
4 servicemen have paid taxes or penalties hereunder to the
5 Department during the second preceding calendar month. The
6 amount to be paid to each municipality shall be the amount (not
7 including credit memoranda) collected hereunder during the
8 second preceding calendar month by the Department, and not
9 including an amount equal to the amount of refunds made during
10 the second preceding calendar month by the Department on behalf
11 of such municipality, and not including any amounts that are
12 transferred to the STAR Bonds Revenue Fund, less 2% of the
13 remainder, which the Department shall transfer into the Tax
14 Compliance and Administration Fund. The Department, at the time
15 of each monthly disbursement to the municipalities, shall
16 prepare and certify to the State Comptroller the amount to be
17 transferred into the Tax Compliance and Administration Fund
18 under this Section. Within 10 days after receipt, by the
19 Comptroller, of the disbursement certification to the
20 municipalities and the Tax Compliance and Administration Fund,
21 provided for in this Section to be given to the Comptroller by
22 the Department, the Comptroller shall cause the orders to be
23 drawn for the respective amounts in accordance with the
24 directions contained in such certification.

25 In addition to the disbursement required by the preceding
26 paragraph and in order to mitigate delays caused by

1 distribution procedures, an allocation shall, if requested, be
2 made within 10 days after January 14, 1991, and in November of
3 1991 and each year thereafter, to each municipality that
4 received more than \$500,000 during the preceding fiscal year,
5 (July 1 through June 30) whether collected by the municipality
6 or disbursed by the Department as required by this Section.
7 Within 10 days after January 14, 1991, participating
8 municipalities shall notify the Department in writing of their
9 intent to participate. In addition, for the initial
10 distribution, participating municipalities shall certify to
11 the Department the amounts collected by the municipality for
12 each month under its home rule occupation and service
13 occupation tax during the period July 1, 1989 through June 30,
14 1990. The allocation within 10 days after January 14, 1991,
15 shall be in an amount equal to the monthly average of these
16 amounts, excluding the 2 months of highest receipts. Monthly
17 average for the period of July 1, 1990 through June 30, 1991
18 will be determined as follows: the amounts collected by the
19 municipality under its home rule occupation and service
20 occupation tax during the period of July 1, 1990 through
21 September 30, 1990, plus amounts collected by the Department
22 and paid to such municipality through June 30, 1991, excluding
23 the 2 months of highest receipts. The monthly average for each
24 subsequent period of July 1 through June 30 shall be an amount
25 equal to the monthly distribution made to each such
26 municipality under the preceding paragraph during this period,

1 excluding the 2 months of highest receipts. The distribution
2 made in November 1991 and each year thereafter under this
3 paragraph and the preceding paragraph shall be reduced by the
4 amount allocated and disbursed under this paragraph in the
5 preceding period of July 1 through June 30. The Department
6 shall prepare and certify to the Comptroller for disbursement
7 the allocations made in accordance with this paragraph.

8 Nothing in this Section shall be construed to authorize a
9 municipality 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 this State.

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

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

23 Any unobligated balance remaining in the Municipal
24 Retailers' Occupation Tax Fund on December 31, 1989, which fund
25 was abolished by Public Act 85-1135, and all receipts of
26 municipal tax as a result of audits of liability periods prior

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

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

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

16 (Source: P.A. 96-939, eff. 6-24-10.)

17 Section 35-25. The Metropolitan Pier and Exposition
18 Authority Act is amended by changing Section 13 as follows:

19 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

23 (b) By ordinance the Authority shall, as soon as
24 practicable after the effective date of this amendatory Act of

1 1991, impose a Metropolitan Pier and Exposition Authority
2 Retailers' Occupation Tax upon all persons engaged in the
3 business of selling tangible personal property at retail within
4 the territory described in this subsection at the rate of 1.0%
5 of the gross receipts (i) from the sale of food, alcoholic
6 beverages, and soft drinks sold for consumption on the premises
7 where sold and (ii) from the sale of food, alcoholic beverages,
8 and soft drinks sold for consumption off the premises where
9 sold by a retailer whose principal source of gross receipts is
10 from the sale of food, alcoholic beverages, and soft drinks
11 prepared for immediate consumption.

12 The tax imposed under this subsection and all civil
13 penalties that may be assessed as an incident to that tax shall
14 be collected and enforced by the Illinois Department of
15 Revenue. The Department shall have full power to administer and
16 enforce this subsection, to collect all taxes and penalties so
17 collected in the manner provided in this subsection, and to
18 determine all rights to credit memoranda arising on account of
19 the erroneous payment of tax or penalty under this subsection.
20 In the administration of and compliance with this subsection,
21 the Department and persons who are subject to this subsection
22 shall have the same rights, remedies, privileges, immunities,
23 powers, and duties, shall be subject to the same conditions,
24 restrictions, limitations, penalties, exclusions, exemptions,
25 and definitions of terms, and shall employ the same modes of
26 procedure applicable to this Retailers' Occupation Tax as are

1 prescribed in Sections 1, 2 through 2-65 (in respect to all
2 provisions of those Sections other than the State rate of
3 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
4 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
5 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
6 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
7 after January 1, 1994, all applicable provisions of the Uniform
8 Penalty and Interest Act that are not inconsistent with this
9 Act, as fully as if provisions contained in those Sections of
10 the Retailers' Occupation Tax Act were set forth in this
11 subsection.

12 Persons subject to any tax imposed under the authority
13 granted in this subsection may reimburse themselves for their
14 seller's tax liability under this subsection by separately
15 stating that tax as an additional charge, which charge may be
16 stated in combination, in a single amount, with State taxes
17 that sellers are required to collect under the Use Tax Act,
18 pursuant to bracket schedules as the Department may prescribe.
19 The retailer filing the return shall, at the time of filing the
20 return, pay to the Department the amount of tax imposed under
21 this subsection, less a discount of 1.75%, which is allowed to
22 reimburse the retailer for the expenses incurred in keeping
23 records, preparing and filing returns, remitting the tax, and
24 supplying data to the Department on request.

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

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause a warrant 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 Metropolitan Pier and Exposition Authority
6 trust fund held by the State Treasurer as trustee for the
7 Authority.

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

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

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

24 After the monthly transfer to the STAR Bonds Revenue Fund,
25 on or before the 25th day of each calendar month, the
26 Department shall prepare and certify to the Comptroller the

1 amounts to be paid under subsection (g) of this Section, which
2 shall be the amounts, not including credit memoranda, collected
3 under this subsection during the second preceding calendar
4 month by the Department, less any amounts determined by the
5 Department to be necessary for the payment of refunds, less 2%
6 of such balance, which sum shall be deposited by the State
7 Treasurer into the Tax Compliance and Administration Fund in
8 the State Treasury from which it shall be appropriated to the
9 Department to cover the costs of the Department in
10 administering and enforcing the provisions of this subsection,
11 and less any amounts that are transferred to the STAR Bonds
12 Revenue Fund. Within 10 days after receipt by the Comptroller
13 of the certification, the Comptroller shall cause the orders to
14 be drawn for the remaining amounts, and the Treasurer shall
15 administer those amounts as required in subsection (g).

16 A certificate of registration issued by the Illinois
17 Department of Revenue to a retailer under the Retailers'
18 Occupation Tax Act shall permit the registrant to engage in a
19 business that is taxed under the tax imposed under this
20 subsection, and no additional registration shall be required
21 under the ordinance imposing the tax or under this subsection.

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

1 the third calendar month following the date of filing.

2 The tax authorized to be levied under this subsection may
3 be levied within all or any part of the following described
4 portions of the metropolitan area:

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

19 (2) that portion of the City of Chicago located within
20 the following area: Beginning at the intersection of West
21 55th Street with Central Avenue, then east along West 55th
22 Street to its intersection with South Cicero Avenue, then
23 south along South Cicero Avenue to its intersection with
24 West 63rd Street, then west along West 63rd Street to its
25 intersection with South Central Avenue, then north along
26 South Central Avenue to the point of beginning; and

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

16 The tax authorized to be levied under this subsection may
17 also be levied on food, alcoholic beverages, and soft drinks
18 sold on boats and other watercraft departing from and returning
19 to the shoreline of Lake Michigan (including Navy Pier and all
20 other improvements fixed to land, docks, or piers) described in
21 item (3).

22 (c) By ordinance the Authority shall, as soon as
23 practicable after the effective date of this amendatory Act of
24 1991, impose an occupation tax upon all persons engaged in the
25 corporate limits of the City of Chicago in the business of
26 renting, leasing, or letting rooms in a hotel, as defined in

1 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
2 the gross rental receipts from the renting, leasing, or letting
3 of hotel rooms within the City of Chicago, excluding, however,
4 from gross rental receipts the proceeds of renting, leasing, or
5 letting to permanent residents of a hotel, as defined in that
6 Act. Gross rental receipts shall not include charges that are
7 added on account of the liability arising from any tax imposed
8 by the State or any governmental agency on the occupation of
9 renting, leasing, or letting rooms in a hotel.

10 The tax imposed by the Authority under this subsection and
11 all civil penalties that may be assessed as an incident to that
12 tax shall be collected and enforced by the Illinois Department
13 of Revenue. The certificate of registration that is issued by
14 the Department to a lessor under the Hotel Operators'
15 Occupation Tax Act shall permit that registrant to engage in a
16 business that is taxable under any ordinance enacted under this
17 subsection without registering separately with the Department
18 under that ordinance or under this subsection. The Department
19 shall have full power to administer and enforce this
20 subsection, to collect all taxes and penalties due under this
21 subsection, to dispose of taxes and penalties so collected in
22 the manner provided in this subsection, and to determine all
23 rights to credit memoranda arising on account of the erroneous
24 payment of tax or penalty under this subsection. In the
25 administration of and compliance with this subsection, the
26 Department and persons who are subject to this subsection shall

1 have the same rights, remedies, privileges, immunities,
2 powers, and duties, shall be subject to the same conditions,
3 restrictions, limitations, penalties, and definitions of
4 terms, and shall employ the same modes of procedure as are
5 prescribed in the Hotel Operators' Occupation Tax Act (except
6 where that Act is inconsistent with this subsection), as fully
7 as if the provisions contained in the Hotel Operators'
8 Occupation Tax Act were set out in this subsection.

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

18 Persons subject to any tax imposed under the authority
19 granted in this subsection may reimburse themselves for their
20 tax liability for that tax by separately stating that tax as an
21 additional charge, which charge may be stated in combination,
22 in a single amount, with State taxes imposed under the Hotel
23 Operators' Occupation Tax Act, the municipal tax imposed under
24 Section 8-3-13 of the Illinois Municipal Code, and the tax
25 imposed under Section 19 of the Illinois Sports Facilities
26 Authority Act.

1 The person filing the return shall, at the time of filing
2 the return, pay to the Department the amount of tax, less a
3 discount of 2.1% or \$25 per calendar year, whichever is
4 greater, which is allowed to reimburse the operator for the
5 expenses incurred in keeping records, preparing and filing
6 returns, remitting the tax, and supplying data to the
7 Department on request.

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

1 amounts, and the Treasurer shall administer the ~~those~~ amounts
2 distributed to the Authority as required in subsection (g).

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

10 (d) By ordinance the Authority shall, as soon as
11 practicable after the effective date of this amendatory Act of
12 1991, impose a tax upon all persons engaged in the business of
13 renting automobiles in the metropolitan area at the rate of 6%
14 of the gross receipts from that business, except that no tax
15 shall be imposed on the business of renting automobiles for use
16 as taxicabs or in livery service. The tax imposed under this
17 subsection and all civil penalties that may be assessed as an
18 incident to that tax shall be collected and enforced by the
19 Illinois Department of Revenue. The certificate of
20 registration issued by the Department to a retailer under the
21 Retailers' Occupation Tax Act or under the Automobile Renting
22 Occupation and Use Tax Act shall permit that person to engage
23 in a business that is taxable under any ordinance enacted under
24 this subsection without registering separately with the
25 Department under that ordinance or under this subsection. The
26 Department shall have full power to administer and enforce this

1 subsection, to collect all taxes and penalties due under this
2 subsection, to dispose of taxes and penalties so collected in
3 the manner provided in this subsection, and to determine all
4 rights to credit memoranda arising on account of the erroneous
5 payment of tax or penalty under this subsection. In the
6 administration of and compliance with this subsection, the
7 Department and persons who are subject to this subsection shall
8 have the same rights, remedies, privileges, immunities,
9 powers, and duties, be subject to the same conditions,
10 restrictions, limitations, penalties, and definitions of
11 terms, and employ the same modes of procedure as are prescribed
12 in Sections 2 and 3 (in respect to all provisions of those
13 Sections other than the State rate of tax; and in respect to
14 the provisions of the Retailers' Occupation Tax Act referred to
15 in those Sections, except as to the disposition of taxes and
16 penalties collected, except for the provision allowing
17 retailers a deduction from the tax to cover certain costs, and
18 except that credit memoranda issued under this subsection may
19 not be used to discharge any State tax liability) of the
20 Automobile Renting Occupation and Use Tax Act, as fully as if
21 provisions contained in those Sections of that Act were set
22 forth in this subsection.

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

1 combination, in a single amount, with State tax that sellers
2 are required to collect under the Automobile Renting Occupation
3 and Use Tax Act, pursuant to bracket schedules as the
4 Department may 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 a 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 Metropolitan Pier and Exposition Authority
12 trust fund held by the State Treasurer as trustee for the
13 Authority.

14 Except as otherwise provided in this paragraph, the ~~The~~
15 Department shall forthwith pay over to the State Treasurer, ex
16 officio, as trustee, all taxes and penalties collected under
17 this subsection for deposit into a trust fund held outside the
18 State Treasury. On or before the 25th day of each calendar
19 month, the Department shall certify to the Comptroller the
20 amounts to be paid under subsection (g) of this Section (not
21 including credit memoranda) collected under this subsection
22 during the second preceding calendar month by the Department,
23 less any amount determined by the Department to be necessary
24 for payment of refunds, less 2% of the remainder, which the
25 Department shall transfer into the Tax Compliance and
26 Administration Fund. The Department, at the time of each

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

9 Nothing in this subsection authorizes the Authority to
10 impose a tax upon the privilege of engaging in any business
11 that under the Constitution of the United States may not be
12 made the subject of taxation by this State.

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

20 (e) By ordinance the Authority shall, as soon as
21 practicable after the effective date of this amendatory Act of
22 1991, impose a tax upon the privilege of using in the
23 metropolitan area an automobile that is rented from a rentor
24 outside Illinois and is titled or registered with an agency of
25 this State's government at a rate of 6% of the rental price of
26 that automobile, except that no tax shall be imposed on the

1 privilege of using automobiles rented for use as taxicabs or in
2 livery service. The tax shall be collected from persons whose
3 Illinois address for titling or registration purposes is given
4 as being in the metropolitan area. The tax shall be collected
5 by the Department of Revenue for the Authority. The tax must be
6 paid to the State or an exemption determination must be
7 obtained from the Department of Revenue before the title or
8 certificate of registration for the property may be issued. The
9 tax or proof of exemption may be transmitted to the Department
10 by way of the State agency with which or State officer with
11 whom the tangible personal property must be titled or
12 registered if the Department and that agency or State officer
13 determine that this procedure will expedite the processing of
14 applications for title or registration.

15 The Department shall have full power to administer and
16 enforce this subsection, to collect all taxes, penalties, and
17 interest due under this subsection, to dispose of taxes,
18 penalties, and interest so collected in the manner provided in
19 this subsection, and to determine all rights to credit
20 memoranda or refunds arising on account of the erroneous
21 payment of tax, penalty, or interest under this subsection. In
22 the administration of and compliance with this subsection, the
23 Department and persons who are subject to this subsection shall
24 have the same rights, remedies, privileges, immunities,
25 powers, and duties, be subject to the same conditions,
26 restrictions, limitations, penalties, and definitions of

1 terms, and employ the same modes of procedure as are prescribed
2 in Sections 2 and 4 (except provisions pertaining to the State
3 rate of tax; and in respect to the provisions of the Use Tax
4 Act referred to in that Section, except provisions concerning
5 collection or refunding of the tax by retailers, except the
6 provisions of Section 19 pertaining to claims by retailers,
7 except the last paragraph concerning refunds, and except that
8 credit memoranda issued under this subsection may not be used
9 to discharge any State tax liability) of the Automobile Renting
10 Occupation and Use Tax Act, as fully as if provisions contained
11 in those Sections of that Act were set forth in this
12 subsection.

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 ~~The~~
23 Department shall forthwith pay over to the State Treasurer, ex
24 officio, as trustee, all taxes, penalties, and interest
25 collected under this subsection for deposit into a trust fund
26 held outside the State Treasury. On or before the 25th day of

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

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

24 (f) By ordinance the Authority shall, as soon as
25 practicable after the effective date of this amendatory Act of
26 1991, impose an occupation tax on all persons, other than a

1 governmental agency, engaged in the business of providing
2 ground transportation for hire to passengers in the
3 metropolitan area at a rate of (i) \$4 per taxi or livery
4 vehicle departure with passengers for hire from commercial
5 service airports in the metropolitan area, (ii) for each
6 departure with passengers for hire from a commercial service
7 airport in the metropolitan area in a bus or van operated by a
8 person other than a person described in item (iii): \$18 per bus
9 or van with a capacity of 1-12 passengers, \$36 per bus or van
10 with a capacity of 13-24 passengers, and \$54 per bus or van
11 with a capacity of over 24 passengers, and (iii) for each
12 departure with passengers for hire from a commercial service
13 airport in the metropolitan area in a bus or van operated by a
14 person regulated by the Interstate Commerce Commission or
15 Illinois Commerce Commission, operating scheduled service from
16 the airport, and charging fares on a per passenger basis: \$2
17 per passenger for hire in each bus or van. The term "commercial
18 service airports" means those airports receiving scheduled
19 passenger service and enplaning more than 100,000 passengers
20 per year.

21 In the ordinance imposing the tax, the Authority may
22 provide for the administration and enforcement of the tax and
23 the collection of the tax from persons subject to the tax as
24 the Authority determines to be necessary or practicable for the
25 effective administration of the tax. The Authority may enter
26 into agreements as it deems appropriate with any governmental

1 agency providing for that agency to act as the Authority's
2 agent to collect the tax.

3 In the ordinance imposing the tax, the Authority may
4 designate a method or methods for persons subject to the tax to
5 reimburse themselves for the tax liability arising under the
6 ordinance (i) by separately stating the full amount of the tax
7 liability as an additional charge to passengers departing the
8 airports, (ii) by separately stating one-half of the tax
9 liability as an additional charge to both passengers departing
10 from and to passengers arriving at the airports, or (iii) by
11 some other method determined by the Authority.

12 All taxes, penalties, and interest collected under any
13 ordinance adopted under this subsection, less any amounts
14 determined to be necessary for the payment of refunds and less
15 the taxes, penalties, and interest attributable to any increase
16 in the rate of tax authorized by Public Act 96-898, shall be
17 paid forthwith to the State Treasurer, ex officio, for deposit
18 into a trust fund held outside the State Treasury and shall be
19 administered by the State Treasurer as provided in subsection
20 (g) of this Section. All taxes, penalties, and interest
21 attributable to any increase in the rate of tax authorized by
22 Public Act 96-898 shall be paid by the State Treasurer as
23 follows: 25% for deposit into the Convention Center Support
24 Fund, to be used by the Village of Rosemont for the repair,
25 maintenance, and improvement of the Donald E. Stephens
26 Convention Center and for debt service on debt instruments

1 issued for those purposes by the village and 75% to the
2 Authority to be used for grants to an organization meeting the
3 qualifications set out in Section 5.6 of this Act, provided the
4 Metropolitan Pier and Exposition Authority has entered into a
5 marketing agreement with such an organization.

6 (g) Amounts deposited from the proceeds of taxes imposed by
7 the Authority under subsections (b), (c), (d), (e), and (f) of
8 this Section and amounts deposited under Section 19 of the
9 Illinois Sports Facilities Authority Act shall be held in a
10 trust fund outside the State Treasury and, other than the
11 amounts transferred into the Tax Compliance and Administration
12 Fund under subsections (b), (c), (d), and (e), shall be
13 administered by the Treasurer as follows:

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

17 (2) On July 20 and on the 20th of each month
18 thereafter, provided that the amount requested in the
19 annual certificate of the Chairman of the Authority filed
20 under Section 8.25f of the State Finance Act has been
21 appropriated for payment to the Authority, 1/8 of the local
22 tax transfer amount, together with any cumulative
23 deficiencies in the amounts transferred into the McCormick
24 Place Expansion Project Fund under this subparagraph (2)
25 during the fiscal year for which the certificate has been
26 filed, shall be transferred from the trust fund into the

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

21 (3) On July 20, 2010, the Comptroller shall certify to
22 the Governor, the Treasurer, and the Chairman of the
23 Authority the 2010 deficiency amount, which means the
24 cumulative amount of transfers that were due from the trust
25 fund to the McCormick Place Expansion Project Fund in
26 fiscal years 2008, 2009, and 2010 under Section 13(g) of

1 this Act, as it existed prior to May 27, 2010 (the
2 effective date of Public Act 96-898), but not made. On July
3 20, 2011 and on July 20 of each year through July 20, 2014,
4 the Treasurer shall calculate for the previous fiscal year
5 the surplus revenues in the trust fund and pay that amount
6 to the Authority. On July 20, 2015 and on July 20 of each
7 year thereafter, as long as bonds and notes issued under
8 Section 13.2 or bonds and notes issued to refund those
9 bonds and notes are outstanding, the Treasurer shall
10 calculate for the previous fiscal year the surplus revenues
11 in the trust fund and pay one-half of that amount to the
12 State Treasurer for deposit into the General Revenue Fund
13 until the 2010 deficiency amount has been paid and shall
14 pay the balance of the surplus revenues to the Authority.
15 "Surplus revenues" means the amounts remaining in the trust
16 fund on June 30 of the previous fiscal year (A) after the
17 State Treasurer has set aside in the trust fund (i) amounts
18 retained for refunds under subparagraph (1) and (ii) any
19 amounts necessary to meet the reserve account amount and
20 (B) after the State Treasurer has transferred from the
21 trust fund to the General Revenue Fund 100% of any
22 post-2010 deficiency amount. "Reserve account amount"
23 means \$15 million in fiscal year 2011 and \$30 million in
24 each fiscal year thereafter. The reserve account amount
25 shall be set aside in the trust fund and used as a reserve
26 to be transferred to the McCormick Place Expansion Project

1 Fund in the event the proceeds of taxes imposed under this
2 Section 13 are not sufficient to fund the transfer required
3 in subparagraph (2). "Post-2010 deficiency amount" means
4 any deficiency in transfers from the trust fund to the
5 McCormick Place Expansion Project Fund with respect to
6 fiscal years 2011 and thereafter. It is the intention of
7 this subparagraph (3) that no surplus revenues shall be
8 paid to the Authority with respect to any year in which a
9 post-2010 deficiency amount has not been satisfied by the
10 Authority.

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

26 (h) The ordinances imposing the taxes authorized by this

1 Section shall be repealed when bonds and notes issued under
2 Section 13.2 or bonds and notes issued to refund those bonds
3 and notes are no longer outstanding.

4 (Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

5 Section 35-30. The Metro-East Park and Recreation District
6 Act is amended by changing Section 30 as follows:

7 (70 ILCS 1605/30)

8 Sec. 30. Taxes.

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

16 This additional tax may not be imposed on the sales of food
17 for human consumption that is to be consumed off the premises
18 where it is sold (other than alcoholic beverages, soft drinks,
19 and food which has been prepared for immediate consumption) and
20 prescription and non-prescription medicines, drugs, medical
21 appliances, and insulin, urine testing materials, syringes,
22 and needles used by diabetics. The tax imposed by the Board
23 under this Section and all civil penalties that may be assessed
24 as an incident of the tax shall be collected and enforced by

1 the Department of Revenue. The certificate of registration that
2 is issued by the Department to a retailer under the Retailers'
3 Occupation Tax Act shall permit the retailer to engage in a
4 business that is taxable without registering separately with
5 the Department under an ordinance or resolution under this
6 Section. The Department has full power to administer and
7 enforce this Section, to collect all taxes and penalties due
8 under this Section, to dispose of taxes and penalties so
9 collected in the manner provided in this Section, and to
10 determine all rights to credit memoranda arising on account of
11 the erroneous payment of a tax or penalty under this Section.
12 In the administration of and compliance with this Section, the
13 Department and persons who are subject to this Section shall
14 (i) have the same rights, remedies, privileges, immunities,
15 powers, and duties, (ii) be subject to the same conditions,
16 restrictions, limitations, penalties, and definitions of
17 terms, and (iii) employ the same modes of procedure as are
18 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
19 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained
20 in those Sections other than the State rate of tax), 2-12, 2-15
21 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to
22 transaction returns and quarter monthly payments), 4, 5, 5a,
23 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
24 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
25 Tax Act and the Uniform Penalty and Interest Act as if those
26 provisions were set forth in this Section.

1 Persons subject to any tax imposed under the authority
2 granted in this Section may reimburse themselves for their
3 sellers' tax liability by separately stating the tax as an
4 additional charge, which charge may be stated in combination,
5 in a single amount, with State tax which sellers are required
6 to collect under the Use Tax Act, pursuant to such bracketed
7 schedules as the Department may prescribe.

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

16 (b) If a tax has been imposed under subsection (a), a
17 service occupation tax shall also be imposed at the same rate
18 upon all persons engaged, in the District, in the business of
19 making sales of service, who, as an incident to making those
20 sales of service, transfer tangible personal property within
21 the District as an incident to a sale of service. This tax may
22 not be imposed on sales of food for human consumption that is
23 to be consumed off the premises where it is sold (other than
24 alcoholic beverages, soft drinks, and food prepared for
25 immediate consumption) and prescription and non-prescription
26 medicines, drugs, medical appliances, and insulin, urine

1 testing materials, syringes, and needles used by diabetics. The
2 tax imposed under this subsection and all civil penalties that
3 may be assessed as an incident thereof shall be collected and
4 enforced by the Department of Revenue. The Department has full
5 power to administer and enforce this subsection; to collect all
6 taxes and penalties due hereunder; to dispose of taxes and
7 penalties so collected in the manner hereinafter provided; and
8 to determine all rights to credit memoranda arising on account
9 of the erroneous payment of tax or penalty hereunder. In the
10 administration of, and compliance with this subsection, the
11 Department and persons who are subject to this paragraph shall
12 (i) have the same rights, remedies, privileges, immunities,
13 powers, and duties, (ii) be subject to the same conditions,
14 restrictions, limitations, penalties, exclusions, exemptions,
15 and definitions of terms, and (iii) employ the same modes of
16 procedure as are prescribed in Sections 2 (except that the
17 reference to State in the definition of supplier maintaining a
18 place of business in this State shall mean the District), 2a,
19 2b, 2c, 3 through 3-50 (in respect to all provisions therein
20 other than the State rate of tax), 4 (except that the reference
21 to the State shall be to the District), 5, 7, 8 (except that
22 the jurisdiction to which the tax shall be a debt to the extent
23 indicated in that Section 8 shall be the District), 9 (except
24 as to the disposition of taxes and penalties collected), 10,
25 11, 12 (except the reference therein to Section 2b of the
26 Retailers' Occupation Tax Act), 13 (except that any reference

1 to the State shall mean the District), Sections 15, 16, 17, 18,
2 19 and 20 of the Service Occupation Tax Act and the Uniform
3 Penalty and Interest Act, as fully as if those provisions were
4 set forth herein.

5 Persons subject to any tax imposed under the authority
6 granted in this subsection may reimburse themselves for their
7 serviceman's tax liability by separately stating the tax as an
8 additional charge, which charge may be stated in combination,
9 in a single amount, with State tax that servicemen are
10 authorized to collect under the Service Use Tax Act, in
11 accordance with such bracket schedules as the Department may
12 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 the 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 State Metro-East Park and Recreation
20 District Fund.

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

25 (c) The Department shall immediately pay over to the State
26 Treasurer, ex officio, as trustee, all taxes and penalties

1 collected under this Section to be deposited into the State
2 Metro-East Park and Recreation District Fund, which shall be an
3 unappropriated trust fund held outside of 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. The Department shall make this
12 certification only if the Metro East Park and Recreation
13 District imposes a tax on real property as provided in the
14 definition of "local sales taxes" under the Innovation
15 Development and Economy Act.

16 After the monthly transfer to the STAR Bonds Revenue Fund,
17 on or before the 25th day of each calendar month, the
18 Department shall prepare and certify to the Comptroller the
19 disbursement of stated sums of money pursuant to Section 35 of
20 this Act to the District from which retailers have paid taxes
21 or penalties to the Department during the second preceding
22 calendar month. The amount to be paid to the District shall be
23 the amount (not including credit memoranda) collected under
24 this Section during the second preceding calendar month by the
25 Department plus an amount the Department determines is
26 necessary to offset any amounts that were erroneously paid to a

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

20 (d) For the purpose of determining whether a tax authorized
21 under this Section is applicable, a retail sale by a producer
22 of coal or another mineral mined in Illinois is a sale at
23 retail at the place where the coal or other mineral mined in
24 Illinois is extracted from the earth. This paragraph does not
25 apply to coal or another mineral when it is delivered or
26 shipped by the seller to the purchaser at a point outside

1 Illinois so that the sale is exempt under the United States
2 Constitution as a sale in interstate or foreign commerce.

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

7 (f) An ordinance imposing a tax under this Section or an
8 ordinance extending the imposition of a tax to an additional
9 county or counties shall be certified by the board and filed
10 with the Department of Revenue either (i) on or before the
11 first day of April, whereupon the Department shall proceed to
12 administer and enforce the tax as of the first day of July next
13 following the filing; or (ii) on or before the first day of
14 October, whereupon the Department shall proceed to administer
15 and enforce the tax as of the first day of January next
16 following the filing.

17 (g) When certifying the amount of a monthly disbursement to
18 the District under this Section, the Department shall increase
19 or decrease the amounts 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 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

24 Section 35-35. The Local Mass Transit District Act is
25 amended by changing Section 5.01 as follows:

1 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

2 Sec. 5.01. Metro East Mass Transit District; use and
3 occupation taxes.

4 (a) The Board of Trustees of any Metro East Mass Transit
5 District may, by ordinance adopted with the concurrence of
6 two-thirds of the then trustees, impose throughout the District
7 any or all of the taxes and fees provided in this Section. All
8 taxes and fees imposed under this Section shall be used only
9 for public mass transportation systems, and the amount used to
10 provide mass transit service to unserved areas of the District
11 shall be in the same proportion to the total proceeds as the
12 number of persons residing in the unserved areas is to the
13 total population of the District. Except as otherwise provided
14 in this Act, taxes imposed under this Section and civil
15 penalties imposed incident thereto shall be collected and
16 enforced by the State Department of Revenue. The Department
17 shall have the power to administer and enforce the taxes and to
18 determine all rights for refunds for erroneous payments of the
19 taxes.

20 (b) The Board may impose a Metro East Mass Transit District
21 Retailers' Occupation Tax upon all persons engaged in the
22 business of selling tangible personal property at retail in the
23 district at a rate of 1/4 of 1%, or as authorized under
24 subsection (d-5) of this Section, of the gross receipts from
25 the sales made in the course of such business within the

1 district. The tax imposed under this Section and all civil
2 penalties that may be assessed as an incident thereof shall be
3 collected and enforced by the State Department of Revenue. The
4 Department shall have full power to administer and enforce this
5 Section; to collect all taxes and penalties so collected in the
6 manner hereinafter provided; and to determine all rights to
7 credit memoranda arising on account of the erroneous payment of
8 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, exclusions, exemptions and definitions of terms and
14 employ the same modes of procedure, as are prescribed in
15 Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65
16 (in respect to all provisions therein other than the State rate
17 of tax), 2c, 3 (except as to the disposition of taxes and
18 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,
19 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13, and 14 of
20 the Retailers' Occupation Tax Act and Section 3-7 of the
21 Uniform Penalty and Interest Act, as fully as if those
22 provisions were set forth herein.

23 Persons subject to any tax imposed under the Section may
24 reimburse themselves for their seller's tax liability
25 hereunder by separately stating the tax as an additional
26 charge, which charge may be stated in combination, in a single

1 amount, with State taxes that sellers are required to collect
2 under the Use Tax Act, in accordance with such bracket
3 schedules as the Department may prescribe.

4 Whenever the Department determines that a refund should be
5 made under this Section 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 the Metro East Mass Transit District tax fund
11 established under paragraph (h) of this Section.

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

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

23 No tax shall be imposed or collected under this subsection
24 on the sale of a motor vehicle in this State to a resident of
25 another state if that motor vehicle will not be titled in this
26 State.

1 Nothing in this Section shall be construed to authorize the
2 Metro East Mass Transit District to impose a tax upon the
3 privilege of engaging in any business which under the
4 Constitution of the United States may not be made the subject
5 of taxation by this State.

6 (c) If a tax has been imposed under subsection (b), a Metro
7 East Mass Transit District Service Occupation Tax shall also be
8 imposed upon all persons engaged, in the district, in the
9 business of making sales of service, who, as an incident to
10 making those sales of service, transfer tangible personal
11 property within the District, either in the form of tangible
12 personal property or in the form of real estate as an incident
13 to a sale of service. The tax rate shall be 1/4%, or as
14 authorized under subsection (d-5) of this Section, of the
15 selling price of tangible personal property so transferred
16 within the district. The tax imposed under this paragraph and
17 all civil penalties that may be assessed as an incident thereof
18 shall be collected and enforced by the State Department of
19 Revenue. The Department shall have full power to administer and
20 enforce this paragraph; to collect all taxes and penalties due
21 hereunder; to dispose of taxes and penalties so collected in
22 the manner hereinafter provided; and to determine all rights to
23 credit memoranda arising on account of the erroneous payment of
24 tax or penalty hereunder. In the administration of, and
25 compliance with this paragraph, the Department and persons who
26 are subject to this paragraph shall have the same rights,

1 remedies, privileges, immunities, powers and duties, and be
2 subject to the same conditions, restrictions, limitations,
3 penalties, exclusions, exemptions and definitions of terms and
4 employ the same modes of procedure as are prescribed in
5 Sections 1a-1, 2 (except that the reference to State in the
6 definition of supplier maintaining a place of business in this
7 State shall mean the Authority), 2a, 3 through 3-50 (in respect
8 to all provisions therein other than the State rate of tax), 4
9 (except that the reference to the State shall be to the
10 Authority), 5, 7, 8 (except that the jurisdiction to which the
11 tax shall be a debt to the extent indicated in that Section 8
12 shall be the District), 9 (except as to the disposition of
13 taxes and penalties collected, and except that the returned
14 merchandise credit for this tax may not be taken against any
15 State tax), 10, 11, 12 (except the reference therein to Section
16 2b of the Retailers' Occupation Tax Act), 13 (except that any
17 reference to the State shall mean the District), the first
18 paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service
19 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
20 Interest Act, as fully as if those provisions were set forth
21 herein.

22 Persons subject to any tax imposed under the authority
23 granted in this paragraph may reimburse themselves for their
24 serviceman's tax liability hereunder by separately stating the
25 tax as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax that servicemen

1 are authorized to collect under the Service Use Tax Act, in
2 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 the Metro East Mass Transit District tax fund
11 established under paragraph (h) of this Section.

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

16 (d) If a tax has been imposed under subsection (b), a Metro
17 East Mass Transit District Use Tax shall also be imposed upon
18 the privilege of using, in the district, any item of tangible
19 personal property that is purchased outside the district at
20 retail from a retailer, and that is titled or registered with
21 an agency of this State's government, at a rate of 1/4%, or as
22 authorized under subsection (d-5) of this Section, of the
23 selling price of the tangible personal property within the
24 District, as "selling price" is defined in the Use Tax Act. The
25 tax shall be collected from persons whose Illinois address for
26 titling or registration purposes is given as being in the

1 District. The tax shall be collected by the Department of
2 Revenue for the Metro East Mass Transit District. The tax must
3 be paid to the State, or an exemption determination must be
4 obtained from the Department of Revenue, before the title or
5 certificate of registration for the property may be issued. The
6 tax or proof of exemption may be transmitted to the Department
7 by way of the State agency with which, or the State officer
8 with whom, the tangible personal property must be titled or
9 registered if the Department and the State agency or State
10 officer determine that this procedure will expedite the
11 processing of applications for 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 interest
18 hereunder. In the administration of, and compliance with, this
19 paragraph, the Department and persons who are subject to this
20 paragraph shall have the same rights, remedies, privileges,
21 immunities, powers and duties, and be subject to the same
22 conditions, restrictions, limitations, penalties, exclusions,
23 exemptions and definitions of terms and employ the same modes
24 of procedure, as are prescribed in Sections 2 (except the
25 definition of "retailer maintaining a place of business in this
26 State"), 3 through 3-80 (except provisions pertaining to the

1 State rate of tax, and except provisions concerning collection
2 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
3 19 (except the portions pertaining to claims by retailers and
4 except the last paragraph concerning refunds), 20, 21 and 22 of
5 the Use Tax Act and Section 3-7 of the Uniform Penalty and
6 Interest Act, that are not inconsistent with this paragraph, as
7 fully as if those provisions were set forth herein.

8 Whenever the Department determines that a refund should be
9 made under this paragraph to a claimant instead of issuing a
10 credit memorandum, the Department shall notify the State
11 Comptroller, who shall cause the order to be drawn for the
12 amount specified, and to the person named, in the notification
13 from the Department. The refund shall be paid by the State
14 Treasurer out of the Metro East Mass Transit District tax fund
15 established under paragraph (h) of this Section.

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

1 The proposition shall be in substantially the following
2 form:

3 Shall the tax rates for the Metro East Mass Transit
4 District Retailers' Occupation Tax, the Metro East Mass
5 Transit District Service Occupation Tax, and the Metro East
6 Mass Transit District Use Tax be increased from 0.25% to
7 0.75%?

8 (B) Two thousand five hundred electors of any Metro East
9 Mass Transit District may petition the Chief Judge of the
10 Circuit Court, or any judge of that Circuit designated by the
11 Chief Judge, in which that District is located to cause to be
12 submitted to a vote of the electors the question whether the
13 tax rates for the Metro East Mass Transit District Retailers'
14 Occupation Tax, the Metro East Mass Transit District Service
15 Occupation Tax, and the Metro East Mass Transit District Use
16 Tax for the District should be increased from 0.25% to 0.75%.

17 Upon submission of such petition the court shall set a date
18 not less than 10 nor more than 30 days thereafter for a hearing
19 on the sufficiency thereof. Notice of the filing of such
20 petition and of such date shall be given in writing to the
21 District and the County Clerk at least 7 days before the date
22 of such hearing.

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

26 The form of the petition shall be in substantially the

1 following form: To the Circuit Court of the County of (name of
2 county):

3 We, the undersigned electors of the (name of transit
4 district), respectfully petition your honor to submit to a
5 vote of the electors of (name of transit district) the
6 following proposition:

7 Shall the tax rates for the Metro East Mass Transit
8 District Retailers' Occupation Tax, the Metro East Mass
9 Transit District Service Occupation Tax, and the Metro East
10 Mass Transit District Use Tax be increased from 0.25% to
11 0.75%?

| 12 | Name | Address, with Street and Number. |
|----|-------|----------------------------------|
| 13 | | |
| 14 | | |

15 (C) The votes shall be recorded as "YES" or "NO". If a
16 majority of all votes cast on the proposition are for the
17 increase in the tax rates, the Metro East Mass Transit District
18 shall begin imposing the increased rates in the District, and
19 the Department of Revenue shall begin collecting the increased
20 amounts, as provided under this Section. An ordinance imposing
21 or discontinuing a tax hereunder or effecting a change in the
22 rate thereof shall be adopted and a certified copy thereof
23 filed with the Department on or before the first day of
24 October, whereupon the Department shall proceed to administer
25 and enforce this Section as of the first day of January next
26 following the adoption and filing, or on or before the first

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

4 (D) If the voters have approved a referendum under this
5 subsection, before November 1, 1994, to increase the tax rate
6 under this subsection, the Metro East Mass Transit District
7 Board of Trustees may adopt by a majority vote an ordinance at
8 any time before January 1, 1995 that excludes from the rate
9 increase tangible personal property that is titled or
10 registered with an agency of this State's government. The
11 ordinance excluding titled or registered tangible personal
12 property from the rate increase must be filed with the
13 Department at least 15 days before its effective date. At any
14 time after adopting an ordinance excluding from the rate
15 increase tangible personal property that is titled or
16 registered with an agency of this State's government, the Metro
17 East Mass Transit District Board of Trustees may adopt an
18 ordinance applying the rate increase to that tangible personal
19 property. The ordinance shall be adopted, and a certified copy
20 of that ordinance shall be filed with the Department, on or
21 before October 1, whereupon the Department shall proceed to
22 administer and enforce the rate increase against tangible
23 personal property titled or registered with an agency of this
24 State's government as of the following January 1. After
25 December 31, 1995, any reimposed rate increase in effect under
26 this subsection shall no longer apply to tangible personal

1 property titled or registered with an agency of this State's
2 government. Beginning January 1, 1996, the Board of Trustees of
3 any Metro East Mass Transit District may never reimpose a
4 previously excluded tax rate increase on tangible personal
5 property titled or registered with an agency of this State's
6 government. After July 1, 2004, if the voters have approved a
7 referendum under this subsection to increase the tax rate under
8 this subsection, the Metro East Mass Transit District Board of
9 Trustees may adopt by a majority vote an ordinance that
10 excludes from the rate increase tangible personal property that
11 is titled or registered with an agency of this State's
12 government. The ordinance excluding titled or registered
13 tangible personal property from the rate increase shall be
14 adopted, and a certified copy of that ordinance shall be filed
15 with the Department on or before October 1, whereupon the
16 Department shall administer and enforce this exclusion from the
17 rate increase as of the following January 1, or on or before
18 April 1, whereupon the Department shall administer and enforce
19 this exclusion from the rate increase as of the following July
20 1. The Board of Trustees of any Metro East Mass Transit
21 District may never reimpose a previously excluded tax rate
22 increase on tangible personal property titled or registered
23 with an agency of this State's government.

24 (d-6) If the Board of Trustees of any Metro East Mass
25 Transit District has imposed a rate increase under subsection
26 (d-5) and filed an ordinance with the Department of Revenue

1 excluding titled property from the higher rate, then that Board
2 may, by ordinance adopted with the concurrence of two-thirds of
3 the then trustees, impose throughout the District a fee. The
4 fee on the excluded property shall not exceed \$20 per retail
5 transaction or an amount equal to the amount of tax excluded,
6 whichever is less, on tangible personal property that is titled
7 or registered with an agency of this State's government.
8 Beginning July 1, 2004, the fee shall apply only to titled
9 property that is subject to either the Metro East Mass Transit
10 District Retailers' Occupation Tax or the Metro East Mass
11 Transit District Service Occupation Tax. No fee shall be
12 imposed or collected under this subsection on the sale of a
13 motor vehicle in this State to a resident of another state if
14 that motor vehicle will not be titled in this State.

15 (d-7) Until June 30, 2004, if a fee has been imposed under
16 subsection (d-6), a fee shall also be imposed upon the
17 privilege of using, in the district, any item of tangible
18 personal property that is titled or registered with any agency
19 of this State's government, in an amount equal to the amount of
20 the fee imposed under subsection (d-6).

21 (d-7.1) Beginning July 1, 2004, any fee imposed by the
22 Board of Trustees of any Metro East Mass Transit District under
23 subsection (d-6) and all civil penalties that may be assessed
24 as an incident of the fees shall be collected and enforced by
25 the State Department of Revenue. Reference to "taxes" in this
26 Section shall be construed to apply to the administration,

1 payment, and remittance of all fees under this Section. For
2 purposes of any fee imposed under subsection (d-6), 4% of the
3 fee, penalty, and interest received by the Department in the
4 first 12 months that the fee is collected and enforced by the
5 Department and 2% of the fee, penalty, and interest following
6 the first 12 months shall be deposited into the Tax Compliance
7 and Administration Fund and shall be used by the Department,
8 subject to appropriation, to cover the costs of the Department.
9 No retailers' discount shall apply to any fee imposed under
10 subsection (d-6).

11 (d-8) No item of titled property shall be subject to both
12 the higher rate approved by referendum, as authorized under
13 subsection (d-5), and any fee imposed under subsection (d-6) or
14 (d-7).

15 (d-9) (Blank).

16 (d-10) (Blank).

17 (e) A certificate of registration issued by the State
18 Department of Revenue to a retailer under the Retailers'
19 Occupation Tax Act or under the Service Occupation Tax Act
20 shall permit the registrant to engage in a business that is
21 taxed under the tax imposed under paragraphs (b), (c) or (d) of
22 this Section and no additional registration shall be required
23 under the tax. A certificate issued under the Use Tax Act or
24 the Service Use Tax Act shall be applicable with regard to any
25 tax imposed under paragraph (c) of this Section.

26 (f) (Blank).

1 (g) Any ordinance imposing or discontinuing any tax under
2 this Section shall be adopted and a certified copy thereof
3 filed with the Department on or before June 1, whereupon the
4 Department of Revenue shall proceed to administer and enforce
5 this Section on behalf of the Metro East Mass Transit District
6 as of September 1 next following such adoption and filing.
7 Beginning January 1, 1992, an ordinance or resolution imposing
8 or discontinuing the tax hereunder shall be adopted and a
9 certified copy thereof filed with the Department on or before
10 the first day of July, whereupon the Department shall proceed
11 to administer and enforce this Section as of the first day of
12 October next following such adoption and filing. Beginning
13 January 1, 1993, except as provided in subsection (d-5) of this
14 Section, an ordinance or resolution imposing or discontinuing
15 the tax hereunder shall be adopted and a certified copy thereof
16 filed with the Department on or before the first day of
17 October, whereupon the Department shall proceed to administer
18 and enforce this Section as of the first day of January next
19 following such adoption and filing, or, beginning January 1,
20 2004, on or before the first day of April, whereupon the
21 Department shall proceed to administer and enforce this Section
22 as of the first day of July next following the adoption and
23 filing.

24 (h) Except as provided in subsection (d-7.1), the State
25 Department of Revenue shall, upon collecting any taxes as
26 provided in this Section, pay the taxes over to the State

1 Treasurer as trustee for the District. The taxes shall be held
2 in a trust fund outside the State Treasury.

3 As soon as possible after the first day of each month,
4 beginning January 1, 2011, upon certification of the Department
5 of Revenue, the Comptroller shall order transferred, and the
6 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
7 local sales tax increment, as defined in the Innovation
8 Development and Economy Act, collected under this Section
9 during the second preceding calendar month for sales within a
10 STAR bond district. The Department shall make this
11 certification only if the local mass transit district imposes a
12 tax on real property as provided in the definition of "local
13 sales taxes" under the Innovation Development and Economy Act.

14 After the monthly transfer to the STAR Bonds Revenue Fund,
15 on or before the 25th day of each calendar month, the State
16 Department of Revenue shall prepare and certify to the
17 Comptroller of the State of Illinois the amount to be paid to
18 the District, which shall be the amount (not including credit
19 memoranda) collected under this Section during the second
20 preceding calendar month by the Department plus an amount the
21 Department determines is necessary to offset any amounts that
22 were erroneously paid to a different taxing body, and not
23 including any amount equal to the amount of refunds made during
24 the second preceding calendar month by the Department on behalf
25 of the District, and not including any amount that the
26 Department determines is necessary to offset any amounts that

1 were payable to a different taxing body but were erroneously
2 paid to the District, and less any amounts that are transferred
3 to the STAR Bonds Revenue Fund, less 2% of the remainder, which
4 the Department shall transfer into the Tax Compliance and
5 Administration Fund. The Department, at the time of each
6 monthly disbursement to the District, shall prepare and certify
7 to the State Comptroller the amount to be transferred into the
8 Tax Compliance and Administration Fund under this subsection.
9 Within 10 days after receipt by the Comptroller of the
10 certification of the amount to be paid to the District and the
11 Tax Compliance and Administration Fund, the Comptroller shall
12 cause an order to be drawn for payment for the amount in
13 accordance with the direction in the certification.

14 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15.)

15 Section 35-40. The Regional Transportation Authority Act
16 is amended by changing Section 4.03 as follows:

17 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

18 Sec. 4.03. Taxes.

19 (a) In order to carry out any of the powers or purposes of
20 the Authority, the Board may by ordinance adopted with the
21 concurrence of 12 of the then Directors, impose throughout the
22 metropolitan region any or all of the taxes provided in this
23 Section. Except as otherwise provided in this Act, taxes
24 imposed under this Section and civil penalties imposed incident

1 thereto shall be collected and enforced by the State Department
2 of Revenue. The Department shall have the power to administer
3 and enforce the taxes and to determine all rights for refunds
4 for erroneous payments of the taxes. Nothing in Public Act
5 95-708 is intended to invalidate any taxes currently imposed by
6 the Authority. The increased vote requirements to impose a tax
7 shall only apply to actions taken after January 1, 2008 (the
8 effective date of Public Act 95-708).

9 (b) The Board may impose a public transportation tax upon
10 all persons engaged in the metropolitan region in the business
11 of selling at retail motor fuel for operation of motor vehicles
12 upon public highways. The tax shall be at a rate not to exceed
13 5% of the gross receipts from the sales of motor fuel in the
14 course of the business. As used in this Act, the term "motor
15 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
16 The Board may provide for details of the tax. The provisions of
17 any tax shall conform, as closely as may be practicable, to the
18 provisions of the Municipal Retailers Occupation Tax Act,
19 including without limitation, conformity to penalties with
20 respect to the tax imposed and as to the powers of the State
21 Department of Revenue to promulgate and enforce rules and
22 regulations relating to the administration and enforcement of
23 the provisions of the tax imposed, except that reference in the
24 Act to any municipality shall refer to the Authority and the
25 tax shall be imposed only with regard to receipts from sales of
26 motor fuel in the metropolitan region, at rates as limited by

1 this Section.

2 (c) In connection with the tax imposed under paragraph (b)
3 of this Section the Board may impose a tax upon the privilege
4 of using in the metropolitan region motor fuel for the
5 operation of a motor vehicle upon public highways, the tax to
6 be at a rate not in excess of the rate of tax imposed under
7 paragraph (b) of this Section. The Board may provide for
8 details of the tax.

9 (d) The Board may impose a motor vehicle parking tax upon
10 the privilege of parking motor vehicles at off-street parking
11 facilities in the metropolitan region at which a fee is
12 charged, and may provide for reasonable classifications in and
13 exemptions to the tax, for administration and enforcement
14 thereof and for civil penalties and refunds thereunder and may
15 provide criminal penalties thereunder, the maximum penalties
16 not to exceed the maximum criminal penalties provided in the
17 Retailers' Occupation Tax Act. The Authority may collect and
18 enforce the tax itself or by contract with any unit of local
19 government. The State Department of Revenue shall have no
20 responsibility for the collection and enforcement unless the
21 Department agrees with the Authority to undertake the
22 collection and enforcement. As used in this paragraph, the term
23 "parking facility" means a parking area or structure having
24 parking spaces for more than 2 vehicles at which motor vehicles
25 are permitted to park in return for an hourly, daily, or other
26 periodic fee, whether publicly or privately owned, but does not

1 include parking spaces on a public street, the use of which is
2 regulated by parking meters.

3 (e) The Board may impose a Regional Transportation
4 Authority Retailers' Occupation Tax upon all persons engaged in
5 the business of selling tangible personal property at retail in
6 the metropolitan region. In Cook County the tax rate shall be
7 1.25% of the gross receipts from sales of food for human
8 consumption that is to be consumed off the premises where it is
9 sold (other than alcoholic beverages, soft drinks and food that
10 has been prepared for immediate consumption) and prescription
11 and nonprescription medicines, drugs, medical appliances and
12 insulin, urine testing materials, syringes and needles used by
13 diabetics, and 1% of the gross receipts from other taxable
14 sales made in the course of that business. In DuPage, Kane,
15 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
16 of the gross receipts from all taxable sales made in the course
17 of that business. The tax imposed under this Section and all
18 civil penalties that may be assessed as an incident thereof
19 shall be collected and enforced by the State Department of
20 Revenue. The Department shall have full power to administer and
21 enforce this Section; to collect all taxes and penalties so
22 collected in the manner hereinafter provided; and to determine
23 all rights to credit memoranda arising on account of the
24 erroneous payment of tax or penalty hereunder. In the
25 administration of, and compliance with this Section, the
26 Department and persons who are subject to this Section shall

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

13 Persons subject to any tax imposed under the authority
14 granted in this Section may reimburse themselves for their
15 seller's tax liability hereunder by separately stating the tax
16 as an additional charge, which charge may be stated in
17 combination in a single amount with State taxes that sellers
18 are required to collect under the Use Tax Act, under any
19 bracket schedules 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 a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause the warrant to be drawn for the
24 amount specified, and to the person named, in the notification
25 from the Department. The refund shall be paid by the State
26 Treasurer out of the Regional Transportation Authority tax fund

1 established under paragraph (n) of this Section.

2 If a tax is imposed under this subsection (e), a tax shall
3 also be imposed under subsections (f) and (g) of this Section.

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

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

17 Nothing in this Section shall be construed to authorize the
18 Regional Transportation Authority to impose a tax upon the
19 privilege of engaging in any business that under the
20 Constitution of the United States may not be made the subject
21 of taxation by this State.

22 (f) If a tax has been imposed under paragraph (e), a
23 Regional Transportation Authority Service Occupation Tax shall
24 also be imposed upon all persons engaged, in the metropolitan
25 region in the business of making sales of service, who as an
26 incident to making the sales of service, transfer tangible

1 personal property within the metropolitan region, either in the
2 form of tangible personal property or in the form of real
3 estate as an incident to a sale of service. In Cook County, the
4 tax rate shall be: (1) 1.25% of the serviceman's cost price of
5 food prepared for immediate consumption and transferred
6 incident to a sale of service subject to the service occupation
7 tax by an entity licensed under the Hospital Licensing Act, the
8 Nursing Home Care Act, the Specialized Mental Health
9 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
10 the MC/DD Act that is located in the metropolitan region; (2)
11 1.25% of the selling price of food for human consumption that
12 is to be consumed off the premises where it is sold (other than
13 alcoholic beverages, soft drinks and food that has been
14 prepared for immediate consumption) and prescription and
15 nonprescription medicines, drugs, medical appliances and
16 insulin, urine testing materials, syringes and needles used by
17 diabetics; and (3) 1% of the selling price from other taxable
18 sales of tangible personal property transferred. In DuPage,
19 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
20 of the selling price of all tangible personal property
21 transferred.

22 The tax imposed under this paragraph and all civil
23 penalties that may be assessed as an incident thereof shall be
24 collected and enforced by the State Department of Revenue. The
25 Department shall have full power to administer and enforce this
26 paragraph; to collect all taxes and penalties due hereunder; to

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

25 Persons subject to any tax imposed under the authority
26 granted in this paragraph may reimburse themselves for their

1 serviceman's tax liability hereunder by separately stating the
2 tax as an additional charge, that charge may be stated in
3 combination in a single amount with State tax that servicemen
4 are authorized to collect under the Service Use Tax Act, under
5 any bracket schedules the Department may prescribe.

6 Whenever the Department determines that a refund should be
7 made under this paragraph to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause the 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 Regional Transportation Authority tax fund
13 established under paragraph (n) of this Section.

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

18 (g) If a tax has been imposed under paragraph (e), a tax
19 shall also be imposed upon the privilege of using in the
20 metropolitan region, any item of tangible personal property
21 that is purchased outside the metropolitan region at retail
22 from a retailer, and that is titled or registered with an
23 agency of this State's government. In Cook County the tax rate
24 shall be 1% of the selling price of the tangible personal
25 property, as "selling price" is defined in the Use Tax Act. In
26 DuPage, Kane, Lake, McHenry and Will counties the tax rate

1 shall be 0.75% of the selling price of the tangible personal
2 property, as "selling price" is defined in the Use Tax Act. The
3 tax shall be collected from persons whose Illinois address for
4 titling or registration purposes is given as being in the
5 metropolitan region. The tax shall be collected by the
6 Department of Revenue for the Regional Transportation
7 Authority. The tax must be paid to the State, or an exemption
8 determination must be obtained from the Department of Revenue,
9 before the title or certificate of registration for the
10 property may be issued. The tax or proof of exemption may be
11 transmitted to the Department by way of the State agency with
12 which, or the State officer with whom, the tangible personal
13 property must be titled or registered if the Department and the
14 State agency or State officer determine that this procedure
15 will expedite the processing of applications for title or
16 registration.

17 The Department shall have full power to administer and
18 enforce this paragraph; to collect all taxes, penalties and
19 interest due hereunder; to dispose of taxes, penalties and
20 interest collected in the manner hereinafter provided; and to
21 determine all rights to credit memoranda or refunds arising on
22 account of the erroneous payment of tax, penalty or interest
23 hereunder. In the administration of and compliance with this
24 paragraph, the Department and persons who are subject to this
25 paragraph shall have the same rights, remedies, privileges,
26 immunities, powers and duties, and be subject to the same

1 conditions, restrictions, limitations, penalties, exclusions,
2 exemptions and definitions of terms and employ the same modes
3 of procedure, as are prescribed in Sections 2 (except the
4 definition of "retailer maintaining a place of business in this
5 State"), 3 through 3-80 (except provisions pertaining to the
6 State rate of tax, and except provisions concerning collection
7 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
8 19 (except the portions pertaining to claims by retailers and
9 except the last paragraph concerning refunds), 20, 21 and 22 of
10 the Use Tax Act, and are not inconsistent with this paragraph,
11 as fully as if those provisions were set forth herein.

12 Whenever the Department determines that a refund should be
13 made under this paragraph to a claimant instead of issuing a
14 credit memorandum, the Department shall notify the State
15 Comptroller, who shall cause the order 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 (h) The Authority may impose a replacement vehicle tax of
21 \$50 on any passenger car as defined in Section 1-157 of the
22 Illinois Vehicle Code purchased within the metropolitan region
23 by or on behalf of an insurance company to replace a passenger
24 car of an insured person in settlement of a total loss claim.
25 The tax imposed may not become effective before the first day
26 of the month following the passage of the ordinance imposing

1 the tax and receipt of a certified copy of the ordinance by the
2 Department of Revenue. The Department of Revenue shall collect
3 the tax for the Authority in accordance with Sections 3-2002
4 and 3-2003 of the Illinois Vehicle Code.

5 The Department shall immediately pay over to the State
6 Treasurer, ex officio, as trustee, all taxes collected
7 hereunder.

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

16 After the monthly transfer to the STAR Bonds Revenue Fund,
17 on or before the 25th day of each calendar month, the
18 Department shall prepare and certify to the Comptroller the
19 disbursement of stated sums of money to the Authority. The
20 amount to be paid to the Authority shall be the amount
21 collected hereunder during the second preceding calendar month
22 by the Department, less any amount determined by the Department
23 to be necessary for the payment of refunds, and less any
24 amounts that are transferred to the STAR Bonds Revenue Fund.
25 Within 10 days after receipt by the Comptroller of the
26 disbursement certification to the Authority provided for in

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

5 (i) The Board may not impose any other taxes except as it
6 may from time to time be authorized by law to impose.

7 (j) A certificate of registration issued by the State
8 Department of Revenue to a retailer under the Retailers'
9 Occupation Tax Act or under the Service Occupation Tax Act
10 shall permit the registrant to engage in a business that is
11 taxed under the tax imposed under paragraphs (b), (e), (f) or
12 (g) of this Section and no additional registration shall be
13 required under the tax. A certificate issued under the Use Tax
14 Act or the Service Use Tax Act shall be applicable with regard
15 to any tax imposed under paragraph (c) of this Section.

16 (k) The provisions of any tax imposed under paragraph (c)
17 of this Section shall conform as closely as may be practicable
18 to the provisions of the Use Tax Act, including without
19 limitation conformity as to penalties with respect to the tax
20 imposed and as to the powers of the State Department of Revenue
21 to promulgate and enforce rules and regulations relating to the
22 administration and enforcement of the provisions of the tax
23 imposed. The taxes shall be imposed only on use within the
24 metropolitan region and at rates as provided in the paragraph.

25 (l) The Board in imposing any tax as provided in paragraphs
26 (b) and (c) of this Section, shall, after seeking the advice of

1 the State Department of Revenue, provide means for retailers,
2 users or purchasers of motor fuel for purposes other than those
3 with regard to which the taxes may be imposed as provided in
4 those paragraphs to receive refunds of taxes improperly paid,
5 which provisions may be at variance with the refund provisions
6 as applicable under the Municipal Retailers Occupation Tax Act.
7 The State Department of Revenue may provide for certificates of
8 registration for users or purchasers of motor fuel for purposes
9 other than those with regard to which taxes may be imposed as
10 provided in paragraphs (b) and (c) of this Section to
11 facilitate the reporting and nontaxability of the exempt sales
12 or uses.

13 (m) Any ordinance imposing or discontinuing any tax under
14 this Section shall be adopted and a certified copy thereof
15 filed with the Department on or before June 1, whereupon the
16 Department of Revenue shall proceed to administer and enforce
17 this Section on behalf of the Regional Transportation Authority
18 as of September 1 next following such adoption and filing.
19 Beginning January 1, 1992, an ordinance or resolution imposing
20 or discontinuing the tax hereunder shall be adopted and a
21 certified copy thereof filed with the Department on or before
22 the first day of July, whereupon the Department shall proceed
23 to administer and enforce this Section as of the first day of
24 October next following such adoption and filing. Beginning
25 January 1, 1993, an ordinance or resolution imposing,
26 increasing, decreasing, or discontinuing the tax hereunder

1 shall be adopted and a certified copy thereof filed with the
2 Department, whereupon the Department shall proceed to
3 administer and enforce this Section as of the first day of the
4 first month to occur not less than 60 days following such
5 adoption and filing. Any ordinance or resolution of the
6 Authority imposing a tax under this Section and in effect on
7 August 1, 2007 shall remain in full force and effect and shall
8 be administered by the Department of Revenue under the terms
9 and conditions and rates of tax established by such ordinance
10 or resolution until the Department begins administering and
11 enforcing an increased tax under this Section as authorized by
12 Public Act 95-708. The tax rates authorized by Public Act
13 95-708 are effective only if imposed by ordinance of the
14 Authority.

15 (n) Except as otherwise provided in this subsection (n),
16 the ~~The~~ State Department of Revenue shall, upon collecting any
17 taxes as provided in this Section, pay the taxes over to the
18 State Treasurer as trustee for the Authority. The taxes shall
19 be held in a trust fund outside the State Treasury. On or
20 before the 25th day of each calendar month, the State
21 Department of Revenue shall prepare and certify to the
22 Comptroller of the State of Illinois and to the Authority (i)
23 the amount of taxes collected in each County other than Cook
24 County in the metropolitan region, (ii) the amount of taxes
25 collected within the City of Chicago, and (iii) the amount
26 collected in that portion of Cook County outside of Chicago,

1 each amount less the amount necessary for the payment of
2 refunds to taxpayers located in those areas described in items
3 (i), (ii), and (iii), and less 2% of the remainder, which shall
4 be transferred from the trust fund into the Tax Compliance and
5 Administration Fund. The Department, at the time of each
6 monthly disbursement to the Authority, shall prepare and
7 certify to the State Comptroller the amount to be transferred
8 into the Tax Compliance and Administration Fund under this
9 subsection. Within 10 days after receipt by the Comptroller of
10 the certification of the amounts, the Comptroller shall cause
11 an order to be drawn for the transfer of the amount certified
12 into the Tax Compliance and Administration Fund and the payment
13 of two-thirds of the amounts certified in item (i) of this
14 subsection to the Authority and one-third of the amounts
15 certified in item (i) of this subsection to the respective
16 counties other than Cook County and the amount certified in
17 items (ii) and (iii) of this subsection to the Authority.

18 In addition to the disbursement required by the preceding
19 paragraph, an allocation shall be made in July 1991 and each
20 year thereafter to the Regional Transportation Authority. The
21 allocation shall be made in an amount equal to the average
22 monthly distribution during the preceding calendar year
23 (excluding the 2 months of lowest receipts) and the allocation
24 shall include the amount of average monthly distribution from
25 the Regional Transportation Authority Occupation and Use Tax
26 Replacement Fund. The distribution made in July 1992 and each

1 year thereafter under this paragraph and the preceding
2 paragraph shall be reduced by the amount allocated and
3 disbursed under this paragraph in the preceding calendar year.
4 The Department of Revenue shall prepare and certify to the
5 Comptroller for disbursement the allocations made in
6 accordance with this paragraph.

7 (o) Failure to adopt a budget ordinance or otherwise to
8 comply with Section 4.01 of this Act or to adopt a Five-year
9 Capital Program or otherwise to comply with paragraph (b) of
10 Section 2.01 of this Act shall not affect the validity of any
11 tax imposed by the Authority otherwise in conformity with law.

12 (p) At no time shall a public transportation tax or motor
13 vehicle parking tax authorized under paragraphs (b), (c) and
14 (d) of this Section be in effect at the same time as any
15 retailers' occupation, use or service occupation tax
16 authorized under paragraphs (e), (f) and (g) of this Section is
17 in effect.

18 Any taxes imposed under the authority provided in
19 paragraphs (b), (c) and (d) shall remain in effect only until
20 the time as any tax authorized by paragraphs (e), (f) or (g) of
21 this Section are imposed and becomes effective. Once any tax
22 authorized by paragraphs (e), (f) or (g) is imposed the Board
23 may not reimpose taxes as authorized in paragraphs (b), (c) and
24 (d) of the Section unless any tax authorized by paragraphs (e),
25 (f) or (g) of this Section becomes ineffective by means other
26 than an ordinance of the Board.

1 (q) Any existing rights, remedies and obligations
2 (including enforcement by the Regional Transportation
3 Authority) arising under any tax imposed under paragraphs (b),
4 (c) or (d) of this Section shall not be affected by the
5 imposition of a tax under paragraphs (e), (f) or (g) of this
6 Section.

7 (Source: P.A. 98-104, eff. 7-22-13; 99-180, eff. 7-29-15;
8 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

9 Section 35-45. The Water Commission Act of 1985 is amended
10 by changing Section 4 as follows:

11 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

12 Sec. 4. Taxes.

13 (a) The board of commissioners of any county water
14 commission may, by ordinance, impose throughout the territory
15 of the commission any or all of the taxes provided in this
16 Section for its corporate purposes. However, no county water
17 commission may impose any such tax unless the commission
18 certifies the proposition of imposing the tax to the proper
19 election officials, who shall submit the proposition to the
20 voters residing in the territory at an election in accordance
21 with the general election law, and the proposition has been
22 approved by a majority of those voting on the proposition.

23 The proposition shall be in the form provided in Section 5
24 or shall be substantially in the following form:

1 administration of, and compliance with, this paragraph, the
2 Department and persons who are subject to this paragraph shall
3 have the same rights, remedies, privileges, immunities, powers
4 and duties, and be subject to the same conditions,
5 restrictions, limitations, penalties, exclusions, exemptions
6 and definitions of terms, and employ the same modes of
7 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
8 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
9 therein other than the State rate of tax except that food for
10 human consumption that is to be consumed off the premises where
11 it is sold (other than alcoholic beverages, soft drinks, and
12 food that has been prepared for immediate consumption) and
13 prescription and nonprescription medicine, drugs, medical
14 appliances and insulin, urine testing materials, syringes, and
15 needles used by diabetics, for human use, shall not be subject
16 to tax hereunder), 2c, 3 (except as to the disposition of taxes
17 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
18 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of
19 the Retailers' Occupation Tax Act and Section 3-7 of the
20 Uniform Penalty and Interest Act, as fully as if those
21 provisions were set forth herein.

22 Persons subject to any tax imposed under the authority
23 granted in this paragraph may reimburse themselves for their
24 seller's tax liability hereunder by separately stating the tax
25 as an additional charge, which charge may be stated in
26 combination, in a single amount, with State taxes that sellers

1 are required to collect under the Use Tax Act and under
2 subsection (e) of Section 4.03 of the Regional Transportation
3 Authority Act, in accordance with such bracket schedules as the
4 Department may prescribe.

5 Whenever the Department determines that a refund should be
6 made under this paragraph 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 a county water commission tax fund established
12 under paragraph (g) of this Section.

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

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

24 No tax shall be imposed or collected under this subsection
25 on the sale of a motor vehicle in this State to a resident of
26 another state if that motor vehicle will not be titled in this

1 State.

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

7 (c) If a tax has been imposed under subsection (b), a
8 County Water Commission Service Occupation Tax shall also be
9 imposed upon all persons engaged, in the territory of the
10 commission, in the business of making sales of service, who, as
11 an incident to making the sales of service, transfer tangible
12 personal property within the territory. The tax rate shall be
13 1/4% of the selling price of tangible personal property so
14 transferred within the territory. The tax imposed under this
15 paragraph and all civil penalties that may be assessed as an
16 incident thereof shall be collected and enforced by the State
17 Department of Revenue. The Department shall have full power to
18 administer and enforce this paragraph; to collect all taxes and
19 penalties due hereunder; to dispose of taxes and penalties so
20 collected in the manner hereinafter provided; and to determine
21 all rights to credit memoranda arising on account of the
22 erroneous payment of tax or penalty hereunder. In the
23 administration of, and compliance with, this paragraph, the
24 Department and persons who are subject to this paragraph shall
25 have the same rights, remedies, privileges, immunities, powers
26 and duties, and be subject to the same conditions,

1 restrictions, limitations, penalties, exclusions, exemptions
2 and definitions of terms, and employ the same modes of
3 procedure, as are prescribed in Sections 1a-1, 2 (except that
4 the reference to State in the definition of supplier
5 maintaining a place of business in this State shall mean the
6 territory of the commission), 2a, 3 through 3-50 (in respect to
7 all provisions therein other than the State rate of tax except
8 that food for human consumption that is to be consumed off the
9 premises where it is sold (other than alcoholic beverages, soft
10 drinks, and food that has been prepared for immediate
11 consumption) and prescription and nonprescription medicines,
12 drugs, medical appliances and insulin, urine testing
13 materials, syringes, and needles used by diabetics, for human
14 use, shall not be subject to tax hereunder), 4 (except that the
15 reference to the State shall be to the territory of the
16 commission), 5, 7, 8 (except that the jurisdiction to which the
17 tax shall be a debt to the extent indicated in that Section 8
18 shall be the commission), 9 (except as to the disposition of
19 taxes and penalties collected and except that the returned
20 merchandise credit for this tax may not be taken against any
21 State tax), 10, 11, 12 (except the reference therein to Section
22 2b of the Retailers' Occupation Tax Act), 13 (except that any
23 reference to the State shall mean the territory of the
24 commission), the first paragraph of Section 15, 15.5, 16, 17,
25 18, 19 and 20 of the Service Occupation Tax Act as fully as if
26 those provisions were set forth herein.

1 Persons subject to any tax imposed under the authority
2 granted in this paragraph may reimburse themselves for their
3 serviceman's tax liability hereunder by separately stating the
4 tax as an additional charge, which charge may be stated in
5 combination, in a single amount, with State tax that servicemen
6 are authorized to collect under the Service Use Tax Act, and
7 any tax for which servicemen may be liable under subsection (f)
8 of Section 4.03 of the Regional Transportation Authority Act,
9 in accordance with such bracket schedules as the Department may
10 prescribe.

11 Whenever the Department determines that a refund should be
12 made under this paragraph to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the warrant to be drawn for the
15 amount specified, and to the person named, in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of a county water commission tax fund established
18 under paragraph (g) of this Section.

19 Nothing in this paragraph shall be construed to authorize a
20 county water commission to impose a tax upon the privilege of
21 engaging in any business which under the Constitution of the
22 United States may not be made the subject of taxation by the
23 State.

24 (d) If a tax has been imposed under subsection (b), a tax
25 shall also imposed upon the privilege of using, in the
26 territory of the commission, any item of tangible personal

1 property that is purchased outside the territory at retail from
2 a retailer, and that is titled or registered with an agency of
3 this State's government, at a rate of 1/4% of the selling price
4 of the tangible personal property within the territory, as
5 "selling price" is defined in the Use Tax Act. The tax shall be
6 collected from persons whose Illinois address for titling or
7 registration purposes is given as being in the territory. The
8 tax shall be collected by the Department of Revenue for a
9 county water commission. The tax must be paid to the State, or
10 an exemption determination must be obtained from the Department
11 of Revenue, before the title or certificate of registration for
12 the property may be issued. The tax or proof of exemption may
13 be transmitted to the Department by way of the State agency
14 with which, or the State officer with whom, the tangible
15 personal property must be titled or registered if the
16 Department and the State agency or State officer determine that
17 this procedure will expedite the processing of applications for
18 title or registration.

19 The Department shall have full power to administer and
20 enforce this paragraph; to collect all taxes, penalties and
21 interest due hereunder; to dispose of taxes, penalties and
22 interest so collected in the manner hereinafter provided; and
23 to determine all rights to credit memoranda or refunds arising
24 on account of the erroneous payment of tax, penalty or interest
25 hereunder. In the administration of, and compliance with this
26 paragraph, the Department and persons who are subject to this

1 paragraph shall have the same rights, remedies, privileges,
2 immunities, powers and duties, and be subject to the same
3 conditions, restrictions, limitations, penalties, exclusions,
4 exemptions and definitions of terms and employ the same modes
5 of procedure, as are prescribed in Sections 2 (except the
6 definition of "retailer maintaining a place of business in this
7 State"), 3 through 3-80 (except provisions pertaining to the
8 State rate of tax, and except provisions concerning collection
9 or refunding of the tax by retailers, and except that food for
10 human consumption that is to be consumed off the premises where
11 it is sold (other than alcoholic beverages, soft drinks, and
12 food that has been prepared for immediate consumption) and
13 prescription and nonprescription medicines, drugs, medical
14 appliances and insulin, urine testing materials, syringes, and
15 needles used by diabetics, for human use, shall not be subject
16 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
17 portions pertaining to claims by retailers and except the last
18 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
19 and Section 3-7 of the Uniform Penalty and Interest Act that
20 are not inconsistent with this paragraph, as fully as if those
21 provisions were set forth herein.

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 order 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 a county water commission tax fund established
3 under paragraph (g) of this Section.

4 (e) A certificate of registration issued by the State
5 Department of Revenue to a retailer under the Retailers'
6 Occupation Tax Act or under the Service Occupation Tax Act
7 shall permit the registrant to engage in a business that is
8 taxed under the tax imposed under paragraphs (b), (c) or (d) of
9 this Section and no additional registration shall be required
10 under the tax. A certificate issued under the Use Tax Act or
11 the Service Use Tax Act shall be applicable with regard to any
12 tax imposed under paragraph (c) of this Section.

13 (f) Any ordinance imposing or discontinuing any tax under
14 this Section shall be adopted and a certified copy thereof
15 filed with the Department on or before June 1, whereupon the
16 Department of Revenue shall proceed to administer and enforce
17 this Section on behalf of the county water commission as of
18 September 1 next following the adoption and filing. Beginning
19 January 1, 1992, an ordinance or resolution imposing or
20 discontinuing the tax hereunder shall be adopted and a
21 certified copy thereof filed with the Department on or before
22 the first day of July, whereupon the Department shall proceed
23 to administer and enforce this Section as of the first day of
24 October next following such adoption and filing. Beginning
25 January 1, 1993, an ordinance or resolution imposing or
26 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 October, whereupon the Department shall
3 proceed to administer and enforce this Section as of the first
4 day of January next following such adoption and filing.

5 (g) The State Department of Revenue shall, upon collecting
6 any taxes as provided in this Section, pay the taxes over to
7 the State Treasurer as trustee for the commission. The taxes
8 shall be held in a trust fund outside the State Treasury.

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

17 After the monthly transfer to the STAR Bonds Revenue Fund,
18 on or before the 25th day of each calendar month, the State
19 Department of Revenue shall prepare and certify to the
20 Comptroller of the State of Illinois the amount to be paid to
21 the commission, which shall be the amount (not including credit
22 memoranda) collected under this Section during the second
23 preceding calendar month by the Department plus an amount the
24 Department determines is necessary to offset any amounts that
25 were erroneously paid to a different taxing body, and not
26 including any amount equal to the amount of refunds made during

1 the second preceding calendar month by the Department on behalf
2 of the commission, and not including any amount that the
3 Department determines is necessary to offset any amounts that
4 were payable to a different taxing body but were erroneously
5 paid to the commission, and less any amounts that are
6 transferred to the STAR Bonds Revenue Fund, less 2% of the
7 remainder, which shall be transferred into the Tax Compliance
8 and Administration Fund. The Department, at the time of each
9 monthly disbursement to the commission, 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 certification of the amount to be paid to the commission
14 and the Tax Compliance and Administration Fund, the Comptroller
15 shall cause an order to be drawn for the payment for the amount
16 in accordance with the direction in the certification.

17 (h) Beginning June 1, 2016, any tax imposed pursuant to
18 this Section may no longer be imposed or collected, unless a
19 continuation of the tax is approved by the voters at a
20 referendum as set forth in this Section.

21 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15;
22 99-642, eff. 7-28-16.)

23 ARTICLE 40. PUBLIC AID CODE

24 Section 40-5. The Illinois Public Aid Code is amended by

1 adding Section 5-35 as follows:

2 (305 ILCS 5/5-35 new)

3 Sec. 5-35. Personal needs allowance. For a person who is a
4 resident in a facility licensed under the ID/DD Community Care
5 Act, the Community-Integrated Living Arrangements Licensure
6 and Certification Act, the Specialized Mental Health
7 Rehabilitation Act of 2013, or the MC/DD Act for whom payments
8 are made under this Article throughout a month and who is
9 determined to be eligible for medical assistance under this
10 Article, the State shall pay an amount in addition to the
11 minimum monthly personal needs allowance authorized under
12 Section 1902(q) of Title XIX of the Social Security Act (42
13 U.S.C. 1396(q)) so that the person's total monthly personal
14 needs allowance from both State and federal sources equals \$60.

15 ARTICLE 45. ILLINOIS LOTTERY LAW

16 Section 45-1. Purpose.

17 (a) The General Assembly finds and declares that:

18 (1) Section 7.12 of the Illinois Lottery Law contained
19 an internal repealer date of July 1, 2017.

20 (2) It is the purpose of this Article to reenact
21 Section 7.12 of the Illinois Lottery Law as if it had never
22 been internally repealed, and make additional changes to
23 that Section. The reenacted material is shown as existing

1 text; striking and underscoring have been used only to show
2 the changes being made by this Article in the reenacted
3 text.

4 (3) This Article is not intended to supersede any other
5 Public Act of the 100th General Assembly.

6 (4) This Article is intended to validate the
7 requirements arising under Section 17.12 of the Illinois
8 Lottery Law and actions taken in compliance with those
9 requirements.

10 Section 45-5. The Illinois Lottery Law is amended by
11 reenacting and changing Section 7.12 as follows:

12 (20 ILCS 1605/7.12)

13 Sec. 7.12. Internet program.

14 (a) The General Assembly finds that:

15 (1) the consumer market in Illinois has changed since
16 the creation of the Illinois State Lottery in 1974;

17 (2) the Internet has become an integral part of
18 everyday life for a significant number of Illinois
19 residents not only in regards to their professional life,
20 but also in regards to personal business and communication;
21 and

22 (3) the current practices of selling lottery tickets
23 does not appeal to the new form of market participants who
24 prefer to make purchases on the Internet at their own

1 convenience.

2 It is the intent of the General Assembly to create an
3 Internet program for the sale of lottery tickets to capture
4 this new form of market participant.

5 (b) The Department shall create a program that allows an
6 individual 18 years of age or older to purchase lottery tickets
7 or shares on the Internet without using a Lottery retailer with
8 on-line status, as those terms are defined by rule. The
9 Department shall restrict the sale of lottery tickets on the
10 Internet to transactions initiated and received or otherwise
11 made exclusively within the State of Illinois. The Department
12 shall adopt rules necessary for the administration of this
13 program. These rules shall include, among other things,
14 requirements for marketing of the Lottery to infrequent
15 players, as well as limitations on the purchases that may be
16 made through any one individual's lottery account. The
17 provisions of this Act and the rules adopted under this Act
18 shall apply to the sale of lottery tickets or shares under this
19 program.

20 Before beginning the program, the Department of the Lottery
21 must submit a request to the United States Department of
22 Justice for review of the State's plan to implement a program
23 for the sale of lottery tickets on the Internet and its
24 propriety under federal law. The Department shall implement the
25 Internet program only if the Department of Justice does not
26 object to the implementation of the program within a reasonable

1 period of time after its review.

2 The Department is obligated to implement the program set
3 forth in this Section and Sections 7.15 and 7.16 only at such
4 time, and to such extent, that the Department of Justice does
5 not object to the implementation of the program within a
6 reasonable period of time after its review. While the Illinois
7 Lottery may only offer Lotto, Mega Millions, and Powerball
8 games through the program, the Department shall request review
9 from the federal Department of Justice for the Illinois Lottery
10 to sell lottery tickets on the Internet on behalf of the State
11 of Illinois that are not limited to just these games.

12 The Department shall authorize the private manager to
13 implement and administer the program pursuant to the management
14 agreement entered into under Section 9.1 and in a manner
15 consistent with the provisions of this Section. If a private
16 manager has not been selected pursuant to Section 9.1 at the
17 time the Department is obligated to implement the program, then
18 the Department shall not proceed with the program until after
19 the selection of the private manager, at which time the
20 Department shall authorize the private manager to implement and
21 administer the program pursuant to the management agreement
22 entered into under Section 9.1 and in a manner consistent with
23 the provisions of this Section.

24 Nothing in this Section shall be construed as prohibiting
25 the Department from implementing and operating a website portal
26 whereby individuals who are 18 years of age or older with an

1 Illinois mailing address may apply to purchase lottery tickets
2 via subscription. Nothing in this Section shall also be
3 construed as prohibiting the sale of Lotto, Mega Millions, and
4 Powerball games by a lottery licensee pursuant to the
5 Department's rules.

6 (c) (Blank).

7 (d) This Section is repealed on July 1, 2018 ~~2017~~.

8 (Source: P.A. 98-499, eff. 8-16-13; 99-523, eff. 6-30-16.)

9 ARTICLE 50. FISCAL YEAR LIMITATIONS

10 Section 50-5. The State Finance Act is amended by changing
11 Section 25 as follows:

12 (30 ILCS 105/25) (from Ch. 127, par. 161)

13 Sec. 25. Fiscal year limitations.

14 (a) All appropriations shall be available for expenditure
15 for the fiscal year or for a lesser period if the Act making
16 that appropriation so specifies. A deficiency or emergency
17 appropriation shall be available for expenditure only through
18 June 30 of the year when the Act making that appropriation is
19 enacted unless that Act otherwise provides.

20 (b) Outstanding liabilities as of June 30, payable from
21 appropriations which have otherwise expired, may be paid out of
22 the expiring appropriations during the 2-month period ending at
23 the close of business on August 31. Any service involving

1 professional or artistic skills or any personal services by an
2 employee whose compensation is subject to income tax
3 withholding must be performed as of June 30 of the fiscal year
4 in order to be considered an "outstanding liability as of June
5 30" that is thereby eligible for payment out of the expiring
6 appropriation.

7 (b-1) However, payment of tuition reimbursement claims
8 under Section 14-7.03 or 18-3 of the School Code may be made by
9 the State Board of Education from its appropriations for those
10 respective purposes for any fiscal year, even though the claims
11 reimbursed by the payment may be claims attributable to a prior
12 fiscal year, and payments may be made at the direction of the
13 State Superintendent of Education from the fund from which the
14 appropriation is made without regard to any fiscal year
15 limitations, except as required by subsection (j) of this
16 Section. Beginning on June 30, 2021, payment of tuition
17 reimbursement claims under Section 14-7.03 or 18-3 of the
18 School Code as of June 30, payable from appropriations that
19 have otherwise expired, may be paid out of the expiring
20 appropriation during the 4-month period ending at the close of
21 business on October 31.

22 (b-2) All outstanding liabilities as of June 30, 2010,
23 payable from appropriations that would otherwise expire at the
24 conclusion of the lapse period for fiscal year 2010, and
25 interest penalties payable on those liabilities under the State
26 Prompt Payment Act, may be paid out of the expiring

1 appropriations until December 31, 2010, without regard to the
2 fiscal year in which the payment is made, as long as vouchers
3 for the liabilities are received by the Comptroller no later
4 than August 31, 2010.

5 (b-2.5) All outstanding liabilities as of June 30, 2011,
6 payable from appropriations that would otherwise expire at the
7 conclusion of the lapse period for fiscal year 2011, and
8 interest penalties payable on those liabilities under the State
9 Prompt Payment Act, may be paid out of the expiring
10 appropriations until December 31, 2011, without regard to the
11 fiscal year in which the payment is made, as long as vouchers
12 for the liabilities are received by the Comptroller no later
13 than August 31, 2011.

14 (b-2.6) All outstanding liabilities as of June 30, 2012,
15 payable from appropriations that would otherwise expire at the
16 conclusion of the lapse period for fiscal year 2012, and
17 interest penalties payable on those liabilities under the State
18 Prompt Payment Act, may be paid out of the expiring
19 appropriations until December 31, 2012, without regard to the
20 fiscal year in which the payment is made, as long as vouchers
21 for the liabilities are received by the Comptroller no later
22 than August 31, 2012.

23 (b-2.6a) All outstanding liabilities as of June 30, 2017,
24 payable from appropriations that would otherwise expire at the
25 conclusion of the lapse period for fiscal year 2017, and
26 interest penalties payable on those liabilities under the State

1 Prompt Payment Act, may be paid out of the expiring
2 appropriations until December 31, 2017, without regard to the
3 fiscal year in which the payment is made, as long as vouchers
4 for the liabilities are received by the Comptroller no later
5 than September 30, 2017.

6 (b-2.7) For fiscal years 2012, 2013, and 2014, interest
7 penalties payable under the State Prompt Payment Act associated
8 with a voucher for which payment is issued after June 30 may be
9 paid out of the next fiscal year's appropriation. The future
10 year appropriation must be for the same purpose and from the
11 same fund as the original payment. An interest penalty voucher
12 submitted against a future year appropriation must be submitted
13 within 60 days after the issuance of the associated voucher,
14 and the Comptroller must issue the interest payment within 60
15 days after acceptance of the interest voucher.

16 (b-3) Medical payments may be made by the Department of
17 Veterans' Affairs from its appropriations for those purposes
18 for any fiscal year, without regard to the fact that the
19 medical services being compensated for by such payment may have
20 been rendered in a prior fiscal year, except as required by
21 subsection (j) of this Section. Beginning on June 30, 2021,
22 medical payments payable from appropriations that have
23 otherwise expired may be paid out of the expiring appropriation
24 during the 4-month period ending at the close of business on
25 October 31.

26 (b-4) Medical payments and child care payments may be made

1 by the Department of Human Services (as successor to the
2 Department of Public Aid) from appropriations for those
3 purposes for any fiscal year, without regard to the fact that
4 the medical or child care services being compensated for by
5 such payment may have been rendered in a prior fiscal year; and
6 payments may be made at the direction of the Department of
7 Healthcare and Family Services (or successor agency) from the
8 Health Insurance Reserve Fund without regard to any fiscal year
9 limitations, except as required by subsection (j) of this
10 Section. Beginning on June 30, 2021, medical and child care
11 payments made by the Department of Human Services and payments
12 made at the discretion of the Department of Healthcare and
13 Family Services (or successor agency) from the Health Insurance
14 Reserve Fund and payable from appropriations that have
15 otherwise expired may be paid out of the expiring appropriation
16 during the 4-month period ending at the close of business on
17 October 31.

18 (b-5) Medical payments may be made by the Department of
19 Human Services from its appropriations relating to substance
20 abuse treatment services for any fiscal year, without regard to
21 the fact that the medical services being compensated for by
22 such payment may have been rendered in a prior fiscal year,
23 provided the payments are made on a fee-for-service basis
24 consistent with requirements established for Medicaid
25 reimbursement by the Department of Healthcare and Family
26 Services, except as required by subsection (j) of this Section.

1 Beginning on June 30, 2021, medical payments made by the
2 Department of Human Services relating to substance abuse
3 treatment services 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-6) Additionally, payments may be made by the Department
8 of Human Services from its appropriations, or any other State
9 agency from its appropriations with the approval of the
10 Department of Human Services, from the Immigration Reform and
11 Control Fund for purposes authorized pursuant to the
12 Immigration Reform and Control Act of 1986, without regard to
13 any fiscal year limitations, except as required by subsection
14 (j) of this Section. Beginning on June 30, 2021, payments made
15 by the Department of Human Services from the Immigration Reform
16 and Control Fund for purposes authorized pursuant to the
17 Immigration Reform and Control Act of 1986 payable from
18 appropriations that have otherwise expired may be paid out of
19 the expiring appropriation during the 4-month period ending at
20 the close of business on October 31.

21 (b-7) Payments may be made in accordance with a plan
22 authorized by paragraph (11) or (12) of Section 405-105 of the
23 Department of Central Management Services Law from
24 appropriations for those payments without regard to fiscal year
25 limitations.

26 (b-8) Reimbursements to eligible airport sponsors for the

1 construction or upgrading of Automated Weather Observation
2 Systems may be made by the Department of Transportation from
3 appropriations for those purposes for any fiscal year, without
4 regard to the fact that the qualification or obligation may
5 have occurred in a prior fiscal year, provided that at the time
6 the expenditure was made the project had been approved by the
7 Department of Transportation prior to June 1, 2012 and, as a
8 result of recent changes in federal funding formulas, can no
9 longer receive federal reimbursement.

10 (b-9) Medical payments not exceeding \$150,000,000 may be
11 made by the Department on Aging from its appropriations
12 relating to the Community Care Program for fiscal year 2014,
13 without regard to the fact that the medical services being
14 compensated for by such payment may have been rendered in a
15 prior fiscal year, provided the payments are made on a
16 fee-for-service basis consistent with requirements established
17 for Medicaid reimbursement by the Department of Healthcare and
18 Family Services, except as required by subsection (j) of this
19 Section.

20 (c) Further, payments may be made by the Department of
21 Public Health and the Department of Human Services (acting as
22 successor to the Department of Public Health under the
23 Department of Human Services Act) from their respective
24 appropriations for grants for medical care to or on behalf of
25 premature and high-mortality risk infants and their mothers and
26 for grants for supplemental food supplies provided under the

1 United States Department of Agriculture Women, Infants and
2 Children Nutrition Program, for any fiscal year without regard
3 to the fact that the services being compensated for by such
4 payment may have been rendered in a prior fiscal year, except
5 as required by subsection (j) of this Section. Beginning on
6 June 30, 2021, payments made by the Department of Public Health
7 and the Department of Human Services from their respective
8 appropriations for grants for medical care to or on behalf of
9 premature and high-mortality risk infants and their mothers and
10 for grants for supplemental food supplies provided under the
11 United States Department of Agriculture Women, Infants and
12 Children Nutrition Program payable from appropriations that
13 have otherwise expired may be paid out of the expiring
14 appropriations during the 4-month period ending at the close of
15 business on October 31.

16 (d) The Department of Public Health and the Department of
17 Human Services (acting as successor to the Department of Public
18 Health under the Department of Human Services Act) shall each
19 annually submit to the State Comptroller, Senate President,
20 Senate Minority Leader, Speaker of the House, House Minority
21 Leader, and the respective Chairmen and Minority Spokesmen of
22 the Appropriations Committees of the Senate and the House, on
23 or before December 31, a report of fiscal year funds used to
24 pay for services provided in any prior fiscal year. This report
25 shall document by program or service category those
26 expenditures from the most recently completed fiscal year used

1 to pay for services provided in prior fiscal years.

2 (e) The Department of Healthcare and Family Services, the
3 Department of Human Services (acting as successor to the
4 Department of Public Aid), and the Department of Human Services
5 making fee-for-service payments relating to substance abuse
6 treatment services provided during a previous fiscal year shall
7 each annually submit to the State Comptroller, Senate
8 President, Senate Minority Leader, Speaker of the House, House
9 Minority Leader, the respective Chairmen and Minority
10 Spokesmen of the Appropriations Committees of the Senate and
11 the House, on or before November 30, a report that shall
12 document by program or service category those expenditures from
13 the most recently completed fiscal year used to pay for (i)
14 services provided in prior fiscal years and (ii) services for
15 which claims were received in prior fiscal years.

16 (f) The Department of Human Services (as successor to the
17 Department of Public Aid) shall annually submit to the State
18 Comptroller, Senate President, Senate Minority Leader, Speaker
19 of the House, House Minority Leader, and the respective
20 Chairmen and Minority Spokesmen of the Appropriations
21 Committees of the Senate and the House, on or before December
22 31, a report of fiscal year funds used to pay for services
23 (other than medical care) provided in any prior fiscal year.
24 This report shall document by program or service category those
25 expenditures from the most recently completed fiscal year used
26 to pay for services provided in prior fiscal years.

1 (g) In addition, each annual report required to be
2 submitted by the Department of Healthcare and Family Services
3 under subsection (e) shall include the following information
4 with respect to the State's Medicaid program:

5 (1) Explanations of the exact causes of the variance
6 between the previous year's estimated and actual
7 liabilities.

8 (2) Factors affecting the Department of Healthcare and
9 Family Services' liabilities, including but not limited to
10 numbers of aid recipients, levels of medical service
11 utilization by aid recipients, and inflation in the cost of
12 medical services.

13 (3) The results of the Department's efforts to combat
14 fraud and abuse.

15 (h) As provided in Section 4 of the General Assembly
16 Compensation Act, any utility bill for service provided to a
17 General Assembly member's district office for a period
18 including portions of 2 consecutive fiscal years may be paid
19 from funds appropriated for such expenditure in either fiscal
20 year.

21 (i) An agency which administers a fund classified by the
22 Comptroller as an internal service fund may issue rules for:

23 (1) billing user agencies in advance for payments or
24 authorized inter-fund transfers based on estimated charges
25 for goods or services;

26 (2) issuing credits, refunding through inter-fund

1 transfers, or reducing future inter-fund transfers during
2 the subsequent fiscal year for all user agency payments or
3 authorized inter-fund transfers received during the prior
4 fiscal year which were in excess of the final amounts owed
5 by the user agency for that period; and

6 (3) issuing catch-up billings to user agencies during
7 the subsequent fiscal year for amounts remaining due when
8 payments or authorized inter-fund transfers received from
9 the user agency during the prior fiscal year were less than
10 the total amount owed for that period.

11 User agencies are authorized to reimburse internal service
12 funds for catch-up billings by vouchers drawn against their
13 respective appropriations for the fiscal year in which the
14 catch-up billing was issued or by increasing an authorized
15 inter-fund transfer during the current fiscal year. For the
16 purposes of this Act, "inter-fund transfers" means transfers
17 without the use of the voucher-warrant process, as authorized
18 by Section 9.01 of the State Comptroller Act.

19 (i-1) Beginning on July 1, 2021, all outstanding
20 liabilities, not payable during the 4-month lapse period as
21 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and
22 (c) of this Section, that are made from appropriations for that
23 purpose for any fiscal year, without regard to the fact that
24 the services being compensated for by those payments may have
25 been rendered in a prior fiscal year, are limited to only those
26 claims that have been incurred but for which a proper bill or

1 invoice as defined by the State Prompt Payment Act has not been
2 received by September 30th following the end of the fiscal year
3 in which the service was rendered.

4 (j) Notwithstanding any other provision of this Act, the
5 aggregate amount of payments to be made without regard for
6 fiscal year limitations as contained in subsections (b-1),
7 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and
8 determined by using Generally Accepted Accounting Principles,
9 shall not exceed the following amounts:

10 (1) \$6,000,000,000 for outstanding liabilities related
11 to fiscal year 2012;

12 (2) \$5,300,000,000 for outstanding liabilities related
13 to fiscal year 2013;

14 (3) \$4,600,000,000 for outstanding liabilities related
15 to fiscal year 2014;

16 (4) \$4,000,000,000 for outstanding liabilities related
17 to fiscal year 2015;

18 (5) \$3,300,000,000 for outstanding liabilities related
19 to fiscal year 2016;

20 (6) \$2,600,000,000 for outstanding liabilities related
21 to fiscal year 2017;

22 (7) \$2,000,000,000 for outstanding liabilities related
23 to fiscal year 2018;

24 (8) \$1,300,000,000 for outstanding liabilities related
25 to fiscal year 2019;

26 (9) \$600,000,000 for outstanding liabilities related

1 to fiscal year 2020; and

2 (10) \$0 for outstanding liabilities related to fiscal
3 year 2021 and fiscal years thereafter.

4 (k) Department of Healthcare and Family Services Medical
5 Assistance Payments.

6 (1) Definition of Medical Assistance.

7 For purposes of this subsection, the term "Medical
8 Assistance" shall include, but not necessarily be
9 limited to, medical programs and services authorized
10 under Titles XIX and XXI of the Social Security Act,
11 the Illinois Public Aid Code, the Children's Health
12 Insurance Program Act, the Covering ALL KIDS Health
13 Insurance Act, the Long Term Acute Care Hospital
14 Quality Improvement Transfer Program Act, and medical
15 care to or on behalf of persons suffering from chronic
16 renal disease, persons suffering from hemophilia, and
17 victims of sexual assault.

18 (2) Limitations on Medical Assistance payments that
19 may be paid from future fiscal year appropriations.

20 (A) The maximum amounts of annual unpaid Medical
21 Assistance bills received and recorded by the
22 Department of Healthcare and Family Services on or
23 before June 30th of a particular fiscal year
24 attributable in aggregate to the General Revenue Fund,
25 Healthcare Provider Relief Fund, Tobacco Settlement
26 Recovery Fund, Long-Term Care Provider Fund, and the

1 Drug Rebate Fund that may be paid in total by the
2 Department from future fiscal year Medical Assistance
3 appropriations to those funds are: \$700,000,000 for
4 fiscal year 2013 and \$100,000,000 for fiscal year 2014
5 and each fiscal year thereafter.

6 (B) Bills for Medical Assistance services rendered
7 in a particular fiscal year, but received and recorded
8 by the Department of Healthcare and Family Services
9 after June 30th of that fiscal year, may be paid from
10 either appropriations for that fiscal year or future
11 fiscal year appropriations for Medical Assistance.
12 Such payments shall not be subject to the requirements
13 of subparagraph (A).

14 (C) Medical Assistance bills received by the
15 Department of Healthcare and Family Services in a
16 particular fiscal year, but subject to payment amount
17 adjustments in a future fiscal year may be paid from a
18 future fiscal year's appropriation for Medical
19 Assistance. Such payments shall not be subject to the
20 requirements of subparagraph (A).

21 (D) Medical Assistance payments made by the
22 Department of Healthcare and Family Services from
23 funds other than those specifically referenced in
24 subparagraph (A) may be made from appropriations for
25 those purposes for any fiscal year without regard to
26 the fact that the Medical Assistance services being

1 compensated for by such payment may have been rendered
2 in a prior fiscal year. Such payments shall not be
3 subject to the requirements of subparagraph (A).

4 (3) Extended lapse period for Department of Healthcare
5 and Family Services Medical Assistance payments.
6 Notwithstanding any other State law to the contrary,
7 outstanding Department of Healthcare and Family Services
8 Medical Assistance liabilities, as of June 30th, payable
9 from appropriations which have otherwise expired, may be
10 paid out of the expiring appropriations during the 6-month
11 period ending at the close of business on December 31st.

12 (1) The changes to this Section made by Public Act 97-691
13 shall be effective for payment of Medical Assistance bills
14 incurred in fiscal year 2013 and future fiscal years. The
15 changes to this Section made by Public Act 97-691 shall not be
16 applied to Medical Assistance bills incurred in fiscal year
17 2012 or prior fiscal years.

18 (m) The Comptroller must issue payments against
19 outstanding liabilities that were received prior to the lapse
20 period deadlines set forth in this Section as soon thereafter
21 as practical, but no payment may be issued after the 4 months
22 following the lapse period deadline without the signed
23 authorization of the Comptroller and the Governor.

24 (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;
25 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.
26 8-10-12; 98-8, eff. 5-3-13; 98-24, eff. 6-19-13; 98-215, eff.

1 8-9-13; 98-463, eff. 8-16-13; 98-756, eff. 7-16-14.)

2 ARTICLE 55. FACILITY PAYMENT

3 Section 55-5. The Specialized Mental Health Rehabilitation
4 Act of 2013 is amended by adding Section 5-103 as follows:

5 (210 ILCS 49/5-103 new)

6 Sec. 5-103. Medicaid rates. Notwithstanding any provision
7 of law to the contrary, the Medicaid rates for Specialized
8 Mental Health Rehabilitation Facilities effective on July 1,
9 2017 must be equal to the rates in effect for Specialized
10 Mental Health Rehabilitation Facilities on June 30, 2017,
11 increased by 2.8%.

12 ARTICLE 60. TOURISM FUNDS

13 Section 60-5. The Department of Commerce and Economic
14 Opportunity Law of the Civil Administrative Code of Illinois is
15 amended by changing Section 605-710 as follows:

16 (20 ILCS 605/605-710)

17 Sec. 605-710. Regional tourism development organizations.

18 (a) The Department may, subject to appropriation, provide
19 grants from the Tourism Promotion Fund for the administrative
20 costs of not-for-profit regional tourism development

1 organizations that assist the Department in developing tourism
2 throughout a multi-county geographical area designated by the
3 Department. Regional tourism development organizations
4 receiving funds under this Section may be required by the
5 Department to submit to audits of contracts awarded by the
6 Department to determine whether the regional tourism
7 development organization has performed all contractual
8 obligations under those contracts.

9 Every employee of a regional tourism development
10 organization receiving funds under this Section shall disclose
11 to the organization's governing board and to the Department any
12 economic interest that employee may have in any entity with
13 which the regional tourism development organization has
14 contracted or to which the regional tourism development
15 organization has granted funds.

16 (b) The Department, from moneys ~~transferred from the~~
17 ~~General Revenue Fund to the Tourism Promotion Fund and~~
18 appropriated from the Tourism Promotion Fund, shall first
19 provide funding of \$5,000,000 annually to a governmental entity
20 with at least 2,000,000 square feet of exhibition space that
21 has as part of its duties the promotion of cultural, scientific
22 and trade exhibits and events within a county with a population
23 of more than 3,000,000, to be used for any of the governmental
24 entity's general corporate purposes.

25 (Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651,
26 eff. 7-11-02.)

1 Section 60-10. The Illinois Promotion Act is amended by
2 changing Sections 4a, 5, and 8 as follows:

3 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

4 Sec. 4a. Funds.

5 (1) All moneys deposited in the Tourism Promotion Fund
6 pursuant to this subsection are allocated to the Department for
7 utilization, as appropriated, in the performance of its powers
8 under Section 4; except that during fiscal year 2013, the
9 Department shall reserve \$9,800,000 of the total funds
10 available for appropriation in the Tourism Promotion Fund for
11 appropriation to the Historic Preservation Agency for the
12 operation of the Abraham Lincoln Presidential Library and
13 Museum and State historic sites.

14 As soon as possible after the first day of each month,
15 beginning July 1, 1997 and ending on the effective date of this
16 amendatory Act of the 100th General Assembly, upon
17 certification of the Department of Revenue, the Comptroller
18 shall order transferred and the Treasurer shall transfer from
19 the General Revenue Fund to the Tourism Promotion Fund an
20 amount equal to 13% of the net revenue realized from the Hotel
21 Operators' Occupation Tax Act plus an amount equal to 13% of
22 the net revenue realized from any tax imposed under Section
23 4.05 of the Chicago World's Fair-1992 Authority Act during the
24 preceding month. "Net revenue realized for a month" means the

1 revenue collected by the State under that Act during the
2 previous month less the amount paid out during that same month
3 as refunds to taxpayers for overpayment of liability under that
4 Act.

5 (1.1) (Blank).

6 (2) As soon as possible after the first day of each month,
7 beginning July 1, 1997 and ending on the effective date of this
8 amendatory Act of the 100th General Assembly, upon
9 certification of the Department of Revenue, the Comptroller
10 shall order transferred and the Treasurer shall transfer from
11 the General Revenue Fund to the Tourism Promotion Fund an
12 amount equal to 8% of the net revenue realized from the Hotel
13 Operators' Occupation Tax plus an amount equal to 8% of the net
14 revenue realized from any tax imposed under Section 4.05 of the
15 Chicago World's Fair-1992 Authority Act during the preceding
16 month. "Net revenue realized for a month" means the revenue
17 collected by the State under that Act during the previous month
18 less the amount paid out during that same month as refunds to
19 taxpayers for overpayment of liability under that Act.

20 All monies deposited in the Tourism Promotion Fund under
21 this subsection (2) shall be used solely as provided in this
22 subsection to advertise and promote tourism throughout
23 Illinois. Appropriations of monies deposited in the Tourism
24 Promotion Fund pursuant to this subsection (2) shall be used
25 solely for advertising to promote tourism, including but not
26 limited to advertising production and direct advertisement

1 costs, but shall not be used to employ any additional staff,
2 finance any individual event, or lease, rent or purchase any
3 physical facilities. The Department shall coordinate its
4 advertising under this subsection (2) with other public and
5 private entities in the State engaged in similar promotion
6 activities. Print or electronic media production made pursuant
7 to this subsection (2) for advertising promotion shall not
8 contain or include the physical appearance of or reference to
9 the name or position of any public officer. "Public officer"
10 means a person who is elected to office pursuant to statute, or
11 who is appointed to an office which is established, and the
12 qualifications and duties of which are prescribed, by statute,
13 to discharge a public duty for the State or any of its
14 political subdivisions.

15 (3) Notwithstanding anything in this Section to the
16 contrary, amounts transferred from the General Revenue Fund to
17 the Tourism Promotion Fund pursuant to this Section shall not
18 exceed \$26,300,000 in State fiscal year 2012.

19 (4) As soon as possible after the first day of each month,
20 beginning July 1, 2017, if the amount of revenue deposited into
21 the Tourism Promotion Fund under subsection (c) of Section 6 of
22 the Hotel Operators' Occupation Tax Act is less than 21% of the
23 net revenue realized from the Hotel Operators' Occupation Tax
24 during the preceding month, then, upon certification of the
25 Department of Revenue, the State Comptroller shall direct and
26 the State Treasurer shall transfer from the General Revenue

1 Fund to the Tourism Promotion Fund an amount equal to the
2 difference between 21% of the net revenue realized from the
3 Hotel Operators' Occupation Tax during the preceding month and
4 the amount of revenue deposited into the Tourism Promotion Fund
5 under subsection (c) of Section 6 of the Hotel Operators'
6 Occupation Tax Act.

7 (Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

8 (20 ILCS 665/5) (from Ch. 127, par. 200-25)

9 Sec. 5. Marketing and private sector programs.

10 (a) The Department is authorized to make grants, subject to
11 appropriation, from ~~funds transferred into~~ the Tourism
12 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,
13 municipalities, not-for-profit organizations, and local
14 promotion groups and to assist such counties, municipalities
15 and local promotion groups in the promotion of tourism
16 attractions and tourism events. The Department, after review of
17 the application and if satisfied that the program and proposed
18 expenditures of the applicant appear to be in accord with the
19 purposes of this Act, must grant to the applicant an amount not
20 to exceed 60% of the proposed expenditures.

21 (b) The Department may make grants, subject to
22 appropriation, from ~~funds transferred into~~ the Tourism
23 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,
24 municipalities, not-for-profit organizations, local promotion
25 groups, and for-profit businesses to assist in attracting and

1 hosting tourism events matched with funds from sources in the
2 private sector. The Department, after review of the application
3 and if satisfied that the program and proposed expenditures of
4 the applicant appear to be in accord with the purposes of this
5 Act, must grant to the applicant an amount not to exceed 50% of
6 the proposed expenditures.

7 Before any such grant may be made the county, municipality,
8 not-for-profit organization, local promotion group, or
9 for-profit business must make application to the Department for
10 such grant, setting forth the studies, surveys and
11 investigations proposed to be made and other activities
12 proposed to be undertaken. The application shall further state,
13 under oath or affirmation, with evidence thereof satisfactory
14 to the Department, the amount of funds held by, committed to or
15 subscribed to, and proposed to be expended by, the applicant
16 for the purposes herein described and the amount of the grant
17 for which application is made.

18 (Source: P.A. 92-38, eff. 6-28-01.)

19 (20 ILCS 665/8) (from Ch. 127, par. 200-28)

20 Sec. 8. Allocation of appropriations.

21 (1) Amounts ~~transferred under subsection (1) of Section 4a~~
22 that are appropriated from the Tourism Promotion Fund to the
23 Department for the purpose of making grants under Sections 5
24 and 6 of this Act shall be allocated by the Department as
25 follows:

1 (a) 62.5% to local promotion groups, municipalities,
2 and counties not wholly or partially within any county of
3 more than 1 million population;

4 (b) 37.5% to local promotion groups, municipalities,
5 and counties wholly or partially within any county of more
6 than 1 million population.

7 However, if sufficient local funds cannot be raised to
8 match the allocation made under either paragraph (a) or (b) of
9 this subsection, such appropriations may be reallocated, in
10 whole or in part, to any applicant or applicants able to
11 qualify for a grant or may be used by the Department to promote
12 the tourist attractions of the State of Illinois as a whole.

13 (2) Amounts ~~transferred under subsection (1) of Section 4a~~
14 that are appropriated from the Tourism Promotion Fund to the
15 Department for the purpose of making grants under Sections 5
16 and 6 of this Act to match funds from the private sector may be
17 used by the Department in any county of this State.

18 (Source: P.A. 90-26, eff. 7-1-97.)

19 Section 60-20. The Hotel Operators' Occupation Tax Act is
20 amended by changing Section 6 as follows:

21 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

22 Sec. 6. Filing of returns and distribution of proceeds.

23 Except as provided hereinafter in this Section, on or
24 before the last day of each calendar month, every person

1 engaged in the business of renting, leasing or letting rooms in
2 a hotel in this State during the preceding calendar month shall
3 file a return with the Department, stating:

4 1. The name of the operator;

5 2. His residence address and the address of his
6 principal place of business and the address of the
7 principal place of business (if that is a different
8 address) from which he engages in the business of renting,
9 leasing or letting rooms in a hotel in this State;

10 3. Total amount of rental receipts received by him
11 during the preceding calendar month from renting, leasing
12 or letting rooms during such preceding calendar month;

13 4. Total amount of rental receipts received by him
14 during the preceding calendar month from renting, leasing
15 or letting rooms to permanent residents during such
16 preceding calendar month;

17 5. Total amount of other exclusions from gross rental
18 receipts allowed by this Act;

19 6. Gross rental receipts which were received by him
20 during the preceding calendar month and upon the basis of
21 which the tax is imposed;

22 7. The amount of tax due;

23 8. Such other reasonable information as the Department
24 may require.

25 If the operator's average monthly tax liability to the
26 Department does not exceed \$200, the Department may authorize

1 his returns to be filed on a quarter annual basis, with the
2 return for January, February and March of a given year being
3 due by April 30 of such year; with the return for April, May
4 and June of a given year being due by July 31 of such year; with
5 the return for July, August and September of a given year being
6 due by October 31 of such year, and with the return for
7 October, November and December of a given year being due by
8 January 31 of the following year.

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

13 Such quarter annual and annual returns, as to form and
14 substance, shall be subject to the same requirements as monthly
15 returns.

16 Notwithstanding any other provision in this Act concerning
17 the time within which an operator may file his return, in the
18 case of any operator who ceases to engage in a kind of business
19 which makes him responsible for filing returns under this Act,
20 such operator shall file a final return under this Act with the
21 Department not more than 1 month after discontinuing such
22 business.

23 Where the same person has more than 1 business registered
24 with the Department under separate registrations under this
25 Act, such person shall not file each return that is due as a
26 single return covering all such registered businesses, but

1 shall file separate returns for each such registered business.

2 In his return, the operator shall determine the value of
3 any consideration other than money received by him in
4 connection with the renting, leasing or letting of rooms in the
5 course of his business and he shall include such value in his
6 return. Such determination shall be subject to review and
7 revision by the Department in the manner hereinafter provided
8 for the correction of returns.

9 Where the operator is a corporation, the return filed on
10 behalf of such corporation shall be signed by the president,
11 vice-president, secretary or treasurer or by the properly
12 accredited agent of such corporation.

13 The person filing the return herein provided for shall, at
14 the time of filing such return, pay to the Department the
15 amount of tax herein imposed. The operator filing the return
16 under this Section shall, at the time of filing such return,
17 pay to the Department the amount of tax imposed by this Act
18 less a discount of 2.1% or \$25 per calendar year, whichever is
19 greater, which is allowed to reimburse the operator for the
20 expenses incurred in keeping records, preparing and filing
21 returns, remitting the tax and supplying data to the Department
22 on request.

23 There shall be deposited in the Build Illinois Fund in the
24 State Treasury for each State fiscal year 40% of the amount of
25 total net proceeds from the tax imposed by subsection (a) of
26 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited

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

1 paid from the amount in the Local Government Distributive Fund
2 that would otherwise be allocated to the City of Chicago under
3 the State Revenue Sharing Act.)

4 For purposes of the foregoing paragraph, the term "Advance
5 Amount" means, for fiscal year 2002, \$22,179,000, and for
6 subsequent fiscal years through fiscal year 2032, 105.615% of
7 the Advance Amount for the immediately preceding fiscal year,
8 rounded up to the nearest \$1,000.

9 Of the remaining 60% of the amount of total net proceeds
10 prior to August 1, 2011 from the tax imposed by subsection (a)
11 of Section 3 after all required deposits in the Illinois Sports
12 Facilities Fund, the amount equal to 8% of the net revenue
13 realized from this Act plus an amount equal to 8% of the net
14 revenue realized from any tax imposed under Section 4.05 of the
15 Chicago World's Fair-1992 Authority Act during the preceding
16 month shall be deposited in the Local Tourism Fund each month
17 for purposes authorized by Section 605-705 of the Department of
18 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
19 the remaining 60% of the amount of total net proceeds beginning
20 on August 1, 2011 from the tax imposed by subsection (a) of
21 Section 3 after all required deposits in the Illinois Sports
22 Facilities Fund, an amount equal to 8% of the net revenue
23 realized from this Act plus an amount equal to 8% of the net
24 revenue realized from any tax imposed under Section 4.05 of the
25 Chicago World's Fair-1992 Authority Act during the preceding
26 month shall be deposited as follows: 18% of such amount shall

1 be deposited into the Chicago Travel Industry Promotion Fund
2 for the purposes described in subsection (n) of Section 5 of
3 the Metropolitan Pier and Exposition Authority Act and the
4 remaining 82% of such amount shall be deposited into the Local
5 Tourism Fund each month for purposes authorized by Section
6 605-705 of the Department of Commerce and Economic Opportunity
7 Law. Beginning on August 1, 1999 and ending on July 31, 2011,
8 an amount equal to 4.5% of the net revenue realized from the
9 Hotel Operators' Occupation Tax Act during the preceding month
10 shall be deposited into the International Tourism Fund for the
11 purposes authorized in Section 605-707 of the Department of
12 Commerce and Economic Opportunity Law. Beginning on August 1,
13 2011, an amount equal to 4.5% of the net revenue realized from
14 this Act during the preceding month shall be deposited as
15 follows: 55% of such amount shall be deposited into the Chicago
16 Travel Industry Promotion Fund for the purposes described in
17 subsection (n) of Section 5 of the Metropolitan Pier and
18 Exposition Authority Act and the remaining 45% of such amount
19 deposited into the International Tourism Fund for the purposes
20 authorized in Section 605-707 of the Department of Commerce and
21 Economic Opportunity Law. "Net revenue realized for a month"
22 means the revenue collected by the State under that Act during
23 the previous month less the amount paid out during that same
24 month as refunds to taxpayers for overpayment of liability
25 under that Act.

26 After making all these deposits, all other proceeds of the

1 tax imposed under subsection (a) of Section 3 shall be
2 deposited in the Tourism Promotion ~~General Revenue~~ Fund in the
3 State Treasury. All moneys received by the Department from the
4 additional tax imposed under subsection (b) of Section 3 shall
5 be deposited into the Build Illinois Fund in the State
6 Treasury.

7 The Department may, upon separate written notice to a
8 taxpayer, require the taxpayer to prepare and file with the
9 Department on a form prescribed by the Department within not
10 less than 60 days after receipt of the notice an annual
11 information return for the tax year specified in the notice.
12 Such annual return to the Department shall include a statement
13 of gross receipts as shown by the operator's last State income
14 tax return. If the total receipts of the business as reported
15 in the State income tax return do not agree with the gross
16 receipts reported to the Department for the same period, the
17 operator shall attach to his annual information return a
18 schedule showing a reconciliation of the 2 amounts and the
19 reasons for the difference. The operator's annual information
20 return to the Department shall also disclose pay roll
21 information of the operator's business during the year covered
22 by such return and any additional reasonable information which
23 the Department deems would be helpful in determining the
24 accuracy of the monthly, quarterly or annual tax returns by
25 such operator as hereinbefore provided for in this Section.

26 If the annual information return required by this Section

1 is not filed when and as required the taxpayer shall be liable
2 for a penalty in an amount determined in accordance with
3 Section 3-4 of the Uniform Penalty and Interest Act until such
4 return is filed as required, the penalty to be assessed and
5 collected in the same manner as any other penalty provided for
6 in this Act.

7 The chief executive officer, proprietor, owner or highest
8 ranking manager shall sign the annual return to certify the
9 accuracy of the information contained therein. Any person who
10 willfully signs the annual return containing false or
11 inaccurate information shall be guilty of perjury and punished
12 accordingly. The annual return form prescribed by the
13 Department shall include a warning that the person signing the
14 return may be liable for perjury.

15 The foregoing portion of this Section concerning the filing
16 of an annual information return shall not apply to an operator
17 who is not required to file an income tax return with the
18 United States Government.

19 (Source: P.A. 97-617, eff. 10-26-11.)

20 ARTICLE 65. PUBLIC CONTRACTS

21 Section 65-5. The Illinois Procurement Code is amended by
22 changing Sections 20-60, 25-45, and 40-25 as follows:

23 (30 ILCS 500/20-60)

1 Sec. 20-60. Duration of contracts.

2 (a) Maximum duration. A contract, ~~other than a contract~~
3 ~~entered into pursuant to the State University Certificates of~~
4 ~~Participation Act,~~ may be entered into for any period of time
5 deemed to be in the best interests of the State but not
6 exceeding 10 years inclusive, beginning January 1, 2010, of
7 proposed contract renewals. The length of a lease for real
8 property or capital improvements shall be in accordance with
9 the provisions of Section 40-25. The length of energy
10 conservation program contracts or energy savings contracts or
11 leases shall be in accordance with the provisions of Section
12 25-45. A contract for bond or mortgage insurance awarded by the
13 Illinois Housing Development Authority, however, may be
14 entered into for any period of time less than or equal to the
15 maximum period of time that the subject bond or mortgage may
16 remain outstanding.

17 (b) Subject to appropriation. All contracts made or entered
18 into shall recite that they are subject to termination and
19 cancellation in any year for which the General Assembly fails
20 to make an appropriation to make payments under the terms of
21 the contract.

22 (c) The chief procurement officer shall file a proposed
23 extension or renewal of a contract with the Procurement Policy
24 Board prior to entering into any extension or renewal if the
25 cost associated with the extension or renewal exceeds \$249,999.
26 The Procurement Policy Board may object to the proposed

1 extension or renewal within 30 calendar days and require a
2 hearing before the Board prior to entering into the extension
3 or renewal. If the Procurement Policy Board does not object
4 within 30 calendar days or takes affirmative action to
5 recommend the extension or renewal, the chief procurement
6 officer may enter into the extension or renewal of a contract.
7 This subsection does not apply to any emergency procurement,
8 any procurement under Article 40, or any procurement exempted
9 by Section 1-10(b) of this Code. If any State agency contract
10 is paid for in whole or in part with federal-aid funds, grants,
11 or loans and the provisions of this subsection would result in
12 the loss of those federal-aid funds, grants, or loans, then the
13 contract is exempt from the provisions of this subsection in
14 order to remain eligible for those federal-aid funds, grants,
15 or loans, and the State agency shall file notice of this
16 exemption with the Procurement Policy Board prior to entering
17 into the proposed extension or renewal. Nothing in this
18 subsection permits a chief procurement officer to enter into an
19 extension or renewal in violation of subsection (a). By August
20 1 each year, the Procurement Policy Board shall file a report
21 with the General Assembly identifying for the previous fiscal
22 year (i) the proposed extensions or renewals that were filed
23 with the Board and whether the Board objected and (ii) the
24 contracts exempt from this subsection.

25 (Source: P.A. 95-344, eff. 8-21-07; 96-15, eff. 6-22-09;
26 96-795, eff. 7-1-10 (see Section 5 of P.A. 96-793 for the

1 effective date of changes made by P.A. 96-795); 96-920, eff.
2 7-1-10; 96-1478, eff. 8-23-10.)

3 (30 ILCS 500/25-45)

4 Sec. 25-45. Energy conservation program contracts; energy
5 savings contracts or leases.

6 (a) For the purposes of this Section, an "energy savings
7 contract or lease" means a contract or lease for an
8 improvement, repair, alteration, betterment, equipment,
9 fixture, or furnishing that is designed to reduce energy
10 consumption or operating costs, and that includes an agreement
11 that payments, except obligations on termination of the
12 contract or lease before its expiration, shall be made over
13 time and that savings are guaranteed to the extent practicable
14 to pay for the cost of the improvement, repair, alteration,
15 betterment, equipment, fixture, or furnishing.

16 (b) State purchasing officers may enter into energy
17 conservation program contracts or energy savings contracts or
18 leases that provide for utility cost savings. Notwithstanding
19 any other law to the contrary, energy savings contracts or
20 leases may include an alternative financing or lease to
21 purchase option.

22 (c) Energy conservation program contracts or energy
23 savings contracts and leases may entered into for a period of
24 time deemed to be in the best interest of the State but not
25 exceeding 15 years inclusive of proposed contract or lease

1 renewals.

2 (d) The chief procurement officer shall promulgate and
3 adopt rules for the implementation of this Section.

4 (Source: P.A. 90-572, eff. date - See Sec. 99-5.)

5 (30 ILCS 500/40-25)

6 Sec. 40-25. Length of leases.

7 (a) Maximum term. Leases shall be for a term not to exceed
8 10 years inclusive, beginning January, 1, 2010, of proposed
9 contract renewals and shall include a termination option in
10 favor of the State after 5 years. The length of energy
11 conservation program contracts or energy savings contracts or
12 leases shall be in accordance with the provisions of Section
13 25-45.

14 (b) Renewal. Leases may include a renewal option. An option
15 to renew may be exercised only when a State purchasing officer
16 determines in writing that renewal is in the best interest of
17 the State and notice of the exercise of the option is published
18 in the appropriate volume of the Procurement Bulletin at least
19 60 calendar days prior to the exercise of the option.

20 (c) Subject to appropriation. All leases shall recite that
21 they are subject to termination and cancellation in any year
22 for which the General Assembly fails to make an appropriation
23 to make payments under the terms of the lease.

24 (d) Holdover. Beginning January 1, 2010, no lease may
25 continue on a month-to-month or other holdover basis for a

1 total of more than 6 months. Beginning July 1, 2010, the
2 Comptroller shall withhold payment of leases beyond this
3 holdover period.

4 (Source: P.A. 98-1076, eff. 1-1-15.)

5 Section 65-10. The Illinois Municipal Code is amended by
6 adding Division 13 to Article 8 as follows:

7 (65 ILCS 5/Art. 8 Div. 13 heading new)

8 DIVISION 13. ASSIGNMENT OF RECEIPTS

9 (65 ILCS 5/8-13-5 new)

10 Sec. 8-13-5. Definitions. As used in this Article:

11 "Assignment agreement" means an agreement between a
12 transferring unit and an issuing entity for the conveyance of
13 all or part of any revenues or taxes received by the
14 transferring unit from a State entity.

15 "Conveyance" means an assignment, sale, transfer, or other
16 conveyance.

17 "Deposit account" means a designated escrow account
18 established by an issuing entity at a trust company or bank
19 having trust powers for the deposit of transferred receipts
20 under an assignment agreement.

21 "Issuing entity" means (i) a corporation, trust or other
22 entity that has been established for the limited purpose of
23 issuing obligations for the benefit of a transferring unit, or

1 (ii) a bank or trust company in its capacity as trustee for
2 obligations issued by such bank or trust company for the
3 benefit of a transferring unit.

4 "State entity" means the State Comptroller, the State
5 Treasurer, or the Illinois Department of Revenue.

6 "Transferred receipts" means all or part of any revenues or
7 taxes received from a State entity that have been conveyed by a
8 transferring unit under an assignment agreement.

9 "Transferring unit" means a home rule municipality located
10 in the State.

11 (65 ILCS 5/8-13-10 new)

12 Sec. 8-13-10. Assignment of receipts.

13 (a) Any transferring unit which receives revenues or taxes
14 from a State entity may (to the extent not prohibited by any
15 applicable statute, regulation, rule, or agreement governing
16 the use of such revenues or taxes) authorize, by ordinance, the
17 conveyance of all or any portion of such revenues or taxes to
18 an issuing entity. Any conveyance of transferred receipts
19 shall: (i) be made pursuant to an assignment agreement in
20 exchange for the net proceeds of obligations issued by the
21 issuing entity for the benefit of the transferring unit and
22 shall, for all purposes, constitute an absolute conveyance of
23 all right, title, and interest therein; (ii) not be deemed a
24 pledge or other security interest for any borrowing by the
25 transferring unit; (iii) be valid, binding, and enforceable in

1 accordance with the terms thereof and of any related
2 instrument, agreement, or other arrangement, including any
3 pledge, grant of security interest, or other encumbrance made
4 by the issuing entity to secure any obligations issued by the
5 issuing entity for the benefit of the transferring unit; and
6 (iv) not be subject to disavowal, disaffirmance, cancellation,
7 or avoidance by reason of insolvency of any party, lack of
8 consideration, or any other fact, occurrence, or State law or
9 rule. On and after the effective date of the conveyance of the
10 transferred receipts, the transferring unit shall have no
11 right, title or interest in or to the transferred receipts
12 conveyed and the transferred receipts so conveyed shall be the
13 property of the issuing entity to the extent necessary to pay
14 the obligations issued by the issuing entity for the benefit of
15 the transferring unit, and shall be received, held, and
16 disbursed by the issuing entity in a trust fund outside the
17 treasury of the transferring unit. An assignment agreement may
18 provide for the periodic reconveyance to the transferring unit
19 of amounts of transferred receipts remaining after the payment
20 of the obligations issued by the issuing entity for the benefit
21 of the transferring unit.

22 (b) In connection with any conveyance of transferred
23 receipts, the transferring unit is authorized to direct the
24 applicable State entity to deposit or cause to be deposited any
25 amount of such transferred receipts into a deposit account in
26 order to secure the obligations issued by the issuing entity

1 for the benefit of the transferring unit. Where the
2 transferring unit states that such direction is irrevocable,
3 the direction shall be treated by the applicable State entity
4 as irrevocable with respect to the transferred receipts
5 described in such direction. Each State entity shall comply
6 with the terms of any such direction received from a
7 transferring unit and shall execute and deliver such
8 acknowledgments and agreements, including escrow and similar
9 agreements, as the transferring unit may require to effectuate
10 the deposit of transferred receipts in accordance with the
11 direction of the transferring unit.

12 (c) Not later than the date of issuance by an issuing
13 entity of any obligations secured by collections of transferred
14 receipts, a certified copy of the ordinance authorizing the
15 conveyance of the right to receive the transferred receipts,
16 together with executed copies of the applicable assignment
17 agreement and the agreement providing for the establishment of
18 the deposit account, shall be filed with the State entity
19 having custody of the transferred receipts.

20 (65 ILCS 5/8-13-11 new)

21 Sec. 8-13-11. Liens for obligations.

22 (a) As used in this Section, "statutory lien" has the
23 meaning given to that term under 11 U.S.C. 101(53) of the
24 federal Bankruptcy Code.

25 (b) Obligations issued by an issuing entity shall be

1 secured by a statutory lien on the transferred receipts
2 received, or entitled to be received, by the issuing entity
3 that are designated as pledged for such obligations. The
4 statutory lien shall automatically attach from the time the
5 obligations are issued without further action or authorization
6 by the issuing entity or any other entity, person, governmental
7 authority, or officer. The statutory lien shall be valid and
8 binding from the time the obligations are executed and
9 delivered without any physical delivery thereof or further act
10 required, and shall be a first priority lien unless the
11 obligations, or documents authorizing the obligations or
12 providing a source of payment or security for those
13 obligations, shall otherwise provide.

14 The transferred receipts received or entitled to be
15 received shall be immediately subject to the statutory lien
16 from the time the obligations are issued, and the statutory
17 lien shall automatically attach to the transferred receipts
18 (whether received or entitled to be received by the issuing
19 entity) and be effective, binding, and enforceable against the
20 issuing entity, the transferring unit, the State entity, the
21 State of Illinois, and their agents, successors, and
22 transferees, and creditors, and all others asserting rights
23 therein or having claims of any kind in tort, contract, or
24 otherwise, irrespective of whether those parties have notice of
25 the lien and without the need for any physical delivery,
26 recordation, filing, or further act.

1 The statutory lien imposed by this Section is automatically
2 released and discharged with respect to amounts of transferred
3 receipts reconveyed to the transferring unit pursuant to
4 Section 8-13-10 of this Code, effective upon such reconveyance.

5 (c) The statutory lien provided in this Section is separate
6 from and shall not affect any special revenues lien or other
7 protection afforded to special revenue obligations under the
8 federal Bankruptcy Code.

9 (65 ILCS 5/8-13-15 new)

10 Sec. 8-13-15. Pledges and agreements of the State. The
11 State of Illinois pledges to and agrees with each transferring
12 unit and issuing entity that the State will not limit or alter
13 the rights and powers vested in the State entities by this
14 Article with respect to the disposition of transferred receipts
15 so as to impair the terms of any contract, including any
16 assignment agreement, made by the transferring unit with the
17 issuing entity or any contract executed by the issuing entity
18 in connection with the issuance of obligations by the issuing
19 entity for the benefit of the transferring unit until all
20 requirements with respect to the deposit by such State entity
21 of transferred receipts for the benefit of such issuing entity
22 have been fully met and discharged. In addition, the State
23 pledges to and agrees with each transferring unit and each
24 issuing entity that the State will not limit or alter the basis
25 on which the transferring unit's share or percentage of

1 transferred receipts is derived, or the use of such funds, so
2 as to impair the terms of any such contract. Each transferring
3 unit and issuing entity is authorized to include these pledges
4 and agreements of the State in any contract executed and
5 delivered as described in this Article. In no way shall the
6 pledge and agreements of the State be interpreted to construe
7 the State as a guarantor of any debt or obligation subject to
8 an assignment agreement under this Division.

9 (65 ILCS 5/8-13-20 new)

10 Sec. 8-13-20. Home rule. A home rule unit may not enter
11 into assignment agreements in a manner inconsistent with the
12 provisions of this Article. This Section is a limitation under
13 subsection (i) of Section 6 of Article VII of the Illinois
14 Constitution on the concurrent exercise by home rule units of
15 powers and functions exercised by the State.

16 ARTICLE 70. COMMUNITY CARE PROGRAM SERVICES TASK FORCE

17 Section 70-5. The Illinois Act on the Aging is amended by
18 adding Section 4.02g as follows:

19 (20 ILCS 105/4.02g new)

20 Sec. 4.02g. Community Care Program Services Task Force.

21 (a) The Director of Aging shall establish a Community Care
22 Program Services Task Force to review community care program

1 services for seniors and strategies to reduce costs without
2 diminishing the level of care. The Task Force shall consist of
3 all of the following persons who must be appointed within 30
4 days after the effective date of this amendatory Act of the
5 100th General Assembly:

6 (1) the Director of Aging, or his or her designee, who
7 shall serve as chairperson of the task force;

8 (2) one representative of the Department of Healthcare
9 and Family Services appointed by the Director of Healthcare
10 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 Adult Day Care Centers
14 appointed by the Director of Aging;

15 (5) one individual representing Care Coordination
16 Units appointed by the Director of Aging;

17 (6) one individual representing Area Agencies on Aging
18 appointed by the Director of Aging;

19 (7) one individual from a statewide organization that
20 advocates for seniors appointed by the Director of Aging;

21 (8) one home and community-based care employee
22 appointed by the Director of Aging;

23 (9) one individual from an organization that
24 represents caregivers in the Community Care Program;

25 (10) two members of the Senate appointed by the
26 President of the Senate, one of whom shall serve as

1 co-chairperson;

2 (11) two members of the Senate appointed by the
3 Minority Leader of the Senate, one of whom shall serve as
4 co-chairperson;

5 (12) two members of the House of Representatives
6 appointed by the Speaker of the House of Representatives,
7 one of whom shall serve as co-chairperson;

8 (13) two members of the House of Representatives
9 appointed by the Minority Leader of the House of
10 Representatives, one of whom shall serve as
11 co-chairperson; and

12 (14) two members appointed by the Governor.

13 (b) The Task Force shall:

14 (1) review the current services provided to seniors
15 living in the community;

16 (2) review potential savings associated with
17 alternative services to seniors;

18 (3) review effective care models for the growing senior
19 population;

20 (4) review current federal Medicaid matching funds for
21 services provided and ways to maximize federal support for
22 the current services provided;

23 (5) make recommendations to contain costs and better
24 tailor services to Community Care Program participants'
25 specific needs;

26 (6) review different services available to keep

1 seniors out of nursing homes; and

2 (7) review best practices used in other states for
3 maintaining seniors in home and community-based settings
4 including providing services to non-Medicaid eligible
5 seniors.

6 (c) The Department on Aging shall provide administrative
7 support to the Task Force.

8 (d) Task Force members shall receive no compensation.

9 (e) The Task Force must hold at least 4 meetings and public
10 hearings as necessary.

11 (f) The Task Force shall report its findings and
12 recommendations to the Governor and General Assembly no later
13 than January 30, 2018, and, upon filing its report, the Task
14 Force is dissolved.

15 (g) This Section is repealed on March 1, 2018.

16 ARTICLE 75. CASH FLOW BORROWING AND BONDS

17 Section 75-5. The State Finance Act is amended by adding
18 Sections 5.878 and 5h.5 as follows:

19 (30 ILCS 105/5.878 new)

20 Sec. 5.878. The Income Tax Bond Fund.

21 (30 ILCS 105/5h.5 new)

22 Sec. 5h.5. Cash flow borrowing and general funds liquidity;

1 Fiscal Year 2018.

2 (a) In order to meet cash flow deficits and to maintain
3 liquidity in general funds and the Health Insurance Reserve
4 Fund, on and after July 1, 2017 and through December 31, 2018,
5 the State Treasurer and the State Comptroller, in consultation
6 with the Governor's Office of Management and Budget, shall make
7 transfers to general funds and the Health Insurance Reserve
8 Fund, as directed by the State Comptroller, out of special
9 funds of the State, to the extent 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 Section 75-10. The General Obligation Bond Act is amended
20 by changing Sections 2, 2.5, 9, 11, 12, and 13 and by adding
21 Section 7.6 as follows:

22 (30 ILCS 330/2) (from Ch. 127, par. 652)

23 Sec. 2. Authorization for Bonds. The State of Illinois is
24 authorized to issue, sell and provide for the retirement of

1 General Obligation Bonds of the State of Illinois for the
2 categories and specific purposes expressed in Sections 2
3 through 8 of this Act, in the total amount of \$55,917,925,743
4 ~~\$49,917,925,743~~.

5 The bonds authorized in this Section 2 and in Section 16 of
6 this Act are herein called "Bonds".

7 Of the total amount of Bonds authorized in this Act, up to
8 \$2,200,000,000 in aggregate original principal amount may be
9 issued and sold in accordance with the Baccalaureate Savings
10 Act in the form of General Obligation College Savings Bonds.

11 Of the total amount of Bonds authorized in this Act, up to
12 \$300,000,000 in aggregate original principal amount may be
13 issued and sold in accordance with the Retirement Savings Act
14 in the form of General Obligation Retirement Savings Bonds.

15 Of the total amount of Bonds authorized in this Act, the
16 additional \$10,000,000,000 authorized by Public Act 93-2, the
17 \$3,466,000,000 authorized by Public Act 96-43, and the
18 \$4,096,348,300 authorized by Public Act 96-1497 shall be used
19 solely as provided in Section 7.2.

20 Of the total amount of Bonds authorized in this Act, the
21 additional \$6,000,000,000 authorized by this amendatory Act of
22 the 100th General Assembly shall be used solely as provided in
23 Section 7.6 and shall be issued by December 31, 2017.

24 The issuance and sale of Bonds pursuant to the General
25 Obligation Bond Act is an economical and efficient method of
26 financing the long-term capital needs of the State. This Act

1 will permit the issuance of a multi-purpose General Obligation
2 Bond with uniform terms and features. This will not only lower
3 the cost of registration but also reduce the overall cost of
4 issuing debt by improving the marketability of Illinois General
5 Obligation Bonds.

6 (Source: P.A. 97-333, eff. 8-12-11; 97-771, eff. 7-10-12;
7 97-813, eff. 7-13-12; 98-94, eff. 7-17-13; 98-463, eff.
8 8-16-13; 98-781, eff. 7-22-14.)

9 (30 ILCS 330/2.5)

10 Sec. 2.5. Limitation on issuance of Bonds.

11 (a) Except as provided in subsection (b), no Bonds may be
12 issued if, after the issuance, in the next State fiscal year
13 after the issuance of the Bonds, the amount of debt service
14 (including principal, whether payable at maturity or pursuant
15 to mandatory sinking fund installments, and interest) on all
16 then-outstanding Bonds, other than (i) Bonds authorized by this
17 amendatory Act of the 100th General Assembly, (ii) Bonds issued
18 authorized by Public Act 96-43, and (iii) ~~other than~~ Bonds
19 authorized by Public Act 96-1497, would exceed 7% of the
20 aggregate appropriations from the general funds (which consist
21 of the General Revenue Fund, the Common School Fund, the
22 General Revenue Common School Special Account Fund, and the
23 Education Assistance Fund) and the Road Fund for the fiscal
24 year immediately prior to the fiscal year of the issuance.

25 (b) If the Comptroller and Treasurer each consent in

1 writing, Bonds may be issued even if the issuance does not
2 comply with subsection (a). In addition, \$2,000,000,000 in
3 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
4 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
5 issued during State fiscal year 2017 without complying with
6 subsection (a).

7 (Source: P.A. 99-523, eff. 6-30-16.)

8 (30 ILCS 330/7.6 new)

9 Sec. 7.6. Income Tax Proceed Bonds.

10 (a) As used in this Act, "Income Tax Proceed Bonds" means
11 Bonds (i) authorized by this amendatory Act of the 100th
12 General Assembly or any other Public Act of the 100th General
13 Assembly authorizing the issuance of Income Tax Proceed Bonds
14 and (ii) used for the payment of unpaid obligations of the
15 State as incurred from time to time and as authorized by the
16 General Assembly.

17 (b) Income Tax Proceed Bonds in the amount of
18 \$6,000,000,000 are hereby authorized to be used for the purpose
19 of paying vouchers incurred by the State prior to July 1, 2017.

20 (c) The Income Tax Bond Fund is hereby created as a special
21 fund in the State treasury. All moneys from the proceeds of the
22 sale of the Income Tax Proceed Bonds, less the amounts
23 authorized in the Bond Sale Order to be directly paid out for
24 bond sale expenses under Section 8, shall be deposited into the
25 Income Tax Bond Fund. All moneys in the Income Tax Bond Fund

1 shall be used for the purpose of paying vouchers incurred by
2 the State prior to July 1, 2017. For the purpose of paying such
3 vouchers, the Comptroller has the authority to transfer moneys
4 from the Income Tax Bond Fund to general funds and the Health
5 Insurance Reserve Fund. "General funds" has the meaning
6 provided in Section 50-40 of the State Budget Law.

7 (30 ILCS 330/9) (from Ch. 127, par. 659)

8 Sec. 9. Conditions for Issuance and Sale of Bonds -
9 Requirements for Bonds.

10 (a) Except as otherwise provided in this subsection and
11 subsection (h), Bonds shall be issued and sold from time to
12 time, in one or more series, in such amounts and at such prices
13 as may be directed by the Governor, upon recommendation by the
14 Director of the Governor's Office of Management and Budget.
15 Bonds shall be in such form (either coupon, registered or book
16 entry), in such denominations, payable within 25 years from
17 their date, subject to such terms of redemption with or without
18 premium, bear interest payable at such times and at such fixed
19 or variable rate or rates, and be dated as shall be fixed and
20 determined by the Director of the Governor's Office of
21 Management and Budget in the order authorizing the issuance and
22 sale of any series of Bonds, which order shall be approved by
23 the Governor and is herein called a "Bond Sale Order"; provided
24 however, that interest payable at fixed or variable rates shall
25 not exceed that permitted in the Bond Authorization Act, as now

1 or hereafter amended. Bonds shall be payable at such place or
2 places, within or without the State of Illinois, and may be
3 made registrable as to either principal or as to both principal
4 and interest, as shall be specified in the Bond Sale Order.
5 Bonds may be callable or subject to purchase and retirement or
6 tender and remarketing as fixed and determined in the Bond Sale
7 Order. Bonds, other than Bonds issued under Section 3 of this
8 Act for the costs associated with the purchase and
9 implementation of information technology, (i) except for
10 refunding Bonds satisfying the requirements of Section 16 of
11 this Act and sold during fiscal year 2009, 2010, 2011, or 2017
12 must be issued with principal or mandatory redemption amounts
13 in equal amounts, with the first maturity issued occurring
14 within the fiscal year in which the Bonds are issued or within
15 the next succeeding fiscal year and (ii) must mature or be
16 subject to mandatory redemption each fiscal year thereafter up
17 to 25 years, except for refunding Bonds satisfying the
18 requirements of Section 16 of this Act and sold during fiscal
19 year 2009, 2010, or 2011 which must mature or be subject to
20 mandatory redemption each fiscal year thereafter up to 16
21 years. Bonds issued under Section 3 of this Act for the costs
22 associated with the purchase and implementation of information
23 technology must be issued with principal or mandatory
24 redemption amounts in equal amounts, with the first maturity
25 issued occurring with the fiscal year in which the respective
26 bonds are issued or with the next succeeding fiscal year, with

1 the respective bonds issued maturing or subject to mandatory
2 redemption each fiscal year thereafter up to 10 years.
3 Notwithstanding any provision of this Act to the contrary, the
4 Bonds authorized by Public Act 96-43 shall be payable within 5
5 years from their date and must be issued with principal or
6 mandatory redemption amounts in equal amounts, with payment of
7 principal or mandatory redemption beginning in the first fiscal
8 year following the fiscal year in which the Bonds are issued.

9 Notwithstanding any provision of this Act to the contrary,
10 the Bonds authorized by Public Act 96-1497 shall be payable
11 within 8 years from their date and shall be issued with payment
12 of maturing principal or scheduled mandatory redemptions in
13 accordance with the following schedule, except the following
14 amounts shall be prorated if less than the total additional
15 amount of Bonds authorized by Public Act 96-1497 are issued:

| Fiscal Year After Issuance | Amount |
|----------------------------|---------------|
| 1-2 | \$0 |
| 3 | \$110,712,120 |
| 4 | \$332,136,360 |
| 5 | \$664,272,720 |
| 6-8 | \$996,409,080 |

22 Notwithstanding any provision of this Act to the contrary,
23 Income Tax Proceed Bonds issued under Section 7.6 shall be
24 payable 12 years from the date of sale and shall be issued with
25 payment of principal or mandatory redemption.

26 In the case of any series of Bonds bearing interest at a

1 variable interest rate ("Variable Rate Bonds"), in lieu of
2 determining the rate or rates at which such series of Variable
3 Rate Bonds shall bear interest and the price or prices at which
4 such Variable Rate Bonds shall be initially sold or remarketed
5 (in the event of purchase and subsequent resale), the Bond Sale
6 Order may provide that such interest rates and prices may vary
7 from time to time depending on criteria established in such
8 Bond Sale Order, which criteria may include, without
9 limitation, references to indices or variations in interest
10 rates as may, in the judgment of a remarketing agent, be
11 necessary to cause Variable Rate Bonds of such series to be
12 remarketable from time to time at a price equal to their
13 principal amount, and may provide for appointment of a bank,
14 trust company, investment bank, or other financial institution
15 to serve as remarketing agent in that connection. The Bond Sale
16 Order may provide that alternative interest rates or provisions
17 for establishing alternative interest rates, different
18 security or claim priorities, or different call or amortization
19 provisions will apply during such times as Variable Rate Bonds
20 of any series are held by a person providing credit or
21 liquidity enhancement arrangements for such Bonds as
22 authorized in subsection (b) of this Section. The Bond Sale
23 Order may also provide for such variable interest rates to be
24 established pursuant to a process generally known as an auction
25 rate process and may provide for appointment of one or more
26 financial institutions to serve as auction agents and

1 broker-dealers in connection with the establishment of such
2 interest rates and the sale and remarketing of such Bonds.

3 (b) In connection with the issuance of any series of Bonds,
4 the State may enter into arrangements to provide additional
5 security and liquidity for such Bonds, including, without
6 limitation, bond or interest rate insurance or letters of
7 credit, lines of credit, bond purchase contracts, or other
8 arrangements whereby funds are made available to retire or
9 purchase Bonds, thereby assuring the ability of owners of the
10 Bonds to sell or redeem their Bonds. The State may enter into
11 contracts and may agree to pay fees to persons providing such
12 arrangements, but only under circumstances where the Director
13 of the Governor's Office of Management and Budget certifies
14 that he or she reasonably expects the total interest paid or to
15 be paid on the Bonds, together with the fees for the
16 arrangements (being treated as if interest), would not, taken
17 together, cause the Bonds to bear interest, calculated to their
18 stated maturity, at a rate in excess of the rate that the Bonds
19 would bear in the absence of such arrangements.

20 The State may, with respect to Bonds issued or anticipated
21 to be issued, participate in and enter into arrangements with
22 respect to interest rate protection or exchange agreements,
23 guarantees, or financial futures contracts for the purpose of
24 limiting, reducing, or managing interest rate exposure. The
25 authority granted under this paragraph, however, shall not
26 increase the principal amount of Bonds authorized to be issued

1 by law. The arrangements may be executed and delivered by the
2 Director of the Governor's Office of Management and Budget on
3 behalf of the State. Net payments for such arrangements shall
4 constitute interest on the Bonds and shall be paid from the
5 General Obligation Bond Retirement and Interest Fund. The
6 Director of the Governor's Office of Management and Budget
7 shall at least annually certify to the Governor and the State
8 Comptroller his or her estimate of the amounts of such net
9 payments to be included in the calculation of interest required
10 to be paid by the State.

11 (c) Prior to the issuance of any Variable Rate Bonds
12 pursuant to subsection (a), the Director of the Governor's
13 Office of Management and Budget shall adopt an interest rate
14 risk management policy providing that the amount of the State's
15 variable rate exposure with respect to Bonds shall not exceed
16 20%. This policy shall remain in effect while any Bonds are
17 outstanding and the issuance of Bonds shall be subject to the
18 terms of such policy. The terms of this policy may be amended
19 from time to time by the Director of the Governor's Office of
20 Management and Budget but in no event shall any amendment cause
21 the permitted level of the State's variable rate exposure with
22 respect to Bonds to exceed 20%.

23 (d) "Build America Bonds" in this Section means Bonds
24 authorized by Section 54AA of the Internal Revenue Code of
25 1986, as amended ("Internal Revenue Code"), and bonds issued
26 from time to time to refund or continue to refund "Build

1 America Bonds".

2 (e) Notwithstanding any other provision of this Section,
3 Qualified School Construction Bonds shall be issued and sold
4 from time to time, in one or more series, in such amounts and
5 at such prices as may be directed by the Governor, upon
6 recommendation by the Director of the Governor's Office of
7 Management and Budget. Qualified School Construction Bonds
8 shall be in such form (either coupon, registered or book
9 entry), in such denominations, payable within 25 years from
10 their date, subject to such terms of redemption with or without
11 premium, and if the Qualified School Construction Bonds are
12 issued with a supplemental coupon, bear interest payable at
13 such times and at such fixed or variable rate or rates, and be
14 dated as shall be fixed and determined by the Director of the
15 Governor's Office of Management and Budget in the order
16 authorizing the issuance and sale of any series of Qualified
17 School Construction Bonds, which order shall be approved by the
18 Governor and is herein called a "Bond Sale Order"; except that
19 interest payable at fixed or variable rates, if any, shall not
20 exceed that permitted in the Bond Authorization Act, as now or
21 hereafter amended. Qualified School Construction Bonds shall
22 be payable at such place or places, within or without the State
23 of Illinois, and may be made registrable as to either principal
24 or as to both principal and interest, as shall be specified in
25 the Bond Sale Order. Qualified School Construction Bonds may be
26 callable or subject to purchase and retirement or tender and

1 remarketing as fixed and determined in the Bond Sale Order.
2 Qualified School Construction Bonds must be issued with
3 principal or mandatory redemption amounts or sinking fund
4 payments into the General Obligation Bond Retirement and
5 Interest Fund (or subaccount therefor) in equal amounts, with
6 the first maturity issued, mandatory redemption payment or
7 sinking fund payment occurring within the fiscal year in which
8 the Qualified School Construction Bonds are issued or within
9 the next succeeding fiscal year, with Qualified School
10 Construction Bonds issued maturing or subject to mandatory
11 redemption or with sinking fund payments thereof deposited each
12 fiscal year thereafter up to 25 years. Sinking fund payments
13 set forth in this subsection shall be permitted only to the
14 extent authorized in Section 54F of the Internal Revenue Code
15 or as otherwise determined by the Director of the Governor's
16 Office of Management and Budget. "Qualified School
17 Construction Bonds" in this subsection means Bonds authorized
18 by Section 54F of the Internal Revenue Code and for bonds
19 issued from time to time to refund or continue to refund such
20 "Qualified School Construction Bonds".

21 (f) Beginning with the next issuance by the Governor's
22 Office of Management and Budget to the Procurement Policy Board
23 of a request for quotation for the purpose of formulating a new
24 pool of qualified underwriting banks list, all entities
25 responding to such a request for quotation for inclusion on
26 that list shall provide a written report to the Governor's

1 Office of Management and Budget and the Illinois Comptroller.
2 The written report submitted to the Comptroller shall (i) be
3 published on the Comptroller's Internet website and (ii) be
4 used by the Governor's Office of Management and Budget for the
5 purposes of scoring such a request for quotation. The written
6 report, at a minimum, shall:

7 (1) disclose whether, within the past 3 months,
8 pursuant to its credit default swap market-making
9 activities, the firm has entered into any State of Illinois
10 credit default swaps ("CDS");

11 (2) include, in the event of State of Illinois CDS
12 activity, disclosure of the firm's cumulative notional
13 volume of State of Illinois CDS trades and the firm's
14 outstanding gross and net notional amount of State of
15 Illinois CDS, as of the end of the current 3-month period;

16 (3) indicate, pursuant to the firm's proprietary
17 trading activities, disclosure of whether the firm, within
18 the past 3 months, has entered into any proprietary trades
19 for its own account in State of Illinois CDS;

20 (4) include, in the event of State of Illinois
21 proprietary trades, disclosure of the firm's outstanding
22 gross and net notional amount of proprietary State of
23 Illinois CDS and whether the net position is short or long
24 credit protection, as of the end of the current 3-month
25 period;

26 (5) list all time periods during the past 3 months

1 during which the firm held net long or net short State of
2 Illinois CDS proprietary credit protection positions, the
3 amount of such positions, and whether those positions were
4 net long or net short credit protection positions; and

5 (6) indicate whether, within the previous 3 months, the
6 firm released any publicly available research or marketing
7 reports that reference State of Illinois CDS and include
8 those research or marketing reports as attachments.

9 (g) All entities included on a Governor's Office of
10 Management and Budget's pool of qualified underwriting banks
11 list shall, as soon as possible after March 18, 2011 (the
12 effective date of Public Act 96-1554), but not later than
13 January 21, 2011, and on a quarterly fiscal basis thereafter,
14 provide a written report to the Governor's Office of Management
15 and Budget and the Illinois Comptroller. The written reports
16 submitted to the Comptroller shall be published on the
17 Comptroller's Internet website. The written reports, at a
18 minimum, shall:

19 (1) disclose whether, within the past 3 months,
20 pursuant to its credit default swap market-making
21 activities, the firm has entered into any State of Illinois
22 credit default swaps ("CDS");

23 (2) include, in the event of State of Illinois CDS
24 activity, disclosure of the firm's cumulative notional
25 volume of State of Illinois CDS trades and the firm's
26 outstanding gross and net notional amount of State of

1 Illinois CDS, as of the end of the current 3-month period;

2 (3) indicate, pursuant to the firm's proprietary
3 trading activities, disclosure of whether the firm, within
4 the past 3 months, has entered into any proprietary trades
5 for its own account in State of Illinois CDS;

6 (4) include, in the event of State of Illinois
7 proprietary trades, disclosure of the firm's outstanding
8 gross and net notional amount of proprietary State of
9 Illinois CDS and whether the net position is short or long
10 credit protection, as of the end of the current 3-month
11 period;

12 (5) list all time periods during the past 3 months
13 during which the firm held net long or net short State of
14 Illinois CDS proprietary credit protection positions, the
15 amount of such positions, and whether those positions were
16 net long or net short credit protection positions; and

17 (6) indicate whether, within the previous 3 months, the
18 firm released any publicly available research or marketing
19 reports that reference State of Illinois CDS and include
20 those research or marketing reports as attachments.

21 (h) Notwithstanding any other provision of this Section,
22 for purposes of maximizing market efficiencies and cost
23 savings, Income Tax Proceed Bonds may be issued and sold from
24 time to time, in one or more series, in such amounts and at
25 such prices as may be directed by the Governor, upon
26 recommendation by the Director of the Governor's Office of

1 Management and Budget. Income Tax Proceed Bonds shall be in
2 such form, either coupon, registered, or book entry, in such
3 denominations, shall bear interest payable at such times and at
4 such fixed or variable rate or rates, and be dated as shall be
5 fixed and determined by the Director of the Governor's Office
6 of Management and Budget in the order authorizing the issuance
7 and sale of any series of Income Tax Proceed Bonds, which order
8 shall be approved by the Governor and is herein called a "Bond
9 Sale Order"; provided, however, that interest payable at fixed
10 or variable rates shall not exceed that permitted in the Bond
11 Authorization Act. Income Tax Proceed Bonds shall be payable at
12 such place or places, within or without the State of Illinois,
13 and may be made registrable as to either principal or as to
14 both principal and interest, as shall be specified in the Bond
15 Sale Order. Income Tax Proceed Bonds may be callable or subject
16 to purchase and retirement or tender and remarketing as fixed
17 and determined in the Bond Sale Order.

18 (Source: P.A. 99-523, eff. 6-30-16.)

19 (30 ILCS 330/11) (from Ch. 127, par. 661)

20 Sec. 11. Sale of Bonds. Except as otherwise provided in
21 this Section, Bonds shall be sold from time to time pursuant to
22 notice of sale and public bid or by negotiated sale in such
23 amounts and at such times as is directed by the Governor, upon
24 recommendation by the Director of the Governor's Office of
25 Management and Budget. At least 25%, based on total principal

1 amount, of all Bonds issued each fiscal year shall be sold
2 pursuant to notice of sale and public bid. At all times during
3 each fiscal year, no more than 75%, based on total principal
4 amount, of the Bonds issued each fiscal year, shall have been
5 sold by negotiated sale. Failure to satisfy the requirements in
6 the preceding 2 sentences shall not affect the validity of any
7 previously issued Bonds; provided that all Bonds authorized by
8 Public Act 96-43 and Public Act 96-1497 shall not be included
9 in determining compliance for any fiscal year with the
10 requirements of the preceding 2 sentences; and further provided
11 that refunding Bonds satisfying the requirements of Section 16
12 of this Act and sold during fiscal year 2009, 2010, 2011, or
13 2017 shall not be subject to the requirements in the preceding
14 2 sentences.

15 If any Bonds, including refunding Bonds, are to be sold by
16 negotiated sale, the Director of the Governor's Office of
17 Management and Budget shall comply with the competitive request
18 for proposal process set forth in the Illinois Procurement Code
19 and all other applicable requirements of that Code.

20 If Bonds are to be sold pursuant to notice of sale and
21 public bid, the Director of the Governor's Office of Management
22 and Budget may, from time to time, as Bonds are to be sold,
23 advertise the sale of the Bonds in at least 2 daily newspapers,
24 one of which is published in the City of Springfield and one in
25 the City of Chicago. The sale of the Bonds shall also be
26 advertised in the volume of the Illinois Procurement Bulletin

1 that is published by the Department of Central Management
2 Services, and shall be published once at least 10 days prior to
3 the date fixed for the opening of the bids. The Director of the
4 Governor's Office of Management and Budget may reschedule the
5 date of sale upon the giving of such additional notice as the
6 Director deems adequate to inform prospective bidders of such
7 change; provided, however, that all other conditions of the
8 sale shall continue as originally advertised.

9 Executed Bonds shall, upon payment therefor, be delivered
10 to the purchaser, and the proceeds of Bonds shall be paid into
11 the State Treasury as directed by Section 12 of this Act.

12 All Income Tax Proceed Bonds shall comply with this
13 Section. Notwithstanding anything to the contrary, however,
14 for purposes of complying with this Section, Income Tax Proceed
15 Bonds, regardless of the number of series or issuances sold
16 thereunder, shall be considered a single issue or series.
17 Furthermore, for purposes of complying with the competitive
18 bidding requirements of this Section, the words "at all times"
19 shall not apply to any such sale of the Income Tax Proceed
20 Bonds. The Director of the Governor's Office of Management and
21 Budget shall determine the time and manner of any competitive
22 sale of the Income Tax Proceed Bonds; however, that sale shall
23 under no circumstances take place later than 60 days after the
24 State closes the sale of 75% of the Income Tax Proceed Bonds by
25 negotiated sale.

26 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

1 (30 ILCS 330/12) (from Ch. 127, par. 662)

2 Sec. 12. Allocation of Proceeds from Sale of Bonds.

3 (a) Proceeds from the sale of Bonds, authorized by Section
4 3 of this Act, shall be deposited in the separate fund known as
5 the Capital Development Fund.

6 (b) Proceeds from the sale of Bonds, authorized by
7 paragraph (a) of Section 4 of this Act, shall be deposited in
8 the separate fund known as the Transportation Bond, Series A
9 Fund.

10 (c) Proceeds from the sale of Bonds, authorized by
11 paragraphs (b) and (c) of Section 4 of this Act, shall be
12 deposited in the separate fund known as the Transportation
13 Bond, Series B Fund.

14 (c-1) Proceeds from the sale of Bonds, authorized by
15 paragraph (d) of Section 4 of this Act, shall be deposited into
16 the Transportation Bond Series D Fund, which is hereby created.

17 (d) Proceeds from the sale of Bonds, authorized by Section
18 5 of this Act, shall be deposited in the separate fund known as
19 the School Construction Fund.

20 (e) Proceeds from the sale of Bonds, authorized by Section
21 6 of this Act, shall be deposited in the separate fund known as
22 the Anti-Pollution Fund.

23 (f) Proceeds from the sale of Bonds, authorized by Section
24 7 of this Act, shall be deposited in the separate fund known as
25 the Coal Development Fund.

1 (f-2) Proceeds from the sale of Bonds, authorized by
2 Section 7.2 of this Act, shall be deposited as set forth in
3 Section 7.2.

4 (f-5) Proceeds from the sale of Bonds, authorized by
5 Section 7.5 of this Act, shall be deposited as set forth in
6 Section 7.5.

7 (f-7) Proceeds from the sale of Bonds, authorized by
8 Section 7.6 of this Act, shall be deposited as set forth in
9 Section 7.6.

10 (g) Proceeds from the sale of Bonds, authorized by Section
11 8 of this Act, shall be deposited in the Capital Development
12 Fund.

13 (h) Subsequent to the issuance of any Bonds for the
14 purposes described in Sections 2 through 8 of this Act, the
15 Governor and the Director of the Governor's Office of
16 Management and Budget may provide for the reallocation of
17 unspent proceeds of such Bonds to any other purposes authorized
18 under said Sections of this Act, subject to the limitations on
19 aggregate principal amounts contained therein. Upon any such
20 reallocation, such unspent proceeds shall be transferred to the
21 appropriate funds as determined by reference to paragraphs (a)
22 through (g) of this Section.

23 (Source: P.A. 96-36, eff. 7-13-09.)

24 (30 ILCS 330/13) (from Ch. 127, par. 663)

25 Sec. 13. Appropriation of Proceeds from Sale of Bonds.

1 (a) At all times, the proceeds from the sale of Bonds
2 issued pursuant to this Act are subject to appropriation by the
3 General Assembly and, except as provided in Sections ~~Section~~
4 7.2 and 7.6, may be obligated or expended only with the written
5 approval of the Governor, in such amounts, at such times, and
6 for such purposes as the respective State agencies, as defined
7 in Section 1-7 of the Illinois State Auditing Act, as amended,
8 deem necessary or desirable for the specific purposes
9 contemplated in Sections 2 through 8 of this Act.
10 Notwithstanding any other provision of this Act, proceeds from
11 the sale of Bonds issued pursuant to this Act appropriated by
12 the General Assembly to the Architect of the Capitol may be
13 obligated or expended by the Architect of the Capitol without
14 the written approval of the Governor.

15 (b) Proceeds from the sale of Bonds for the purpose of
16 development of coal and alternative forms of energy shall be
17 expended in such amounts and at such times as the Department of
18 Commerce and Economic Opportunity, with the advice and
19 recommendation of the Illinois Coal Development Board for coal
20 development projects, may deem necessary and desirable for the
21 specific purpose contemplated by Section 7 of this Act. In
22 considering the approval of projects to be funded, the
23 Department of Commerce and Economic Opportunity shall give
24 special consideration to projects designed to remove sulfur and
25 other pollutants in the preparation and utilization of coal,
26 and in the use and operation of electric utility generating

1 plants and industrial facilities which utilize Illinois coal as
2 their primary source of fuel.

3 (c) Except as directed in subsection (c-1) or (c-2), any
4 monies received by any officer or employee of the state
5 representing a reimbursement of expenditures previously paid
6 from general obligation bond proceeds shall be deposited into
7 the General Obligation Bond Retirement and Interest Fund
8 authorized in Section 14 of this Act.

9 (c-1) Any money received by the Department of
10 Transportation as reimbursement for expenditures for high
11 speed rail purposes pursuant to appropriations from the
12 Transportation Bond, Series B Fund for (i) CREATE (Chicago
13 Region Environmental and Transportation Efficiency), (ii) High
14 Speed Rail, or (iii) AMTRAK projects authorized by the federal
15 government under the provisions of the American Recovery and
16 Reinvestment Act of 2009 or the Safe Accountable Flexible
17 Efficient Transportation Equity Act—A Legacy for Users
18 (SAFETEA-LU), or any successor federal transportation
19 authorization Act, shall be deposited into the Federal High
20 Speed Rail Trust Fund.

21 (c-2) Any money received by the Department of
22 Transportation as reimbursement for expenditures for transit
23 capital purposes pursuant to appropriations from the
24 Transportation Bond, Series B Fund for projects authorized by
25 the federal government under the provisions of the American
26 Recovery and Reinvestment Act of 2009 or the Safe Accountable

1 Flexible Efficient Transportation Equity Act—A Legacy for
2 Users (SAFETEA-LU), or any successor federal transportation
3 authorization Act, shall be deposited into the Federal Mass
4 Transit Trust Fund.

5 (Source: P.A. 98-674, eff. 6-30-14.)

6 ARTICLE 80. SPECIAL FUND TRANSFERS

7 Section 80-5. The State Finance Act is amended by adding
8 Section 8.52 as follows:

9 (30 ILCS 105/8.52 new)

10 Sec. 8.52. Special fund transfers.

11 (a) In order to maintain the integrity of special funds and
12 improve stability in the General Revenue Fund, the Budget
13 Stabilization Fund, the Healthcare Provider Relief Fund, and
14 the Health Insurance Reserve Fund, the State Treasurer and the
15 State Comptroller shall make transfers to the General Revenue
16 Fund, the Budget Stabilization Fund, the Healthcare Provider
17 Relief Fund, or the Health Insurance Reserve Fund, from time to
18 time through June 30, 2018, in consultation with the Governor's
19 Office of Management and Budget, in amounts not to exceed the
20 total set forth below for each fund:

| | | |
|----|--|--------------------|
| 21 | <u>Abandoned Residential Property Municipality</u> | |
| 22 | <u>Relief Fund</u> | <u>\$6,600,000</u> |
| 23 | <u>Aggregate Operations Regulatory Fund</u> | <u>\$500,000</u> |

| | | |
|----|--|-------------|
| 1 | <u>Agricultural Master Fund</u> | \$900,000 |
| 2 | <u>Alternate Fuels Fund</u> | \$1,300,000 |
| 3 | <u>Appraisal Administration Fund</u> | \$400,000 |
| 4 | <u>Bank and Trust Company Fund</u> | \$917,400 |
| 5 | <u>Care Provider Fund for Persons with a</u> | |
| 6 | <u>Developmental Disability</u> | \$1,000,000 |
| 7 | <u>Cemetery Oversight Licensing and Disciplinary Fund</u> .. | \$50,900 |
| 8 | <u>Clean Air Act Permit Fund</u> | \$911,600 |
| 9 | <u>Coal Technology Development Assistance Fund</u> | \$9,500,000 |
| 10 | <u>Community Health Center Care Fund</u> | \$800,000 |
| 11 | <u>Compassionate Use of Medical Cannabis Fund</u> | \$2,500,000 |
| 12 | <u>Conservation Police Operations Assistance Fund</u> | \$1,400,000 |
| 13 | <u>Credit Union Fund</u> | \$176,200 |
| 14 | <u>Criminal Justice Information Projects Fund</u> | \$400,000 |
| 15 | <u>Death Certificate Surcharge Fund</u> | \$70,500 |
| 16 | <u>Death Penalty Abolition Fund</u> | \$309,800 |
| 17 | <u>Department of Corrections Reimbursement and</u> | |
| 18 | <u>Education Fund</u> | \$180,000 |
| 19 | <u>Department of Human Rights Special Fund</u> | \$100,000 |
| 20 | <u>DHS Private Resources Fund</u> | \$1,000,000 |
| 21 | <u>DHS Recoveries Trust Fund</u> | \$5,515,000 |
| 22 | <u>DHS Technology Initiative Fund</u> | \$2,250,000 |
| 23 | <u>Digital Divide Elimination Fund</u> | \$1,347,000 |
| 24 | <u>Distance Learning Fund</u> | \$180,000 |
| 25 | <u>Dram Shop Fund</u> | \$365,000 |
| 26 | <u>Drug Treatment Fund</u> | \$195,000 |

| | | |
|----|---|---------------------|
| 1 | <u>Drunk and Drugged Driving Prevention Fund</u> | <u>\$90,000</u> |
| 2 | <u>Early Intervention Services Revolving Fund</u> | <u>\$5,000,000</u> |
| 3 | <u>Economic Research and Information Fund</u> | <u>\$11,000</u> |
| 4 | <u>Electronics Recycling Fund</u> | <u>\$450,000</u> |
| 5 | <u>Energy Efficiency Trust Fund</u> | <u>\$7,600,000</u> |
| 6 | <u>Environmental Laboratory Certification Fund</u> | <u>\$200,000</u> |
| 7 | <u>Environmental Protection Permit and Inspection Fund</u> .. | <u>\$461,800</u> |
| 8 | <u>Environmental Protection Trust Fund</u> | <u>\$265,000</u> |
| 9 | <u>Explosives Regulatory Fund</u> | <u>\$280,000</u> |
| 10 | <u>Feed Control Fund</u> | <u>\$6,800,000</u> |
| 11 | <u>Fertilizer Control Fund</u> | <u>\$4,100,000</u> |
| 12 | <u>Financial Institution Fund</u> | <u>\$328,200</u> |
| 13 | <u>Fire Prevention Fund</u> | <u>\$10,000,000</u> |
| 14 | <u>Foreclosure Prevention Program Fund</u> | <u>\$2,500,000</u> |
| 15 | <u>Foreclosure Prevention Program Graduated Fund</u> | <u>\$2,500,000</u> |
| 16 | <u>General Professions Dedicated Fund</u> | <u>\$612,700</u> |
| 17 | <u>Good Samaritan Energy Trust Fund</u> | <u>\$29,000</u> |
| 18 | <u>Hazardous Waste Fund</u> | <u>\$431,600</u> |
| 19 | <u>Health Facility Plan Review Fund</u> | <u>\$78,200</u> |
| 20 | <u>Home Inspector Administration Fund</u> | <u>\$500,000</u> |
| 21 | <u>Horse Racing Fund</u> | <u>\$197,900</u> |
| 22 | <u>Hospital Licensure Fund</u> | <u>\$1,000,000</u> |
| 23 | <u>Human Services Priority Capital Program Fund</u> | <u>\$3,200</u> |
| 24 | <u>ICJIA Violence Prevention Special Projects Fund</u> | <u>\$100,000</u> |
| 25 | <u>Illinois Adoption Registry and Medical Information</u> | |
| 26 | <u>Exchange Fund</u> | <u>\$80,000</u> |

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|----|---|-------|--------------|
| 1 | <u>Illinois Affordable Housing Trust Fund</u> | | \$5,000,000 |
| 2 | <u>Illinois Capital Revolving Loan Fund</u> | | \$1,263,000 |
| 3 | <u>Illinois Clean Water Fund</u> | ..... | \$4,400,000 |
| 4 | <u>Illinois Equity Fund</u> | ..... | \$535,000 |
| 5 | <u>Illinois Fisheries Management Fund</u> | ..... | \$2,000,000 |
| 6 | <u>Illinois Forestry Development Fund</u> | ..... | \$264,300 |
| 7 | <u>Illinois Gaming Law Enforcement Fund</u> | ..... | \$62,000 |
| 8 | <u>Illinois Health Facilities Planning Fund</u> | ..... | \$2,500,000 |
| 9 | <u>Illinois National Guard Billeting Fund</u> | ..... | \$100,000 |
| 10 | <u>Illinois Standardbred Breeders Fund</u> | ..... | \$500,000 |
| 11 | <u>Illinois State Dental Disciplinary Fund</u> | ..... | \$1,500,000 |
| 12 | <u>Illinois State Medical Disciplinary Fund</u> | ..... | \$5,000,000 |
| 13 | <u>Illinois State Pharmacy Disciplinary Fund</u> | ..... | \$2,000,000 |
| 14 | <u>Illinois State Podiatric Disciplinary Fund</u> | ..... | \$200,000 |
| 15 | <u>Illinois Thoroughbred Breeders Fund</u> | ..... | \$500,000 |
| 16 | <u>Illinois Workers' Compensation Commission</u> | | |
| 17 | <u>Operations Fund</u> | ..... | \$11,272,900 |
| 18 | <u>Insurance Financial Regulation Fund</u> | ..... | \$10,941,900 |
| 19 | <u>Insurance Producer Administration Fund</u> | ..... | \$15,000,000 |
| 20 | <u>Intercity Passenger Rail Fund</u> | ..... | \$500,000 |
| 21 | <u>International and Promotional Fund</u> | ..... | \$37,000 |
| 22 | <u>Large Business Attraction Fund</u> | ..... | \$1,562,000 |
| 23 | <u>Law Enforcement Camera Grant Fund</u> | ..... | \$1,500,000 |
| 24 | <u>LEADS Maintenance Fund</u> | ..... | \$118,900 |
| 25 | <u>Low-Level Radioactive Waste Facility Development</u> | | |
| 26 | <u>and Operation Fund</u> | | \$1,300,000 |

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|----|---|--------------|
| 1 | <u>Medicaid Buy-In Program Revolving Fund</u> | \$300,000 |
| 2 | <u>Mental Health Fund</u> | \$1,101,300 |
| 3 | <u>Mental Health Reporting Fund</u> | \$624,100 |
| 4 | <u>Metabolic Screening and Treatment Fund</u> | \$5,000,000 |
| 5 | <u>Money Laundering Asset Recovery Fund</u> | \$63,700 |
| 6 | <u>Motor Carrier Safety Inspection Fund</u> | \$115,000 |
| 7 | <u>Motor Vehicle Theft Prevention Trust Fund</u> | \$6,000,000 |
| 8 | <u>Natural Areas Acquisition Fund</u> | \$2,000,000 |
| 9 | <u>Natural Resources Restoration Trust Fund</u> | \$2,100,000 |
| 10 | <u>Nuclear Safety Emergency Preparedness Fund</u> | \$6,000,000 |
| 11 | <u>Nursing Dedicated and Professional Fund</u> | \$5,000,000 |
| 12 | <u>Pesticide Control Fund</u> | \$400,000 |
| 13 | <u>Plugging and Restoration Fund</u> | \$1,200,000 |
| 14 | <u>Plumbing Licensure and Program Fund</u> | \$89,000 |
| 15 | <u>Pollution Control Board Fund</u> | \$300,000 |
| 16 | <u>Port Development Revolving Loan Fund</u> | \$410,000 |
| 17 | <u>Prescription Pill and Drug Disposal Fund</u> | \$250,000 |
| 18 | <u>Professions Indirect Cost Fund</u> | \$1,409,500 |
| 19 | <u>Provider Inquiry Trust Fund</u> | \$500,000 |
| 20 | <u>Public Health Special State Projects Fund</u> | \$10,000,000 |
| 21 | <u>Public Infrastructure Construction Loan</u> | |
| 22 | <u>Revolving Fund</u> | \$1,500,000 |
| 23 | <u>Public Pension Regulation Fund</u> | \$100,300 |
| 24 | <u>Quality of Life Endowment Fund</u> | \$337,500 |
| 25 | <u>Radiation Protection Fund</u> | \$4,500,000 |
| 26 | <u>Rail Freight Loan Repayment Fund</u> | \$1,000,000 |

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| 1 | <u>Real Estate License Administration Fund</u> | \$3,000,000 |
| 2 | <u>Real Estate Research and Education Fund</u> | \$250,000 |
| 3 | <u>Registered Certified Public Accountants' Administration</u> | |
| 4 | <u>and Disciplinary Fund</u> | \$1,500,000 |
| 5 | <u>Regulatory Evaluation and Basic Enforcement Fund</u> | \$150,000 |
| 6 | <u>Regulatory Fund</u> | \$330,000 |
| 7 | <u>Renewable Energy Resources Trust Fund</u> | \$12,000,000 |
| 8 | <u>Rental Housing Support Program Fund</u> | \$760,000 |
| 9 | <u>Residential Finance Regulatory Fund</u> | \$127,000 |
| 10 | <u>Roadside Memorial Fund</u> | \$200,000 |
| 11 | <u>Safe Bottled Water Fund</u> | \$150,000 |
| 12 | <u>School Technology Revolving Loan Fund</u> | \$1,500,000 |
| 13 | <u>Sex Offender Registration Fund</u> | \$100,000 |
| 14 | <u>Small Business Environmental Assistance Fund</u> | \$294,000 |
| 15 | <u>Snowmobile Trail Establishment Fund</u> | \$150,000 |
| 16 | <u>Solid Waste Management Fund</u> | \$13,900,000 |
| 17 | <u>Spinal Cord Injury Paralysis Cure Research</u> | |
| 18 | <u>Trust Fund</u> | \$300,000 |
| 19 | <u>State Asset Forfeiture Fund</u> | \$185,000 |
| 20 | <u>State Charter School Commission Fund</u> | \$100,000 |
| 21 | <u>State Crime Laboratory Fund</u> | \$150,500 |
| 22 | <u>State Furbearer Fund</u> | \$200,000 |
| 23 | <u>State Offender DNA Identification System Fund</u> | \$98,200 |
| 24 | <u>State Parks Fund</u> | \$662,000 |
| 25 | <u>State Police DUI Fund</u> | \$57,100 |
| 26 | <u>State Police Firearm Services Fund</u> | \$7,200,000 |

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|----|---|----------------------|
| 1 | <u>State Police Merit Board Public Safety Fund</u> | <u>\$58,200</u> |
| 2 | <u>State Police Operations Assistance Fund</u> | <u>\$1,022,000</u> |
| 3 | <u>State Police Services Fund</u> | <u>\$3,500,000</u> |
| 4 | <u>State Police Whistleblower Reward and</u> | |
| 5 | <u>Protection Fund</u> | <u>\$625,700</u> |
| 6 | <u>State Rail Freight Loan Repayment Fund</u> | <u>\$6,000,000</u> |
| 7 | <u>Statewide 9-1-1 Fund</u> | <u>\$5,926,000</u> |
| 8 | <u>Subtitle D Management Fund</u> | <u>\$1,000,000</u> |
| 9 | <u>Tax Compliance and Administration Fund</u> | <u>\$2,800,000</u> |
| 10 | <u>TOMA Consumer Protection Fund</u> | <u>\$200,000</u> |
| 11 | <u>Tourism Promotion Fund</u> | <u>\$5,000,000</u> |
| 12 | <u>Traffic and Criminal Conviction Surcharge Fund</u> | <u>\$638,100</u> |
| 13 | <u>Trauma Center Fund</u> | <u>\$3,000,000</u> |
| 14 | <u>Underground Resources Conservation</u> | |
| 15 | <u>Enforcement Fund</u> | <u>\$700,000</u> |
| 16 | <u>Used Tire Management Fund</u> | <u>\$17,500,000</u> |
| 17 | <u>Weights and Measures Fund</u> | <u>\$256,100</u> |
| 18 | <u>Wireless Carrier Reimbursement Fund</u> | <u>\$327,000</u> |
| 19 | <u>Workforce, Technology, and Economic</u> | |
| 20 | <u>Development Fund</u> | <u>\$65,000</u> |
| 21 | <u>Total</u> | <u>\$292,826,300</u> |

22 (b) On and after the effective date of this amendatory Act
 23 of the 100th General Assembly through the end of State fiscal
 24 year 2018, when any of the funds listed in subsection (a) has
 25 insufficient cash from which the State Comptroller may make
 26 expenditures properly supported by appropriations from the

1 fund, then the State Treasurer and State Comptroller, in
2 consultation with the Governor's Office of Management and
3 Budget, shall transfer from the General Revenue Fund to the
4 fund only such amount as is immediately necessary to satisfy
5 outstanding expenditure obligations on a timely basis, subject
6 to the provisions of the State Prompt Payment Act. All or a
7 portion of the amounts transferred from the General Revenue
8 Fund to a fund pursuant to this subsection (b) from time to
9 time may be re-transferred by the State Comptroller and the
10 State Treasurer from the receiving fund into the General
11 Revenue Fund as soon as and to the extent that deposits are
12 made into or receipts are collected by the receiving fund.

13 (c) The State Treasurer and State Comptroller shall
14 transfer the amounts designated under subsection (a) of this
15 Section as soon as may be practicable. If the Director of the
16 Governor's Office of Management and Budget determines that any
17 transfer authorized by this Section from a special fund under
18 subsection (a) either (i) jeopardizes federal funding based on
19 a written communication from a federal official or (ii)
20 violates an order of a court of competent jurisdiction, then
21 the Director may request the State Treasurer and State
22 Comptroller, in writing, to transfer from the General Revenue
23 Fund to that listed special fund all or part of the amounts
24 transferred from that special fund under subsection (a).

25 (d) During State fiscal year 2018, the report filed under
26 Section 7.2 of the Governor's Office of Management and Budget

1 Act shall contain, in addition to the information otherwise
2 required, information on all transfers made pursuant to this
3 Section, including all of the following:

4 (1) The date each transfer was made.

5 (2) The amount of each transfer.

6 (3) In the case of a transfer from the General Revenue
7 Fund to a fund of origin pursuant to subsection (b) or (c),
8 the amount of such transfer and the date such transfer was
9 made.

10 (4) The end of day balance of both the fund of origin
11 and the receiving fund on the date the transfer was made.

12 (e) Notwithstanding any provision of law to the contrary,
13 the transfers in this Section may be made through the end of
14 State fiscal year 2018.

15 ARTICLE 85. SECRETARY OF STATE IDENTIFICATION SECURITY AND
16 THEFT PREVENTION FUND

17 Section 85-5. 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
23 Theft Prevention Fund is created as a special fund in the State

1 treasury. The Fund shall consist of any fund transfers, grants,
2 fees, or moneys from other sources received for the purpose of
3 funding identification security and theft prevention measures.

4 (b) All moneys in the Secretary of State Identification
5 Security and Theft Prevention Fund shall be used, subject to
6 appropriation, for any costs related to implementing
7 identification security and theft prevention measures.

8 (c) Notwithstanding any other provision of State law to the
9 contrary, on or after July 1, 2007, and until June 30, 2008, in
10 addition to any other transfers that may be provided for by
11 law, at the direction of and upon notification of the Secretary
12 of State, the State Comptroller shall direct and the State
13 Treasurer shall transfer amounts into the Secretary of State
14 Identification Security and Theft Prevention Fund from the
15 designated funds not exceeding the following totals:

| | | |
|----|--|--------------|
| 16 | Lobbyist Registration Administration Fund | \$100,000 |
| 17 | Registered Limited Liability Partnership Fund | \$75,000 |
| 18 | Securities Investors Education Fund | \$500,000 |
| 19 | Securities Audit and Enforcement Fund | \$5,725,000 |
| 20 | Department of Business Services | |
| 21 | Special Operations Fund | \$3,000,000 |
| 22 | Corporate Franchise Tax Refund Fund | \$3,000,000. |

23 (d) Notwithstanding any other provision of State law to the
24 contrary, on or after July 1, 2008, and until June 30, 2009, in
25 addition to any other transfers that may be provided for by
26 law, at the direction of and upon notification of the Secretary

1 of State, the State Comptroller shall direct and the State
2 Treasurer shall transfer amounts into the Secretary of State
3 Identification Security and Theft Prevention Fund from the
4 designated funds not exceeding the following totals:

- 5 Lobbyist Registration Administration Fund \$100,000
- 6 Registered Limited Liability Partnership Fund \$75,000
- 7 Securities Investors Education Fund \$500,000
- 8 Securities Audit and Enforcement Fund \$5,725,000
- 9 Department of Business Services
- 10 Special Operations Fund \$3,000,000
- 11 Corporate Franchise Tax Refund Fund \$3,000,000
- 12 State Parking Facility Maintenance Fund \$100,000

13 (e) Notwithstanding any other provision of State law to the
14 contrary, on or after July 1, 2009, and until June 30, 2010, in
15 addition to any other transfers that may be provided for by
16 law, at the direction of and upon notification of the Secretary
17 of State, the State Comptroller shall direct and the State
18 Treasurer shall transfer amounts into the Secretary of State
19 Identification Security and Theft Prevention Fund from the
20 designated funds not exceeding the following totals:

- 21 Lobbyist Registration Administration Fund \$100,000
- 22 Registered Limited Liability Partnership Fund \$175,000
- 23 Securities Investors Education Fund \$750,000
- 24 Securities Audit and Enforcement Fund \$750,000
- 25 Department of Business Services
- 26 Special Operations Fund \$3,000,000

1 Corporate Franchise Tax Refund Fund \$3,000,000

2 State Parking Facility Maintenance Fund \$100,000

3 (f) Notwithstanding any other provision of State law to the
4 contrary, on or after July 1, 2010, and until June 30, 2011, in
5 addition to any other transfers that may be provided for by
6 law, at the direction of and upon notification of the Secretary
7 of State, the State Comptroller shall direct and the State
8 Treasurer shall transfer amounts into the Secretary of State
9 Identification Security and Theft Prevention Fund from the
10 designated funds not exceeding the following totals:

11 Registered Limited Liability Partnership Fund \$287,000

12 Securities Investors Education Board \$750,000

13 Securities Audit and Enforcement Fund \$750,000

14 Department of Business Services Special
15 Operations Fund..... \$3,000,000

16 Corporate Franchise Tax Refund Fund \$3,000,000

17 (g) Notwithstanding any other provision of State law to the
18 contrary, on or after July 1, 2011, and until June 30, 2012, in
19 addition to any other transfers that may be provided for by
20 law, at the direction of and upon notification of the Secretary
21 of State, the State Comptroller shall direct and the State
22 Treasurer shall transfer amounts into the Secretary of State
23 Identification Security and Theft Prevention Fund from the
24 designated funds not exceeding the following totals:

25 Division of Corporations Registered

26 Limited Liability Partnership Fund \$287,000

1 Securities Investors Education Fund \$750,000
 2 Securities Audit and Enforcement Fund \$3,500,000
 3 Department of Business Services
 4 Special Operations Fund \$3,000,000
 5 Corporate Franchise Tax Refund Fund \$3,000,000

6 (h) Notwithstanding any other provision of State law to the
 7 contrary, on or after the effective date of this amendatory Act
 8 of the 98th General Assembly, and until June 30, 2014, in
 9 addition to any other transfers that may be provided for by
 10 law, at the direction of and upon notification from the
 11 Secretary of State, the State Comptroller shall direct and the
 12 State Treasurer shall transfer amounts into the Secretary of
 13 State Identification Security and Theft Prevention Fund from
 14 the designated funds not exceeding the following totals:

15 Division of Corporations Registered Limited
 16 Liability Partnership Fund \$287,000
 17 Securities Investors Education Fund \$1,500,000
 18 Department of Business Services Special
 19 Operations Fund \$3,000,000
 20 Securities Audit and Enforcement Fund \$3,500,000
 21 Corporate Franchise Tax Refund Fund \$3,000,000

22 (i) Notwithstanding any other provision of State law to the
 23 contrary, on or after the effective date of this amendatory Act
 24 of the 98th General Assembly, and until June 30, 2015, in
 25 addition to any other transfers that may be provided for by
 26 law, at the direction of and upon notification of the Secretary

1 of State, the State Comptroller shall direct and the State
2 Treasurer shall transfer amounts into the Secretary of State
3 Identification Security and Theft Prevention Fund from the
4 designated funds not exceeding the following totals:

5 Division of Corporations Registered Limited

6 Liability Partnership Fund \$287,000

7 Securities Investors Education Fund \$1,500,000

8 Department of Business Services

9 Special Operations Fund \$3,000,000

10 Securities Audit and Enforcement Fund \$3,500,000

11 Corporate Franchise Tax Refund Fund \$3,000,000

12 (j) Notwithstanding any other provision of State law to the
13 contrary, on or after July 1, 2017, and until June 30, 2018, in
14 addition to any other transfers that may be provided for by
15 law, at the direction of and upon notification of the Secretary
16 of State, the State Comptroller shall direct and the State
17 Treasurer shall transfer amounts into the Secretary of State
18 Identification Security and Theft Prevention Fund from the
19 designated funds not exceeding the following totals:

20 Registered Limited Liability Partnership Fund \$287,000

21 Securities Investors Education Fund \$1,500,000

22 Department of Business Services Special

23 Operations Fund \$3,000,000

24 Securities Audit and Enforcement Fund \$3,500,000

25 Corporate Franchise Tax Refund Fund \$3,000,000

26 (Source: P.A. 97-72, eff. 7-1-11; 98-24, eff. 6-19-13; 98-674,

1 eff. 6-30-14.)

2 ARTICLE 99. MISCELLANEOUS PROVISIONS

3 Section 99-5. The State Mandates Act is amended by adding
4 Section 8.41 as follows:

5 (30 ILCS 805/8.41 new)

6 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8
7 of this Act, no reimbursement by the State is required for the
8 implementation of any mandate created by this amendatory Act of
9 the 100th General Assembly.

10 Section 99-95. No acceleration or delay. Where this Act
11 makes changes in a statute that is represented in this Act by
12 text that is not yet or no longer in effect (for example, a
13 Section represented by multiple versions), the use of that text
14 does not accelerate or delay the taking effect of (i) the
15 changes made by this Act or (ii) provisions derived from any
16 other Public Act.

17 Section 99-99. Effective date. This Act takes effect upon
18 becoming law."