

1 AN ACT concerning finance.

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

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
15 not more than 5% from the amounts appropriated from funds held
16 by the Treasurer for State fiscal year 2018 to any State
17 agency. However, the Governor may not designate amounts to be
18 set aside as a reserve from amounts that (i) have been
19 appropriated for payment of debt service, (ii) have been
20 appropriated under a statutory continuing appropriation, (iii)
21 are State general funds, (iv) are in the Supplemental

1 Low-Income Energy Assistance Fund, or (v) are funds received
2 from federal sources.

3 (b) If the Governor designates amounts to be set aside as a
4 reserve, the Governor shall give notice of the designation to
5 the Auditor General, the State Treasurer, the State
6 Comptroller, the Senate, and the House of Representatives.

7 (c) As used in this Section:

8 "State agency" means all boards, commissions, agencies,
9 institutions, authorities, colleges, universities, and bodies
10 politic and corporate of the State, but not any other
11 constitutional officers, the legislative or judicial branch,
12 the office of the Executive Inspector General, or the Executive
13 Ethics Commission.

14 "State general funds" has the meaning provided in Section
15 50-40 of the State Budget Law.

16 ARTICLE 5. AMENDATORY PROVISIONS

17 Section 5-2. The Illinois Administrative Procedure Act is
18 amended by changing Section 5-45 as follows:

19 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

20 Sec. 5-45. Emergency rulemaking.

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

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

18 (c) An emergency rule may be effective for a period of not
19 longer than 150 days, but the agency's authority to adopt an
20 identical rule under Section 5-40 is not precluded. No
21 emergency rule may be adopted more than once in any 24-month
22 period, except that this limitation on the number of emergency
23 rules that may be adopted in a 24-month period does not apply
24 to (i) emergency rules that make additions to and deletions
25 from the Drug Manual under Section 5-5.16 of the Illinois
26 Public Aid Code or the generic drug formulary under Section

1 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)
2 emergency rules adopted by the Pollution Control Board before
3 July 1, 1997 to implement portions of the Livestock Management
4 Facilities Act, (iii) emergency rules adopted by the Illinois
5 Department of Public Health under subsections (a) through (i)
6 of Section 2 of the Department of Public Health Act when
7 necessary to protect the public's health, (iv) emergency rules
8 adopted pursuant to subsection (n) of this Section, (v)
9 emergency rules adopted pursuant to subsection (o) of this
10 Section, or (vi) emergency rules adopted pursuant to subsection
11 (c-5) of this Section. Two or more emergency rules having
12 substantially the same purpose and effect shall be deemed to be
13 a single rule for purposes of this Section.

14 (c-5) To facilitate the maintenance of the program of group
15 health benefits provided to annuitants, survivors, and retired
16 employees under the State Employees Group Insurance Act of
17 1971, rules to alter the contributions to be paid by the State,
18 annuitants, survivors, retired employees, or any combination
19 of those entities, for that program of group health benefits,
20 shall be adopted as emergency rules. The adoption of those
21 rules shall be considered an emergency and necessary for the
22 public interest, safety, and welfare.

23 (d) In order to provide for the expeditious and timely
24 implementation of the State's fiscal year 1999 budget,
25 emergency rules to implement any provision of Public Act 90-587
26 or 90-588 or any other budget initiative for fiscal year 1999

1 may be adopted in accordance with this Section by the agency
2 charged with administering that provision or initiative,
3 except that the 24-month limitation on the adoption of
4 emergency rules and the provisions of Sections 5-115 and 5-125
5 do not apply to rules adopted under this subsection (d). The
6 adoption of emergency rules authorized by this subsection (d)
7 shall be deemed to be necessary for the public interest,
8 safety, and welfare.

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

21 (f) In order to provide for the expeditious and timely
22 implementation of the State's fiscal year 2001 budget,
23 emergency rules to implement any provision of Public Act 91-712
24 or any other budget initiative for fiscal year 2001 may be
25 adopted in accordance with this Section by the agency charged
26 with administering that provision or initiative, except that

1 the 24-month limitation on the adoption of emergency rules and
2 the provisions of Sections 5-115 and 5-125 do not apply to
3 rules adopted under this subsection (f). The adoption of
4 emergency rules authorized by this subsection (f) shall be
5 deemed to be necessary for the public interest, safety, and
6 welfare.

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

19 (h) In order to provide for the expeditious and timely
20 implementation of the State's fiscal year 2003 budget,
21 emergency rules to implement any provision of Public Act 92-597
22 or any other budget initiative for fiscal year 2003 may be
23 adopted in accordance with this Section by the agency charged
24 with administering that provision or initiative, except that
25 the 24-month limitation on the adoption of emergency rules and
26 the provisions of Sections 5-115 and 5-125 do not apply to

1 rules adopted under this subsection (h). The adoption of
2 emergency rules authorized by this subsection (h) shall be
3 deemed to be necessary for the public interest, safety, and
4 welfare.

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

17 (j) In order to provide for the expeditious and timely
18 implementation of the provisions of the State's fiscal year
19 2005 budget as provided under the Fiscal Year 2005 Budget
20 Implementation (Human Services) Act, emergency rules to
21 implement any provision of the Fiscal Year 2005 Budget
22 Implementation (Human Services) Act may be adopted in
23 accordance with this Section by the agency charged with
24 administering that provision, except that the 24-month
25 limitation on the adoption of emergency rules and the
26 provisions of Sections 5-115 and 5-125 do not apply to rules

1 adopted under this subsection (j). The Department of Public Aid
2 may also adopt rules under this subsection (j) necessary to
3 administer the Illinois Public Aid Code and the Children's
4 Health Insurance Program Act. The adoption of emergency rules
5 authorized by this subsection (j) shall be deemed to be
6 necessary for the public interest, safety, and welfare.

7 (k) In order to provide for the expeditious and timely
8 implementation of the provisions of the State's fiscal year
9 2006 budget, emergency rules to implement any provision of
10 Public Act 94-48 or any other budget initiative for fiscal year
11 2006 may be adopted in accordance with this Section by the
12 agency charged with administering that provision or
13 initiative, except that the 24-month limitation on the adoption
14 of emergency rules and the provisions of Sections 5-115 and
15 5-125 do not apply to rules adopted under this subsection (k).
16 The Department of Healthcare and Family Services may also adopt
17 rules under this subsection (k) necessary to administer the
18 Illinois Public Aid Code, the Senior Citizens and Persons with
19 Disabilities Property Tax Relief Act, the Senior Citizens and
20 Disabled Persons Prescription Drug Discount Program Act (now
21 the Illinois Prescription Drug Discount Program Act), and the
22 Children's Health Insurance Program Act. The adoption of
23 emergency rules authorized by this subsection (k) shall be
24 deemed to be necessary for the public interest, safety, and
25 welfare.

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

1 implementation of the provisions of the State's fiscal year
2 2007 budget, the Department of Healthcare and Family Services
3 may adopt emergency rules during fiscal year 2007, including
4 rules effective July 1, 2007, in accordance with this
5 subsection to the extent necessary to administer the
6 Department's responsibilities with respect to amendments to
7 the State plans and Illinois waivers approved by the federal
8 Centers for Medicare and Medicaid Services necessitated by the
9 requirements of Title XIX and Title XXI of the federal Social
10 Security Act. The adoption of emergency rules authorized by
11 this subsection (l) shall be deemed to be necessary for the
12 public interest, safety, and welfare.

13 (m) In order to provide for the expeditious and timely
14 implementation of the provisions of the State's fiscal year
15 2008 budget, the Department of Healthcare and Family Services
16 may adopt emergency rules during fiscal year 2008, including
17 rules effective July 1, 2008, in accordance with this
18 subsection to the extent necessary to administer the
19 Department's responsibilities with respect to amendments to
20 the State plans and Illinois waivers approved by the federal
21 Centers for Medicare and Medicaid Services necessitated by the
22 requirements of Title XIX and Title XXI of the federal Social
23 Security Act. The adoption of emergency rules authorized by
24 this subsection (m) shall be deemed to be necessary for the
25 public interest, safety, and welfare.

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

1 implementation of the provisions of the State's fiscal year
2 2010 budget, emergency rules to implement any provision of
3 Public Act 96-45 or any other budget initiative authorized by
4 the 96th General Assembly for fiscal year 2010 may be adopted
5 in accordance with this Section by the agency charged with
6 administering that provision or initiative. The adoption of
7 emergency rules authorized by this subsection (n) shall be
8 deemed to be necessary for the public interest, safety, and
9 welfare. The rulemaking authority granted in this subsection
10 (n) shall apply only to rules promulgated during Fiscal Year
11 2010.

12 (o) In order to provide for the expeditious and timely
13 implementation of the provisions of the State's fiscal year
14 2011 budget, emergency rules to implement any provision of
15 Public Act 96-958 or any other budget initiative authorized by
16 the 96th General Assembly for fiscal year 2011 may be adopted
17 in accordance with this Section by the agency charged with
18 administering that provision or initiative. The adoption of
19 emergency rules authorized by this subsection (o) is deemed to
20 be necessary for the public interest, safety, and welfare. The
21 rulemaking authority granted in this subsection (o) applies
22 only to rules promulgated on or after July 1, 2010 (the
23 effective date of Public Act 96-958) through June 30, 2011.

24 (p) In order to provide for the expeditious and timely
25 implementation of the provisions of Public Act 97-689,
26 emergency rules to implement any provision of Public Act 97-689

1 may be adopted in accordance with this subsection (p) by the
2 agency charged with administering that provision or
3 initiative. The 150-day limitation of the effective period of
4 emergency rules does not apply to rules adopted under this
5 subsection (p), and the effective period may continue through
6 June 30, 2013. The 24-month limitation on the adoption of
7 emergency rules does not apply to rules adopted under this
8 subsection (p). The adoption of emergency rules authorized by
9 this subsection (p) is deemed to be necessary for the public
10 interest, safety, and welfare.

11 (q) In order to provide for the expeditious and timely
12 implementation of the provisions of Articles 7, 8, 9, 11, and
13 12 of Public Act 98-104, emergency rules to implement any
14 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104
15 may be adopted in accordance with this subsection (q) by the
16 agency charged with administering that provision or
17 initiative. The 24-month limitation on the adoption of
18 emergency rules does not apply to rules adopted under this
19 subsection (q). The adoption of emergency rules authorized by
20 this subsection (q) is deemed to be necessary for the public
21 interest, safety, and welfare.

22 (r) In order to provide for the expeditious and timely
23 implementation of the provisions of Public Act 98-651,
24 emergency rules to implement Public Act 98-651 may be adopted
25 in accordance with this subsection (r) by the Department of
26 Healthcare and Family Services. The 24-month limitation on the

1 adoption of emergency rules does not apply to rules adopted
2 under this subsection (r). The adoption of emergency rules
3 authorized by this subsection (r) is deemed to be necessary for
4 the public interest, safety, and welfare.

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

18 (t) In order to provide for the expeditious and timely
19 implementation of the provisions of Article II of Public Act
20 99-6, emergency rules to implement the changes made by Article
21 II of Public Act 99-6 to the Emergency Telephone System Act may
22 be adopted in accordance with this subsection (t) by the
23 Department of State Police. The rulemaking authority granted in
24 this subsection (t) shall apply only to those rules adopted
25 prior to July 1, 2016. The 24-month limitation on the adoption
26 of emergency rules does not apply to rules adopted under this

1 subsection (t). The adoption of emergency rules authorized by
2 this subsection (t) is deemed to be necessary for the public
3 interest, safety, and welfare.

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

13 (v) In order to provide for the expeditious and timely
14 implementation of the provisions of Public Act 99-516,
15 emergency rules to implement Public Act 99-516 may be adopted
16 in accordance with this subsection (v) by the Department of
17 Healthcare and Family Services. The 24-month limitation on the
18 adoption of emergency rules does not apply to rules adopted
19 under this subsection (v). The adoption of emergency rules
20 authorized by this subsection (v) is deemed to be necessary for
21 the public interest, safety, and welfare.

22 (w) In order to provide for the expeditious and timely
23 implementation of the provisions of Public Act 99-796,
24 emergency rules to implement the changes made by Public Act
25 99-796 may be adopted in accordance with this subsection (w) by
26 the Adjutant General. The adoption of emergency rules

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

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

16 (y) In order to provide for the expeditious and timely
17 implementation of the provisions of this amendatory Act of the
18 100th General Assembly, emergency rules to implement the
19 changes made by this amendatory Act of the 100th General
20 Assembly to Section 4.02 of the Illinois Act on Aging, Sections
21 5.5.4 and 5-5.4i of the Illinois Public Aid Code, Section 55-30
22 of the Alcoholism and Other Drug Abuse and Dependency Act, and
23 Sections 74 and 75 of the Mental Health and Developmental
24 Disabilities Administrative Act may be adopted in accordance
25 with this subsection (y) by the respective Department. The
26 adoption of emergency rules authorized by this subsection (y)

1 is deemed to be necessary for the public interest, safety, and
2 welfare.

3 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;
4 98-651, eff. 6-16-14; 99-2, eff. 3-26-15; 99-6, eff. 1-1-16;
5 99-143, eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff.
6 6-30-16; 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906,
7 eff. 6-1-17; revised 1-1-17.)

8 Section 5-3. The State Budget Law of the Civil
9 Administrative Code of Illinois is amended by adding Section
10 50-40 as follows:

11 (15 ILCS 20/50-40 new)

12 Sec. 50-40. General funds defined. "General funds" or
13 "State general funds" means the General Revenue Fund, the
14 Common School Fund, the General Revenue Common School Special
15 Account Fund, the Education Assistance Fund, the Fund for the
16 Advancement of Education, the Commitment to Human Services
17 Fund, and the Budget Stabilization Fund.

18 Section 5-5. The Mental Health and Developmental
19 Disabilities Administrative Act is amended by adding Section 74
20 as follows:

21 (20 ILCS 1705/74 new)

22 Sec. 74. Rates and reimbursements. Within 30 days after the

1 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 Section 5-8. Purpose.

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

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

17 (2) It is the purpose of this Section and Section 5-9
18 to reenact Sections 5.857 and 6z-100 of the State Finance
19 Act as if they had never been internally repealed, and make
20 additional changes to those Sections. The reenacted
21 material is shown as existing text; striking and
22 underscoring have been used only to show the changes being
23 made by Section 5-9 in the reenacted text.

24 (3) This Section and Section 5-9 are not intended to
25 supersede any other Public Act of the 100th General

1 Assembly.

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

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

8 (30 ILCS 105/5.857)

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

11 (Source: P.A. 98-674, eff. 6-30-14; 99-78, eff. 7-20-15;
12 99-523, eff. 6-30-16.)

13 (30 ILCS 105/6z-100)

14 Sec. 6z-100. Capital Development Board Revolving Fund;
15 payments into and use. All monies received by the Capital
16 Development Board for publications or copies issued by the
17 Board, and all monies received for contract administration
18 fees, charges, or reimbursements owing to the Board shall be
19 deposited into a special fund known as the Capital Development
20 Board Revolving Fund, which is hereby created in the State
21 treasury. The monies in this Fund shall be used by the Capital
22 Development Board, as appropriated, for expenditures for
23 personal services, retirement, social security, contractual

1 services, legal services, travel, commodities, printing,
2 equipment, electronic data processing, or telecommunications.
3 Unexpended moneys in the Fund shall not be transferred or
4 allocated by the Comptroller or Treasurer to any other fund,
5 nor shall the Governor authorize the transfer or allocation of
6 those moneys to any other fund. This Section is repealed July
7 1, 2018 ~~2017~~.

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

9 Section 5-10. The State Finance Act is amended by changing
10 Sections 6t, 6z-27, 6z-30, 6z-32, 6z-45, 6z-52, 8.3, 8.25e, 8g,
11 8g-1, and 13.2 as follows:

12 (30 ILCS 105/6t) (from Ch. 127, par. 142t)

13 Sec. 6t. The Capital Development Board Contributory Trust
14 Fund is created and there shall be paid into the Capital
15 Development Board Contributory Trust Fund the monies
16 contributed by and received from Public Community College
17 Districts, Elementary, Secondary, and Unit School Districts,
18 and Vocational Education Facilities, provided, however, no
19 monies shall be required from a participating Public Community
20 College District, Elementary, Secondary, or Unit School
21 District, or Vocational Education Facility more than 30 days
22 prior to anticipated need under the particular contract for the
23 Public Community College District, Elementary, Secondary, or
24 Unit School District, or Vocational Education Facility. No

1 monies in any fund in the State Treasury, nor any funds under
2 the control or beneficial control of any state agency,
3 university, college, department, commission, board or any
4 other unit of state government shall be deposited, paid into,
5 or by any other means caused to be placed into the Capital
6 Development Board Contributory Trust Fund, except for federal
7 funds, bid bond forfeitures, and insurance proceeds as provided
8 for below.

9 There shall be paid into the Capital Development Board
10 Contributory Trust Fund all federal funds to be utilized for
11 the construction of capital projects under the jurisdiction of
12 the Capital Development Board, and all proceeds resulting from
13 such federal funds. All such funds shall be remitted to the
14 Capital Development Board within 10 working days of their
15 receipt by the receiving authority.

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

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

23 There shall also be paid into this Fund all builders risk
24 insurance policy proceeds and all other funds recovered from
25 contractors, sureties, architects, material suppliers or other
26 persons contracting with the Capital Development Board for

1 capital improvement projects which are received by way of
2 reimbursement for losses resulting from destruction of or
3 damage to capital improvement projects while under
4 construction by the Capital Development Board or received by
5 way of settlement agreement or court order.

6 The monies in the Capital Development Board Contributory
7 Trust Fund shall be expended only for actual contracts let, and
8 then only for the specific project for which funds were
9 received in accordance with the judgment of the Capital
10 Development Board, compatible with the duties and obligations
11 of the Capital Development Board in furtherance of the specific
12 capital improvement for which such funds were received.
13 Contributions, insured-loss reimbursements or other funds
14 received as damages through settlement or judgement for damage,
15 destruction or loss of capital improvement projects shall be
16 expended for the repair of such projects; or if the projects
17 have been or are being repaired before receipt of the funds,
18 the funds may be used to repair other such capital improvement
19 projects. Any funds not expended for a project within 36 months
20 after the date received shall be paid into the General
21 Obligation Bond Retirement and Interest Fund.

22 Contributions or insured-loss reimbursements not expended
23 in furtherance of the project for which they were received
24 within 36 months of the date received, shall be returned to the
25 contributing party. Proceeds from builders risk insurance
26 shall be expended only for the amelioration of damage arising

1 from the incident for which the proceeds were paid to the State
2 or the Capital Development Board Contributory Trust Fund. Any
3 residual amounts remaining after the completion of such
4 repairs, renovation, reconstruction or other work necessary to
5 restore the capital improvement project to acceptable
6 condition shall be returned to the proper fund or entity
7 financing or contributing towards the cost of the capital
8 improvement project. Such returns shall be made in amounts
9 proportionate to the contributions made in furtherance of the
10 project.

11 Any monies received as a gift, donation or charitable
12 contribution for a specific capital improvement which have not
13 been expended in furtherance of that project shall be returned
14 to the contributing party after completion of the project or if
15 the legislature fails to authorize the capital improvement.

16 The unused portion of any federal funds received for a
17 capital improvement project which are not contributed, upon its
18 completion, towards the cost of the project, shall remain in
19 the Capital Development Board Contributory Trust Fund and shall
20 be used for capital projects and for no other purpose, subject
21 to appropriation and as directed by the Capital Development
22 Board.

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

24 (30 ILCS 105/6z-27)

25 Sec. 6z-27. All moneys in the Audit Expense Fund shall be

1 transferred, appropriated and used only for the purposes
 2 authorized by, and subject to the limitations and conditions
 3 prescribed by, the State Auditing Act.

4 Within 30 days after the effective date of this amendatory
 5 Act of the 100th General Assembly, the State Comptroller shall
 6 order transferred and the State Treasurer shall transfer from
 7 the following funds moneys in the specified amounts for deposit
 8 into the Audit Expense Fund:

9	<u>Agricultural Premium Fund</u>	<u>182,124</u>
10	<u>Assisted Living and Shared Housing Regulatory Fund.....</u>	<u>1,631</u>
11	<u>Capital Development Board Revolving Fund</u>	<u>8,023</u>
12	<u>Care Provider Fund for Persons with a</u>	
13	<u> Developmental Disability</u>	<u>17,737</u>
14	<u>Carolyn Adams Ticket for the Cure Grant Fund.....</u>	<u>1,080</u>
15	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u>	<u>2,234</u>
16	<u>Chicago State University Education Improvement Fund</u>	<u>5,437</u>
17	<u>Child Support Administrative Fund</u>	<u>5,110</u>
18	<u>Common School Fund</u>	<u>312,638</u>
19	<u>Communications Revolving Fund</u>	<u>40,492</u>
20	<u>Community Mental Health Medicaid Trust Fund</u>	<u>30,952</u>
21	<u>Death Certificate Surcharge Fund</u>	<u>2,243</u>
22	<u>Death Penalty Abolition Fund</u>	<u>8,367</u>
23	<u>Department of Business Services Special Operations Fund</u>	<u>11,982</u>
24	<u>Department of Human Services Community Services Fund.....</u>	<u>4,340</u>
25	<u>Downstate Public Transportation Fund</u>	<u>6,600</u>
26	<u>Driver Services Administration Fund</u>	<u>2,644</u>

1	<u>Drivers Education Fund</u>	<u>517</u>
2	<u>Drug Rebate Fund</u>	<u>17,541</u>
3	<u>Drug Treatment Fund</u>	<u>2,133</u>
4	<u>Drunk & Drugged Driving Prevention Fund</u>	<u>874</u>
5	<u>Education Assistance Fund</u>	<u>894,514</u>
6	<u>Electronic Health Record Incentive Fund</u>	<u>1,155</u>
7	<u>Emergency Public Health Fund</u>	<u>9,025</u>
8	<u>EMS Assistance Fund</u>	<u>3,705</u>
9	<u>Estate Tax Refund Fund</u>	<u>2,088</u>
10	<u>Facilities Management Revolving Fund</u>	<u>92,392</u>
11	<u>Facility Licensing Fund</u>	<u>3,189</u>
12	<u>Fair & Exposition Fund</u>	<u>13,059</u>
13	<u>Federal High Speed Rail Trust Fund</u>	<u>9,168</u>
14	<u>Feed Control Fund</u>	<u>14,955</u>
15	<u>Fertilizer Control Fund</u>	<u>9,404</u>
16	<u>Fire Prevention Fund</u>	<u>4,146</u>
17	<u>Food and Drug Safety Fund</u>	<u>1,101</u>
18	<u>Fund for the Advancement of Education</u>	<u>12,463</u>
19	<u>General Revenue Fund</u>	<u>17,653,153</u>
20	<u>Grade Crossing Protection Fund</u>	<u>965</u>
21	<u>Hazardous Waste Research Fund</u>	<u>543</u>
22	<u>Health Facility Plan Review Fund</u>	<u>3,704</u>
23	<u>Health and Human Services Medicaid Trust Fund</u>	<u>16,996</u>
24	<u>Healthcare Provider Relief Fund</u>	<u>147,619</u>
25	<u>Home Care Services Agency Licensure Fund</u>	<u>3,285</u>
26	<u>Hospital Provider Fund</u>	<u>76,973</u>

1	<u>ICJIA Violence Prevention Fund</u>	<u>8,062</u>
2	<u>Illinois Affordable Housing Trust Fund</u>	<u>6,878</u>
3	<u>Illinois Department of Agriculture Laboratory</u>	
4	<u>Services Revolving Fund</u>	<u>7,887</u>
5	<u>Illinois Health Facilities Planning Fund</u>	<u>4,816</u>
6	<u>IMSA Income Fund</u>	<u>6,876</u>
7	<u>Illinois School Asbestos Abatement Fund</u>	<u>2,058</u>
8	<u>Illinois Standardbred Breeders Fund</u>	<u>1,381</u>
9	<u>Illinois State Fair Fund</u>	<u>94,229</u>
10	<u>Illinois Thoroughbred Breeders Fund</u>	<u>3,974</u>
11	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>1,308</u>
12	<u>Illinois Workers Compensation</u>	
13	<u>Commission Operations Fund</u>	<u>183,518</u>
14	<u>Income Tax Refund Fund</u>	<u>36,095</u>
15	<u>Lead Poisoning Screening, Prevention,</u>	
16	<u>and Abatement Fund</u>	<u>3,311</u>
17	<u>Live and Learn Fund</u>	<u>22,956</u>
18	<u>Livestock Management Facilities Fund</u>	<u>683</u>
19	<u>Lobbyist Registration Administration Fund</u>	<u>1,057</u>
20	<u>Local Government Distributive Fund</u>	<u>26,025</u>
21	<u>Long Term Care</u>	
22	<u>Monitor/Receiver Fund</u>	<u>63,014</u>
23	<u>Long Term Care Provider Fund</u>	<u>15,082</u>
24	<u>Mandatory Arbitration Fund</u>	<u>2,484</u>
25	<u>Medical Interagency Program Fund</u>	<u>1,343</u>
26	<u>Mental Health Fund</u>	<u>9,176</u>

1	<u>Metabolic Screening and Treatment Fund</u>	<u>41,241</u>
2	<u>Monitoring Device Driving Permit</u>	
3	<u>Administration Fee Fund</u>	<u>1,403</u>
4	<u>Motor Fuel Tax Fund</u>	<u>23,607</u>
5	<u>Motor Vehicle License Plate Fund</u>	<u>15,200</u>
6	<u>Motor Vehicle Theft</u>	
7	<u>Prevention Trust Fund</u>	<u>4,803</u>
8	<u>Multiple Sclerosis Research Fund</u>	<u>5,380</u>
9	<u>Nursing Dedicated and Professional Fund</u>	<u>1,613</u>
10	<u>Partners for Conservation Fund</u>	<u>8,620</u>
11	<u>Personal Property Tax Replacement Fund</u>	<u>23,828</u>
12	<u>Pesticide Control Fund</u>	<u>83,517</u>
13	<u>Pet Population Control Fund</u>	<u>526</u>
14	<u>Plumbing Licensure and Program Fund</u>	<u>5,148</u>
15	<u>Professional Services Fund</u>	<u>6,487</u>
16	<u>Public Health Laboratory</u>	
17	<u>Services Revolving Fund</u>	<u>11,242</u>
18	<u>Public Transportation Fund</u>	<u>16,112</u>
19	<u>Road Fund</u>	<u>746,799</u>
20	<u>Regional Transportation Authority Occupation</u>	
21	<u>and Use Tax Replacement Fund</u>	<u>563</u>
22	<u>School Infrastructure Fund</u>	<u>17,532</u>
23	<u>Secretary of State DUI Administration Fund</u>	<u>2,336</u>
24	<u>Secretary of State Identification Security</u>	
25	<u>and Theft Prevention Fund</u>	<u>11,609</u>
26	<u>Secretary of State Special License Plate Fund</u>	<u>4,561</u>

1	<u>Secretary of State Special Services Fund</u>	<u>24,693</u>
2	<u>Securities Audit and Enforcement Fund</u>	<u>9,137</u>
3	<u>Special Education Medicaid Matching Fund</u>	<u>5,019</u>
4	<u>State and Local Sales Tax Reform Fund</u>	<u>1,380</u>
5	<u>State Construction Account Fund</u>	<u>27,323</u>
6	<u>State Gaming Fund</u>	<u>79,018</u>
7	<u>State Garage Revolving Fund</u>	<u>15,516</u>
8	<u>State Lottery Fund</u>	<u>348,448</u>
9	<u>State Pensions Fund</u>	<u>500,000</u>
10	<u>State Surplus Property Revolving Fund</u>	<u>2,025</u>
11	<u>State Treasurer's Bank Services Trust Fund</u>	<u>551</u>
12	<u>Statistical Services Revolving Fund</u>	<u>63,131</u>
13	<u>Supreme Court Historic Preservation Fund</u>	<u>33,226</u>
14	<u>Tattoo and Body Piercing</u>	
15	<u>Establishment Registration Fund</u>	<u>812</u>
16	<u>Tobacco Settlement Recovery Fund</u>	<u>23,084</u>
17	<u>Trauma Center Fund</u>	<u>12,572</u>
18	<u>University of Illinois Hospital Services Fund</u>	<u>4,260</u>
19	<u>Vehicle Inspection Fund</u>	<u>3,266</u>
20	<u>Weights and Measures Fund</u>	<u>72,488</u>
21	 Within 30 days after the effective date of this amendatory	
22	Act of the 99th General Assembly, the State Comptroller shall	
23	order transferred and the State Treasurer shall transfer from	
24	the following funds moneys in the specified amounts for deposit	
25	into the Audit Expense Fund:	
26	<u>Agricultural Premium Fund</u>	<u>19,395</u>

1	Anna Veterans Home Fund	12,842
2	Appraisal Administration Fund	3,740
3	Athletics Supervision and Regulation Fund	599
4	Attorney General Court Ordered and Voluntary	
5	 Compliance Payment Projects Fund	16,998
6	Attorney General Whistleblower Reward and	
7	 Protection Fund	12,417
8	Bank and Trust Company Fund	91,273
9	Capital Development Board Revolving Fund	2,655
10	Care Provider Fund for Persons with a	
11	 Developmental Disability	4,576
12	Cemetery Oversight Licensing and Disciplinary Fund	5,060
13	Chicago State University Education Improvement Fund	4,717
14	Child Support Administrative Fund	2,833
15	Coal Technology Development Assistance Fund	7,891
16	Commitment to Human Services Fund	23,860
17	Common School Fund	428,811
18	The Communications Revolving Fund	7,163
19	The Community Association Manager	
20	 Licensing and Disciplinary Fund	817
21	Community Mental Health Medicaid Trust Fund	10,761
22	Credit Union Fund	17,533
23	Cycle Rider Safety Training Fund	589
24	DCFS Children's Services Fund	249,796
25	Department of Business Services Special Operations Fund	3,354
26	Department of Corrections Reimbursement	

1	and Education Fund	16,949
2	Department of Human Services Community Services Fund.....	821
3	Design Professionals Administration	
4	and Investigation Fund	3,768
5	Digital Divide Elimination Fund	2,087
6	The Downstate Public Transportation Fund	23,216
7	Driver Services Administration Fund	820
8	Drivers Education Fund	1,221
9	Drug Rebate Fund	10,020
10	Education Assistance Fund	1,594,645
11	Electronic Health Record Incentive Fund	1,090
12	Energy Efficiency Portfolio Standards Fund	37,275
13	Estate Tax Refund Fund	1,242
14	Facilities Management Revolving Fund	13,526
15	Fair and Exposition Fund	826
16	Federal Asset Forfeiture Fund	1,094
17	Federal High Speed Rail Trust Fund	29,251
18	Federal Workforce Training Fund	86,488
19	Feed Control Fund	1,479
20	Fertilizer Control Fund	929
21	The Fire Prevention Fund	114,348
22	Fund for the Advancement of Education	13,642
23	General Professions Dedicated Fund	24,725
24	General Revenue Fund	17,051,839
25	Grade Crossing Protection Fund	6,588
26	Health and Human Services Medicaid Trust Fund	4,153

1	Healthcare Provider Relief Fund	106,645
2	Hospital Provider Fund	36,223
3	Illinois Affordable Housing Trust Fund	5,592
4	Illinois Capital Revolving Loan Fund	627
5	Illinois Charity Bureau Fund	3,403
6	Illinois Gaming Law Enforcement Fund	1,885
7	Illinois Standardbred Breeders Fund	946
8	Illinois State Dental Disciplinary Fund	4,382
9	Illinois State Fair Fund	6,727
10	Illinois State Medical Disciplinary Fund	15,709
11	Illinois State Pharmacy Disciplinary Fund	5,619
12	Illinois Thoroughbred Breeders Fund	1,172
13	Illinois Veterans Assistance Fund	8,519
14	Illinois Veterans' Rehabilitation Fund	658
15	Illinois Workers' Compensation Commission	
16	 Operations Fund	2,849
17	IMSA Income Fund	11,085
18	Income Tax Refund Fund	170,345
19	Insurance Financial Regulation Fund	94,108
20	Insurance Premium Tax Refund Fund	13,251
21	Insurance Producer Administration Fund	86,750
22	International Tourism Fund	2,578
23	LaSalle Veterans Home Fund	42,416
24	LEADS Maintenance Fund	1,223
25	Live and Learn Fund	6,473
26	The Local Government Distributive Fund	106,860

1	Local Tourism Fund	9,144
2	Long Term Care Provider Fund	5,951
3	Manteno Veterans Home Fund	73,818
4	Medical Interagency Program Fund	811
5	Medical Special Purposes Trust Fund	521
6	Mental Health Fund	4,704
7	Motor Carrier Safety Inspection Fund	2,188
8	The Motor Fuel Tax Fund	73,255
9	Motor Vehicle License Plate Fund	3,976
10	Nursing Dedicated and Professional Fund	9,858
11	Optometric Licensing and Disciplinary Board Fund	1,382
12	Partners for Conservation Fund	8,083
13	Pawnbroker Regulation Fund	853
14	The Personal Property Tax Replacement Fund	105,572
15	Pesticide Control Fund	5,634
16	Professional Services Fund	726
17	Professions Indirect Cost Fund	140,237
18	Public Pension Regulation Fund	10,026
19	The Public Transportation Fund	61,189
20	Quincy Veterans Home Fund	88,224
21	Real Estate License Administration Fund	23,587
22	Registered Certified Public Accountants'	
23	Administration and Disciplinary Fund	1,370
24	Renewable Energy Resources Trust Fund	1,689
25	Residential Finance Regulatory Fund	12,638
26	The Road Fund	332,667

1	Regional Transportation Authority	
2	Occupation and Use Tax Replacement Fund	2,526
3	Savings Bank Regulatory Fund	851
4	School Infrastructure Fund	4,852
5	Secretary of State DUI Administration Fund	544
6	Secretary of State Identification Security	
7	and Theft Prevention Fund	1,645
8	Secretary of State Special License Plate Fund	1,203
9	Secretary of State Special Services Fund	6,197
10	Securities Audit and Enforcement Fund	2,793
11	Solid Waste Management Fund	1,262
12	Special Education Medicaid Matching Fund	2,217
13	State and Local Sales Tax Reform Fund	5,177
14	State Asset Forfeiture Fund	1,945
15	State Construction Account Fund	67,375
16	State Crime Laboratory Fund	566
17	State Gaming Fund	246,099
18	The State Garage Revolving Fund	3,606
19	The State Lottery Fund	201,779
20	State Offender DNA Identification System Fund	2,246
21	State Pensions Fund	500,000
22	State Police DUI Fund	1,560
23	State Police Firearm Services Fund	6,152
24	State Police Services Fund	19,425
25	State Police Vehicle Fund	6,991
26	State Police Whistleblower Reward and Protection Fund ..	4,430

1	State Police Wireless Service Emergency Fund	894
2	The Statistical Services Revolving Fund	10,266
3	Supplemental Low-Income Energy Assistance Fund	67,729
4	Tax Compliance and Administration Fund	1,145
5	Tobacco Settlement Recovery Fund	3,199
6	Tourism Promotion Fund	42,906
7	Traffic and Criminal Conviction Surcharge Fund	4,885
8	Underground Storage Tank Fund	19,316
9	University of Illinois Hospital Services Fund	2,862
10	The Vehicle Inspection Fund	909
11	Violent Crime Victims Assistance Fund	13,828
12	Weights and Measures Fund	4,826
13	The Working Capital Revolving Fund	30,401
14	Within 30 days after July 14, 2015 (the effective date of	
15	Public Act 99-38), the State Comptroller shall order	
16	transferred and the State Treasurer shall transfer from the	
17	following funds moneys in the specified amounts for deposit	
18	into the Audit Expense Fund:	
19	African American HIV/AIDS Response Fund	2,333
20	Agricultural Premium Fund	141,245
21	Assisted Living and Shared Housing Regulatory Fund	1,146
22	Capital Development Board Revolving Fund	1,473
23	Care Provider Fund for Persons with	
24	a Developmental Disability	13,520
25	Carolyn Adams Ticket For The Cure Grant Fund	632
26	CD LIS/ AAMV Anet/NMVTIS Trust Fund	587

1	Chicago State University Education Improvement Fund	9,881
2	Child Support Administrative Fund	5,192
3	Common School Fund	255,306
4	The Communications Revolving Fund	14,823
5	Community Mental Health Medicaid Trust Fund	43,141
6	Death Certificate Surcharge Fund	2,596
7	Death Penalty Abolition Fund	864
8	Department of Business Services Special Operations Fund	9,484
9	Department of Human Services Community Services Fund	6,131
10	The Downstate Public Transportation Fund	7,975
11	Drug Rebate Fund	16,022
12	Drug Treatment Fund	1,392
13	Drunk and Drugged Driving Prevention Fund	772
14	The Education Assistance Fund	1,587,191
15	Electronic Health Record Incentive Fund	4,196
16	Emergency Public Health Fund	8,501
17	EMS Assistance Fund	796
18	Estate Tax Refund Fund	1,792
19	Facilities Management Revolving Fund	22,122
20	Facility Licensing Fund	4,655
21	Fair and Exposition Fund	5,440
22	Federal High Speed Rail Trust Fund	6,789
23	Feed Control Fund	5,082
24	Fertilizer Control Fund	6,041
25	The Fire Prevention Fund	4,653
26	Food and Drug Safety Fund	1,636

1	General Professions Dedicated Fund	3,296
2	The General Revenue Fund	17,190,905
3	Grade Crossing Protection Fund	1,134
4	Health and Human Services Medicaid Trust Fund	14,252
5	Health Facility Plan Review Fund	3,355
6	Healthcare Provider Relief Fund	220,261
7	Healthy Smiles Fund	694
8	Home Care Services Agency Licensure Fund	1,383
9	Hospital Provider Fund	77,300
10	ICJIA Violence Prevention Fund	2,370
11	Illinois Affordable Housing Trust Fund	6,609
12	Illinois Department of Agriculture	
13	 Laboratory Services Revolving Fund	3,386
14	Illinois Health Facilities Planning Fund	3,582
15	Illinois School Asbestos Abatement Fund	1,742
16	Illinois Standardbred Breeders Fund	7,697
17	Illinois State Fair Fund	40,283
18	Illinois Thoroughbred Breeders Fund	11,711
19	Illinois Veterans' Rehabilitation Fund	2,084
20	Illinois Workers' Compensation Commission	
21	 Operations Fund	182,586
22	IMSA Income Fund	7,840
23	Income Tax Refund Fund	62,221
24	Lead Poisoning Screening, Prevention, and Abatement Fund	4,507
25	Live and Learn Fund	18,652
26	Lobbyist Registration Administration Fund	623

1	The Local Government Distributive Fund	35,569
2	Long Term Care Monitor/Receiver Fund	24,533
3	Long Term Care Provider Fund	15,559
4	Low Level Radioactive Waste Facility	
5	 Development and Operation Fund	1,286
6	Mandatory Arbitration Fund	2,978
7	Medical Interagency Program Fund	2,120
8	Medical Special Purposes Trust Fund	1,829
9	Mental Health Fund	10,964
10	Metabolic Screening and Treatment Fund	28,495
11	Monitoring Device Driving Permit Administration Fee Fund	1,021
12	The Motor Fuel Tax Fund	27,802
13	Motor Vehicle License Plate Fund	10,715
14	Motor Vehicle Theft Prevention Trust Fund	10,219
15	Multiple Sclerosis Research Fund	2,552
16	Nuclear Safety Emergency Preparedness Fund	31,006
17	Nursing Dedicated and Professional Fund	2,350
18	Partners for Conservation Fund	69,830
19	The Personal Property Tax Replacement Fund	36,349
20	Pesticide Control Fund	32,100
21	Plumbing Licensure and Program Fund	2,237
22	Professional Services Fund	1,177
23	Public Health Laboratory Services Revolving Fund	5,556
24	The Public Transportation Fund	20,547
25	Radiation Protection Fund	12,033
26	The Road Fund	153,257

1	Regional Transportation Authority	
2	Occupation and Use Tax Replacement Fund	799
3	School Infrastructure Fund	5,976
4	Secretary of State DUI Administration Fund	1,767
5	Secretary of State Identification	
6	Security and Theft Prevention Fund	2,551
7	Secretary of State Special License Plate Fund	3,483
8	Secretary of State Special Services Fund	21,708
9	Securities Audit and Enforcement Fund	5,637
10	Securities Investors Education Fund	894
11	Special Education Medicaid Matching Fund	4,648
12	State and Local Sales Tax Reform Fund	1,651
13	State Construction Account Fund	27,868
14	The State Garage Revolving Fund	7,320
15	The State Lottery Fund	398,712
16	State Pensions Fund	500,000
17	The Statistical Services Revolving Fund	17,481
18	Supreme Court Historic Preservation Fund	28,000
19	Tanning Facility Permit Fund	549
20	Tobacco Settlement Recovery Fund	30,438
21	Trauma Center Fund	10,050
22	University of Illinois Hospital Services Fund	9,247
23	The Vehicle Inspection Fund	2,810
24	Weights and Measures Fund	31,534
25	The Working Capital Revolving Fund	15,960

26 Notwithstanding any provision of the law to the contrary,

1 the General Assembly hereby authorizes the use of such funds
2 for the purposes set forth in this Section.

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

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

20 In the event that moneys on deposit in any fund are
21 unavailable, by reason of deficiency or any other reason
22 preventing their lawful transfer, the State Comptroller shall
23 order transferred and the State Treasurer shall transfer the
24 amount deficient or otherwise unavailable from the General
25 Revenue Fund for deposit into the Audit Expense Fund.

26 On or before December 1, 1992, and each December 1

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

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

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

24 (30 ILCS 105/6z-30)

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

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

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

9 (1.5) Starting in fiscal year 2011, and continuing
10 through fiscal year 2017, as soon as possible after the
11 beginning of each fiscal year, and in no event later than
12 July 30, the State Comptroller and the State Treasurer
13 shall automatically transfer \$45,000,000 from the General
14 Revenue Fund to the University of Illinois Hospital
15 Services Fund; except that, in fiscal year 2012 only, the
16 State Comptroller and the State Treasurer shall transfer
17 \$90,000,000 from the General Revenue Fund to the University
18 of Illinois Hospital Services Fund under this paragraph,
19 and, in fiscal year 2013 only, the State Comptroller and
20 the State Treasurer shall transfer no amounts from the
21 General Revenue Fund to the University of Illinois Hospital
22 Services Fund under this paragraph.

23 (1.7) Starting in fiscal year 2018, at the direction of
24 and upon notification from the Director of Healthcare and
25 Family Services, the State Comptroller shall direct and the
26 State Treasurer shall transfer an amount of at least

1 \$20,000,000 but not exceeding a total of \$45,000,000 from
2 the General Revenue Fund to the University of Illinois
3 Hospital Services Fund in each fiscal year.

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

9 (3) All federal matching funds received by the
10 Department of Healthcare and Family Services (formerly
11 Illinois Department of Public Aid) as a result of
12 expenditures made by the Department that are attributable
13 to moneys that were deposited in the Fund.

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

16 (b) Moneys in the fund may be used by the Department of
17 Healthcare and Family Services, subject to appropriation and to
18 an interagency agreement between that Department and the Board
19 of Trustees of the University of Illinois, to reimburse the
20 University of Illinois Hospital for hospital and pharmacy
21 services, to reimburse practitioners who are employed by the
22 University of Illinois, to reimburse other health care
23 facilities and health plans operated by the University of
24 Illinois, and to pass through to the University of Illinois
25 federal financial participation earned by the State as a result
26 of expenditures made by the University of Illinois.

1 (c) (Blank).

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

3 (30 ILCS 105/6z-32)

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

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

21 (1) To foster sustainable agriculture practices and
22 control soil erosion and sedimentation, including grants
23 to Soil and Water Conservation Districts for conservation
24 practice cost-share grants and for personnel, educational,
25 and administrative expenses.

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

10 (3) To develop a systematic and long-term program to
11 effectively measure and monitor natural resources and
12 ecological conditions through investments in technology
13 and involvement of scientific experts.

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

17 (5) To partner with private landowners and with units
18 of State, federal, and local government and with
19 not-for-profit organizations in order to integrate State
20 and federal programs with Illinois' natural resource
21 protection and restoration efforts and to meet
22 requirements to obtain federal and other funds for
23 conservation or protection of natural resources.

24 (b) The State Comptroller and State Treasurer shall
25 automatically transfer on the last day of each month, beginning
26 on September 30, 1995 and ending on June 30, 2021, from the

1 General Revenue Fund to the Partners for Conservation Fund, an
 2 amount equal to 1/10 of the amount set forth below in fiscal
 3 year 1996 and an amount equal to 1/12 of the amount set forth
 4 below in each of the other specified fiscal years:

5 Fiscal Year	Amount
6 1996	\$ 3,500,000
7 1997	\$ 9,000,000
8 1998	\$10,000,000
9 1999	\$11,000,000
10 2000	\$12,500,000
11 2001 through 2004	\$14,000,000
12 2005	\$7,000,000
13 2006	\$11,000,000
14 2007	\$0
15 2008 through 2011	\$14,000,000
16 2012	\$12,200,000
17 2013 through <u>2017</u> 2021	\$14,000,000
18 <u>2018</u>	<u>\$1,500,000</u>
19 <u>2019 through 2021</u>	<u>\$14,000,000</u>

20 (c) Notwithstanding any other provision of law to the
 21 contrary and in addition to any other transfers that may be
 22 provided for by law, on the last day of each month beginning on
 23 July 31, 2006 and ending on June 30, 2007, or as soon
 24 thereafter as may be practical, the State Comptroller shall
 25 direct and the State Treasurer shall transfer \$1,000,000 from
 26 the Open Space Lands Acquisition and Development Fund to the

1 Partners for Conservation Fund (formerly known as the
2 Conservation 2000 Fund).

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

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

7 (30 ILCS 105/6z-45)

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

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

11 In addition to any other deposits authorized by law,
12 beginning January 1, 2000, on the first day of each month, or
13 as soon thereafter as may be practical, the State Treasurer and
14 State Comptroller shall transfer the sum of \$5,000,000 from the
15 General Revenue Fund to the School Infrastructure Fund, except
16 that, notwithstanding any other provision of law, and in
17 addition to any other transfers that may be provided for by
18 law, before June 30, 2012, the Comptroller and the Treasurer
19 shall transfer \$45,000,000 from the General Revenue Fund into
20 the School Infrastructure Fund, and, for fiscal year 2013 only,
21 the Treasurer and the Comptroller shall transfer \$1,250,000
22 from the General Revenue Fund to the School Infrastructure Fund
23 on the first day of each month; provided, however, that no such
24 transfers shall be made from July 1, 2001 through June 30,
25 2003.

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

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

16 In addition to other transfers to the General Obligation
17 Bond Retirement and Interest Fund made pursuant to Section 15
18 of the General Obligation Bond Act, upon each delivery of bonds
19 issued for construction of school improvements under the School
20 Construction Law, the State Comptroller shall compute and
21 certify to the State Treasurer the total amount of principal
22 of, interest on, and premium, if any, on such bonds during the
23 then current and each succeeding fiscal year. With respect to
24 the interest payable on variable rate bonds, such
25 certifications shall be calculated at the maximum rate of
26 interest that may be payable during the fiscal year, after

1 taking into account any credits permitted in the related
2 indenture or other instrument against the amount of such
3 interest required to be appropriated for that period.

4 On or before the last day of each month, the State
5 Treasurer and State Comptroller shall transfer from the School
6 Infrastructure Fund to the General Obligation Bond Retirement
7 and Interest Fund an amount sufficient to pay the aggregate of
8 the principal of, interest on, and premium, if any, on the
9 bonds payable on their next payment date, divided by the number
10 of monthly transfers occurring between the last previous
11 payment date (or the delivery date if no payment date has yet
12 occurred) and the next succeeding payment date. Interest
13 payable on variable rate bonds shall be calculated at the
14 maximum rate of interest that may be payable for the relevant
15 period, after taking into account any credits permitted in the
16 related indenture or other instrument against the amount of
17 such interest required to be appropriated for that period.
18 Interest for which moneys have already been deposited into the
19 capitalized interest account within the General Obligation
20 Bond Retirement and Interest Fund shall not be included in the
21 calculation of the amounts to be transferred under this
22 subsection.

23 (b-5) The money deposited into the School Infrastructure
24 Fund from transfers pursuant to subsections (c-30) and (c-35)
25 of Section 13 of the Riverboat Gambling Act shall be applied,
26 without further direction, as provided in subsection (b-3) of

1 Section 5-35 of the School Construction Law.

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

6 First - to make 3 payments to the School Technology
7 Revolving Loan Fund as follows:

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

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

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

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

15 Second ~~Third~~ - to pay any amounts due for grants for school
16 construction projects and debt service under the School
17 Construction Law.

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

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

21 (30 ILCS 105/6z-52)

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

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

25 (b) The Fund is created for the purpose of receiving and

1 disbursing moneys in accordance with this Section.
2 Disbursements from the Fund shall be made, subject to
3 appropriation, only as follows:

4 (1) For payments for reimbursement or coverage for
5 prescription drugs and other pharmacy products provided to
6 a recipient of medical assistance under the Illinois Public
7 Aid Code, the Children's Health Insurance Program Act, the
8 Covering ALL KIDS Health Insurance Act, and the Veterans'
9 Health Insurance Program Act of 2008.

10 (1.5) For payments to managed care organizations as
11 defined in Section 5-30.1 of the Illinois Public Aid Code.

12 (2) For reimbursement of moneys collected by the
13 Department of Healthcare and Family Services (formerly
14 Illinois Department of Public Aid) through error or
15 mistake.

16 (3) For payments of any amounts that are reimbursable
17 to the federal government resulting from a payment into
18 this Fund.

19 (4) For payments of operational and administrative
20 expenses related to providing and managing coverage for
21 prescription drugs and other pharmacy products provided to
22 a recipient of medical assistance under the Illinois Public
23 Aid Code, the Children's Health Insurance Program Act, the
24 Covering ALL KIDS Health Insurance Act, and the Veterans'
25 Health Insurance Program Act of 2008, ~~and the Senior~~
26 ~~Citizens and Disabled Persons Property Tax Relief and~~

1 ~~Pharmaceutical Assistance Act.~~

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

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

16 (2) All federal matching funds received by the Illinois
17 Department as a result of expenditures made by the
18 Department that are attributable to moneys deposited in the
19 Fund.

20 (3) Any premium collected by the Illinois Department
21 from participants under a waiver approved by the federal
22 government relating to provision of pharmaceutical
23 services.

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

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

1 eff. 7-1-12.)

2 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

3 Sec. 8.3. Money in the Road Fund shall, if and when the
4 State of Illinois incurs any bonded indebtedness for the
5 construction of permanent highways, be set aside and used for
6 the purpose of paying and discharging annually the principal
7 and interest on that bonded indebtedness then due and payable,
8 and for no other purpose. The surplus, if any, in the Road Fund
9 after the payment of principal and interest on that bonded
10 indebtedness then annually due shall be used as follows:

11 first -- to pay the cost of administration of Chapters
12 2 through 10 of the Illinois Vehicle Code, except the cost
13 of administration of Articles I and II of Chapter 3 of that
14 Code; and

15 secondly -- for expenses of the Department of
16 Transportation for construction, reconstruction,
17 improvement, repair, maintenance, operation, and
18 administration of highways in accordance with the
19 provisions of laws relating thereto, or for any purpose
20 related or incident to and connected therewith, including
21 the separation of grades of those highways with railroads
22 and with highways and including the payment of awards made
23 by the Illinois Workers' Compensation Commission under the
24 terms of the Workers' Compensation Act or Workers'
25 Occupational Diseases Act for injury or death of an

1 employee of the Division of Highways in the Department of
2 Transportation; or for the acquisition of land and the
3 erection of buildings for highway purposes, including the
4 acquisition of highway right-of-way or for investigations
5 to determine the reasonably anticipated future highway
6 needs; or for making of surveys, plans, specifications and
7 estimates for and in the construction and maintenance of
8 flight strips and of highways necessary to provide access
9 to military and naval reservations, to defense industries
10 and defense-industry sites, and to the sources of raw
11 materials and for replacing existing highways and highway
12 connections shut off from general public use at military
13 and naval reservations and defense-industry sites, or for
14 the purchase of right-of-way, except that the State shall
15 be reimbursed in full for any expense incurred in building
16 the flight strips; or for the operating and maintaining of
17 highway garages; or for patrolling and policing the public
18 highways and conserving the peace; or for the operating
19 expenses of the Department relating to the administration
20 of public transportation programs; or, during fiscal year
21 2012 only, for the purposes of a grant not to exceed
22 \$8,500,000 to the Regional Transportation Authority on
23 behalf of PACE for the purpose of ADA/Para-transit
24 expenses; or, during fiscal year 2013 only, for the
25 purposes of a grant not to exceed \$3,825,000 to the
26 Regional Transportation Authority on behalf of PACE for the

1 purpose of ADA/Para-transit expenses; or, during fiscal
2 year 2014 only, for the purposes of a grant not to exceed
3 \$3,825,000 to the Regional Transportation Authority on
4 behalf of PACE for the purpose of ADA/Para-transit
5 expenses; or, during fiscal year 2015 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 2016 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 2017 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 for any of those
16 purposes or any other purpose that may be provided by law.

17 Appropriations for any of those purposes are payable from
18 the Road Fund. Appropriations may also be made from the Road
19 Fund for the administrative expenses of any State agency that
20 are related to motor vehicles or arise from the use of motor
21 vehicles.

22 Beginning with fiscal year 1980 and thereafter, no Road
23 Fund monies shall be appropriated to the following Departments
24 or agencies of State government for administration, grants, or
25 operations; but this limitation is not a restriction upon
26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement;

2 1. Department of Public Health;

3 2. Department of Transportation, only with respect to
4 subsidies for one-half fare Student Transportation and
5 Reduced Fare for Elderly, except during fiscal year 2012
6 only when no more than \$40,000,000 may be expended and
7 except during fiscal year 2013 only when no more than
8 \$17,570,300 may be expended and except during fiscal year
9 2014 only when no more than \$17,570,000 may be expended and
10 except during fiscal year 2015 only when no more than
11 \$17,570,000 may be expended and except during fiscal year
12 2016 only when no more than \$17,570,000 may be expended and
13 except during fiscal year 2017 only when no more than
14 \$17,570,000 may be expended;

15 3. Department of Central Management Services, except
16 for expenditures incurred for group insurance premiums of
17 appropriate personnel;

18 4. Judicial Systems and Agencies.

19 Beginning with fiscal year 1981 and thereafter, no Road
20 Fund monies shall be appropriated to the following Departments
21 or agencies of State government for administration, grants, or
22 operations; but this limitation is not a restriction upon
23 appropriating for those purposes any Road Fund monies that are
24 eligible for federal reimbursement:

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

1 2. Department of Transportation, only with respect to
2 Intercity Rail Subsidies, except during fiscal year 2012
3 only when no more than \$40,000,000 may be expended and
4 except during fiscal year 2013 only when no more than
5 \$26,000,000 may be expended and except during fiscal year
6 2014 only when no more than \$38,000,000 may be expended and
7 except during fiscal year 2015 only when no more than
8 \$42,000,000 may be expended and except during fiscal year
9 2016 only when no more than \$38,300,000 may be expended and
10 except during fiscal year 2017 only when no more than
11 \$50,000,000 may be expended and except during fiscal year
12 2018 only when no more than \$52,000,000 may be expended,
13 and Rail Freight Services.

14 Beginning with fiscal year 1982 and thereafter, no Road
15 Fund monies shall be appropriated to the following Departments
16 or agencies of State government for administration, grants, or
17 operations; but this limitation is not a restriction upon
18 appropriating for those purposes any Road Fund monies that are
19 eligible for federal reimbursement: Department of Central
20 Management Services, except for awards made by the Illinois
21 Workers' Compensation Commission under the terms of the
22 Workers' Compensation Act or Workers' Occupational Diseases
23 Act for injury or death of an employee of the Division of
24 Highways in the Department of Transportation.

25 Beginning with fiscal year 1984 and thereafter, no Road
26 Fund monies shall be appropriated to the following Departments

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

5 1. Department of State Police, except not more than 40%
6 of the funds appropriated for the Division of Operations;

7 2. State Officers.

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

18 Money in the Road Fund shall, if and when the State of
19 Illinois incurs any bonded indebtedness for the construction of
20 permanent highways, be set aside and used for the purpose of
21 paying and discharging during each fiscal year the principal
22 and interest on that bonded indebtedness as it becomes due and
23 payable as provided in the Transportation Bond Act, and for no
24 other purpose. The surplus, if any, in the Road Fund after the
25 payment of principal and interest on that bonded indebtedness
26 then annually due shall be used as follows:

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

3 secondly -- no Road Fund monies derived from fees,
4 excises, or license taxes relating to registration,
5 operation and use of vehicles on public highways or to
6 fuels used for the propulsion of those vehicles, shall be
7 appropriated or expended other than for costs of
8 administering the laws imposing those fees, excises, and
9 license taxes, statutory refunds and adjustments allowed
10 thereunder, administrative costs of the Department of
11 Transportation, including, but not limited to, the
12 operating expenses of the Department relating to the
13 administration of public transportation programs, payment
14 of debts and liabilities incurred in construction and
15 reconstruction of public highways and bridges, acquisition
16 of rights-of-way for and the cost of construction,
17 reconstruction, maintenance, repair, and operation of
18 public highways and bridges under the direction and
19 supervision of the State, political subdivision, or
20 municipality collecting those monies, or during fiscal
21 year 2012 only for the purposes of a grant not to exceed
22 \$8,500,000 to the Regional Transportation Authority on
23 behalf of PACE for the purpose of ADA/Para-transit
24 expenses, or during fiscal year 2013 only for the purposes
25 of a grant not to exceed \$3,825,000 to the Regional
26 Transportation Authority on behalf of PACE for the purpose

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

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

24 Except as provided in this paragraph, beginning with fiscal
25 year 1991 and thereafter, no Road Fund monies shall be
26 appropriated to the Department of State Police for the purposes

1 of this Section in excess of its total fiscal year 1990 Road
2 Fund appropriations for those purposes unless otherwise
3 provided in Section 5g of this Act. For fiscal years 2003,
4 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
5 appropriated to the Department of State Police for the purposes
6 of this Section in excess of \$97,310,000. For fiscal year 2008
7 only, no Road Fund monies shall be appropriated to the
8 Department of State Police for the purposes of this Section in
9 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
10 monies shall be appropriated to the Department of State Police
11 for the purposes of this Section in excess of \$114,700,000.
12 Beginning in fiscal year 2010, no road fund moneys shall be
13 appropriated to the Department of State Police. It shall not be
14 lawful to circumvent this limitation on appropriations by
15 governmental reorganization or other methods unless otherwise
16 provided in Section 5g of this Act.

17 In fiscal year 1994, no Road Fund monies shall be
18 appropriated to the Secretary of State for the purposes of this
19 Section in excess of the total fiscal year 1991 Road Fund
20 appropriations to the Secretary of State for those purposes,
21 plus \$9,800,000. It shall not be lawful to circumvent this
22 limitation on appropriations by governmental reorganization or
23 other method.

24 Beginning with fiscal year 1995 and thereafter, no Road
25 Fund monies shall be appropriated to the Secretary of State for
26 the purposes of this Section in excess of the total fiscal year

1 1994 Road Fund appropriations to the Secretary of State for
2 those purposes. It shall not be lawful to circumvent this
3 limitation on appropriations by governmental reorganization or
4 other methods.

5 Beginning with fiscal year 2000, total Road Fund
6 appropriations to the Secretary of State for the purposes of
7 this Section shall not exceed the amounts specified for the
8 following fiscal years:

9	Fiscal Year 2000	\$80,500,000;
10	Fiscal Year 2001	\$80,500,000;
11	Fiscal Year 2002	\$80,500,000;
12	Fiscal Year 2003	\$130,500,000;
13	Fiscal Year 2004	\$130,500,000;
14	Fiscal Year 2005	\$130,500,000;
15	Fiscal Year 2006	\$130,500,000;
16	Fiscal Year 2007	\$130,500,000;
17	Fiscal Year 2008	\$130,500,000;
18	Fiscal Year 2009	\$130,500,000.

19 For fiscal year 2010, no road fund moneys shall be
20 appropriated to the Secretary of State.

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

26 It shall not be lawful to circumvent this limitation on

1 appropriations by governmental reorganization or other
2 methods.

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

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

11 The additional amounts authorized for expenditure in this
12 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
13 shall be repaid to the Road Fund from the General Revenue Fund
14 in the next succeeding fiscal year that the General Revenue
15 Fund has a positive budgetary balance, as determined by
16 generally accepted accounting principles applicable to
17 government.

18 The additional amounts authorized for expenditure by the
19 Secretary of State and the Department of State Police in this
20 Section by this amendatory Act of the 94th General Assembly
21 shall be repaid to the Road Fund from the General Revenue Fund
22 in the next succeeding fiscal year that the General Revenue
23 Fund has a positive budgetary balance, as determined by
24 generally accepted accounting principles applicable to
25 government.

26 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;

1 99-523, eff. 6-30-16.)

2 (30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

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

22 (b) The State Comptroller and the State Treasurer shall
23 automatically transfer on the last day of each month, beginning
24 on October 1, 1989 and ending on June 30, 2017, from the
25 General Revenue Fund to the Metropolitan Exposition.

1 Auditorium and Office Building Fund, the amount of \$2,750,000
2 plus any cumulative deficiencies in such transfers for prior
3 months, until the sum of \$16,500,000 has been transferred for
4 the fiscal year beginning July 1, 1989 and until the sum of
5 \$22,000,000 has been transferred for each fiscal year
6 thereafter.

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

14 (c) After the transfer of funds from the Metropolitan
15 Exposition, Auditorium and Office Building Fund to the Bond
16 Retirement Fund pursuant to subsection (b) of Section 15
17 ~~Section 15(b)~~ of the Metropolitan Civic Center Support Act, the
18 State Comptroller and the State Treasurer shall automatically
19 transfer on the last day of each month, beginning on October 1,
20 1989 and ending on June 30, 2017, from the Metropolitan
21 Exposition, Auditorium and Office Building Fund to the Park and
22 Conservation Fund the amount of \$1,250,000 plus any cumulative
23 deficiencies in such transfers for prior months, until the sum
24 of \$7,500,000 has been transferred for the fiscal year
25 beginning July 1, 1989 and until the sum of \$10,000,000 has
26 been transferred for each fiscal year thereafter.

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

2 (30 ILCS 105/8g)

3 Sec. 8g. Fund transfers.

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

11 (b) 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 \$25,000,000 from the General Revenue Fund
16 to the Fund for Illinois' Future created by Senate Bill 1066 of
17 the 91st General Assembly.

18 (c) In addition to any other transfers that may be provided
19 for by law, on August 30 of each fiscal year's license period,
20 the Illinois Liquor Control Commission shall direct and the
21 State Comptroller and State Treasurer shall transfer from the
22 General Revenue Fund to the Youth Alcoholism and Substance
23 Abuse Prevention Fund an amount equal to the number of retail
24 liquor licenses issued for that fiscal year multiplied by \$50.

25 (d) The payments to programs required under subsection (d)

1 of Section 28.1 of the Illinois Horse Racing Act of 1975 shall
2 be made, pursuant to appropriation, from the special funds
3 referred to in the statutes cited in that subsection, rather
4 than directly from the General Revenue Fund.

5 Beginning January 1, 2000, on the first day of each month,
6 or as soon as may be practical thereafter, the State
7 Comptroller shall direct and the State Treasurer shall transfer
8 from the General Revenue Fund to each of the special funds from
9 which payments are to be made under subsection (d) of Section
10 28.1 of the Illinois Horse Racing Act of 1975 an amount equal
11 to 1/12 of the annual amount required for those payments from
12 that special fund, which annual amount shall not exceed the
13 annual amount for those payments from that special fund for the
14 calendar year 1998. The special funds to which transfers shall
15 be made under this subsection (d) include, but are not
16 necessarily limited to, the Agricultural Premium Fund; the
17 Metropolitan Exposition, Auditorium and Office Building Fund;
18 the Fair and Exposition Fund; the Illinois Standardbred
19 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the
20 Illinois Veterans' Rehabilitation Fund. Except for transfers
21 attributable to prior fiscal years, during State fiscal year
22 2018 only, no transfers shall be made from the General Revenue
23 Fund to the Agricultural Premium Fund, the Fair and Exposition
24 Fund, the Illinois Standardbred Breeders Fund, or the Illinois
25 Thoroughbred Breeders Fund.

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

1 for by law, as soon as may be practical after the effective
2 date of this amendatory Act of the 91st General Assembly, but
3 in no event later than June 30, 2000, the State Comptroller
4 shall direct and the State Treasurer shall transfer the sum of
5 \$15,000,000 from the General Revenue Fund to the Fund for
6 Illinois' Future.

7 (f) 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 \$70,000,000 from the General Revenue Fund to the Long-Term Care
13 Provider Fund.

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

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

25 (h) In each of fiscal years 2002 through 2004, but not
26 thereafter, in addition to any other transfers that may be

1 provided for by law, the State Comptroller shall direct and the
2 State Treasurer shall transfer \$5,000,000 from the General
3 Revenue Fund to the Tourism Promotion Fund.

4 (i) On or after July 1, 2001 and until May 1, 2002, in
5 addition to any other transfers that may be provided for by
6 law, at the direction of and upon notification from the
7 Governor, the State Comptroller shall direct and the State
8 Treasurer shall transfer amounts not exceeding a total of
9 \$80,000,000 from the General Revenue Fund to the Tobacco
10 Settlement Recovery Fund. Any amounts so transferred shall be
11 re-transferred by the State Comptroller and the State Treasurer
12 from the Tobacco Settlement Recovery Fund to the General
13 Revenue Fund at the direction of and upon notification from the
14 Governor, but in any event on or before June 30, 2002.

15 (i-1) On or after July 1, 2002 and until May 1, 2003, in
16 addition to any other transfers that may be provided for by
17 law, at the direction of and upon notification from the
18 Governor, the State Comptroller shall direct and the State
19 Treasurer shall transfer amounts not exceeding a total of
20 \$80,000,000 from the General Revenue Fund to the Tobacco
21 Settlement Recovery Fund. Any amounts so transferred shall be
22 re-transferred by the State Comptroller and the State Treasurer
23 from the Tobacco Settlement Recovery Fund to the General
24 Revenue Fund at the direction of and upon notification from the
25 Governor, but in any event on or before June 30, 2003.

26 (j) On or after July 1, 2001 and no later than June 30,

1 2002, 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	From the General Revenue Fund	\$8,450,000
7	From the Public Utility Fund	1,700,000
8	From the Transportation Regulatory Fund	2,650,000
9	From the Title III Social Security and	
10	Employment Fund	3,700,000
11	From the Professions Indirect Cost Fund	4,050,000
12	From the Underground Storage Tank Fund	550,000
13	From the Agricultural Premium Fund	750,000
14	From the State Pensions Fund	200,000
15	From the Road Fund	2,000,000
16	From the Health Facilities	
17	Planning Fund	1,000,000
18	From the Savings and Residential Finance	
19	Regulatory Fund	130,800
20	From the Appraisal Administration Fund	28,600
21	From the Pawnbroker Regulation Fund	3,600
22	From the Auction Regulation	
23	Administration Fund	35,800
24	From the Bank and Trust Company Fund.....	634,800
25	From the Real Estate License	
26	Administration Fund	313,600

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

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

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

19 (k-3) On or after July 1, 2002 and no later than June 30,
 20 2003, in addition to any other transfers that may be provided
 21 for by law, at the direction of and upon notification from the
 22 Governor, the State Comptroller shall direct and the State
 23 Treasurer shall transfer amounts not to exceed the following
 24 sums into the Statistical Services Revolving Fund:

25	Appraisal Administration Fund	\$150,000
26	General Revenue Fund	10,440,000

1	Savings and Residential Finance	
2	Regulatory Fund.....	200,000
3	State Pensions Fund.....	100,000
4	Bank and Trust Company Fund	100,000
5	Professions Indirect Cost Fund	3,400,000
6	Public Utility Fund.....	2,081,200
7	Real Estate License Administration Fund	150,000
8	Title III Social Security and	
9	Employment Fund.....	1,000,000
10	Transportation Regulatory Fund	3,052,100
11	Underground Storage Tank Fund	50,000

12 (1) In addition to any other transfers that may be provided
 13 for by law, on July 1, 2002, or as soon as may be practical
 14 thereafter, the State Comptroller shall direct and the State
 15 Treasurer shall transfer the sum of \$3,000,000 from the General
 16 Revenue Fund to the Presidential Library and Museum Operating
 17 Fund.

18 (m) In addition to any other transfers that may be provided
 19 for by law, on July 1, 2002 and on the effective date of this
 20 amendatory Act of the 93rd General Assembly, or as soon
 21 thereafter as may be practical, the State Comptroller shall
 22 direct and the State Treasurer shall transfer the sum of
 23 \$1,200,000 from the General Revenue Fund to the Violence
 24 Prevention Fund.

25 (n) In addition to any other transfers that may be provided
 26 for by law, on July 1, 2003, or as soon thereafter as may be

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$6,800,000 from the General
3 Revenue Fund to the DHS Recoveries Trust Fund.

4 (o) On or after July 1, 2003, and no later than June 30,
5 2004, in addition to any other transfers that may be provided
6 for by law, at the direction of and upon notification from the
7 Governor, the State Comptroller shall direct and the State
8 Treasurer shall transfer amounts not to exceed the following
9 sums into the Vehicle Inspection Fund:

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

11 (p) On or after July 1, 2003 and until May 1, 2004, 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 from the Tobacco Settlement Recovery Fund to the
19 General Revenue Fund at the direction of and upon notification
20 from the Governor, but in any event on or before June 30, 2004.

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

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

1 for by law, on July 1, 2003, or as soon as may be practical
2 thereafter, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$1,922,000 from the General
4 Revenue Fund to the Presidential Library and Museum Operating
5 Fund.

6 (s) In addition to any other transfers that may be provided
7 for by law, on or after July 1, 2003, the State Comptroller
8 shall direct and the State Treasurer shall transfer the sum of
9 \$4,800,000 from the Statewide Economic Development Fund to the
10 General Revenue Fund.

11 (t) In addition to any other transfers that may be provided
12 for by law, on or after July 1, 2003, the State Comptroller
13 shall direct and the State Treasurer shall transfer the sum of
14 \$50,000,000 from the General Revenue Fund to the Budget
15 Stabilization Fund.

16 (u) On or after July 1, 2004 and until May 1, 2005, in
17 addition to any other transfers that may be provided for by
18 law, at the direction of and upon notification from the
19 Governor, the State Comptroller shall direct and the State
20 Treasurer shall transfer amounts not exceeding a total of
21 \$80,000,000 from the General Revenue Fund to the Tobacco
22 Settlement Recovery Fund. Any amounts so transferred shall be
23 retransferred by the State Comptroller and the State Treasurer
24 from the Tobacco Settlement Recovery Fund to the General
25 Revenue Fund at the direction of and upon notification from the
26 Governor, but in any event on or before June 30, 2005.

1 (v) In addition to any other transfers that may be provided
2 for by law, on July 1, 2004, 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 (w) In addition to any other transfers that may be provided
7 for by law, on July 1, 2004, or as soon thereafter as may be
8 practical, the State Comptroller shall direct and the State
9 Treasurer shall transfer the sum of \$6,445,000 from the General
10 Revenue Fund to the Presidential Library and Museum Operating
11 Fund.

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

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

18 From the State Police Wireless Service Emergency Fund,
19 \$200,000;

20 From the State Offender DNA Identification System
21 Fund, \$800,000; and

22 From the State Police Whistleblower Reward and
23 Protection Fund, \$500,000.

24 (y) Notwithstanding any other provision of law to the
25 contrary, in addition to any other transfers that may be
26 provided for by law on June 30, 2005, or as soon as may be

1 practical thereafter, the State Comptroller shall direct and
2 the State Treasurer shall transfer the remaining balance from
3 the designated funds into the General Revenue Fund and any
4 future deposits that would otherwise be made into these funds
5 must instead be made into the General Revenue Fund:

6 (1) the Keep Illinois Beautiful Fund;

7 (2) the Metropolitan Fair and Exposition Authority
8 Reconstruction Fund;

9 (3) the New Technology Recovery Fund;

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

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

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

13 (7) the State Postsecondary Review Program Fund;

14 (8) the Tourism Attraction Development Matching Grant
15 Fund;

16 (9) the Patent and Copyright Fund;

17 (10) the Credit Enhancement Development Fund;

18 (11) the Community Mental Health and Developmental
19 Disabilities Services Provider Participation Fee Trust
20 Fund;

21 (12) the Nursing Home Grant Assistance Fund;

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

23 (14) the Illinois Student Assistance Commission Higher
24 EdNet Fund;

25 (15) the DORS State Project Fund;

26 (16) the School Technology Revolving Fund;

- 1 (17) the Energy Assistance Contribution Fund;
- 2 (18) the Illinois Building Commission Revolving Fund;
- 3 (19) the Illinois Aquaculture Development Fund;
- 4 (20) the Homelessness Prevention Fund;
- 5 (21) the DCFS Refugee Assistance Fund;
- 6 (22) the Illinois Century Network Special Purposes
- 7 Fund; and
- 8 (23) the Build Illinois Purposes Fund.

9 (z) In addition to any other transfers that may be provided

10 for by law, on July 1, 2005, or as soon as may be practical

11 thereafter, the State Comptroller shall direct and the State

12 Treasurer shall transfer the sum of \$1,200,000 from the General

13 Revenue Fund to the Violence Prevention Fund.

14 (aa) In addition to any other transfers that may be

15 provided for by law, on July 1, 2005, or as soon as may be

16 practical thereafter, the State Comptroller shall direct and

17 the State Treasurer shall transfer the sum of \$9,000,000 from

18 the General Revenue Fund to the Presidential Library and Museum

19 Operating Fund.

20 (bb) In addition to any other transfers that may be

21 provided for by law, on July 1, 2005, or as soon as may be

22 practical thereafter, the State Comptroller shall direct and

23 the State Treasurer shall transfer the sum of \$6,803,600 from

24 the General Revenue Fund to the Securities Audit and

25 Enforcement Fund.

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

1 provided for by law, on or after July 1, 2005 and until May 1,
2 2006, 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 re-transferred 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, 2006.

11 (dd) In addition to any other transfers that may be
12 provided for by law, on April 1, 2005, or as soon thereafter as
13 may be practical, at the direction of the Director of Public
14 Aid (now Director of Healthcare and Family Services), the State
15 Comptroller shall direct and the State Treasurer shall transfer
16 from the Public Aid Recoveries Trust Fund amounts not to exceed
17 \$14,000,000 to the Community Mental Health Medicaid Trust Fund.

18 (ee) Notwithstanding any other provision of law, on July 1,
19 2006, or as soon thereafter as practical, the State Comptroller
20 shall direct and the State Treasurer shall transfer the
21 remaining balance from the Illinois Civic Center Bond Fund to
22 the Illinois Civic Center Bond Retirement and Interest Fund.

23 (ff) 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 Director of the Governor's Office of Management and Budget, the

1 State Comptroller shall direct and the State Treasurer shall
2 transfer amounts not exceeding a total of \$1,900,000 from the
3 General Revenue Fund to the Illinois Capital Revolving Loan
4 Fund.

5 (gg) In addition to any other transfers that may be
6 provided for by law, on and after July 1, 2006 and until May 1,
7 2007, at the direction of and upon notification from the
8 Governor, the State Comptroller shall direct and the State
9 Treasurer shall transfer amounts not exceeding a total of
10 \$80,000,000 from the General Revenue Fund to the Tobacco
11 Settlement Recovery Fund. Any amounts so transferred shall be
12 retransferred by the State Comptroller and the State Treasurer
13 from the Tobacco Settlement Recovery Fund to the General
14 Revenue Fund at the direction of and upon notification from the
15 Governor, but in any event on or before June 30, 2007.

16 (hh) In addition to any other transfers that may be
17 provided for by law, on and after July 1, 2006 and until June
18 30, 2007, at the direction of and upon notification from the
19 Governor, the State Comptroller shall direct and the State
20 Treasurer shall transfer amounts from the Illinois Affordable
21 Housing Trust Fund to the designated funds not exceeding the
22 following amounts:

- 23 DCFS Children's Services Fund \$2,200,000
- 24 Department of Corrections Reimbursement
- 25 and Education Fund \$1,500,000
- 26 Supplemental Low-Income Energy

1 Assistance Fund..... \$75,000

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

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

20 (kk) In addition to any other transfers that may be
21 provided for by law, on July 1, 2006, 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 (ll) In addition to any other transfers that may be
26 provided for by law, on the first day of each calendar quarter

1 of the fiscal year beginning July 1, 2006, or as soon
2 thereafter as practical, the State Comptroller shall direct and
3 the State Treasurer shall transfer from the General Revenue
4 Fund amounts equal to one-fourth of \$20,000,000 to the
5 Renewable Energy Resources Trust Fund.

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

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

16 (oo) In addition to any other transfers that may be
17 provided for by law, on and after July 1, 2006 and until June
18 30, 2007, at the direction of and upon notification from the
19 Governor, the State Comptroller shall direct and the State
20 Treasurer shall transfer amounts identified as net receipts
21 from the sale of all or part of the Illinois Student Assistance
22 Commission loan portfolio from the Student Loan Operating Fund
23 to the General Revenue Fund. The maximum amount that may be
24 transferred pursuant to this Section is \$38,800,000. In
25 addition, no transfer may be made pursuant to this Section that
26 would have the effect of reducing the available balance in the

1 Student Loan Operating Fund to an amount less than the amount
2 remaining unexpended and unreserved from the total
3 appropriations from the Fund estimated to be expended for the
4 fiscal year. The State Treasurer and Comptroller shall transfer
5 the amounts designated under this Section as soon as may be
6 practical after receiving the direction to transfer from the
7 Governor.

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

13 (qq) In addition to any other transfers that may be
14 provided for by law, on and after July 1, 2007 and until May 1,
15 2008, at the direction of and upon notification from the
16 Governor, the State Comptroller shall direct and the State
17 Treasurer shall transfer amounts not exceeding a total of
18 \$80,000,000 from the General Revenue Fund to the Tobacco
19 Settlement Recovery Fund. Any amounts so transferred shall be
20 retransferred by the State Comptroller and the State Treasurer
21 from the Tobacco Settlement Recovery Fund to the General
22 Revenue Fund at the direction of and upon notification from the
23 Governor, but in any event on or before June 30, 2008.

24 (rr) In addition to any other transfers that may be
25 provided for by law, on and after July 1, 2007 and until June
26 30, 2008, at the direction of and upon notification from the

1 Governor, the State Comptroller shall direct and the State
2 Treasurer shall transfer amounts from the Illinois Affordable
3 Housing Trust Fund to the designated funds not exceeding the
4 following amounts:

- 5 DCFS Children's Services Fund \$2,200,000
- 6 Department of Corrections Reimbursement
- 7 and Education Fund \$1,500,000
- 8 Supplemental Low-Income Energy
- 9 Assistance Fund \$75,000

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

16 (tt) In addition to any other transfers that may be
17 provided for by law, on July 1, 2007, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$1,400,000 from the General
20 Revenue Fund to the Violence Prevention Fund.

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

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

1 provided for by law, on July 1, 2007, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$3,000,000 from the General
4 Revenue Fund to the African-American HIV/AIDS Response Fund.

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

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

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

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

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

1 provided for by law, on and after July 1, 2008 and until May 1,
 2 2009, 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, 2009.

11 (bbb) In addition to any other transfers that may be
 12 provided for by law, on and after July 1, 2008 and until June
 13 30, 2009, at the direction of and upon notification from the
 14 Governor, the State Comptroller shall direct and the State
 15 Treasurer shall transfer amounts from the Illinois Affordable
 16 Housing Trust Fund to the designated funds not exceeding the
 17 following amounts:

- 18 DCFS Children's Services Fund \$2,200,000
- 19 Department of Corrections Reimbursement
- 20 and Education Fund \$1,500,000
- 21 Supplemental Low-Income Energy
- 22 Assistance Fund \$75,000

23 (ccc) In addition to any other transfers that may be
 24 provided for by law, on July 1, 2008, or as soon thereafter as
 25 practical, the State Comptroller shall direct and the State
 26 Treasurer shall transfer the sum of \$7,450,000 from the General

1 Revenue Fund to the Presidential Library and Museum Operating
2 Fund.

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

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

13 (fff) In addition to any other transfers that may be
14 provided for by law, on and after July 1, 2009 and until May 1,
15 2010, at the direction of and upon notification from the
16 Governor, the State Comptroller shall direct and the State
17 Treasurer shall transfer amounts not exceeding a total of
18 \$80,000,000 from the General Revenue Fund to the Tobacco
19 Settlement Recovery Fund. Any amounts so transferred shall be
20 retransferred by the State Comptroller and the State Treasurer
21 from the Tobacco Settlement Recovery Fund to the General
22 Revenue Fund at the direction of and upon notification from the
23 Governor, but in any event on or before June 30, 2010.

24 (ggg) In addition to any other transfers that may be
25 provided for by law, on July 1, 2009, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$7,450,000 from the General
2 Revenue Fund to the Presidential Library and Museum Operating
3 Fund.

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

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

14 (jjj) In addition to any other transfers that may be
15 provided for by law, on and after July 1, 2009 and until June
16 30, 2010, at the direction of and upon notification from the
17 Governor, the State Comptroller shall direct and the State
18 Treasurer shall transfer amounts not exceeding a total of
19 \$17,000,000 from the General Revenue Fund to the DCFS
20 Children's Services Fund.

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

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

1 provided for by law, on July 1, 2009, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$9,700,000 from the General
4 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
5 Revolving Fund.

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

11 (ooo) In addition to any other transfers that may be
12 provided 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 \$600,000 from the General
15 Revenue Fund to the Temporary Relocation Expenses Revolving
16 Fund.

17 (ppp) In addition to any other transfers that may be
18 provided for by law, on July 1, 2010, 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 (qqq) In addition to any other transfers that may be
23 provided for by law, on and after July 1, 2010 and until May 1,
24 2011, 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 retransferred 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, 2011.

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

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

18 (ttt) In addition to any other transfers that may be
19 provided for by law, on July 1, 2010, or as soon thereafter as
20 practical, the State Comptroller shall direct and the State
21 Treasurer shall transfer the sum of \$100,000 from the General
22 Revenue Fund to the Heartsaver AED Fund.

23 (uuu) In addition to any other transfers that may be
24 provided for by law, on July 1, 2010, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$5,000,000 from the General

1 Revenue Fund to the Communications Revolving Fund.

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

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

12 (xxx) In addition to any other transfers that may be
13 provided for by law, on July 1, 2010, or as soon thereafter as
14 practical, the State Comptroller shall direct and the State
15 Treasurer shall transfer the sum of \$2,000,000 from the Digital
16 Divide Elimination Infrastructure Fund, of which \$1,000,000
17 shall go to the Workforce, Technology, and Economic Development
18 Fund and \$1,000,000 to the Public Utility Fund.

19 (yyy) In addition to any other transfers that may be
20 provided for by law, on and after July 1, 2011 and until May 1,
21 2012, at the direction of and upon notification from the
22 Governor, the State Comptroller shall direct and the State
23 Treasurer shall transfer amounts not exceeding a total of
24 \$80,000,000 from the General Revenue Fund to the Tobacco
25 Settlement Recovery Fund. Any amounts so transferred shall be
26 retransferred by the State Comptroller and the State Treasurer

1 from the Tobacco Settlement Recovery Fund to the General
2 Revenue Fund at the direction of and upon notification from the
3 Governor, but in any event on or before June 30, 2012.

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

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

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

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

25 (dddd) In addition to any other transfers that may be
26 provided for by law, on July 1, 2011, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$4,000,000 from the General
3 Revenue Fund to the Digital Divide Elimination Fund.

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

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

11 (30 ILCS 105/8g-1)

12 Sec. 8g-1. Fund transfers.

13 (a) In addition to any other transfers that may be provided
14 for by law, on and after July 1, 2012 and until May 1, 2013, at
15 the direction of and upon notification from the Governor, the
16 State Comptroller shall direct and the State Treasurer shall
17 transfer amounts not exceeding a total of \$80,000,000 from the
18 General Revenue Fund to the Tobacco Settlement Recovery Fund.
19 Any amounts so transferred shall be retransferred by the State
20 Comptroller and the State Treasurer from the Tobacco Settlement
21 Recovery Fund to the General Revenue Fund at the direction of
22 and upon notification from the Governor, but in any event on or
23 before June 30, 2013.

24 (b) In addition to any other transfers that may be provided
25 for by law, on and after July 1, 2013 and until May 1, 2014, at

1 the direction of and upon notification from the Governor, the
2 State Comptroller shall direct and the State Treasurer shall
3 transfer amounts not exceeding a total of \$80,000,000 from the
4 General Revenue Fund to the Tobacco Settlement Recovery Fund.
5 Any amounts so transferred shall be retransferred by the State
6 Comptroller and the State Treasurer from the Tobacco Settlement
7 Recovery Fund to the General Revenue Fund at the direction of
8 and upon notification from the Governor, but in any event on or
9 before June 30, 2014.

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

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

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

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

1 for by law, on July 1, 2013, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$4,000,000 from the General
4 Revenue Fund to the Digital Divide Elimination Fund.

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

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

16 (i) In addition to any other transfers that may be provided
17 for by law, on and after July 1, 2014 and until May 1, 2015, at
18 the direction of and upon notification from the Governor, the
19 State Comptroller shall direct and the State Treasurer shall
20 transfer amounts not exceeding a total of \$80,000,000 from the
21 General Revenue Fund to the Tobacco Settlement Recovery Fund.
22 Any amounts so transferred shall be retransferred by the State
23 Comptroller and the State Treasurer from the Tobacco Settlement
24 Recovery Fund to the General Revenue Fund at the direction of
25 and upon notification from the Governor, but in any event on or
26 before June 30, 2015.

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

7 (k) In addition to any other transfers that may be provided
8 for by law, as soon as practical, the State Comptroller shall
9 direct and the State Treasurer shall transfer the sum of
10 \$500,000 from the General Revenue Fund to the Grant
11 Accountability and Transparency Fund.

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

14 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

15 Sec. 13.2. Transfers among line item appropriations.

16 (a) Transfers among line item appropriations from the same
17 treasury fund for the objects specified in this Section may be
18 made in the manner provided in this Section when the balance
19 remaining in one or more such line item appropriations is
20 insufficient for the purpose for which the appropriation was
21 made.

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

1 (a-2) Except as otherwise provided in this Section,
2 transfers may be made only among the objects of expenditure
3 enumerated in this Section, except that no funds may be
4 transferred from any appropriation for personal services, from
5 any appropriation for State contributions to the State
6 Employees' Retirement System, from any separate appropriation
7 for employee retirement contributions paid by the employer, nor
8 from any appropriation for State contribution for employee
9 group insurance. During State fiscal year 2005, an agency may
10 transfer amounts among its appropriations within the same
11 treasury fund for personal services, employee retirement
12 contributions paid by employer, and State Contributions to
13 retirement systems; notwithstanding and in addition to the
14 transfers authorized in subsection (c) of this Section, the
15 fiscal year 2005 transfers authorized in this sentence may be
16 made in an amount not to exceed 2% of the aggregate amount
17 appropriated to an agency within the same treasury fund. During
18 State fiscal year 2007, the Departments of Children and Family
19 Services, Corrections, Human Services, and Juvenile Justice
20 may transfer amounts among their respective appropriations
21 within the same treasury fund for personal services, employee
22 retirement contributions paid by employer, and State
23 contributions to retirement systems. During State fiscal year
24 2010, the Department of Transportation may transfer amounts
25 among their respective appropriations within the same treasury
26 fund for personal services, employee retirement contributions

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

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

19 (a-3) Further, if an agency receives a separate
20 appropriation for employee retirement contributions paid by
21 the employer, any transfer by that agency into an appropriation
22 for personal services must be accompanied by a corresponding
23 transfer into the appropriation for employee retirement
24 contributions paid by the employer, in an amount sufficient to
25 meet the employer share of the employee contributions required
26 to be remitted to the retirement system.

1 (a-4) Long-Term Care Rebalancing. The Governor may
2 designate amounts set aside for institutional services
3 appropriated from the General Revenue Fund or any other State
4 fund that receives monies for long-term care services to be
5 transferred to all State agencies responsible for the
6 administration of community-based long-term care programs,
7 including, but not limited to, community-based long-term care
8 programs administered by the Department of Healthcare and
9 Family Services, the Department of Human Services, and the
10 Department on Aging, provided that the Director of Healthcare
11 and Family Services first certifies that the amounts being
12 transferred are necessary for the purpose of assisting persons
13 in or at risk of being in institutional care to transition to
14 community-based settings, including the financial data needed
15 to prove the need for the transfer of funds. The total amounts
16 transferred shall not exceed 4% in total of the amounts
17 appropriated from the General Revenue Fund or any other State
18 fund that receives monies for long-term care services for each
19 fiscal year. A notice of the fund transfer must be made to the
20 General Assembly and posted at a minimum on the Department of
21 Healthcare and Family Services website, the Governor's Office
22 of Management and Budget website, and any other website the
23 Governor sees fit. These postings shall serve as notice to the
24 General Assembly of the amounts to be transferred. Notice shall
25 be given at least 30 days prior to transfer.

26 (b) In addition to the general transfer authority provided

1 under subsection (c), the following agencies have the specific
2 transfer authority granted in this subsection:

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

10 The Department of Children and Family Services is
11 authorized to make transfers not exceeding 2% of the aggregate
12 amount appropriated to it within the same treasury fund for the
13 following line items among these same line items: Foster Home
14 and Specialized Foster Care and Prevention, Institutions and
15 Group Homes and Prevention, and Purchase of Adoption and
16 Guardianship Services.

17 The Department on Aging is authorized to make transfers not
18 exceeding 2% of the aggregate amount appropriated to it within
19 the same treasury fund for the following Community Care Program
20 line items among these same line items: purchase of services
21 covered by the Community Care Program and Comprehensive Case
22 Coordination.

23 The State Treasurer is authorized to make transfers among
24 line item appropriations from the Capital Litigation Trust
25 Fund, with respect to costs incurred in fiscal years 2002 and
26 2003 only, when the balance remaining in one or more such line

1 item appropriations is insufficient for the purpose for which
2 the appropriation was made, provided that no such transfer may
3 be made unless the amount transferred is no longer required for
4 the purpose for which that appropriation was made.

5 The State Board of Education is authorized to make
6 transfers from line item appropriations within the same
7 treasury fund for General State Aid and General State Aid -
8 Hold Harmless, provided that no such transfer may be made
9 unless the amount transferred is no longer required for the
10 purpose for which that appropriation was made, to the line item
11 appropriation for Transitional Assistance when the balance
12 remaining in such line item appropriation is insufficient for
13 the purpose for which the appropriation was made.

14 The State Board of Education is authorized to make
15 transfers between the following line item appropriations
16 within the same treasury fund: Disabled Student
17 Services/Materials (Section 14-13.01 of the School Code),
18 Disabled Student Transportation Reimbursement (Section
19 14-13.01 of the School Code), Disabled Student Tuition -
20 Private Tuition (Section 14-7.02 of the School Code),
21 Extraordinary Special Education (Section 14-7.02b of the
22 School Code), Reimbursement for Free Lunch/Breakfast Program,
23 Summer School Payments (Section 18-4.3 of the School Code), and
24 Transportation - Regular/Vocational Reimbursement (Section
25 29-5 of the School Code). Such transfers shall be made only
26 when the balance remaining in one or more such line item

1 appropriations is insufficient for the purpose for which the
2 appropriation was made and provided that no such transfer may
3 be made unless the amount transferred is no longer required for
4 the purpose for which that appropriation was made.

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

9 (c) The sum of such transfers for an agency in a fiscal
10 year shall not exceed 2% of the aggregate amount appropriated
11 to it within the same treasury fund for the following objects:
12 Personal Services; Extra Help; Student and Inmate
13 Compensation; State Contributions to Retirement Systems; State
14 Contributions to Social Security; State Contribution for
15 Employee Group Insurance; Contractual Services; Travel;
16 Commodities; Printing; Equipment; Electronic Data Processing;
17 Operation of Automotive Equipment; Telecommunications
18 Services; Travel and Allowance for Committed, Paroled and
19 Discharged Prisoners; Library Books; Federal Matching Grants
20 for Student Loans; Refunds; Workers' Compensation,
21 Occupational Disease, and Tort Claims; and, in appropriations
22 to institutions of higher education, Awards and Grants.
23 Notwithstanding the above, any amounts appropriated for
24 payment of workers' compensation claims to an agency to which
25 the authority to evaluate, administer and pay such claims has
26 been delegated by the Department of Central Management Services

1 may be transferred to any other expenditure object where such
2 amounts exceed the amount necessary for the payment of such
3 claims.

4 (c-1) Special provisions for State fiscal year 2003.
5 Notwithstanding any other provision of this Section to the
6 contrary, for State fiscal year 2003 only, transfers among line
7 item appropriations to an agency from the same treasury fund
8 may be made provided that the sum of such transfers for an
9 agency in State fiscal year 2003 shall not exceed 3% of the
10 aggregate amount appropriated to that State agency for State
11 fiscal year 2003 for the following objects: personal services,
12 except that no transfer may be approved which reduces the
13 aggregate appropriations for personal services within an
14 agency; extra help; student and inmate compensation; State
15 contributions to retirement systems; State contributions to
16 social security; State contributions for employee group
17 insurance; contractual services; travel; commodities;
18 printing; equipment; electronic data processing; operation of
19 automotive equipment; telecommunications services; travel and
20 allowance for committed, paroled, and discharged prisoners;
21 library books; federal matching grants for student loans;
22 refunds; workers' compensation, occupational disease, and tort
23 claims; and, in appropriations to institutions of higher
24 education, awards and grants.

25 (c-2) Special provisions for State fiscal year 2005.
26 Notwithstanding subsections (a), (a-2), and (c), for State

1 fiscal year 2005 only, transfers may be made among any line
2 item appropriations from the same or any other treasury fund
3 for any objects or purposes, without limitation, when the
4 balance remaining in one or more such line item appropriations
5 is insufficient for the purpose for which the appropriation was
6 made, provided that the sum of those transfers by a State
7 agency shall not exceed 4% of the aggregate amount appropriated
8 to that State agency for fiscal year 2005.

9 (c-3) Special provisions for State fiscal year 2015.
10 Notwithstanding any other provision of this Section, for State
11 fiscal year 2015, transfers among line item appropriations to a
12 State agency from the same State treasury fund may be made for
13 operational or lump sum expenses only, provided that the sum of
14 such transfers for a State agency in State fiscal year 2015
15 shall not exceed 4% of the aggregate amount appropriated to
16 that State agency for operational or lump sum expenses for
17 State fiscal year 2015. For the purpose of this subsection,
18 "operational or lump sum expenses" includes the following
19 objects: personal services; extra help; student and inmate
20 compensation; State contributions to retirement systems; State
21 contributions to social security; State contributions 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; lump sum and other
3 purposes; and lump sum operations. For the purpose of this
4 subsection (c-3), "State agency" does not include the Attorney
5 General, the Secretary of State, the Comptroller, the
6 Treasurer, or the legislative or judicial branches.

7 (c-4) Special provisions for State fiscal year 2018.
8 Notwithstanding any other provision of this Section, for State
9 fiscal year 2018, transfers among line item appropriations to a
10 State agency from the same State treasury fund may be made for
11 operational or lump sum expenses only, provided that the sum of
12 such transfers for a State agency in State fiscal year 2018
13 shall not exceed 4% of the aggregate amount appropriated to
14 that State agency for operational or lump sum expenses for
15 State fiscal year 2018. For the purpose of this subsection
16 (c-4), "operational or lump sum expenses" includes the
17 following objects: personal services; extra help; student and
18 inmate compensation; State contributions to retirement
19 systems; State contributions to social security; State
20 contributions for employee group insurance; contractual
21 services; travel; commodities; printing; equipment; electronic
22 data processing; operation of automotive equipment;
23 telecommunications services; travel and allowance for
24 committed, paroled, and discharged prisoners; library books;
25 federal matching grants for student loans; refunds; workers'
26 compensation, occupational disease, and tort claims; lump sum

1 and other purposes; and lump sum operations. For the purpose of
2 this subsection (c-4), "State agency" does not include the
3 Attorney General, the Secretary of State, the Comptroller, the
4 Treasurer, or the legislative or judicial branches.

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

19 The officer responsible for approval shall certify that the
20 transfer is necessary to carry out the programs and purposes
21 for which the appropriations were made by the General Assembly
22 and shall transmit to the State Comptroller a certified copy of
23 the approval which shall set forth the specific amounts
24 transferred so that the Comptroller may change his records
25 accordingly. The Comptroller shall furnish the Governor with
26 information copies of all transfers approved for agencies of

1 the Legislative and Judicial departments and transfers
2 approved by the constitutionally elected officials of the
3 Executive branch other than the Governor, showing the amounts
4 transferred and indicating the dates such changes were entered
5 on the Comptroller's records.

6 (e) The State Board of Education, in consultation with the
7 State Comptroller, may transfer line item appropriations for
8 General State Aid between the Common School Fund and the
9 Education Assistance Fund. With the advice and consent of the
10 Governor's Office of Management and Budget, the State Board of
11 Education, in consultation with the State Comptroller, may
12 transfer line item appropriations between the General Revenue
13 Fund and the Education Assistance Fund for the following
14 programs:

15 (1) Disabled Student Personnel Reimbursement (Section
16 14-13.01 of the School Code);

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

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

21 (4) Extraordinary Special Education (Section 14-7.02b
22 of the School Code);

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

24 (6) Summer School Payments (Section 18-4.3 of the
25 School Code);

26 (7) Transportation - Regular/Vocational Reimbursement

1 (Section 29-5 of the School Code);

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

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

6 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-2,
7 eff. 3-26-15.)

8 Section 5-15. The State Revenue Sharing Act is amended by
9 changing Section 12 as follows:

10 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

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

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

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

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

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

24 In addition, moneys in the Personal Property Tax
25 Replacement Fund may be used to pay any of the following: (i)
26 salary, stipends, and additional compensation as provided by

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

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

1 1980 as refunds to taxpayers for overpayment of liability under
2 those Acts.

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

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

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

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

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

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

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

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

26 (1) The portion of the Personal Property Tax

1 Replacement Fund required to be distributed as of the time
2 allocation is required to be made shall be the amount
3 available in such Fund as of the time allocation is
4 required to be made.

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

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

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

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

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

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

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

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

26 If two or more taxing districts in existence on July 1,

1 1979, or a successor or successors thereto shall consolidate
2 into one taxing district, the Tax Base of such consolidated
3 taxing district shall be the sum of the Tax Bases of each of
4 the taxing districts which have consolidated.

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

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

21 If a community college district is created after July 1,
22 1979, beginning on the effective date of this amendatory Act of
23 1995, its Tax Base shall be 3.5% of the sum of the personal
24 property tax collected for the 1977 tax year within the
25 territorial jurisdiction of the district.

26 The amounts allocated and paid to taxing districts pursuant

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

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

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

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

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

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

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

17 (a) Upon each delivery of Bonds authorized to be issued
18 under this Act, the Comptroller shall compute and certify to
19 the Treasurer the total amount of principal of, interest on,
20 and premium, if any, on Bonds issued that will be payable in
21 order to retire such Bonds, the amount of principal of,
22 interest on and premium, if any, on such Bonds that will be
23 payable on each payment date according to the tenor of such
24 Bonds during the then current and each succeeding fiscal year,

1 and the amount of sinking fund payments needed to be deposited
2 in connection with Qualified School Construction Bonds
3 authorized by subsection (e) of Section 9. With respect to the
4 interest payable on variable rate bonds, such certifications
5 shall be calculated at the maximum rate of interest that may be
6 payable during the fiscal year, after taking into account any
7 credits permitted in the related indenture or other instrument
8 against the amount of such interest required to be appropriated
9 for such period pursuant to subsection (c) of Section 14 of
10 this Act. With respect to the interest payable, such
11 certifications shall include the amounts certified by the
12 Director of the Governor's Office of Management and Budget
13 under subsection (b) of Section 9 of this Act.

14 On or before the last day of each month the State Treasurer
15 and Comptroller shall transfer from (1) the Road Fund with
16 respect to Bonds issued under paragraph (a) of Section 4 of
17 this Act, or Bonds issued under authorization in Public Act
18 98-781, or Bonds issued for the purpose of refunding such
19 bonds, and from (2) the General Revenue Fund, with respect to
20 all other Bonds issued under this Act, to the General
21 Obligation Bond Retirement and Interest Fund an amount
22 sufficient to pay the aggregate of the principal of, interest
23 on, and premium, if any, on Bonds payable, by their terms on
24 the next payment date divided by the number of full calendar
25 months between the date of such Bonds and the first such
26 payment date, and thereafter, divided by the number of months

1 between each succeeding payment date after the first. Such
2 computations and transfers shall be made for each series of
3 Bonds issued and delivered. Interest payable on variable rate
4 bonds shall be calculated at the maximum rate of interest that
5 may be payable for the relevant period, after taking into
6 account any credits permitted in the related indenture or other
7 instrument against the amount of such interest required to be
8 appropriated for such period pursuant to subsection (c) of
9 Section 14 of this Act. Computations of interest shall include
10 the amounts certified by the Director of the Governor's Office
11 of Management and Budget under subsection (b) of Section 9 of
12 this Act. Interest for which moneys have already been deposited
13 into the capitalized interest account within the General
14 Obligation Bond Retirement and Interest Fund shall not be
15 included in the calculation of the amounts to be transferred
16 under this subsection. Notwithstanding any other provision in
17 this Section, the transfer provisions provided in this
18 paragraph shall not apply to transfers made in fiscal year 2010
19 or fiscal year 2011 with respect to Bonds issued in fiscal year
20 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act.
21 In the case of transfers made in fiscal year 2010 or fiscal
22 year 2011 with respect to the Bonds issued in fiscal year 2010
23 or fiscal year 2011 pursuant to Section 7.2 of this Act, on or
24 before the 15th day of the month prior to the required debt
25 service payment, the State Treasurer and Comptroller shall
26 transfer from the General Revenue Fund to the General

1 Obligation Bond Retirement and Interest Fund an amount
2 sufficient to pay the aggregate of the principal of, interest
3 on, and premium, if any, on the Bonds payable in that next
4 month.

5 The transfer of monies herein and above directed is not
6 required if monies in the General Obligation Bond Retirement
7 and Interest Fund are more than the amount otherwise to be
8 transferred as herein above provided, and if the Governor or
9 his authorized representative notifies the State Treasurer and
10 Comptroller of such fact in writing.

11 (b) After the effective date of this Act, the balance of,
12 and monies directed to be included in the Capital Development
13 Bond Retirement and Interest Fund, Anti-Pollution Bond
14 Retirement and Interest Fund, Transportation Bond, Series A
15 Retirement and Interest Fund, Transportation Bond, Series B
16 Retirement and Interest Fund, and Coal Development Bond
17 Retirement and Interest Fund shall be transferred to and
18 deposited in the General Obligation Bond Retirement and
19 Interest Fund. This Fund shall be used to make debt service
20 payments on the State's general obligation Bonds heretofore
21 issued which are now outstanding and payable from the Funds
22 herein listed as well as on Bonds issued under this Act.

23 (c) The unused portion of federal funds received for a
24 capital facilities project, as authorized by Section 3 of this
25 Act, for which monies from the Capital Development Fund have
26 been expended shall remain in the Capital Development Board

1 Contributory Trust Fund and shall be used for capital projects
2 and for no other purpose, subject to appropriation and as
3 directed by the Capital Development Board. Any federal funds
4 received as reimbursement for the completed construction of 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 be deposited in the General Obligation Bond
8 Retirement and Interest Fund.

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

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

12 (30 ILCS 540/3-5 new)

13 Sec. 3-5. Budget Stabilization Fund; insufficient
14 appropriation. If an agency incurs an interest liability under
15 this Act that is ordinarily payable from the Budget
16 Stabilization Fund, but the agency has insufficient
17 appropriation authority from the Budget Stabilization Fund to
18 make the interest payment at the time the interest payment is
19 due, the agency is authorized to pay the interest from its
20 available appropriations from the General Revenue Fund.

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

1 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

2 Sec. 901. Collection authority.

3 (a) In general.

4 The Department shall collect the taxes imposed by this Act.
5 The Department shall collect certified past due child support
6 amounts under Section 2505-650 of the Department of Revenue Law
7 ~~(20 ILCS 2505/2505-650)~~. Except as provided in subsections (b),
8 (c), (e), (f), (g), and (h) of this Section, money collected
9 pursuant to subsections (a) and (b) of Section 201 of this Act
10 shall be paid into the General Revenue Fund in the State
11 treasury; money collected pursuant to subsections (c) and (d)
12 of Section 201 of this Act shall be paid into the Personal
13 Property Tax Replacement Fund, a special fund in the State
14 Treasury; and money collected under Section 2505-650 of the
15 Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid
16 into the Child Support Enforcement Trust Fund, a special fund
17 outside the State Treasury, or to the State Disbursement Unit
18 established under Section 10-26 of the Illinois Public Aid
19 Code, as directed by the Department of Healthcare and Family
20 Services.

21 (b) Local Government Distributive Fund.

22 Beginning August 1, 1969, and continuing through June 30,
23 1994, the Treasurer shall transfer each month from the General
24 Revenue Fund to a special fund in the State treasury, to be
25 known as the "Local Government Distributive Fund", an amount
26 equal to 1/12 of the net revenue realized from the tax imposed

1 by subsections (a) and (b) of Section 201 of this Act during
2 the preceding month. Beginning July 1, 1994, and continuing
3 through June 30, 1995, the Treasurer shall transfer each month
4 from the General Revenue Fund to the Local Government
5 Distributive Fund an amount equal to 1/11 of the net revenue
6 realized from the tax imposed by subsections (a) and (b) of
7 Section 201 of this Act during the preceding month. Beginning
8 July 1, 1995 and continuing through January 31, 2011, the
9 Treasurer shall transfer each month from the General Revenue
10 Fund to the Local Government Distributive Fund an amount equal
11 to the net of (i) 1/10 of the net revenue realized from the tax
12 imposed by subsections (a) and (b) of Section 201 of the
13 Illinois Income Tax Act during the preceding month (ii) minus,
14 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,
15 and beginning July 1, 2004, zero. Beginning February 1, 2011,
16 and continuing through January 31, 2015, the Treasurer shall
17 transfer each month from the General Revenue Fund to the Local
18 Government Distributive Fund an amount equal to the sum of (i)
19 6% (10% of the ratio of the 3% individual income tax rate prior
20 to 2011 to the 5% individual income tax rate after 2010) of the
21 net revenue realized from the tax imposed by subsections (a)
22 and (b) of Section 201 of this Act upon individuals, trusts,
23 and estates during the preceding month and (ii) 6.86% (10% of
24 the ratio of the 4.8% corporate income tax rate prior to 2011
25 to the 7% corporate income tax rate after 2010) of the net
26 revenue realized from the tax imposed by subsections (a) and

1 (b) of Section 201 of this Act upon corporations during the
2 preceding month. Beginning February 1, 2015 and continuing
3 through January 31, 2025, the Treasurer shall transfer each
4 month from the General Revenue Fund to the Local Government
5 Distributive Fund an amount equal to the sum of (i) 8% (10% of
6 the ratio of the 3% individual income tax rate prior to 2011 to
7 the 3.75% individual income tax rate after 2014) of the net
8 revenue realized from the tax imposed by subsections (a) and
9 (b) of Section 201 of this Act upon individuals, trusts, and
10 estates during the preceding month and (ii) 9.14% (10% of the
11 ratio of the 4.8% corporate income tax rate prior to 2011 to
12 the 5.25% corporate income tax rate after 2014) of the net
13 revenue realized from the tax imposed by subsections (a) and
14 (b) of Section 201 of this Act upon corporations during the
15 preceding month. Beginning February 1, 2025, the Treasurer
16 shall transfer each month from the General Revenue Fund to the
17 Local Government Distributive Fund an amount equal to the sum
18 of (i) 9.23% (10% of the ratio of the 3% individual income tax
19 rate prior to 2011 to the 3.25% individual income tax rate
20 after 2024) of the net revenue realized from the tax imposed by
21 subsections (a) and (b) of Section 201 of this Act upon
22 individuals, trusts, and estates during the preceding month and
23 (ii) 10% of the net revenue realized from the tax imposed by
24 subsections (a) and (b) of Section 201 of this Act upon
25 corporations during the preceding month. Net revenue realized
26 for a month shall be defined as the revenue from the tax

1 imposed by subsections (a) and (b) of Section 201 of this Act
2 which is deposited in the General Revenue Fund, the Education
3 Assistance Fund, the Income Tax Surcharge Local Government
4 Distributive Fund, the Fund for the Advancement of Education,
5 and the Commitment to Human Services Fund during the month
6 minus the amount paid out of the General Revenue Fund in State
7 warrants during that same month as refunds to taxpayers for
8 overpayment of liability under the tax imposed by subsections
9 (a) and (b) of Section 201 of this Act.

10 Notwithstanding any provision of law to the contrary,
11 beginning on the effective date of this amendatory Act of the
12 100th General Assembly, those amounts required under this
13 subsection (b) to be transferred by the Treasurer into the
14 Local Government Distributive Fund from the General Revenue
15 Fund shall be directly deposited into the Local Government
16 Distributive Fund as the revenue is realized from the tax
17 imposed by subsections (a) and (b) of Section 201 of this Act.

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

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

1 (c) Deposits Into Income Tax Refund Fund.

2 (1) 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) (1), (2), and
5 (3), of Section 201 of this Act into a fund in the State
6 treasury known as the Income Tax Refund Fund. The
7 Department shall deposit 6% 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 through 2001, the
13 Annual Percentage shall be 7.1%. For fiscal year 2003, the
14 Annual Percentage shall be 8%. For fiscal year 2004, the
15 Annual Percentage shall be 11.7%. Upon the effective date
16 of this amendatory Act of the 93rd General Assembly, the
17 Annual Percentage shall be 10% for fiscal year 2005. For
18 fiscal year 2006, the Annual Percentage shall be 9.75%. For
19 fiscal year 2007, the Annual Percentage shall be 9.75%. For
20 fiscal year 2008, the Annual Percentage shall be 7.75%. For
21 fiscal year 2009, the Annual Percentage shall be 9.75%. For
22 fiscal year 2010, the Annual Percentage shall be 9.75%. For
23 fiscal year 2011, the Annual Percentage shall be 8.75%. For
24 fiscal year 2012, the Annual Percentage shall be 8.75%. For
25 fiscal year 2013, the Annual Percentage shall be 9.75%. For
26 fiscal year 2014, the Annual Percentage shall be 9.5%. For

1 fiscal year 2015, the Annual Percentage shall be 10%. For
2 fiscal year 2018, the Annual Percentage shall be 9.8%. 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) (1), (2), and (3) of Section 201 of this Act plus the
9 amount of such refunds remaining approved but unpaid at the
10 end of the preceding fiscal year, minus the amounts
11 transferred into the Income Tax Refund Fund from the
12 Tobacco Settlement Recovery Fund, and the denominator of
13 which shall be the amounts which will be collected pursuant
14 to subsections (a) and (b) (1), (2), and (3) of Section 201
15 of this Act during the preceding fiscal year; except that
16 in State fiscal year 2002, the Annual Percentage shall in
17 no event exceed 7.6%. The Director of Revenue shall certify
18 the Annual Percentage to the Comptroller on the last
19 business day of the fiscal year immediately preceding the
20 fiscal year for which it is to be effective.

21 (2) Beginning on January 1, 1989 and thereafter, the
22 Department shall deposit a percentage of the amounts
23 collected pursuant to subsections (a) and (b) (6), (7), and
24 (8), (c) and (d) of Section 201 of this Act into a fund in
25 the State treasury known as the Income Tax Refund Fund. The
26 Department shall deposit 18% of such amounts during the

1 period beginning January 1, 1989 and ending on June 30,
2 1989. Beginning with State fiscal year 1990 and for each
3 fiscal year thereafter, the percentage deposited into the
4 Income Tax Refund Fund during a fiscal year shall be the
5 Annual Percentage. For fiscal years 1999, 2000, and 2001,
6 the Annual Percentage shall be 19%. For fiscal year 2003,
7 the Annual Percentage shall be 27%. For fiscal year 2004,
8 the Annual Percentage shall be 32%. Upon the effective date
9 of this amendatory Act of the 93rd General Assembly, the
10 Annual Percentage shall be 24% for fiscal year 2005. For
11 fiscal year 2006, the Annual Percentage shall be 20%. For
12 fiscal year 2007, the Annual Percentage shall be 17.5%. For
13 fiscal year 2008, the Annual Percentage shall be 15.5%. For
14 fiscal year 2009, the Annual Percentage shall be 17.5%. For
15 fiscal year 2010, the Annual Percentage shall be 17.5%. For
16 fiscal year 2011, the Annual Percentage shall be 17.5%. For
17 fiscal year 2012, the Annual Percentage shall be 17.5%. For
18 fiscal year 2013, the Annual Percentage shall be 14%. For
19 fiscal year 2014, the Annual Percentage shall be 13.4%. For
20 fiscal year 2015, the Annual Percentage shall be 14%. For
21 fiscal year 2018, the Annual Percentage shall be 17.5%. For
22 all other fiscal years, the Annual Percentage shall be
23 calculated as a fraction, the numerator of which shall be
24 the amount of refunds approved for payment by the
25 Department during the preceding fiscal year as a result of
26 overpayment of tax liability under subsections (a) and

1 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
2 Act plus the amount of such refunds remaining approved but
3 unpaid at the end of the preceding fiscal year, and the
4 denominator of which shall be the amounts which will be
5 collected pursuant to subsections (a) and (b) (6), (7), and
6 (8), (c) and (d) of Section 201 of this Act during the
7 preceding fiscal year; except that in State fiscal year
8 2002, the Annual Percentage shall in no event exceed 23%.
9 The Director of Revenue shall certify the Annual Percentage
10 to the Comptroller on the last business day of the fiscal
11 year immediately preceding the fiscal year for which it is
12 to be effective.

13 (3) The Comptroller shall order transferred and the
14 Treasurer shall transfer from the Tobacco Settlement
15 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
16 in January, 2001, (ii) \$35,000,000 in January, 2002, and
17 (iii) \$35,000,000 in January, 2003.

18 (d) Expenditures from Income Tax Refund Fund.

19 (1) Beginning January 1, 1989, money in the Income Tax
20 Refund Fund shall be expended exclusively for the purpose
21 of paying refunds resulting from overpayment of tax
22 liability under Section 201 of this Act, for paying rebates
23 under Section 208.1 in the event that the amounts in the
24 Homeowners' Tax Relief Fund are insufficient for that
25 purpose, and for making transfers pursuant to this
26 subsection (d).

1 (2) The Director shall order payment of refunds
2 resulting from overpayment of tax liability under Section
3 201 of this Act from the Income Tax Refund Fund only to the
4 extent that amounts collected pursuant to Section 201 of
5 this Act and transfers pursuant to this subsection (d) and
6 item (3) of subsection (c) have been deposited and retained
7 in the Fund.

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

20 (4) As soon as possible after the end of each fiscal
21 year, the Director shall order transferred and the State
22 Treasurer and State Comptroller shall transfer from the
23 Personal Property Tax Replacement Fund to the Income Tax
24 Refund Fund an amount, certified by the Director to the
25 Comptroller, equal to the excess of the amount of refunds
26 resulting from overpayment of tax liability under

1 subsections (c) and (d) of Section 201 of this Act paid
2 from the Income Tax Refund Fund during the fiscal year over
3 the amount collected pursuant to subsections (c) and (d) of
4 Section 201 of this Act deposited into the Income Tax
5 Refund Fund during the fiscal year.

6 (4.5) As soon as possible after the end of fiscal year
7 1999 and of each fiscal year thereafter, the Director shall
8 order transferred and the State Treasurer and State
9 Comptroller shall transfer from the Income Tax Refund Fund
10 to the General Revenue Fund any surplus remaining in the
11 Income Tax Refund Fund as of the end of such fiscal year;
12 excluding for fiscal years 2000, 2001, and 2002 amounts
13 attributable to transfers under item (3) of subsection (c)
14 less refunds resulting from the earned income tax credit.

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

19 (e) Deposits into the Education Assistance Fund and the
20 Income Tax Surcharge Local Government Distributive Fund.

21 On July 1, 1991, and thereafter, of the amounts collected
22 pursuant to subsections (a) and (b) of Section 201 of this Act,
23 minus deposits into the Income Tax Refund Fund, the Department
24 shall deposit 7.3% into the Education Assistance Fund in the
25 State Treasury. Beginning July 1, 1991, and continuing through
26 January 31, 1993, of the amounts collected pursuant to

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

16 (f) Deposits into the Fund for the Advancement of
17 Education. Beginning February 1, 2015, the Department shall
18 deposit the following portions of the revenue realized from the
19 tax imposed upon individuals, trusts, and estates by
20 subsections (a) and (b) of Section 201 of this Act during the
21 preceding month, minus deposits into the Income Tax Refund
22 Fund, into the Fund for the Advancement of Education:

23 (1) beginning February 1, 2015, and prior to February
24 1, 2025, 1/30; and

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

26 If the rate of tax imposed by subsection (a) and (b) of

1 Section 201 is reduced pursuant to Section 201.5 of this Act,
2 the Department shall not make the deposits required by this
3 subsection (f) on or after the effective date of the reduction.

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

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

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

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

18 (h) Deposits into the Tax Compliance and Administration
19 Fund. Beginning on the first day of the first calendar month to
20 occur on or after August 26, 2014 (the effective date of Public
21 Act 98-1098), each month the Department shall pay into the Tax
22 Compliance and Administration Fund, to be used, subject to
23 appropriation, to fund additional auditors and compliance
24 personnel at the Department, an amount equal to 1/12 of 5% of
25 the cash receipts collected during the preceding fiscal year by
26 the Audit Bureau of the Department from the tax imposed by

1 subsections (a), (b), (c), and (d) of Section 201 of this Act,
2 net of deposits into the Income Tax Refund Fund made from those
3 cash receipts.

4 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
5 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff.
6 7-20-15.)

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

10 (70 ILCS 210/5) (from Ch. 85, par. 1225)

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

13 (a) To accept from Chicago Park Fair, a corporation, an
14 assignment of whatever sums of money it may have received
15 from the Fair and Exposition Fund, allocated by the
16 Department of Agriculture of the State of Illinois, and
17 Chicago Park Fair is hereby authorized to assign, set over
18 and transfer any of those funds to the Metropolitan Pier
19 and Exposition Authority. The Authority has the right and
20 power hereafter to receive sums as may be distributed to it
21 by the Department of Agriculture of the State of Illinois
22 from the Fair and Exposition Fund pursuant to the
23 provisions of Sections 5, 6i, and 28 of the State Finance
24 Act. All sums received by the Authority shall be held in

1 the sole custody of the secretary-treasurer of the
2 Metropolitan Pier and Exposition Board.

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

5 (c) To acquire, own, construct, equip, lease, operate
6 and maintain grounds, buildings and facilities to carry out
7 its corporate purposes and duties, and to carry out or
8 otherwise provide for the recreational, cultural,
9 commercial or residential development of Navy Pier, and to
10 fix and collect just, reasonable and nondiscriminatory
11 charges for the use thereof. The charges so collected shall
12 be made available to defray the reasonable expenses of the
13 Authority and to pay the principal of and the interest upon
14 any revenue bonds issued by the Authority. The Authority
15 shall be subject to and comply with the Lake Michigan and
16 Chicago Lakefront Protection Ordinance, the Chicago
17 Building Code, the Chicago Zoning Ordinance, and all
18 ordinances and regulations of the City of Chicago contained
19 in the following Titles of the Municipal Code of Chicago:
20 Businesses, Occupations and Consumer Protection; Health
21 and Safety; Fire Prevention; Public Peace, Morals and
22 Welfare; Utilities and Environmental Protection; Streets,
23 Public Ways, Parks, Airports and Harbors; Electrical
24 Equipment and Installation; Housing and Economic
25 Development (only Chapter 5-4 thereof); and Revenue and
26 Finance (only so far as such Title pertains to the

1 Authority's duty to collect taxes on behalf of the City of
2 Chicago).

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

5 (e) To lease any buildings to the Adjutant General of
6 the State of Illinois for the use of the Illinois National
7 Guard or the Illinois Naval Militia.

8 (f) To exercise the right of eminent domain by
9 condemnation proceedings in the manner provided by the
10 Eminent Domain Act, including, with respect to Site B only,
11 the authority to exercise quick take condemnation by
12 immediate vesting of title under Article 20 of the Eminent
13 Domain Act, to acquire any privately owned real or personal
14 property and, with respect to Site B only, public property
15 used for rail transportation purposes (but no such taking
16 of such public property shall, in the reasonable judgment
17 of the owner, interfere with such rail transportation) for
18 the lawful purposes of the Authority in Site A, at Navy
19 Pier, and at Site B. Just compensation for property taken
20 or acquired under this paragraph shall be paid in money or,
21 notwithstanding any other provision of this Act and with
22 the agreement of the owner of the property to be taken or
23 acquired, the Authority may convey substitute property or
24 interests in property or enter into agreements with the
25 property owner, including leases, licenses, or
26 concessions, with respect to any property owned by the

1 Authority, or may provide for other lawful forms of just
2 compensation to the owner. Any property acquired in
3 condemnation proceedings shall be used only as provided in
4 this Act. Except as otherwise provided by law, the City of
5 Chicago shall have a right of first refusal prior to any
6 sale of any such property by the Authority to a third party
7 other than substitute property. The Authority shall
8 develop and implement a relocation plan for businesses
9 displaced as a result of the Authority's acquisition of
10 property. The relocation plan shall be substantially
11 similar to provisions of the Uniform Relocation Assistance
12 and Real Property Acquisition Act and regulations
13 promulgated under that Act relating to assistance to
14 displaced businesses. To implement the relocation plan the
15 Authority may acquire property by purchase or gift or may
16 exercise the powers authorized in this subsection (f),
17 except the immediate vesting of title under Article 20 of
18 the Eminent Domain Act, to acquire substitute private
19 property within one mile of Site B for the benefit of
20 displaced businesses located on property being acquired by
21 the Authority. However, no such substitute property may be
22 acquired by the Authority unless the mayor of the
23 municipality in which the property is located certifies in
24 writing that the acquisition is consistent with the
25 municipality's land use and economic development policies
26 and goals. The acquisition of substitute property is

1 declared to be for public use. In exercising the powers
2 authorized in this subsection (f), the Authority shall use
3 its best efforts to relocate businesses within the area of
4 McCormick Place or, failing that, within the City of
5 Chicago.

6 (g) To enter into contracts relating to construction
7 projects which provide for the delivery by the contractor
8 of a completed project, structure, improvement, or
9 specific portion thereof, for a fixed maximum price, which
10 contract may provide that the delivery of the project,
11 structure, improvement, or specific portion thereof, for
12 the fixed maximum price is insured or guaranteed by a third
13 party capable of completing the construction.

14 (h) To enter into agreements with any person with
15 respect to the use and occupancy of the grounds, buildings,
16 and facilities of the Authority, including concession,
17 license, and lease agreements on terms and conditions as
18 the Authority determines. Notwithstanding Section 24,
19 agreements with respect to the use and occupancy of the
20 grounds, buildings, and facilities of the Authority for a
21 term of more than one year shall be entered into in
22 accordance with the procurement process provided for in
23 Section 25.1.

24 (i) To enter into agreements with any person with
25 respect to the operation and management of the grounds,
26 buildings, and facilities of the Authority or the provision

1 of goods and services on terms and conditions as the
2 Authority determines.

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

14 (k) To enter into agreements, including project
15 agreements with labor unions, that the Authority deems
16 necessary to complete the Expansion Project or any other
17 construction or improvement project in the most timely and
18 efficient manner and without strikes, picketing, or other
19 actions that might cause disruption or delay and thereby
20 add to the cost of the project.

21 (l) To provide incentives to organizations and
22 entities that agree to make use of the grounds, buildings,
23 and facilities of the Authority for conventions, meetings,
24 or trade shows. The incentives may take the form of
25 discounts from regular fees charged by the Authority,
26 subsidies for or assumption of the costs incurred with

1 respect to the convention, meeting, or trade show, or other
2 inducements. The Authority shall award incentives to
3 attract large conventions, meetings, and trade shows to its
4 facilities under the terms set forth in this subsection (1)
5 from amounts appropriated to the Authority from the
6 Metropolitan Pier and Exposition Authority Incentive Fund
7 for this purpose.

8 No later than May 15 of each year, the Chief Executive
9 Officer of the Metropolitan Pier and Exposition Authority
10 shall certify to the State Comptroller and the State
11 Treasurer the amounts of incentive grant funds used during
12 the current fiscal year to provide incentives for
13 conventions, meetings, or trade shows that (i) have been
14 approved by the Authority, in consultation with an
15 organization meeting the qualifications set out in Section
16 5.6 of this Act, provided the Authority has entered into a
17 marketing agreement with such an organization, (ii)
18 demonstrate registered attendance in excess of 5,000
19 individuals or in excess of 10,000 individuals, as
20 appropriate, and (iii) but for the incentive, would not
21 have used the facilities of the Authority for the
22 convention, meeting, or trade show. The State Comptroller
23 may request that the Auditor General conduct an audit of
24 the accuracy of the certification. If the State Comptroller
25 determines by this process of certification that incentive
26 funds, in whole or in part, were disbursed by the Authority

1 by means other than in accordance with the standards of
2 this subsection (1), then any amount transferred to the
3 Metropolitan Pier and Exposition Authority Incentive Fund
4 shall be reduced during the next subsequent transfer in
5 direct proportion to that amount determined to be in
6 violation of the terms set forth in this subsection (1).

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

18 On July 15, 2013, the Comptroller shall order
19 transferred, and the Treasurer shall transfer, into the
20 Metropolitan Pier and Exposition Authority Incentive Fund
21 from the General Revenue Fund the sum of \$7,500,000 plus an
22 amount equal to the incentive grant funds certified by the
23 Chief Executive Officer as having been lawfully paid under
24 the provisions of this Section in the previous fiscal year
25 that have not otherwise been transferred into the
26 Metropolitan Pier and Exposition Authority Incentive Fund,

1 provided that transfers in excess of \$15,000,000 shall not
2 be made in any fiscal year.

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

16 After a transfer has been made under this subsection
17 (1), the Chief Executive Officer shall file a request for
18 payment with the Comptroller evidencing that the incentive
19 grants have been made and the Comptroller shall thereafter
20 order paid, and the Treasurer shall pay, the requested
21 amounts to the Metropolitan Pier and Exposition Authority.

22 In no case shall more than \$5,000,000 be used in any
23 one year by the Authority for incentives granted
24 conventions, meetings, or trade shows with a registered
25 attendance of more than 5,000 and less than 10,000. Amounts
26 in the Metropolitan Pier and Exposition Authority

1 Incentive Fund shall only be used by the Authority for
2 incentives paid to attract large conventions, meetings,
3 and trade shows to its facilities as provided in this
4 subsection (1).

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

10 No later than May 15 of each year, the Mayor of the
11 Village of Rosemont or his or her designee shall certify to
12 the State Comptroller and the State Treasurer the amounts
13 of incentive grant funds used during the previous fiscal
14 year to provide incentives for conventions, meetings, or
15 trade shows that (1) have been approved by the Village, (2)
16 demonstrate registered attendance in excess of 5,000
17 individuals, and (3) but for the incentive, would not have
18 used the Donald E. Stephens Convention Center facilities
19 for the convention, meeting, or trade show. The State
20 Comptroller may request that the Auditor General conduct an
21 audit of the accuracy of the certification.

22 If the State Comptroller determines by this process of
23 certification that incentive funds, in whole or in part,
24 were disbursed by the Village by means other than in
25 accordance with the standards of this subsection (1-5),
26 then the amount transferred to the Convention Center

1 Support Fund shall be reduced during the next subsequent
2 transfer in direct proportion to that amount determined to
3 be in violation of the terms set forth in this subsection
4 (1-5).

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

18 (m) To enter into contracts with any person conveying
19 the naming rights or other intellectual property rights
20 with respect to the grounds, buildings, and facilities of
21 the Authority.

22 (n) To enter into grant agreements with the Chicago
23 Convention and Tourism Bureau providing for the marketing
24 of the convention facilities to large and small
25 conventions, meetings, and trade shows and the promotion of
26 the travel industry in the City of Chicago, provided such

1 agreements meet the requirements of Section 5.6 of this
2 Act. Receipts of the Authority from the increase in the
3 airport departure tax authorized by Section 13(f) of this
4 amendatory Act of the 96th General Assembly and, subject to
5 appropriation to the Authority, funds deposited in the
6 Chicago Travel Industry Promotion Fund pursuant to Section
7 6 of the Hotel Operators' Occupation Tax Act shall be
8 granted to the Bureau for such purposes.

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

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

15 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

19 (b) By ordinance the Authority shall, as soon as
20 practicable after the effective date of this amendatory Act of
21 1991, impose a Metropolitan Pier and Exposition Authority
22 Retailers' Occupation Tax upon all persons engaged in the
23 business of selling tangible personal property at retail within
24 the territory described in this subsection at the rate of 1.0%
25 of the gross receipts (i) from the sale of food, alcoholic

1 beverages, and soft drinks sold for consumption on the premises
2 where sold and (ii) from the sale of food, alcoholic beverages,
3 and soft drinks sold for consumption off the premises where
4 sold by a retailer whose principal source of gross receipts is
5 from the sale of food, alcoholic beverages, and soft drinks
6 prepared for immediate consumption.

7 The tax imposed under this subsection and all civil
8 penalties that may be assessed as an incident to that tax shall
9 be collected and enforced by the Illinois Department of
10 Revenue. The Department shall have full power to administer and
11 enforce this subsection, to collect all taxes and penalties so
12 collected in the manner provided in this subsection, and to
13 determine all rights to credit memoranda arising on account of
14 the erroneous payment of tax or penalty under this subsection.
15 In the administration of and compliance with this subsection,
16 the Department and persons who are subject to this subsection
17 shall have the same rights, remedies, privileges, immunities,
18 powers, and duties, shall be subject to the same conditions,
19 restrictions, limitations, penalties, exclusions, exemptions,
20 and definitions of terms, and shall employ the same modes of
21 procedure applicable to this Retailers' Occupation Tax as are
22 prescribed in Sections 1, 2 through 2-65 (in respect to all
23 provisions of those Sections other than the State rate of
24 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
25 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
26 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January

1 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
2 after January 1, 1994, all applicable provisions of the Uniform
3 Penalty and Interest Act that are not inconsistent with this
4 Act, as fully as if provisions contained in those Sections of
5 the Retailers' Occupation Tax Act were set forth in this
6 subsection.

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

20 Whenever the Department determines that a refund should be
21 made under this subsection to a claimant instead of issuing a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause a 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 Metropolitan Pier and Exposition Authority

1 trust fund held by the State Treasurer as trustee for the
2 Authority.

3 Nothing in this subsection authorizes the Authority to
4 impose a tax upon the privilege of engaging in any business
5 that under the Constitution of the United States may not be
6 made the subject of taxation by this State.

7 The Department shall forthwith pay over to the State
8 Treasurer, *ex officio*, as trustee for the Authority, all taxes
9 and penalties collected under this subsection for deposit into
10 a trust fund held outside of the State Treasury.

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 subsection
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 amounts to be paid under subsection (g) of this Section, which
23 shall be the amounts, not including credit memoranda, collected
24 under this subsection during the second preceding calendar
25 month by the Department, less any amounts determined by the
26 Department to be necessary for the payment of refunds, less 2%

1 of such balance, which sum shall be deposited by the State
2 Treasurer into the Tax Compliance and Administration Fund in
3 the State Treasury from which it shall be appropriated to the
4 Department to cover the costs of the Department in
5 administering and enforcing the provisions of this subsection,
6 and less any amounts that are transferred to the STAR Bonds
7 Revenue Fund. Within 10 days after receipt by the Comptroller
8 of the certification, the Comptroller shall cause the orders to
9 be drawn for the remaining amounts, and the Treasurer shall
10 administer those amounts as required in subsection (g).

11 A certificate of registration issued by the Illinois
12 Department of Revenue to a retailer under the Retailers'
13 Occupation Tax Act shall permit the registrant to engage in a
14 business that is taxed under the tax imposed under this
15 subsection, and no additional registration shall be required
16 under the ordinance imposing the tax or under this subsection.

17 A certified copy of any ordinance imposing or discontinuing
18 any tax under this subsection or effecting a change in the rate
19 of that tax shall be filed with the Department, whereupon the
20 Department shall proceed to administer and enforce this
21 subsection on behalf of the Authority as of the first day of
22 the third calendar month following the date of filing.

23 The tax authorized to be levied under this subsection may
24 be levied within all or any part of the following described
25 portions of the metropolitan area:

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

1 the following area: Beginning at the point of intersection
2 of the Cook County - DuPage County line and York Road, then
3 North along York Road to its intersection with Touhy
4 Avenue, then east along Touhy Avenue to its intersection
5 with the Northwest Tollway, then southeast along the
6 Northwest Tollway to its intersection with Lee Street, then
7 south along Lee Street to Higgins Road, then south and east
8 along Higgins Road to its intersection with Mannheim Road,
9 then south along Mannheim Road to its intersection with
10 Irving Park Road, then west along Irving Park Road to its
11 intersection with the Cook County - DuPage County line,
12 then north and west along the county line to the point of
13 beginning; and

14 (2) that portion of the City of Chicago located within
15 the following area: Beginning at the intersection of West
16 55th Street with Central Avenue, then east along West 55th
17 Street to its intersection with South Cicero Avenue, then
18 south along South Cicero Avenue to its intersection with
19 West 63rd Street, then west along West 63rd Street to its
20 intersection with South Central Avenue, then north along
21 South Central Avenue to the point of beginning; and

22 (3) that portion of the City of Chicago located within
23 the following area: Beginning at the point 150 feet west of
24 the intersection of the west line of North Ashland Avenue
25 and the north line of West Diversey Avenue, then north 150
26 feet, then east along a line 150 feet north of the north

1 line of West Diversey Avenue extended to the shoreline of
2 Lake Michigan, then following the shoreline of Lake
3 Michigan (including Navy Pier and all other improvements
4 fixed to land, docks, or piers) to the point where the
5 shoreline of Lake Michigan and the Adlai E. Stevenson
6 Expressway extended east to that shoreline intersect, then
7 west along the Adlai E. Stevenson Expressway to a point 150
8 feet west of the west line of South Ashland Avenue, then
9 north along a line 150 feet west of the west line of South
10 and North Ashland Avenue to the point of beginning.

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

17 (c) By ordinance the Authority shall, as soon as
18 practicable after the effective date of this amendatory Act of
19 1991, impose an occupation tax upon all persons engaged in the
20 corporate limits of the City of Chicago in the business of
21 renting, leasing, or letting rooms in a hotel, as defined in
22 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
23 the gross rental receipts from the renting, leasing, or letting
24 of hotel rooms within the City of Chicago, excluding, however,
25 from gross rental receipts the proceeds of renting, leasing, or
26 letting to permanent residents of a hotel, as defined in that

1 Act. Gross rental receipts shall not include charges that are
2 added on account of the liability arising from any tax imposed
3 by the State or any governmental agency on the occupation of
4 renting, leasing, or letting rooms in a hotel.

5 The tax imposed by the Authority under this subsection and
6 all civil penalties that may be assessed as an incident to that
7 tax shall be collected and enforced by the Illinois Department
8 of Revenue. The certificate of registration that is issued by
9 the Department to a lessor under the Hotel Operators'
10 Occupation Tax Act shall permit that registrant to engage in a
11 business that is taxable under any ordinance enacted under this
12 subsection without registering separately with the Department
13 under that ordinance or under this subsection. The Department
14 shall have full power to administer and enforce this
15 subsection, to collect all taxes and penalties due under this
16 subsection, to dispose of taxes and penalties so collected in
17 the manner provided in this subsection, and to determine all
18 rights to credit memoranda arising on account of the erroneous
19 payment of tax or penalty under this subsection. In the
20 administration of and compliance with this subsection, the
21 Department and persons who are subject to this subsection shall
22 have the same rights, remedies, privileges, immunities,
23 powers, and duties, shall be subject to the same conditions,
24 restrictions, limitations, penalties, and definitions of
25 terms, and shall employ the same modes of procedure as are
26 prescribed in the Hotel Operators' Occupation Tax Act (except

1 where that Act is inconsistent with this subsection), as fully
2 as if the provisions contained in the Hotel Operators'
3 Occupation Tax Act were set out in this subsection.

4 Whenever the Department determines that a refund should be
5 made under this subsection to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause a 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 Metropolitan Pier and Exposition Authority
11 trust fund held by the State Treasurer as trustee for the
12 Authority.

13 Persons subject to any tax imposed under the authority
14 granted in this subsection may reimburse themselves for their
15 tax liability for that tax by separately stating that tax as an
16 additional charge, which charge may be stated in combination,
17 in a single amount, with State taxes imposed under the Hotel
18 Operators' Occupation Tax Act, the municipal tax imposed under
19 Section 8-3-13 of the Illinois Municipal Code, and the tax
20 imposed under Section 19 of the Illinois Sports Facilities
21 Authority Act.

22 The person filing the return shall, at the time of filing
23 the return, pay to the Department the amount of tax, less a
24 discount of 2.1% or \$25 per calendar year, whichever is
25 greater, which is allowed to reimburse the operator for the
26 expenses incurred in keeping records, preparing and filing

1 returns, remitting the tax, and supplying data to the
2 Department on request.

3 The Department shall forthwith pay over to the State
4 Treasurer, ex officio, as trustee for the Authority, all taxes
5 and penalties collected under this subsection for deposit into
6 a trust fund held outside the State Treasury. On or before the
7 25th day of each calendar month, the Department shall certify
8 to the Comptroller the amounts to be paid under subsection (g)
9 of this Section, which shall be the amounts (not including
10 credit memoranda) collected under this subsection during the
11 second preceding calendar month by the Department, less any
12 amounts determined by the Department to be necessary for
13 payment of refunds. Within 10 days after receipt by the
14 Comptroller of the Department's certification, the Comptroller
15 shall cause the orders to be drawn for such amounts, and the
16 Treasurer shall administer those amounts as required in
17 subsection (g).

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

25 (d) By ordinance the Authority shall, as soon as
26 practicable after the effective date of this amendatory Act of

1 1991, impose a tax upon all persons engaged in the business of
2 renting automobiles in the metropolitan area at the rate of 6%
3 of the gross receipts from that business, except that no tax
4 shall be imposed on the business of renting automobiles for use
5 as taxicabs or in livery service. The tax imposed under this
6 subsection and all civil penalties that may be assessed as an
7 incident to that tax shall be collected and enforced by the
8 Illinois Department of Revenue. The certificate of
9 registration issued by the Department to a retailer under the
10 Retailers' Occupation Tax Act or under the Automobile Renting
11 Occupation and Use Tax Act shall permit that person to engage
12 in a business that is taxable under any ordinance enacted under
13 this subsection without registering separately with the
14 Department under that ordinance or under this subsection. The
15 Department shall have full power to administer and enforce this
16 subsection, to collect all taxes and penalties due under this
17 subsection, to dispose of taxes and penalties so collected in
18 the manner provided in this subsection, and to determine all
19 rights to credit memoranda arising on account of the erroneous
20 payment of tax or penalty under this subsection. In the
21 administration of and compliance with this subsection, the
22 Department and persons who are subject to this subsection shall
23 have the same rights, remedies, privileges, immunities,
24 powers, and duties, be subject to the same conditions,
25 restrictions, limitations, penalties, and definitions of
26 terms, and employ the same modes of procedure as are prescribed

1 in Sections 2 and 3 (in respect to all provisions of those
2 Sections other than the State rate of tax; and in respect to
3 the provisions of the Retailers' Occupation Tax Act referred to
4 in those Sections, except as to the disposition of taxes and
5 penalties collected, except for the provision allowing
6 retailers a deduction from the tax to cover certain costs, and
7 except that credit memoranda issued under this subsection may
8 not be used to discharge any State tax liability) of the
9 Automobile Renting Occupation and Use Tax Act, as fully as if
10 provisions contained in those Sections of that Act were set
11 forth in this subsection.

12 Persons subject to any tax imposed under the authority
13 granted in this subsection may reimburse themselves for their
14 tax liability under this subsection by separately stating that
15 tax as an additional charge, which charge may be stated in
16 combination, in a single amount, with State tax that sellers
17 are required to collect under the Automobile Renting Occupation
18 and Use Tax Act, pursuant to bracket schedules as the
19 Department may prescribe.

20 Whenever the Department determines that a refund should be
21 made under this subsection to a claimant instead of issuing a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause a 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 Metropolitan Pier and Exposition Authority

1 trust fund held by the State Treasurer as trustee for the
2 Authority.

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

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

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

1 filing.

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

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

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

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

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

4 The Department shall forthwith pay over to the State
5 Treasurer, ex officio, as trustee, all taxes, penalties, and
6 interest collected under this subsection for deposit into a
7 trust fund held outside the State Treasury. On or before the
8 25th day of each calendar month, the Department shall certify
9 to the State Comptroller the amounts to be paid under
10 subsection (g) of this Section, which shall be the amounts (not
11 including credit memoranda) collected under this subsection
12 during the second preceding calendar month by the Department,
13 less any amounts determined by the Department to be necessary
14 for payment of refunds. Within 10 days after receipt by the
15 State Comptroller of the Department's certification, the
16 Comptroller shall cause the orders to be drawn for such
17 amounts, and the Treasurer shall administer those amounts as
18 required in subsection (g).

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

25 (f) By ordinance the Authority shall, as soon as
26 practicable after the effective date of this amendatory Act of

1 1991, impose an occupation tax on all persons, other than a
2 governmental agency, engaged in the business of providing
3 ground transportation for hire to passengers in the
4 metropolitan area at a rate of (i) \$4 per taxi or livery
5 vehicle departure with passengers for hire from commercial
6 service airports in the metropolitan area, (ii) for each
7 departure with passengers for hire from a commercial service
8 airport in the metropolitan area in a bus or van operated by a
9 person other than a person described in item (iii): \$18 per bus
10 or van with a capacity of 1-12 passengers, \$36 per bus or van
11 with a capacity of 13-24 passengers, and \$54 per bus or van
12 with a capacity of over 24 passengers, and (iii) for each
13 departure with passengers for hire from a commercial service
14 airport in the metropolitan area in a bus or van operated by a
15 person regulated by the Interstate Commerce Commission or
16 Illinois Commerce Commission, operating scheduled service from
17 the airport, and charging fares on a per passenger basis: \$2
18 per passenger for hire in each bus or van. The term "commercial
19 service airports" means those airports receiving scheduled
20 passenger service and enplaning more than 100,000 passengers
21 per year.

22 In the ordinance imposing the tax, the Authority may
23 provide for the administration and enforcement of the tax and
24 the collection of the tax from persons subject to the tax as
25 the Authority determines to be necessary or practicable for the
26 effective administration of the tax. The Authority may enter

1 into agreements as it deems appropriate with any governmental
2 agency providing for that agency to act as the Authority's
3 agent to collect the tax.

4 In the ordinance imposing the tax, the Authority may
5 designate a method or methods for persons subject to the tax to
6 reimburse themselves for the tax liability arising under the
7 ordinance (i) by separately stating the full amount of the tax
8 liability as an additional charge to passengers departing the
9 airports, (ii) by separately stating one-half of the tax
10 liability as an additional charge to both passengers departing
11 from and to passengers arriving at the airports, or (iii) by
12 some other method determined by the Authority.

13 All taxes, penalties, and interest collected under any
14 ordinance adopted under this subsection, less any amounts
15 determined to be necessary for the payment of refunds and less
16 the taxes, penalties, and interest attributable to any increase
17 in the rate of tax authorized by Public Act 96-898, shall be
18 paid forthwith to the State Treasurer, ex officio, for deposit
19 into a trust fund held outside the State Treasury and shall be
20 administered by the State Treasurer as provided in subsection
21 (g) of this Section. All taxes, penalties, and interest
22 attributable to any increase in the rate of tax authorized by
23 Public Act 96-898 shall be paid by the State Treasurer as
24 follows: 25% for deposit into the Convention Center Support
25 Fund, to be used by the Village of Rosemont for the repair,
26 maintenance, and improvement of the Donald E. Stephens

1 Convention Center and for debt service on debt instruments
2 issued for those purposes by the village and 75% to the
3 Authority to be used for grants to an organization meeting the
4 qualifications set out in Section 5.6 of this Act, provided the
5 Metropolitan Pier and Exposition Authority has entered into a
6 marketing agreement with such an organization.

7 (g) Amounts deposited from the proceeds of taxes imposed by
8 the Authority under subsections (b), (c), (d), (e), and (f) of
9 this Section and amounts deposited under Section 19 of the
10 Illinois Sports Facilities Authority Act shall be held in a
11 trust fund outside the State Treasury and shall be administered
12 by the Treasurer as follows:

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

16 (2) On July 20 and on the 20th of each month
17 thereafter, provided that the amount requested in the
18 annual certificate of the Chairman of the Authority filed
19 under Section 8.25f of the State Finance Act has been
20 appropriated for payment to the Authority, 1/8 of the local
21 tax transfer amount, together with any cumulative
22 deficiencies in the amounts transferred into the McCormick
23 Place Expansion Project Fund under this subparagraph (2)
24 during the fiscal year for which the certificate has been
25 filed, shall be transferred from the trust fund into the
26 McCormick Place Expansion Project Fund in the State

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

20 (3) On July 20, 2010, the Comptroller shall certify to
21 the Governor, the Treasurer, and the Chairman of the
22 Authority the 2010 deficiency amount, which means the
23 cumulative amount of transfers that were due from the trust
24 fund to the McCormick Place Expansion Project Fund in
25 fiscal years 2008, 2009, and 2010 under Section 13(g) of
26 this Act, as it existed prior to May 27, 2010 (the

1 effective date of Public Act 96-898), but not made. On July
2 20, 2011 and on July 20 of each year through July 20, 2014,
3 the Treasurer shall calculate for the previous fiscal year
4 the surplus revenues in the trust fund and pay that amount
5 to the Authority. On July 20, 2015 and on July 20 of each
6 year thereafter to and including July 20, 2017, as long as
7 bonds and notes issued under Section 13.2 or bonds and
8 notes issued to refund those bonds and notes are
9 outstanding, the Treasurer shall calculate for the
10 previous fiscal year the surplus revenues in the trust fund
11 and pay one-half of that amount to the State Treasurer for
12 deposit into the General Revenue Fund until the 2010
13 deficiency amount has been paid and shall pay the balance
14 of the surplus revenues to the Authority. On July 20, 2018
15 and on July 20 of each year thereafter, the Treasurer shall
16 calculate for the previous fiscal year the surplus revenues
17 in the trust fund and pay all of such surplus revenues to
18 the State Treasurer for deposit into the General Revenue
19 Fund until the 2010 deficiency amount has been paid. After
20 the 2010 deficiency amount has been paid, the Treasurer
21 shall pay the balance of the surplus revenues to the
22 Authority. "Surplus revenues" means the amounts remaining
23 in the trust fund on June 30 of the previous fiscal year
24 (A) after the State Treasurer has set aside in the trust
25 fund (i) amounts retained for refunds under subparagraph
26 (1) and (ii) any amounts necessary to meet the reserve

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

18 Moneys received by the Authority as surplus revenues may be
19 used (i) for the purposes of paying debt service on the bonds
20 and notes issued by the Authority, including early redemption
21 of those bonds or notes, (ii) for the purposes of repair,
22 replacement, and improvement of the grounds, buildings, and
23 facilities of the Authority, and (iii) for the corporate
24 purposes of the Authority in fiscal years 2011 through 2015 in
25 an amount not to exceed \$20,000,000 annually or \$80,000,000
26 total, which amount shall be reduced \$0.75 for each dollar of

1 the receipts of the Authority in that year from any contract
2 entered into with respect to naming rights at McCormick Place
3 under Section 5(m) of this Act. When bonds and notes issued
4 under Section 13.2, or bonds or notes issued to refund those
5 bonds and notes, are no longer outstanding, the balance in the
6 trust fund shall be paid to the Authority.

7 (h) The ordinances imposing the taxes authorized by this
8 Section shall be repealed when bonds and notes issued under
9 Section 13.2 or bonds and notes issued to refund those bonds
10 and notes are no longer outstanding.

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

12 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

13 Sec. 13.2. The McCormick Place Expansion Project Fund is
14 created in the State Treasury. All moneys in the McCormick
15 Place Expansion Project Fund are allocated to and shall be
16 appropriated and used only for the purposes authorized by and
17 subject to the limitations and conditions of this Section.
18 Those amounts may be appropriated by law to the Authority for
19 the purposes of paying the debt service requirements on all
20 bonds and notes, including bonds and notes issued to refund or
21 advance refund bonds and notes issued under this Section,
22 Section 13.1, or issued to refund or advance refund bonds and
23 notes otherwise issued under this Act, (collectively referred
24 to as "bonds") to be issued by the Authority under this Section
25 in an aggregate original principal amount (excluding the amount

1 of any bonds and notes issued to refund or advance refund bonds
2 or notes issued under this Section and Section 13.1) not to
3 exceed \$2,850,000,000 ~~\$2,557,000,000~~ for the purposes of
4 carrying out and performing its duties and exercising its
5 powers under this Act. The increased debt authorization of
6 \$450,000,000 provided by Public Act 96-898 ~~this amendatory Act~~
7 ~~of the 96th General Assembly~~ shall be used solely for the
8 purpose of: (i) hotel construction and related necessary
9 capital improvements; (ii) other needed capital improvements
10 to existing facilities; and (iii) land acquisition for and
11 construction of one multi-use facility on property bounded by
12 East Cermak Road on the south, East 21st Street on the north,
13 South Indiana Avenue on the west, and South Prairie Avenue on
14 the east in the City of Chicago, Cook County, Illinois; these
15 limitations do not apply to the increased debt authorization
16 provided by this amendatory Act of the 100th General Assembly.
17 No bonds issued to refund or advance refund bonds issued under
18 this Section may mature later than 40 years from the date of
19 issuance of the refunding or advance refunding bonds. After the
20 aggregate original principal amount of bonds authorized in this
21 Section has been issued, the payment of any principal amount of
22 such bonds does not authorize the issuance of additional bonds
23 (except refunding bonds). Any bonds and notes issued under this
24 Section in any year in which there is an outstanding "post-2010
25 deficiency amount" as that term is defined in Section 13 (g) (3)
26 of this Act shall provide for the payment to the State

1 Treasurer of the amount of that deficiency. Proceeds from the
2 sale of bonds issued pursuant to the increased debt
3 authorization provided by this amendatory Act of the 100th
4 General Assembly may be used for the payment to the State
5 Treasurer of any unpaid amounts described in paragraph (3) of
6 subsection (g) of Section 13 of this Act as part of the "2010
7 deficiency amount" or the "Post-2010 deficiency amount".

8 On the first day of each month commencing after July 1,
9 1993, amounts, if any, on deposit in the McCormick Place
10 Expansion Project Fund shall, subject to appropriation, be paid
11 in full to the Authority or, upon its direction, to the trustee
12 or trustees for bondholders of bonds that by their terms are
13 payable from the moneys received from the McCormick Place
14 Expansion Project Fund, until an amount equal to 100% of the
15 aggregate amount of the principal and interest in the fiscal
16 year, including that pursuant to sinking fund requirements, has
17 been so paid and deficiencies in reserves shall have been
18 remedied.

19 The State of Illinois pledges to and agrees with the
20 holders of the bonds of the Metropolitan Pier and Exposition
21 Authority issued under this Section that the State will not
22 limit or alter the rights and powers vested in the Authority by
23 this Act so as to impair the terms of any contract made by the
24 Authority with those holders or in any way impair the rights
25 and remedies of those holders until the bonds, together with
26 interest thereon, interest on any unpaid installments of

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

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

18 The State shall not be liable on bonds of the Authority
19 issued under this Section those bonds shall not be a debt of
20 the State, and this Act shall not be construed as a guarantee
21 by the State of the debts of the Authority. The bonds shall
22 contain a statement to this effect on the face of the bonds.

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

24 (70 ILCS 210/13.3 new)

25 Sec. 13.3. MPEA Reserve Fund. There is hereby created the

1 MPEA Reserve Fund in the State Treasury. If any amount of the
2 2010 deficiency amount is paid to the State Treasurer pursuant
3 to paragraph (3) of subsection (g) of Section 13 or Section
4 13.2 on any date after the effective date of this amendatory
5 Act of the 100th General Assembly, the Comptroller shall order
6 transferred, and the Treasurer shall transfer an equal amount
7 from the General Revenue Fund into the MPEA Reserve Fund.
8 Amounts in the MPEA Reserve Fund shall be administered by the
9 Treasurer as follows:

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

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

17 (c) All amounts in the MPEA Reserve Fund shall be
18 deposited into the General Revenue Fund when bonds and
19 notes issued under Section 13.2, including bonds and notes
20 issued to refund those bonds and notes, are no longer
21 outstanding.

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

24 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

1 Sec. 2-3. (a) As soon as possible after the first day of
2 each month, beginning July 1, 1984, upon certification of the
3 Department of Revenue, the Comptroller shall order
4 transferred, and the Treasurer shall transfer, from the General
5 Revenue Fund to a special fund in the State Treasury which is
6 hereby created, to be known as the "Downstate Public
7 Transportation Fund", an amount equal to $2/32$ (beginning July
8 1, 2005, $3/32$) of the net revenue realized from the "Retailers'
9 Occupation Tax Act", as now or hereafter amended, the "Service
10 Occupation Tax Act", as now or hereafter amended, the "Use Tax
11 Act", as now or hereafter amended, and the "Service Use Tax
12 Act", as now or hereafter amended, from persons incurring
13 municipal or county retailers' or service occupation tax
14 liability for the benefit of any municipality or county located
15 wholly within the boundaries of each participant other than any
16 Metro-East Transit District participant certified pursuant to
17 subsection (c) of this Section during the preceding month,
18 except that the Department shall pay into the Downstate Public
19 Transportation Fund $2/32$ (beginning July 1, 2005, $3/32$) of 80%
20 of the net revenue realized under the State tax Acts named
21 above within any municipality or county located wholly within
22 the boundaries of each participant, other than any Metro-East
23 participant, for tax periods beginning on or after January 1,
24 1990. Net revenue realized for a month shall be the revenue
25 collected by the State pursuant to such Acts during the
26 previous month from persons incurring municipal or county

1 retailers' or service occupation tax liability for the benefit
2 of any municipality or county located wholly within the
3 boundaries of a participant, less the amount paid out during
4 that same month as refunds or credit memoranda to taxpayers for
5 overpayment of liability under such Acts for the benefit of any
6 municipality or county located wholly within the boundaries of
7 a participant.

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

16 (b) As soon as possible after the first day of each month,
17 beginning July 1, 1989, upon certification of the Department of
18 Revenue, the Comptroller shall order transferred, and the
19 Treasurer shall transfer, from the General Revenue Fund to a
20 special fund in the State Treasury which is hereby created, to
21 be known as the "Metro-East Public Transportation Fund", an
22 amount equal to 2/32 of the net revenue realized, as above,
23 from within the boundaries of Madison, Monroe, and St. Clair
24 Counties, except that the Department shall pay into the
25 Metro-East Public Transportation Fund 2/32 of 80% of the net
26 revenue realized under the State tax Acts specified in

1 subsection (a) of this Section within the boundaries of
2 Madison, Monroe and St. Clair Counties for tax periods
3 beginning on or after January 1, 1990. A local match equivalent
4 to an amount which could be raised by a tax levy at the rate of
5 .05% on the assessed value of property within the boundaries of
6 Madison County is required annually to cause a total of 2/32 of
7 the net revenue to be deposited in the Metro-East Public
8 Transportation Fund. Failure to raise the required local match
9 annually shall result in only 1/32 being deposited into the
10 Metro-East Public Transportation Fund after July 1, 1989, or
11 1/32 of 80% of the net revenue realized for tax periods
12 beginning on or after January 1, 1990.

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

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

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-6) to be transferred by the Treasurer into the
21 Downstate Public Transportation Fund from the General Revenue
22 Fund shall be directly deposited into the Downstate Public
23 Transportation Fund as the revenues are realized from the taxes
24 indicated.

25 (c) The Department shall certify to the Department of
26 Revenue the eligible participants under this Article and the

1 territorial boundaries of such participants for the purposes of
2 the Department of Revenue in subsections (a) and (b) of this
3 Section.

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

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

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

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

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

1 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

2 Sec. 4.09. Public Transportation Fund and the Regional
3 Transportation Authority Occupation and Use Tax Replacement
4 Fund.

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

1 in lieu of the transfers authorized in the preceding sentence,
2 upon certification of the Department of Revenue, the
3 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) 80% of the proceeds of any tax imposed by the Authority at
10 a rate of 1.25% in Cook County, (ii) 75% 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 25%
15 of the net revenue realized from any tax imposed by the
16 Authority pursuant to Section 4.03.1, and 25% of the amounts
17 deposited into the Regional Transportation Authority tax fund
18 created by Section 4.03 of this Act from the County and Mass
19 Transit District Fund as provided in Section 6z-20 of the State
20 Finance Act, and 25% of the amounts deposited into the Regional
21 Transportation Authority Occupation and Use Tax Replacement
22 Fund from the State and Local Sales Tax Reform Fund as provided
23 in Section 6z-17 of the State Finance Act. As used in this
24 Section, net revenue realized for a month shall be the revenue
25 collected by the State pursuant to Sections 4.03 and 4.03.1
26 during the previous month from within the metropolitan region,

1 less the amount paid out during that same month as refunds to
2 taxpayers for overpayment of liability in the metropolitan
3 region under Sections 4.03 and 4.03.1.

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

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

1 and Mass Transit District Fund as provided in Section 6z-20 of
2 the State Finance Act, and 5% of the amounts deposited into the
3 Regional Transportation Authority Occupation and Use Tax
4 Replacement Fund from the State and Local Sales Tax Reform Fund
5 as provided in Section 6z-17 of the State Finance Act, and 5%
6 of the revenue realized by the Chicago Transit Authority as
7 financial assistance from the City of Chicago from the proceeds
8 of any tax imposed by the City of Chicago under Section 8-3-19
9 of the Illinois Municipal Code.

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

18 (3) Except as otherwise provided in paragraph (4), as ~~As~~
19 soon as possible after the first day of January, 2009 and each
20 month thereafter, upon certification of the Department of
21 Revenue with respect to the taxes collected under Section 4.03,
22 the Comptroller shall order transferred and the Treasurer shall
23 transfer from the General Revenue Fund to the Public
24 Transportation Fund an amount equal to 25% of the net revenue,
25 before the deduction of the serviceman and retailer discounts
26 pursuant to Section 9 of the Service Occupation Tax Act and

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

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 paragraph (3) of subsection (a) to be transferred by the
19 Treasurer into the Public Transportation Fund from the General
20 Revenue Fund shall be directly deposited into the Public
21 Transportation Fund as the revenues are realized from the taxes
22 indicated.

23 (4) Notwithstanding any provision of law to the contrary,
24 of the transfers to be made under paragraphs (1), (2), and (3)
25 of this subsection (a) from the General Revenue Fund to the
26 Public Transportation Fund, the first \$100,000,000 that would

1 have otherwise been transferred from the General Revenue Fund
2 shall be transferred from the Road Fund. The remaining balance
3 of such transfers shall be made from the General Revenue Fund.

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

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

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

18 (c) In recognition of the efforts of the Authority to
19 enhance the mass transportation facilities under its control,
20 the State shall provide financial assistance ("Additional
21 State Assistance") in excess of the amounts transferred to the
22 Authority from the General Revenue Fund under subsection (a) of
23 this Section. Additional State Assistance shall be calculated
24 as 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 1990 \$5,000,000;
2 1991 \$5,000,000;
3 1992 \$10,000,000;
4 1993 \$10,000,000;
5 1994 \$20,000,000;
6 1995 \$30,000,000;
7 1996 \$40,000,000;
8 1997 \$50,000,000;
9 1998 \$55,000,000; and
10 each year thereafter \$55,000,000.

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

20 2000 \$0;
21 2001 \$16,000,000;
22 2002 \$35,000,000;
23 2003 \$54,000,000;
24 2004 \$73,000,000;
25 2005 \$93,000,000; and
26 each year thereafter \$100,000,000.

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

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

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

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

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

25 The certification shall include a specific schedule of debt
26 service payments, including the date and amount of each payment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 (Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08;
22 95-906, eff. 8-26-08.)

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

1 (105 ILCS 5/18-8.05)

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

5 (A) General Provisions.

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

22 (2) In addition to general State financial aid, school
23 districts with specified levels or concentrations of pupils
24 from low income households are eligible to receive supplemental
25 general State financial aid grants as provided pursuant to

1 subsection (H). The supplemental State aid grants provided for
2 school districts under subsection (H) shall be appropriated for
3 distribution to school districts as part of the same line item
4 in which the general State financial aid of school districts is
5 appropriated under this Section.

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

9 (a) Any school district which fails for any given
10 school year to maintain school as required by law, or to
11 maintain a recognized school is not eligible to file for
12 such school year any claim upon the Common School Fund. In
13 case of nonrecognition of one or more attendance centers in
14 a school district otherwise operating recognized schools,
15 the claim of the district shall be reduced in the
16 proportion which the Average Daily Attendance in the
17 attendance center or centers bear to the Average Daily
18 Attendance in the school district. A "recognized school"
19 means any public school which meets the standards as
20 established for recognition by the State Board of
21 Education. A school district or attendance center not
22 having recognition status at the end of a school term is
23 entitled to receive State aid payments due upon a legal
24 claim which was filed while it was recognized.

25 (b) School district claims filed under this Section are
26 subject to Sections 18-9 and 18-12, except as otherwise

1 provided in this Section.

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

7 (d) (Blank).

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

12 School districts are not required to exert a minimum
13 Operating Tax Rate in order to qualify for assistance under
14 this Section.

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

17 (a) "Average Daily Attendance": A count of pupil
18 attendance in school, averaged as provided for in
19 subsection (C) and utilized in deriving per pupil financial
20 support levels.

21 (b) "Available Local Resources": A computation of
22 local financial support, calculated on the basis of Average
23 Daily Attendance and derived as provided pursuant to
24 subsection (D).

25 (c) "Corporate Personal Property Replacement Taxes":
26 Funds paid to local school districts pursuant to "An Act in

1 relation to the abolition of ad valorem personal property
2 tax and the replacement of revenues lost thereby, and
3 amending and repealing certain Acts and parts of Acts in
4 connection therewith", certified August 14, 1979, as
5 amended (Public Act 81-1st S.S.-1).

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

8 (e) "Operating Tax Rate": All school district property
9 taxes extended for all purposes, except Bond and Interest,
10 Summer School, Rent, Capital Improvement, and Vocational
11 Education Building purposes.

12 (B) Foundation Level.

13 (1) The Foundation Level is a figure established by the
14 State representing the minimum level of per pupil financial
15 support that should be available to provide for the basic
16 education of each pupil in Average Daily Attendance. As set
17 forth in this Section, each school district is assumed to exert
18 a sufficient local taxing effort such that, in combination with
19 the aggregate of general State financial aid provided the
20 district, an aggregate of State and local resources are
21 available to meet the basic education needs of pupils in the
22 district.

23 (2) For the 1998-1999 school year, the Foundation Level of
24 support is \$4,225. For the 1999-2000 school year, the
25 Foundation Level of support is \$4,325. For the 2000-2001 school

1 year, the Foundation Level of support is \$4,425. For the
2 2001-2002 school year and 2002-2003 school year, the Foundation
3 Level of support is \$4,560. For the 2003-2004 school year, the
4 Foundation Level of support is \$4,810. For the 2004-2005 school
5 year, the Foundation Level of support is \$4,964. For the
6 2005-2006 school year, the Foundation Level of support is
7 \$5,164. For the 2006-2007 school year, the Foundation Level of
8 support is \$5,334. For the 2007-2008 school year, the
9 Foundation Level of support is \$5,734. For the 2008-2009 school
10 year, the Foundation Level of support is \$5,959.

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

15 (C) Average Daily Attendance.

16 (1) For purposes of calculating general State aid pursuant
17 to subsection (E), an Average Daily Attendance figure shall be
18 utilized. The Average Daily Attendance figure for formula
19 calculation purposes shall be the monthly average of the actual
20 number of pupils in attendance of each school district, as
21 further averaged for the best 3 months of pupil attendance for
22 each school district. In compiling the figures for the number
23 of pupils in attendance, school districts and the State Board
24 of Education shall, for purposes of general State aid funding,
25 conform attendance figures to the requirements of subsection

1 (F).

2 (2) The Average Daily Attendance figures utilized in
3 subsection (E) shall be the requisite attendance data for the
4 school year immediately preceding the school year for which
5 general State aid is being calculated or the average of the
6 attendance data for the 3 preceding school years, whichever is
7 greater. The Average Daily Attendance figures utilized in
8 subsection (H) shall be the requisite attendance data for the
9 school year immediately preceding the school year for which
10 general State aid is being calculated.

11 (D) Available Local Resources.

12 (1) For purposes of calculating general State aid pursuant
13 to subsection (E), a representation of Available Local
14 Resources per pupil, as that term is defined and determined in
15 this subsection, shall be utilized. Available Local Resources
16 per pupil shall include a calculated dollar amount representing
17 local school district revenues from local property taxes and
18 from Corporate Personal Property Replacement Taxes, expressed
19 on the basis of pupils in Average Daily Attendance. Calculation
20 of Available Local Resources shall exclude any tax amnesty
21 funds received as a result of Public Act 93-26.

22 (2) In determining a school district's revenue from local
23 property taxes, the State Board of Education shall utilize the
24 equalized assessed valuation of all taxable property of each
25 school district as of September 30 of the previous year. The

1 equalized assessed valuation utilized shall be obtained and
2 determined as provided in subsection (G).

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

17 For partial elementary unit districts created pursuant to
18 Article 11E of this Code, local property tax revenues per pupil
19 shall be calculated as the product of the equalized assessed
20 valuation for property within the partial elementary unit
21 district for elementary purposes, as defined in Article 11E of
22 this Code, multiplied by 2.06% and divided by the district's
23 Average Daily Attendance figure, plus the product of the
24 equalized assessed valuation for property within the partial
25 elementary unit district for high school purposes, as defined
26 in Article 11E of this Code, multiplied by 0.94% and divided by

1 the district's Average Daily Attendance figure.

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

12 (E) Computation of General State Aid.

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

16 (2) For any school district for which Available Local
17 Resources per pupil is less than the product of 0.93 times the
18 Foundation Level, general State aid for that district shall be
19 calculated as an amount equal to the Foundation Level minus
20 Available Local Resources, multiplied by the Average Daily
21 Attendance of the school district.

22 (3) For any school district for which Available Local
23 Resources per pupil is equal to or greater than the product of
24 0.93 times the Foundation Level and less than the product of
25 1.75 times the Foundation Level, the general State aid per

1 pupil shall be a decimal proportion of the Foundation Level
2 derived using a linear algorithm. Under this linear algorithm,
3 the calculated general State aid per pupil shall decline in
4 direct linear fashion from 0.07 times the Foundation Level for
5 a school district with Available Local Resources equal to the
6 product of 0.93 times the Foundation Level, to 0.05 times the
7 Foundation Level for a school district with Available Local
8 Resources equal to the product of 1.75 times the Foundation
9 Level. The allocation of general State aid for school districts
10 subject to this paragraph 3 shall be the calculated general
11 State aid per pupil figure multiplied by the Average Daily
12 Attendance of the school district.

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

18 (5) The amount of general State aid allocated to a school
19 district for the 1999-2000 school year meeting the requirements
20 set forth in paragraph (4) of subsection (G) shall be increased
21 by an amount equal to the general State aid that would have
22 been received by the district for the 1998-1999 school year by
23 utilizing the Extension Limitation Equalized Assessed
24 Valuation as calculated in paragraph (4) of subsection (G) less
25 the general State aid allotted for the 1998-1999 school year.
26 This amount shall be deemed a one time increase, and shall not

1 affect any future general State aid allocations.

2 (F) Compilation of Average Daily Attendance.

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

13 (a) In districts that do not hold year-round classes,
14 days of attendance in August shall be added to the month of
15 September and any days of attendance in June shall be added
16 to the month of May.

17 (b) In districts in which all buildings hold year-round
18 classes, days of attendance in July and August shall be
19 added to the month of September and any days of attendance
20 in June shall be added to the month of May.

21 (c) In districts in which some buildings, but not all,
22 hold year-round classes, for the non-year-round buildings,
23 days of attendance in August shall be added to the month of
24 September and any days of attendance in June shall be added
25 to the month of May. The average daily attendance for the

1 year-round buildings shall be computed as provided in
2 subdivision (b) of this paragraph (1). To calculate the
3 Average Daily Attendance for the district, the average
4 daily attendance for the year-round buildings shall be
5 multiplied by the days in session for the non-year-round
6 buildings for each month and added to the monthly
7 attendance of the non-year-round buildings.

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

21 Days of attendance by tuition pupils shall be accredited
22 only to the districts that pay the tuition to a recognized
23 school.

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

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

10 (b) (Blank).

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

16 (d) A session of 3 or more clock hours may be counted
17 as a day of attendance (1) when the remainder of the school
18 day or at least 2 hours in the evening of that day is
19 utilized for an in-service training program for teachers,
20 up to a maximum of 5 days per school year, provided a
21 district conducts an in-service training program for
22 teachers in accordance with Section 10-22.39 of this Code;
23 or, in lieu of 4 such days, 2 full days may be used, in
24 which event each such day may be counted as a day required
25 for a legal school calendar pursuant to Section 10-19 of
26 this Code; (1.5) when, of the 5 days allowed under item

1 (1), a maximum of 4 days are used for parent-teacher
2 conferences, or, in lieu of 4 such days, 2 full days are
3 used, in which case each such day may be counted as a
4 calendar day required under Section 10-19 of this Code,
5 provided that the full-day, parent-teacher conference
6 consists of (i) a minimum of 5 clock hours of
7 parent-teacher conferences, (ii) both a minimum of 2 clock
8 hours of parent-teacher conferences held in the evening
9 following a full day of student attendance, as specified in
10 subsection (F)(1)(c), and a minimum of 3 clock hours of
11 parent-teacher conferences held on the day immediately
12 following evening parent-teacher conferences, or (iii)
13 multiple parent-teacher conferences held in the evenings
14 following full days of student attendance, as specified in
15 subsection (F)(1)(c), in which the time used for the
16 parent-teacher conferences is equivalent to a minimum of 5
17 clock hours; and (2) when days in addition to those
18 provided in items (1) and (1.5) are scheduled by a school
19 pursuant to its school improvement plan adopted under
20 Article 34 or its revised or amended school improvement
21 plan adopted under Article 2, provided that (i) such
22 sessions of 3 or more clock hours are scheduled to occur at
23 regular intervals, (ii) the remainder of the school days in
24 which such sessions occur are utilized for in-service
25 training programs or other staff development activities
26 for teachers, and (iii) a sufficient number of minutes of

1 school work under the direct supervision of teachers are
2 added to the school days between such regularly scheduled
3 sessions to accumulate not less than the number of minutes
4 by which such sessions of 3 or more clock hours fall short
5 of 5 clock hours. Any full days used for the purposes of
6 this paragraph shall not be considered for computing
7 average daily attendance. Days scheduled for in-service
8 training programs, staff development activities, or
9 parent-teacher conferences may be scheduled separately for
10 different grade levels and different attendance centers of
11 the district.

12 (e) A session of not less than one clock hour of
13 teaching hospitalized or homebound pupils on-site or by
14 telephone to the classroom may be counted as 1/2 day of
15 attendance, however these pupils must receive 4 or more
16 clock hours of instruction to be counted for a full day of
17 attendance.

18 (f) A session of at least 4 clock hours may be counted
19 as a day of attendance for first grade pupils, and pupils
20 in full day kindergartens, and a session of 2 or more hours
21 may be counted as 1/2 day of attendance by pupils in
22 kindergartens which provide only 1/2 day of attendance.

23 (g) For children with disabilities who are below the
24 age of 6 years and who cannot attend 2 or more clock hours
25 because of their disability or immaturity, a session of not
26 less than one clock hour may be counted as 1/2 day of

1 attendance; however for such children whose educational
2 needs so require a session of 4 or more clock hours may be
3 counted as a full day of attendance.

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

21 (i) On the days when the assessment that includes a
22 college and career ready determination is administered
23 under subsection (c) of Section 2-3.64a-5 of this Code, the
24 day of attendance for a pupil whose school day must be
25 shortened to accommodate required testing procedures may
26 be less than 5 clock hours and shall be counted towards the

1 176 days of actual pupil attendance required under Section
2 10-19 of this Code, provided that a sufficient number of
3 minutes of school work in excess of 5 clock hours are first
4 completed on other school days to compensate for the loss
5 of school work on the examination days.

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

14 (i) for students enrolled in a building holding year-round
15 classes if the student is classified as participating in
16 the remote educational program on a year-round schedule or
17 (ii) for students enrolled in a building not holding
18 year-round classes if the student is not classified as
19 participating in the remote educational program on a
20 year-round schedule.

21 (G) Equalized Assessed Valuation Data.

22 (1) For purposes of the calculation of Available Local
23 Resources required pursuant to subsection (D), the State Board
24 of Education shall secure from the Department of Revenue the
25 value as equalized or assessed by the Department of Revenue of

1 all taxable property of every school district, together with
2 (i) the applicable tax rate used in extending taxes for the
3 funds of the district as of September 30 of the previous year
4 and (ii) the limiting rate for all school districts subject to
5 property tax extension limitations as imposed under the
6 Property Tax Extension Limitation Law.

7 The Department of Revenue shall add to the equalized
8 assessed value of all taxable property of each school district
9 situated entirely or partially within a county that is or was
10 subject to the provisions of Section 15-176 or 15-177 of the
11 Property Tax Code (a) an amount equal to the total amount by
12 which the homestead exemption allowed under Section 15-176 or
13 15-177 of the Property Tax Code for real property situated in
14 that school district exceeds the total amount that would have
15 been allowed in that school district if the maximum reduction
16 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
17 all other counties in tax year 2003 or (ii) \$5,000 in all
18 counties in tax year 2004 and thereafter and (b) an amount
19 equal to the aggregate amount for the taxable year of all
20 additional exemptions under Section 15-175 of the Property Tax
21 Code for owners with a household income of \$30,000 or less. The
22 county clerk of any county that is or was subject to the
23 provisions of Section 15-176 or 15-177 of the Property Tax Code
24 shall annually calculate and certify to the Department of
25 Revenue for each school district all homestead exemption
26 amounts under Section 15-176 or 15-177 of the Property Tax Code

1 and all amounts of additional exemptions under Section 15-175
2 of the Property Tax Code for owners with a household income of
3 \$30,000 or less. It is the intent of this paragraph that if the
4 general homestead exemption for a parcel of property is
5 determined under Section 15-176 or 15-177 of the Property Tax
6 Code rather than Section 15-175, then the calculation of
7 Available Local Resources shall not be affected by the
8 difference, if any, between the amount of the general homestead
9 exemption allowed for that parcel of property under Section
10 15-176 or 15-177 of the Property Tax Code and the amount that
11 would have been allowed had the general homestead exemption for
12 that parcel of property been determined under Section 15-175 of
13 the Property Tax Code. It is further the intent of this
14 paragraph that if additional exemptions are allowed under
15 Section 15-175 of the Property Tax Code for owners with a
16 household income of less than \$30,000, then the calculation of
17 Available Local Resources shall not be affected by the
18 difference, if any, because of those additional exemptions.

19 This equalized assessed valuation, as adjusted further by
20 the requirements of this subsection, shall be utilized in the
21 calculation of Available Local Resources.

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

24 (a) For the purposes of calculating State aid under
25 this Section, with respect to any part of a school district
26 within a redevelopment project area in respect to which a

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

21 (b) The real property equalized assessed valuation for
22 a school district shall be adjusted by subtracting from the
23 real property value as equalized or assessed by the
24 Department of Revenue for the district an amount computed
25 by dividing the amount of any abatement of taxes under
26 Section 18-170 of the Property Tax Code by 3.00% for a

1 district maintaining grades kindergarten through 12, by
2 2.30% for a district maintaining grades kindergarten
3 through 8, or by 1.05% for a district maintaining grades 9
4 through 12 and adjusted by an amount computed by dividing
5 the amount of any abatement of taxes under subsection (a)
6 of Section 18-165 of the Property Tax Code by the same
7 percentage rates for district type as specified in this
8 subparagraph (b).

9 (3) For the 1999-2000 school year and each school year
10 thereafter, if a school district meets all of the criteria of
11 this subsection (G) (3), the school district's Available Local
12 Resources shall be calculated under subsection (D) using the
13 district's Extension Limitation Equalized Assessed Valuation
14 as calculated under this subsection (G) (3).

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

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

19 "Base Tax Year": The property tax levy year used to
20 calculate the Budget Year allocation of general State aid.

21 "Preceding Tax Year": The property tax levy year
22 immediately preceding the Base Tax Year.

23 "Base Tax Year's Tax Extension": The product of the
24 equalized assessed valuation utilized by the County Clerk
25 in the Base Tax Year multiplied by the limiting rate as
26 calculated by the County Clerk and defined in the Property

1 Tax Extension Limitation Law.

2 "Preceding Tax Year's Tax Extension": The product of
3 the equalized assessed valuation utilized by the County
4 Clerk in the Preceding Tax Year multiplied by the Operating
5 Tax Rate as defined in subsection (A).

6 "Extension Limitation Ratio": A numerical ratio,
7 certified by the County Clerk, in which the numerator is
8 the Base Tax Year's Tax Extension and the denominator is
9 the Preceding Tax Year's Tax Extension.

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

12 If a school district is subject to property tax extension
13 limitations as imposed under the Property Tax Extension
14 Limitation Law, the State Board of Education shall calculate
15 the Extension Limitation Equalized Assessed Valuation of that
16 district. For the 1999-2000 school year, the Extension
17 Limitation Equalized Assessed Valuation of a school district as
18 calculated by the State Board of Education shall be equal to
19 the product of the district's 1996 Equalized Assessed Valuation
20 and the district's Extension Limitation Ratio. Except as
21 otherwise provided in this paragraph for a school district that
22 has approved or does approve an increase in its limiting rate,
23 for the 2000-2001 school year and each school year thereafter,
24 the Extension Limitation Equalized Assessed Valuation of a
25 school district as calculated by the State Board of Education
26 shall be equal to the product of the Equalized Assessed

1 Valuation last used in the calculation of general State aid and
2 the district's Extension Limitation Ratio. If the Extension
3 Limitation Equalized Assessed Valuation of a school district as
4 calculated under this subsection (G)(3) is less than the
5 district's equalized assessed valuation as calculated pursuant
6 to subsections (G)(1) and (G)(2), then for purposes of
7 calculating the district's general State aid for the Budget
8 Year pursuant to subsection (E), that Extension Limitation
9 Equalized Assessed Valuation shall be utilized to calculate the
10 district's Available Local Resources under subsection (D). For
11 the 2009-2010 school year and each school year thereafter, if a
12 school district has approved or does approve an increase in its
13 limiting rate, pursuant to Section 18-190 of the Property Tax
14 Code, affecting the Base Tax Year, the Extension Limitation
15 Equalized Assessed Valuation of the school district, as
16 calculated by the State Board of Education, shall be equal to
17 the product of the Equalized Assessed Valuation last used in
18 the calculation of general State aid times an amount equal to
19 one plus the percentage increase, if any, in the Consumer Price
20 Index for all Urban Consumers for all items published by the
21 United States Department of Labor for the 12-month calendar
22 year preceding the Base Tax Year, plus the Equalized Assessed
23 Valuation of new property, annexed property, and recovered tax
24 increment value and minus the Equalized Assessed Valuation of
25 disconnected property. New property and recovered tax
26 increment value shall have the meanings set forth in the

1 Property Tax Extension Limitation Law.

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

6 (3.5) For the 2010-2011 school year and each school year
7 thereafter, if a school district's boundaries span multiple
8 counties, then the Department of Revenue shall send to the
9 State Board of Education, for the purpose of calculating
10 general State aid, the limiting rate and individual rates by
11 purpose for the county that contains the majority of the school
12 district's Equalized Assessed Valuation.

13 (4) For the purposes of calculating general State aid for
14 the 1999-2000 school year only, if a school district
15 experienced a triennial reassessment on the equalized assessed
16 valuation used in calculating its general State financial aid
17 apportionment for the 1998-1999 school year, the State Board of
18 Education shall calculate the Extension Limitation Equalized
19 Assessed Valuation that would have been used to calculate the
20 district's 1998-1999 general State aid. This amount shall equal
21 the product of the equalized assessed valuation used to
22 calculate general State aid for the 1997-1998 school year and
23 the district's Extension Limitation Ratio. If the Extension
24 Limitation Equalized Assessed Valuation of the school district
25 as calculated under this paragraph (4) is less than the
26 district's equalized assessed valuation utilized in

1 calculating the district's 1998-1999 general State aid
2 allocation, then for purposes of calculating the district's
3 general State aid pursuant to paragraph (5) of subsection (E),
4 that Extension Limitation Equalized Assessed Valuation shall
5 be utilized to calculate the district's Available Local
6 Resources.

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

19 (H) Supplemental General State Aid.

20 (1) In addition to the general State aid a school district
21 is allotted pursuant to subsection (E), qualifying school
22 districts shall receive a grant, paid in conjunction with a
23 district's payments of general State aid, for supplemental
24 general State aid based upon the concentration level of
25 children from low-income households within the school

1 district. Supplemental State aid grants provided for school
2 districts under this subsection shall be appropriated for
3 distribution to school districts as part of the same line item
4 in which the general State financial aid of school districts is
5 appropriated under this Section.

6 (1.5) This paragraph (1.5) applies only to those school
7 years preceding the 2003-2004 school year. For purposes of this
8 subsection (H), the term "Low-Income Concentration Level"
9 shall be the low-income eligible pupil count from the most
10 recently available federal census divided by the Average Daily
11 Attendance of the school district. If, however, (i) the
12 percentage decrease from the 2 most recent federal censuses in
13 the low-income eligible pupil count of a high school district
14 with fewer than 400 students exceeds by 75% or more the
15 percentage change in the total low-income eligible pupil count
16 of contiguous elementary school districts, whose boundaries
17 are coterminous with the high school district, or (ii) a high
18 school district within 2 counties and serving 5 elementary
19 school districts, whose boundaries are coterminous with the
20 high school district, has a percentage decrease from the 2 most
21 recent federal censuses in the low-income eligible pupil count
22 and there is a percentage increase in the total low-income
23 eligible pupil count of a majority of the elementary school
24 districts in excess of 50% from the 2 most recent federal
25 censuses, then the high school district's low-income eligible
26 pupil count from the earlier federal census shall be the number

1 used as the low-income eligible pupil count for the high school
2 district, for purposes of this subsection (H). The changes made
3 to this paragraph (1) by Public Act 92-28 shall apply to
4 supplemental general State aid grants for school years
5 preceding the 2003-2004 school year that are paid in fiscal
6 year 1999 or thereafter and to any State aid payments made in
7 fiscal year 1994 through fiscal year 1998 pursuant to
8 subsection 1(n) of Section 18-8 of this Code (which was
9 repealed on July 1, 1998), and any high school district that is
10 affected by Public Act 92-28 is entitled to a recomputation of
11 its supplemental general State aid grant or State aid paid in
12 any of those fiscal years. This recomputation shall not be
13 affected by any other funding.

14 (1.10) This paragraph (1.10) applies to the 2003-2004
15 school year and each school year thereafter. For purposes of
16 this subsection (H), the term "Low-Income Concentration Level"
17 shall, for each fiscal year, be the low-income eligible pupil
18 count as of July 1 of the immediately preceding fiscal year (as
19 determined by the Department of Human Services based on the
20 number of pupils who are eligible for at least one of the
21 following low income programs: Medicaid, the Children's Health
22 Insurance Program, TANF, or Food Stamps, excluding pupils who
23 are eligible for services provided by the Department of
24 Children and Family Services, averaged over the 2 immediately
25 preceding fiscal years for fiscal year 2004 and over the 3
26 immediately preceding fiscal years for each fiscal year

1 thereafter) divided by the Average Daily Attendance of the
2 school district.

3 (2) Supplemental general State aid pursuant to this
4 subsection (H) shall be provided as follows for the 1998-1999,
5 1999-2000, and 2000-2001 school years only:

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

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

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

18 (d) For any school district with a Low Income
19 Concentration Level of 60% or more, the grant for the
20 1998-99 school year shall be \$1,900 multiplied by the low
21 income eligible pupil count.

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

26 (f) For the 2000-2001 school year, the per pupil

1 amounts specified in subparagraphs (b), (c), and (d)
2 immediately above shall be \$1,273, \$1,640, and \$2,050,
3 respectively.

4 (2.5) Supplemental general State aid pursuant to this
5 subsection (H) shall be provided as follows for the 2002-2003
6 school year:

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

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

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

19 (d) For any school district with a Low Income
20 Concentration Level of at least 35% and less than 50%, the
21 grant for each school year shall be \$1,362 multiplied by
22 the low income eligible pupil count.

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

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

5 (2.10) Except as otherwise provided, supplemental general
6 State aid pursuant to this subsection (H) shall be provided as
7 follows for the 2003-2004 school year and each school year
8 thereafter:

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

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

18 For the 2003-2004 school year and each school year
19 thereafter through the 2008-2009 school year only, the grant
20 shall be no less than the grant for the 2002-2003 school year.
21 For the 2009-2010 school year only, the grant shall be no less
22 than the grant for the 2002-2003 school year multiplied by
23 0.66. For the 2010-2011 school year only, the grant shall be no
24 less than the grant for the 2002-2003 school year multiplied by
25 0.33. Notwithstanding the provisions of this paragraph to the
26 contrary, if for any school year supplemental general State aid

1 grants are prorated as provided in paragraph (1) of this
2 subsection (H), then the grants under this paragraph shall be
3 prorated.

4 For the 2003-2004 school year only, the grant shall be no
5 greater than the grant received during the 2002-2003 school
6 year added to the product of 0.25 multiplied by the difference
7 between the grant amount calculated under subsection (a) or (b)
8 of this paragraph (2.10), whichever is applicable, and the
9 grant received during the 2002-2003 school year. For the
10 2004-2005 school year only, the grant shall be no greater than
11 the grant received during the 2002-2003 school year added to
12 the product of 0.50 multiplied by the difference between the
13 grant amount calculated under subsection (a) or (b) of this
14 paragraph (2.10), whichever is applicable, and the grant
15 received during the 2002-2003 school year. For the 2005-2006
16 school year only, the grant shall be no greater than the grant
17 received during the 2002-2003 school year added to the product
18 of 0.75 multiplied by the difference between the grant amount
19 calculated under subsection (a) or (b) of this paragraph
20 (2.10), whichever is applicable, and the grant received during
21 the 2002-2003 school year.

22 (3) School districts with an Average Daily Attendance of
23 more than 1,000 and less than 50,000 that qualify for
24 supplemental general State aid pursuant to this subsection
25 shall submit a plan to the State Board of Education prior to
26 October 30 of each year for the use of the funds resulting from

1 this grant of supplemental general State aid for the
2 improvement of instruction in which priority is given to
3 meeting the education needs of disadvantaged children. Such
4 plan shall be submitted in accordance with rules and
5 regulations promulgated by the State Board of Education.

6 (4) School districts with an Average Daily Attendance of
7 50,000 or more that qualify for supplemental general State aid
8 pursuant to this subsection shall be required to distribute
9 from funds available pursuant to this Section, no less than
10 \$261,000,000 in accordance with the following requirements:

11 (a) The required amounts shall be distributed to the
12 attendance centers within the district in proportion to the
13 number of pupils enrolled at each attendance center who are
14 eligible to receive free or reduced-price lunches or
15 breakfasts under the federal Child Nutrition Act of 1966
16 and under the National School Lunch Act during the
17 immediately preceding school year.

18 (b) The distribution of these portions of supplemental
19 and general State aid among attendance centers according to
20 these requirements shall not be compensated for or
21 contravened by adjustments of the total of other funds
22 appropriated to any attendance centers, and the Board of
23 Education shall utilize funding from one or several sources
24 in order to fully implement this provision annually prior
25 to the opening of school.

26 (c) Each attendance center shall be provided by the

1 school district a distribution of noncategorical funds and
2 other categorical funds to which an attendance center is
3 entitled under law in order that the general State aid and
4 supplemental general State aid provided by application of
5 this subsection supplements rather than supplants the
6 noncategorical funds and other categorical funds provided
7 by the school district to the attendance centers.

8 (d) Any funds made available under this subsection that
9 by reason of the provisions of this subsection are not
10 required to be allocated and provided to attendance centers
11 may be used and appropriated by the board of the district
12 for any lawful school purpose.

13 (e) Funds received by an attendance center pursuant to
14 this subsection shall be used by the attendance center at
15 the discretion of the principal and local school council
16 for programs to improve educational opportunities at
17 qualifying schools through the following programs and
18 services: early childhood education, reduced class size or
19 improved adult to student classroom ratio, enrichment
20 programs, remedial assistance, attendance improvement, and
21 other educationally beneficial expenditures which
22 supplement the regular and basic programs as determined by
23 the State Board of Education. Funds provided shall not be
24 expended for any political or lobbying purposes as defined
25 by board rule.

26 (f) Each district subject to the provisions of this

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

16 Upon notification by the State Board of Education that
17 the district has not submitted a plan prior to July 15 or a
18 modified plan within the time period specified herein, the
19 State aid funds affected by that plan or modified plan
20 shall be withheld by the State Board of Education until a
21 plan or modified plan is submitted.

22 If the district fails to distribute State aid to
23 attendance centers in accordance with an approved plan, the
24 plan for the following year shall allocate funds, in
25 addition to the funds otherwise required by this
26 subsection, to those attendance centers which were

1 underfunded during the previous year in amounts equal to
2 such underfunding.

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

23 The State Board of Education shall promulgate rules and
24 regulations to implement the provisions of this
25 subsection. No funds shall be released under this
26 subdivision (H) (4) to any district that has not submitted a

1 plan that has been approved by the State Board of
2 Education.

3 (I) (Blank).

4 (J) (Blank).

5 (K) Grants to Laboratory and Alternative Schools.

6 In calculating the amount to be paid to the governing board
7 of a public university that operates a laboratory school under
8 this Section or to any alternative school that is operated by a
9 regional superintendent of schools, the State Board of
10 Education shall require by rule such reporting requirements as
11 it deems necessary.

12 As used in this Section, "laboratory school" means a public
13 school which is created and operated by a public university and
14 approved by the State Board of Education. The governing board
15 of a public university which receives funds from the State
16 Board under this subsection (K) may not increase the number of
17 students enrolled in its laboratory school from a single
18 district, if that district is already sending 50 or more
19 students, except under a mutual agreement between the school
20 board of a student's district of residence and the university
21 which operates the laboratory school. A laboratory school may
22 not have more than 1,000 students, excluding students with
23 disabilities in a special education program.

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

17 Each laboratory and alternative school shall file, on forms
18 provided by the State Superintendent of Education, an annual
19 State aid claim which states the Average Daily Attendance of
20 the school's students by month. The best 3 months' Average
21 Daily Attendance shall be computed for each school. The general
22 State aid entitlement shall be computed by multiplying the
23 applicable Average Daily Attendance by the Foundation Level as
24 determined under this Section.

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

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

14 (2) (Blank).

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

17 (M) Education Funding Advisory Board.

18 The Education Funding Advisory Board, hereinafter in this
19 subsection (M) referred to as the "Board", is hereby created.
20 The Board shall consist of 5 members who are appointed by the
21 Governor, by and with the advice and consent of the Senate. The
22 members appointed shall include representatives of education,
23 business, and the general public. One of the members so
24 appointed shall be designated by the Governor at the time the
25 appointment is made as the chairperson of the Board. The

1 initial members of the Board may be appointed any time after
2 the effective date of this amendatory Act of 1997. The regular
3 term of each member of the Board shall be for 4 years from the
4 third Monday of January of the year in which the term of the
5 member's appointment is to commence, except that of the 5
6 initial members appointed to serve on the Board, the member who
7 is appointed as the chairperson shall serve for a term that
8 commences on the date of his or her appointment and expires on
9 the third Monday of January, 2002, and the remaining 4 members,
10 by lots drawn at the first meeting of the Board that is held
11 after all 5 members are appointed, shall determine 2 of their
12 number to serve for terms that commence on the date of their
13 respective appointments and expire on the third Monday of
14 January, 2001, and 2 of their number to serve for terms that
15 commence on the date of their respective appointments and
16 expire on the third Monday of January, 2000. All members
17 appointed to serve on the Board shall serve until their
18 respective successors are appointed and confirmed. Vacancies
19 shall be filled in the same manner as original appointments. If
20 a vacancy in membership occurs at a time when the Senate is not
21 in session, the Governor shall make a temporary appointment
22 until the next meeting of the Senate, when he or she shall
23 appoint, by and with the advice and consent of the Senate, a
24 person to fill that membership for the unexpired term. If the
25 Senate is not in session when the initial appointments are
26 made, those appointments shall be made as in the case of

1 vacancies.

2 The Education Funding Advisory Board shall be deemed
3 established, and the initial members appointed by the Governor
4 to serve as members of the Board shall take office, on the date
5 that the Governor makes his or her appointment of the fifth
6 initial member of the Board, whether those initial members are
7 then serving pursuant to appointment and confirmation or
8 pursuant to temporary appointments that are made by the
9 Governor as in the case of vacancies.

10 The State Board of Education shall provide such staff
11 assistance to the Education Funding Advisory Board as is
12 reasonably required for the proper performance by the Board of
13 its responsibilities.

14 For school years after the 2000-2001 school year, the
15 Education Funding Advisory Board, in consultation with the
16 State Board of Education, shall make recommendations as
17 provided in this subsection (M) to the General Assembly for the
18 foundation level under subdivision (B)(3) of this Section and
19 for the supplemental general State aid grant level under
20 subsection (H) of this Section for districts with high
21 concentrations of children from poverty. The recommended
22 foundation level shall be determined based on a methodology
23 which incorporates the basic education expenditures of
24 low-spending schools exhibiting high academic performance. The
25 Education Funding Advisory Board shall make such
26 recommendations to the General Assembly on January 1 of odd

1 numbered years, beginning January 1, 2001.

2 (N) (Blank).

3 (O) References.

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

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

12 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
13 changes to this Section. Under Section 6 of the Statute on
14 Statutes there is an irreconcilable conflict between Public Act
15 93-808 and Public Act 93-838. Public Act 93-838, being the last
16 acted upon, is controlling. The text of Public Act 93-838 is
17 the law regardless of the text of Public Act 93-808.

18 (Q) State Fiscal Year 2015 Payments.

19 For payments made for State fiscal year 2015, the State
20 Board of Education shall, for each school district, calculate
21 that district's pro-rata share of a minimum sum of \$13,600,000
22 or additional amounts as needed from the total net General

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

12 (R) State Fiscal Year 2016 Payments.

13 For payments made for State fiscal year 2016, the State
14 Board of Education shall, for each school district, calculate
15 that district's pro rata share of a minimum sum of \$1 or
16 additional amounts as needed from the total net General State
17 Aid funding as calculated under this Section that shall be
18 deemed attributable to the provision of special educational
19 facilities and services, as defined in Section 14-1.08 of this
20 Code, in a manner that ensures compliance with maintenance of
21 State financial support requirements under the federal
22 Individuals with Disabilities Education Act. Each school
23 district must use such funds only for the provision of special
24 educational facilities and services, as defined in Section
25 14-1.08 of this Code, and must comply with any expenditure

1 verification procedures adopted by the State Board of
2 Education.

3 (S) State Fiscal Year 2017 Payments.

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

19 (T) State Fiscal Year 2018 Payments.

20 For payments made for State fiscal year 2018, the State
21 Board of Education shall, for each school district, calculate
22 that district's pro rata share of a minimum sum of \$1 or
23 additional amounts as needed from the total net evidence-based
24 funding as calculated under Section 18-8.15 of this Code that

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

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

13 Section 5-45. The Illinois Public Aid Code is amended by
14 changing Section 5-5.4 and by adding Sections 5-5.08 and 5-5.4i
15 as follows:

16 305 ILCS 5/5-5.08 new

17 Sec. 5-5.08. Dialysis center funding. Notwithstanding any
18 other provision of law, the add-on Medicaid payments to
19 hospitals and freestanding chronic dialysis centers
20 established under 89 Illinois Administrative Code
21 148.140(g)(4) for dates of service July 1, 2013 through June
22 30, 2015 is restored and in effect for dates of service on and
23 after July 1, 2015 with no end date for such payments.

1 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

2 Sec. 5-5.4. Standards of Payment - Department of Healthcare
3 and Family Services. The Department of Healthcare and Family
4 Services shall develop standards of payment of nursing facility
5 and ICF/DD services in facilities providing such services under
6 this Article which:

7 (1) Provide for the determination of a facility's payment
8 for nursing facility or ICF/DD services on a prospective basis.
9 The amount of the payment rate for all nursing facilities
10 certified by the Department of Public Health under the ID/DD
11 Community Care Act or the Nursing Home Care Act as Intermediate
12 Care for the Developmentally Disabled facilities, Long Term
13 Care for Under Age 22 facilities, Skilled Nursing facilities,
14 or Intermediate Care facilities under the medical assistance
15 program shall be prospectively established annually on the
16 basis of historical, financial, and statistical data
17 reflecting actual costs from prior years, which shall be
18 applied to the current rate year and updated for inflation,
19 except that the capital cost element for newly constructed
20 facilities shall be based upon projected budgets. The annually
21 established payment rate shall take effect on July 1 in 1984
22 and subsequent years. No rate increase and no update for
23 inflation shall be provided on or after July 1, 1994, unless
24 specifically provided for in this Section. The changes made by
25 Public Act 93-841 extending the duration of the prohibition
26 against a rate increase or update for inflation are effective

1 retroactive to July 1, 2004.

2 For facilities licensed by the Department of Public Health
3 under the Nursing Home Care Act as Intermediate Care for the
4 Developmentally Disabled facilities or Long Term Care for Under
5 Age 22 facilities, the rates taking effect on July 1, 1998
6 shall include an increase of 3%. For facilities licensed by the
7 Department of Public Health under the Nursing Home Care Act as
8 Skilled Nursing facilities or Intermediate Care facilities,
9 the rates taking effect on July 1, 1998 shall include an
10 increase of 3% plus \$1.10 per resident-day, as defined by the
11 Department. For facilities licensed by the Department of Public
12 Health under the Nursing Home Care Act as Intermediate Care
13 Facilities for the Developmentally Disabled or Long Term Care
14 for Under Age 22 facilities, the rates taking effect on January
15 1, 2006 shall include an increase of 3%. For facilities
16 licensed by the Department of Public Health under the Nursing
17 Home Care Act as Intermediate Care Facilities for the
18 Developmentally Disabled or Long Term Care for Under Age 22
19 facilities, the rates taking effect on January 1, 2009 shall
20 include an increase sufficient to provide a \$0.50 per hour wage
21 increase for non-executive staff. For facilities licensed by
22 the Department of Public Health under the ID/DD Community Care
23 Act as ID/DD Facilities the rates taking effect within 30 days
24 after the effective date of this amendatory Act of the 100th
25 General Assembly shall include an increase sufficient to
26 provide a \$0.75 per hour wage increase for non-executive staff.

1 The Department shall adopt rules, including emergency rules
2 under subsection (y) of Section 5-45 of the Illinois
3 Administrative Procedure Act, to implement the provisions of
4 this paragraph.

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

17 For facilities licensed by the Department of Public Health
18 under the Nursing Home Care Act as Intermediate Care for the
19 Developmentally Disabled facilities or Long Term Care for Under
20 Age 22 facilities, the rates taking effect on July 1, 2000
21 shall include an increase of 2.5% per resident-day, as defined
22 by the Department. For facilities licensed by the Department of
23 Public Health under the Nursing Home Care Act as Skilled
24 Nursing facilities or Intermediate Care facilities, the rates
25 taking effect on July 1, 2000 shall include an increase of 2.5%
26 per resident-day, as defined by the Department.

1 For facilities licensed by the Department of Public Health
2 under the Nursing Home Care Act as skilled nursing facilities
3 or intermediate care facilities, a new payment methodology must
4 be implemented for the nursing component of the rate effective
5 July 1, 2003. The Department of Public Aid (now Healthcare and
6 Family Services) shall develop the new payment methodology
7 using the Minimum Data Set (MDS) as the instrument to collect
8 information concerning nursing home resident condition
9 necessary to compute the rate. The Department shall develop the
10 new payment methodology to meet the unique needs of Illinois
11 nursing home residents while remaining subject to the
12 appropriations provided by the General Assembly. A transition
13 period from the payment methodology in effect on June 30, 2003
14 to the payment methodology in effect on July 1, 2003 shall be
15 provided for a period not exceeding 3 years and 184 days after
16 implementation of the new payment methodology as follows:

17 (A) For a facility that would receive a lower nursing
18 component rate per patient day under the new system than
19 the facility received effective on the date immediately
20 preceding the date that the Department implements the new
21 payment methodology, the nursing component rate per
22 patient day for the facility shall be held at the level in
23 effect on the date immediately preceding the date that the
24 Department implements the new payment methodology until a
25 higher nursing component rate of reimbursement is achieved
26 by that facility.

1 (B) For a facility that would receive a higher nursing
2 component rate per patient day under the payment
3 methodology in effect on July 1, 2003 than the facility
4 received effective on the date immediately preceding the
5 date that the Department implements the new payment
6 methodology, the nursing component rate per patient day for
7 the facility shall be adjusted.

8 (C) Notwithstanding paragraphs (A) and (B), the
9 nursing component rate per patient day for the facility
10 shall be adjusted subject to appropriations provided by the
11 General Assembly.

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 March 1, 2001
16 shall include a statewide increase of 7.85%, as defined by the
17 Department.

18 Notwithstanding any other provision of this Section, for
19 facilities licensed by the Department of Public Health under
20 the Nursing Home Care Act as skilled nursing facilities or
21 intermediate care facilities, except facilities participating
22 in the Department's demonstration program pursuant to the
23 provisions of Title 77, Part 300, Subpart T of the Illinois
24 Administrative Code, the numerator of the ratio used by the
25 Department of Healthcare and Family Services to compute the
26 rate payable under this Section using the Minimum Data Set

1 (MDS) methodology shall incorporate the following annual
2 amounts as the additional funds appropriated to the Department
3 specifically to pay for rates based on the MDS nursing
4 component methodology in excess of the funding in effect on
5 December 31, 2006:

6 (i) For rates taking effect January 1, 2007,
7 \$60,000,000.

8 (ii) For rates taking effect January 1, 2008,
9 \$110,000,000.

10 (iii) For rates taking effect January 1, 2009,
11 \$194,000,000.

12 (iv) For rates taking effect April 1, 2011, or the
13 first day of the month that begins at least 45 days after
14 the effective date of this amendatory Act of the 96th
15 General Assembly, \$416,500,000 or an amount as may be
16 necessary to complete the transition to the MDS methodology
17 for the nursing component of the rate. Increased payments
18 under this item (iv) are not due and payable, however,
19 until (i) the methodologies described in this paragraph are
20 approved by the federal government in an appropriate State
21 Plan amendment and (ii) the assessment imposed by Section
22 5B-2 of this Code is determined to be a permissible tax
23 under Title XIX of the Social Security Act.

24 Notwithstanding any other provision of this Section, for
25 facilities licensed by the Department of Public Health under
26 the Nursing Home Care Act as skilled nursing facilities or

1 intermediate care facilities, the support component of the
2 rates taking effect on January 1, 2008 shall be computed using
3 the most recent cost reports on file with the Department of
4 Healthcare and Family Services no later than April 1, 2005,
5 updated for inflation to January 1, 2006.

6 For facilities licensed by the Department of Public Health
7 under the Nursing Home Care Act as Intermediate Care for the
8 Developmentally Disabled facilities or Long Term Care for Under
9 Age 22 facilities, the rates taking effect on April 1, 2002
10 shall include a statewide increase of 2.0%, as defined by the
11 Department. This increase terminates on July 1, 2002; beginning
12 July 1, 2002 these rates are reduced to the level of the rates
13 in effect on March 31, 2002, as defined by the Department.

14 For facilities licensed by the Department of Public Health
15 under the Nursing Home Care Act as skilled nursing facilities
16 or intermediate care facilities, the rates taking effect on
17 July 1, 2001 shall be computed using the most recent cost
18 reports on file with the Department of Public Aid no later than
19 April 1, 2000, updated for inflation to January 1, 2001. For
20 rates effective July 1, 2001 only, rates shall be the greater
21 of the rate computed for July 1, 2001 or the rate effective on
22 June 30, 2001.

23 Notwithstanding any other provision of this Section, for
24 facilities licensed by the Department of Public Health under
25 the Nursing Home Care Act as skilled nursing facilities or
26 intermediate care facilities, the Illinois Department shall

1 determine by rule the rates taking effect on July 1, 2002,
2 which shall be 5.9% less than the rates in effect on June 30,
3 2002.

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, if the payment methodologies
8 required under Section 5A-12 and the waiver granted under 42
9 CFR 433.68 are approved by the United States Centers for
10 Medicare and Medicaid Services, the rates taking effect on July
11 1, 2004 shall be 3.0% greater than the rates in effect on June
12 30, 2004. These rates shall take effect only upon approval and
13 implementation of the payment methodologies required under
14 Section 5A-12.

15 Notwithstanding any other provisions of this Section, for
16 facilities licensed by the Department of Public Health under
17 the Nursing Home Care Act as skilled nursing facilities or
18 intermediate care facilities, the rates taking effect on
19 January 1, 2005 shall be 3% more than the rates in effect on
20 December 31, 2004.

21 Notwithstanding any other provision of this Section, for
22 facilities licensed by the Department of Public Health under
23 the Nursing Home Care Act as skilled nursing facilities or
24 intermediate care facilities, effective January 1, 2009, the
25 per diem support component of the rates effective on January 1,
26 2008, computed using the most recent cost reports on file with

1 the Department of Healthcare and Family Services no later than
2 April 1, 2005, updated for inflation to January 1, 2006, shall
3 be increased to the amount that would have been derived using
4 standard Department of Healthcare and Family Services methods,
5 procedures, and inflators.

6 Notwithstanding any other provisions of this Section, for
7 facilities licensed by the Department of Public Health under
8 the Nursing Home Care Act as intermediate care facilities that
9 are federally defined as Institutions for Mental Disease, or
10 facilities licensed by the Department of Public Health under
11 the Specialized Mental Health Rehabilitation Act of 2013, a
12 socio-development component rate equal to 6.6% of the
13 facility's nursing component rate as of January 1, 2006 shall
14 be established and paid effective July 1, 2006. The
15 socio-development component of the rate shall be increased by a
16 factor of 2.53 on the first day of the month that begins at
17 least 45 days after January 11, 2008 (the effective date of
18 Public Act 95-707). As of August 1, 2008, the socio-development
19 component rate shall be equal to 6.6% of the facility's nursing
20 component rate as of January 1, 2006, multiplied by a factor of
21 3.53. For services provided on or after April 1, 2011, or the
22 first day of the month that begins at least 45 days after the
23 effective date of this amendatory Act of the 96th General
24 Assembly, whichever is later, the Illinois Department may by
25 rule adjust these socio-development component rates, and may
26 use different adjustment methodologies for those facilities

1 participating, and those not participating, in the Illinois
2 Department's demonstration program pursuant to the provisions
3 of Title 77, Part 300, Subpart T of the Illinois Administrative
4 Code, but in no case may such rates be diminished below those
5 in effect on August 1, 2008.

6 For facilities licensed by the Department of Public Health
7 under the Nursing Home Care Act as Intermediate Care for the
8 Developmentally Disabled facilities or as long-term care
9 facilities for residents under 22 years of age, the rates
10 taking effect on July 1, 2003 shall include a statewide
11 increase of 4%, as defined by the Department.

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 the first day of
16 the month that begins at least 45 days after the effective date
17 of this amendatory Act of the 95th General Assembly shall
18 include a statewide increase of 2.5%, as defined by the
19 Department.

20 Notwithstanding any other provision of this Section, for
21 facilities licensed by the Department of Public Health under
22 the Nursing Home Care Act as skilled nursing facilities or
23 intermediate care facilities, effective January 1, 2005,
24 facility rates shall be increased by the difference between (i)
25 a facility's per diem property, liability, and malpractice
26 insurance costs as reported in the cost report filed with the

1 Department of Public Aid and used to establish rates effective
2 July 1, 2001 and (ii) those same costs as reported in the
3 facility's 2002 cost report. These costs shall be passed
4 through to the facility without caps or limitations, except for
5 adjustments required under normal auditing procedures.

6 Rates established effective each July 1 shall govern
7 payment for services rendered throughout that fiscal year,
8 except that rates established on July 1, 1996 shall be
9 increased by 6.8% for services provided on or after January 1,
10 1997. Such rates will be based upon the rates calculated for
11 the year beginning July 1, 1990, and for subsequent years
12 thereafter until June 30, 2001 shall be based on the facility
13 cost reports for the facility fiscal year ending at any point
14 in time during the previous calendar year, updated to the
15 midpoint of the rate year. The cost report shall be on file
16 with the Department no later than April 1 of the current rate
17 year. Should the cost report not be on file by April 1, the
18 Department shall base the rate on the latest cost report filed
19 by each skilled care facility and intermediate care facility,
20 updated to the midpoint of the current rate year. In
21 determining rates for services rendered on and after July 1,
22 1985, fixed time shall not be computed at less than zero. The
23 Department shall not make any alterations of regulations which
24 would reduce any component of the Medicaid rate to a level
25 below what that component would have been utilizing in the rate
26 effective on July 1, 1984.

1 (2) Shall take into account the actual costs incurred by
2 facilities in providing services for recipients of skilled
3 nursing and intermediate care services under the medical
4 assistance program.

5 (3) Shall take into account the medical and psycho-social
6 characteristics and needs of the patients.

7 (4) Shall take into account the actual costs incurred by
8 facilities in meeting licensing and certification standards
9 imposed and prescribed by the State of Illinois, any of its
10 political subdivisions or municipalities and by the U.S.
11 Department of Health and Human Services pursuant to Title XIX
12 of the Social Security Act.

13 The Department of Healthcare and Family Services shall
14 develop precise standards for payments to reimburse nursing
15 facilities for any utilization of appropriate rehabilitative
16 personnel for the provision of rehabilitative services which is
17 authorized by federal regulations, including reimbursement for
18 services provided by qualified therapists or qualified
19 assistants, and which is in accordance with accepted
20 professional practices. Reimbursement also may be made for
21 utilization of other supportive personnel under appropriate
22 supervision.

23 The Department shall develop enhanced payments to offset
24 the additional costs incurred by a facility serving exceptional
25 need residents and shall allocate at least \$4,000,000 of the
26 funds collected from the assessment established by Section 5B-2

1 of this Code for such payments. For the purpose of this
2 Section, "exceptional needs" means, but need not be limited to,
3 ventilator care and traumatic brain injury care. The enhanced
4 payments for exceptional need residents under this paragraph
5 are not due and payable, however, until (i) the methodologies
6 described in this paragraph are approved by the federal
7 government in an appropriate State Plan amendment and (ii) the
8 assessment imposed by Section 5B-2 of this Code is determined
9 to be a permissible tax under Title XIX of the Social Security
10 Act.

11 Beginning January 1, 2014 the methodologies for
12 reimbursement of nursing facility services as provided under
13 this Section 5-5.4 shall no longer be applicable for services
14 provided on or after January 1, 2014.

15 No payment increase under this Section for the MDS
16 methodology, exceptional care residents, or the
17 socio-development component rate established by Public Act
18 96-1530 of the 96th General Assembly and funded by the
19 assessment imposed under Section 5B-2 of this Code shall be due
20 and payable until after the Department notifies the long-term
21 care providers, in writing, that the payment methodologies to
22 long-term care providers required under this Section have been
23 approved by the Centers for Medicare and Medicaid Services of
24 the U.S. Department of Health and Human Services and the
25 waivers under 42 CFR 433.68 for the assessment imposed by this
26 Section, if necessary, have been granted by the Centers for

1 Medicare and Medicaid Services of the U.S. Department of Health
2 and Human Services. Upon notification to the Department of
3 approval of the payment methodologies required under this
4 Section and the waivers granted under 42 CFR 433.68, all
5 increased payments otherwise due under this Section prior to
6 the date of notification shall be due and payable within 90
7 days of the date federal approval is received.

8 On and after July 1, 2012, the Department shall reduce any
9 rate of reimbursement for services or other payments or alter
10 any methodologies authorized by this Code to reduce any rate of
11 reimbursement for services or other payments in accordance with
12 Section 5-5e.

13 (Source: P.A. 97-10, eff. 6-14-11; 97-38, eff. 6-28-11; 97-227,
14 eff. 1-1-12; 97-584, eff. 8-26-11; 97-689, eff. 6-14-12;
15 97-813, eff. 7-13-12; 98-24, eff. 6-19-13; 98-104, eff.
16 7-22-13; 98-756, eff. 7-16-14.)

17 (305 ILCS 5/5-5.4i new)

18 Sec. 5-5.4i. Rates and reimbursements. Within 30 days after
19 the effective date of this amendatory Act of the 100th General
20 Assembly, the Department shall increase rates and
21 reimbursements to fund a minimum of a \$0.75 per hour wage
22 increase for front-line personnel, including, but not limited
23 to, direct support persons, aides, front-line supervisors,
24 qualified intellectual disabilities professionals, nurses, and
25 non-administrative support staff working in community-based

1 provider organizations serving individuals with developmental
2 disabilities. The Department shall adopt rules, including
3 emergency rules under subsection (y) of Section 5-45 of the
4 Illinois Administrative Procedure Act, to implement the
5 provisions of this Section.

6 ARTICLE 10. RETIREMENT CONTRIBUTIONS

7 Section 10-5. The State Finance Act is amended by changing
8 Sections 8.12 and 14.1 as follows:

9 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

10 Sec. 8.12. State Pensions Fund.

11 (a) The moneys in the State Pensions Fund shall be used
12 exclusively for the administration of the Uniform Disposition
13 of Unclaimed Property Act and for the expenses incurred by the
14 Auditor General for administering the provisions of Section
15 2-8.1 of the Illinois State Auditing Act and for the funding of
16 the unfunded liabilities of the designated retirement systems.
17 Beginning in State fiscal year 2019 ~~2018~~, payments to the
18 designated retirement systems under this Section shall be in
19 addition to, and not in lieu of, any State contributions
20 required under the Illinois Pension Code.

21 "Designated retirement systems" means:

22 (1) the State Employees' Retirement System of
23 Illinois;

1 (2) the Teachers' Retirement System of the State of
2 Illinois;

3 (3) the State Universities Retirement System;

4 (4) the Judges Retirement System of Illinois; and

5 (5) the General Assembly Retirement System.

6 (b) Each year the General Assembly may make appropriations
7 from the State Pensions Fund for the administration of the
8 Uniform Disposition of Unclaimed Property Act.

9 Each month, the Commissioner of the Office of Banks and
10 Real Estate shall certify to the State Treasurer the actual
11 expenditures that the Office of Banks and Real Estate incurred
12 conducting unclaimed property examinations under the Uniform
13 Disposition of Unclaimed Property Act during the immediately
14 preceding month. Within a reasonable time following the
15 acceptance of such certification by the State Treasurer, the
16 State Treasurer shall pay from its appropriation from the State
17 Pensions Fund to the Bank and Trust Company Fund, the Savings
18 Bank Regulatory Fund, and the Residential Finance Regulatory
19 Fund an amount equal to the expenditures incurred by each Fund
20 for that month.

21 Each month, the Director of Financial Institutions shall
22 certify to the State Treasurer the actual expenditures that the
23 Department of Financial Institutions incurred conducting
24 unclaimed property examinations under the Uniform Disposition
25 of Unclaimed Property Act during the immediately preceding
26 month. Within a reasonable time following the acceptance of

1 such certification by the State Treasurer, the State Treasurer
2 shall pay from its appropriation from the State Pensions Fund
3 to the Financial Institution Fund and the Credit Union Fund an
4 amount equal to the expenditures incurred by each Fund for that
5 month.

6 (c) As soon as possible after the effective date of this
7 amendatory Act of the 93rd General Assembly, the General
8 Assembly shall appropriate from the State Pensions Fund (1) to
9 the State Universities Retirement System the amount certified
10 under Section 15-165 during the prior year, (2) to the Judges
11 Retirement System of Illinois the amount certified under
12 Section 18-140 during the prior year, and (3) to the General
13 Assembly Retirement System the amount certified under Section
14 2-134 during the prior year as part of the required State
15 contributions to each of those designated retirement systems;
16 except that amounts appropriated under this subsection (c) in
17 State fiscal year 2005 shall not reduce the amount in the State
18 Pensions Fund below \$5,000,000. If the amount in the State
19 Pensions Fund does not exceed the sum of the amounts certified
20 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
21 the amount paid to each designated retirement system under this
22 subsection shall be reduced in proportion to the amount
23 certified by each of those designated retirement systems.

24 (c-5) For fiscal years 2006 through 2018 ~~2017~~, the General
25 Assembly shall appropriate from the State Pensions Fund to the
26 State Universities Retirement System the amount estimated to be

1 available during the fiscal year in the State Pensions Fund;
2 provided, however, that the amounts appropriated under this
3 subsection (c-5) shall not reduce the amount in the State
4 Pensions Fund below \$5,000,000.

5 (c-6) For fiscal year 2019 ~~2018~~ and each fiscal year
6 thereafter, as soon as may be practical after any money is
7 deposited into the State Pensions Fund from the Unclaimed
8 Property Trust Fund, the State Treasurer shall apportion the
9 deposited amount among the designated retirement systems as
10 defined in subsection (a) to reduce their actuarial reserve
11 deficiencies. The State Comptroller and State Treasurer shall
12 pay the apportioned amounts to the designated retirement
13 systems to fund the unfunded liabilities of the designated
14 retirement systems. The amount apportioned to each designated
15 retirement system shall constitute a portion of the amount
16 estimated to be available for appropriation from the State
17 Pensions Fund that is the same as that retirement system's
18 portion of the total actual reserve deficiency of the systems,
19 as determined annually by the Governor's Office of Management
20 and Budget at the request of the State Treasurer. The amounts
21 apportioned under this subsection shall not reduce the amount
22 in the State Pensions Fund below \$5,000,000.

23 (d) The Governor's Office of Management and Budget shall
24 determine the individual and total reserve deficiencies of the
25 designated retirement systems. For this purpose, the
26 Governor's Office of Management and Budget shall utilize the

1 latest available audit and actuarial reports of each of the
2 retirement systems and the relevant reports and statistics of
3 the Public Employee Pension Fund Division of the Department of
4 Insurance.

5 (d-1) As soon as practicable after the effective date of
6 this amendatory Act of the 93rd General Assembly, the
7 Comptroller shall direct and the Treasurer shall transfer from
8 the State Pensions Fund to the General Revenue Fund, as funds
9 become available, a sum equal to the amounts that would have
10 been paid from the State Pensions Fund to the Teachers'
11 Retirement System of the State of Illinois, the State
12 Universities Retirement System, the Judges Retirement System
13 of Illinois, the General Assembly Retirement System, and the
14 State Employees' Retirement System of Illinois after the
15 effective date of this amendatory Act during the remainder of
16 fiscal year 2004 to the designated retirement systems from the
17 appropriations provided for in this Section if the transfers
18 provided in Section 6z-61 had not occurred. The transfers
19 described in this subsection (d-1) are to partially repay the
20 General Revenue Fund for the costs associated with the bonds
21 used to fund the moneys transferred to the designated
22 retirement systems under Section 6z-61.

23 (e) The changes to this Section made by this amendatory Act
24 of 1994 shall first apply to distributions from the Fund for
25 State fiscal year 1996.

26 (Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;

1 98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15;
2 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

3 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

4 Sec. 14.1. Appropriations for State contributions to the
5 State Employees' Retirement System; payroll requirements.

6 (a) Appropriations for State contributions to the State
7 Employees' Retirement System of Illinois shall be expended in
8 the manner provided in this Section. Except as otherwise
9 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
10 time of each payment of salary to an employee under the
11 personal services line item, payment shall be made to the State
12 Employees' Retirement System, from the amount appropriated for
13 State contributions to the State Employees' Retirement System,
14 of an amount calculated at the rate certified for the
15 applicable fiscal year by the Board of Trustees of the State
16 Employees' Retirement System under Section 14-135.08 of the
17 Illinois Pension Code. If a line item appropriation to an
18 employer for this purpose is exhausted or is unavailable due to
19 any limitation on appropriations that may apply, (including,
20 but not limited to, limitations on appropriations from the Road
21 Fund under Section 8.3 of the State Finance Act), the amounts
22 shall be paid under the continuing appropriation for this
23 purpose contained in the State Pension Funds Continuing
24 Appropriation Act.

25 (a-1) Beginning on the effective date of this amendatory

1 Act of the 93rd General Assembly through the payment of the
2 final payroll from fiscal year 2004 appropriations,
3 appropriations for State contributions to the State Employees'
4 Retirement System of Illinois shall be expended in the manner
5 provided in this subsection (a-1). At the time of each payment
6 of salary to an employee under the personal services line item
7 from a fund other than the General Revenue Fund, payment shall
8 be made for deposit into the General Revenue Fund from the
9 amount appropriated for State contributions to the State
10 Employees' Retirement System of an amount calculated at the
11 rate certified for fiscal year 2004 by the Board of Trustees of
12 the State Employees' Retirement System under Section 14-135.08
13 of the Illinois Pension Code. This payment shall be made to the
14 extent that a line item appropriation to an employer for this
15 purpose is available or unexhausted. No payment from
16 appropriations for State contributions shall be made in
17 conjunction with payment of salary to an employee under the
18 personal services line item from the General Revenue Fund.

19 (a-2) For fiscal year 2010 only, at the time of each
20 payment of salary to an employee under the personal services
21 line item from a fund other than the General Revenue Fund,
22 payment shall be made for deposit into the State Employees'
23 Retirement System of Illinois from the amount appropriated for
24 State contributions to the State Employees' Retirement System
25 of Illinois of an amount calculated at the rate certified for
26 fiscal year 2010 by the Board of Trustees of the State

1 Employees' Retirement System of Illinois under Section
2 14-135.08 of the Illinois Pension Code. This payment shall be
3 made to the extent that a line item appropriation to an
4 employer for this purpose is available or unexhausted. For
5 fiscal year 2010 only, no payment from appropriations for State
6 contributions shall be made in conjunction with payment of
7 salary to an employee under the personal services line item
8 from the General Revenue Fund.

9 (a-3) For fiscal year 2011 only, at the time of each
10 payment of salary to an employee under the personal services
11 line item from a fund other than the General Revenue Fund,
12 payment shall be made for deposit into the State Employees'
13 Retirement System of Illinois from the amount appropriated for
14 State contributions to the State Employees' Retirement System
15 of Illinois of an amount calculated at the rate certified for
16 fiscal year 2011 by the Board of Trustees of the State
17 Employees' Retirement System of Illinois under Section
18 14-135.08 of the Illinois Pension Code. This payment shall be
19 made to the extent that a line item appropriation to an
20 employer for this purpose is available or unexhausted. For
21 fiscal year 2011 only, no payment from appropriations for State
22 contributions shall be made in conjunction with payment of
23 salary to an employee under the personal services line item
24 from the General Revenue Fund.

25 (a-4) In fiscal years 2012 through 2018 ~~2017~~ only, at the
26 time of each payment of salary to an employee under the

1 personal services line item from a fund other than the General
2 Revenue Fund, payment shall be made for deposit into the State
3 Employees' Retirement System of Illinois from the amount
4 appropriated for State contributions to the State Employees'
5 Retirement System of Illinois of an amount calculated at the
6 rate certified for the applicable fiscal year by the Board of
7 Trustees of the State Employees' Retirement System of Illinois
8 under Section 14-135.08 of the Illinois Pension Code. In fiscal
9 years 2012 through 2018 ~~2017~~ only, no payment from
10 appropriations for State contributions shall be made in
11 conjunction with payment of salary to an employee under the
12 personal services line item from the General Revenue Fund.

13 (b) Except during the period beginning on the effective
14 date of this amendatory Act of the 93rd General Assembly and
15 ending at the time of the payment of the final payroll from
16 fiscal year 2004 appropriations, the State Comptroller shall
17 not approve for payment any payroll voucher that (1) includes
18 payments of salary to eligible employees in the State
19 Employees' Retirement System of Illinois and (2) does not
20 include the corresponding payment of State contributions to
21 that retirement system at the full rate certified under Section
22 14-135.08 for that fiscal year for eligible employees, unless
23 the balance in the fund on which the payroll voucher is drawn
24 is insufficient to pay the total payroll voucher, or
25 unavailable due to any limitation on appropriations that may
26 apply, including, but not limited to, limitations on

1 appropriations from the Road Fund under Section 8.3 of the
2 State Finance Act. If the State Comptroller approves a payroll
3 voucher under this Section for which the fund balance is
4 insufficient to pay the full amount of the required State
5 contribution to the State Employees' Retirement System, the
6 Comptroller shall promptly so notify the Retirement System.

7 (b-1) For fiscal year 2010 and fiscal year 2011 only, the
8 State Comptroller shall not approve for payment any non-General
9 Revenue Fund payroll voucher that (1) includes payments of
10 salary to eligible employees in the State Employees' Retirement
11 System of Illinois and (2) does not include the corresponding
12 payment of State contributions to that retirement system at the
13 full rate certified under Section 14-135.08 for that fiscal
14 year for eligible employees, unless the balance in the fund on
15 which the payroll voucher is drawn is insufficient to pay the
16 total payroll voucher, or unavailable due to any limitation on
17 appropriations that may apply, including, but not limited to,
18 limitations on appropriations from the Road Fund under Section
19 8.3 of the State Finance Act. If the State Comptroller approves
20 a payroll voucher under this Section for which the fund balance
21 is insufficient to pay the full amount of the required State
22 contribution to the State Employees' Retirement System of
23 Illinois, the Comptroller shall promptly so notify the
24 retirement system.

25 (c) Notwithstanding any other provisions of law, beginning
26 July 1, 2007, required State and employee contributions to the

1 State Employees' Retirement System of Illinois relating to
2 affected legislative staff employees shall be paid out of
3 moneys appropriated for that purpose to the Commission on
4 Government Forecasting and Accountability, rather than out of
5 the lump-sum appropriations otherwise made for the payroll and
6 other costs of those employees.

7 These payments must be made pursuant to payroll vouchers
8 submitted by the employing entity as part of the regular
9 payroll voucher process.

10 For the purpose of this subsection, "affected legislative
11 staff employees" means legislative staff employees paid out of
12 lump-sum appropriations made to the General Assembly, an
13 Officer of the General Assembly, or the Senate Operations
14 Commission, but does not include district-office staff or
15 employees of legislative support services agencies.

16 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
17 eff. 7-9-15; 99-523, eff. 6-30-16.)

18 Section 10-10. The Illinois Pension Code is amended by
19 changing Sections 1-160, 2-124, 2-134, 6-164, 14-131,
20 14-135.08, 14-152.1, 15-108.2, 15-155, 15-165, 15-198, 16-158,
21 16-203, 18-131, and 18-140 and by adding Sections 1-161, 1-162,
22 15-155.2, and 16-158.3 as follows:

23 (40 ILCS 5/1-160)

24 (Text of Section WITHOUT the changes made by P.A. 98-641,

1 which has been held unconstitutional)

2 Sec. 1-160. Provisions applicable to new hires.

3 (a) The provisions of this Section apply to a person who,
4 on or after January 1, 2011, first becomes a member or a
5 participant under any reciprocal retirement system or pension
6 fund established under this Code, other than a retirement
7 system or pension fund established under Article 2, 3, 4, 5, 6,
8 15 or 18 of this Code, notwithstanding any other provision of
9 this Code to the contrary, but do not apply to any self-managed
10 plan established under this Code, to any person with respect to
11 service as a sheriff's law enforcement employee under Article
12 7, or to any participant of the retirement plan established
13 under Section 22-101. Notwithstanding anything to the contrary
14 in this Section, for purposes of this Section, a person who
15 participated in a retirement system under Article 15 prior to
16 January 1, 2011 shall be deemed a person who first became a
17 member or participant prior to January 1, 2011 under any
18 retirement system or pension fund subject to this Section. The
19 changes made to this Section by Public Act 98-596 ~~this~~
20 ~~amendatory Act of the 98th General Assembly~~ are a clarification
21 of existing law and are intended to be retroactive to January
22 1, 2011 (the effective date of Public Act 96-889),
23 notwithstanding the provisions of Section 1-103.1 of this Code.

24 This Section does not apply to a person who first becomes a
25 member or participant under Article 14 on or after the
26 implementation date of the plan created under Section 1-161 for

1 that Article, unless that person elects under subsection (b) of
2 Section 1-161 to instead receive the benefits provided under
3 this Section and the applicable provisions of that Article.

4 This Section does not apply to a person who first becomes a
5 member or participant under Article 16 on or after the
6 implementation date of the plan created under Section 1-161 for
7 that Article, unless that person elects under subsection (b) of
8 Section 1-161 to instead receive the benefits provided under
9 this Section and the applicable provisions of that Article.

10 This Section does not apply to a person who elects under
11 subsection (c-5) of Section 1-161 to receive the benefits under
12 Section 1-161.

13 This Section does not apply to a person who first becomes a
14 member or participant of an affected pension fund on or after 6
15 months after the resolution or ordinance date, as defined in
16 Section 1-162, unless that person elects under subsection (c)
17 of Section 1-162 to receive the benefits provided under this
18 Section and the applicable provisions of the Article under
19 which he or she is a member or participant.

20 (b) "Final average salary" means the average monthly (or
21 annual) salary obtained by dividing the total salary or
22 earnings calculated under the Article applicable to the member
23 or participant during the 96 consecutive months (or 8
24 consecutive years) of service within the last 120 months (or 10
25 years) of service in which the total salary or earnings
26 calculated under the applicable Article was the highest by the

1 number of months (or years) of service in that period. For the
2 purposes of a person who first becomes a member or participant
3 of any retirement system or pension fund to which this Section
4 applies on or after January 1, 2011, in this Code, "final
5 average salary" shall be substituted for the following:

6 (1) In Article 7 (except for service as sheriff's law
7 enforcement employees), "final rate of earnings".

8 (2) In Articles 8, 9, 10, 11, and 12, "highest average
9 annual salary for any 4 consecutive years within the last
10 10 years of service immediately preceding the date of
11 withdrawal".

12 (3) In Article 13, "average final salary".

13 (4) In Article 14, "final average compensation".

14 (5) In Article 17, "average salary".

15 (6) In Section 22-207, "wages or salary received by him
16 at the date of retirement or discharge".

17 (b-5) Beginning on January 1, 2011, for all purposes under
18 this Code (including without limitation the calculation of
19 benefits and employee contributions), the annual earnings,
20 salary, or wages (based on the plan year) of a member or
21 participant to whom this Section applies shall not exceed
22 \$106,800; however, that amount shall annually thereafter be
23 increased by the lesser of (i) 3% of that amount, including all
24 previous adjustments, or (ii) one-half the annual unadjusted
25 percentage increase (but not less than zero) in the consumer
26 price index-u for the 12 months ending with the September

1 preceding each November 1, including all previous adjustments.

2 For the purposes of this Section, "consumer price index-u"
3 means the index published by the Bureau of Labor Statistics of
4 the United States Department of Labor that measures the average
5 change in prices of goods and services purchased by all urban
6 consumers, United States city average, all items, 1982-84 =
7 100. The new amount resulting from each annual adjustment shall
8 be determined by the Public Pension Division of the Department
9 of Insurance and made available to the boards of the retirement
10 systems and pension funds by November 1 of each year.

11 (c) A member or participant is entitled to a retirement
12 annuity upon written application if he or she has attained age
13 67 (beginning January 1, 2015, age 65 with respect to service
14 under Article 12 of this Code that is subject to this Section)
15 and has at least 10 years of service credit and is otherwise
16 eligible under the requirements of the applicable Article.

17 A member or participant who has attained age 62 (beginning
18 January 1, 2015, age 60 with respect to service under Article
19 12 of this Code that is subject to this Section) and has at
20 least 10 years of service credit and is otherwise eligible
21 under the requirements of the applicable Article may elect to
22 receive the lower retirement annuity provided in subsection (d)
23 of this Section.

24 (c-5) A person who first becomes a member or a participant
25 under Article 8 or Article 11 of this Code on or after the
26 effective date of this amendatory Act of the 100th General

1 Assembly, notwithstanding any other provision of this Code to
2 the contrary, is entitled to a retirement annuity upon written
3 application if he or she has attained age 65 and has at least
4 10 years of service credit under Article 8 or Article 11 of
5 this Code and is otherwise eligible under the requirements of
6 Article 8 or Article 11 of this Code, whichever is applicable.

7 (d) The retirement annuity of a member or participant who
8 is retiring after attaining age 62 (beginning January 1, 2015,
9 age 60 with respect to service under Article 12 of this Code
10 that is subject to this Section) with at least 10 years of
11 service credit shall be reduced by one-half of 1% for each full
12 month that the member's age is under age 67 (beginning January
13 1, 2015, age 65 with respect to service under Article 12 of
14 this Code that is subject to this Section).

15 (d-5) The retirement annuity of a person who first becomes
16 a member or a participant under Article 8 or Article 11 of this
17 Code on or after the effective date of this amendatory Act of
18 the 100th General Assembly who is retiring at age 60 with at
19 least 10 years of service credit under Article 8 or Article 11
20 shall be reduced by one-half of 1% for each full month that the
21 member's age is under age 65.

22 (d-10) Each person who first became a member or participant
23 under Article 8 or Article 11 of this Code on or after January
24 1, 2011 and prior to the effective date of this amendatory Act
25 of the 100th General Assembly shall make an irrevocable
26 election either:

1 (i) to be eligible for the reduced retirement age
2 provided in subsections (c-5) and (d-5) of this Section,
3 the eligibility for which is conditioned upon the member or
4 participant agreeing to the increases in employee
5 contributions for age and service annuities provided in
6 subsection (a-5) of Section 8-174 of this Code (for service
7 under Article 8) or subsection (a-5) of Section 11-170 of
8 this Code (for service under Article 11); or

9 (ii) to not agree to item (i) of this subsection
10 (d-10), in which case the member or participant shall
11 continue to be subject to the retirement age provisions in
12 subsections (c) and (d) of this Section and the employee
13 contributions for age and service annuity as provided in
14 subsection (a) of Section 8-174 of this Code (for service
15 under Article 8) or subsection (a) of Section 11-170 of
16 this Code (for service under Article 11).

17 The election provided for in this subsection shall be made
18 between October 1, 2017 and November 15, 2017. A person subject
19 to this subsection who makes the required election shall remain
20 bound by that election. A person subject to this subsection who
21 fails for any reason to make the required election within the
22 time specified in this subsection shall be deemed to have made
23 the election under item (ii).

24 (e) Any retirement annuity or supplemental annuity shall be
25 subject to annual increases on the January 1 occurring either
26 on or after the attainment of age 67 (beginning January 1,

1 2015, age 65 with respect to service under Article 12 of this
2 Code that is subject to this Section and beginning on the
3 effective date of this amendatory Act of the 100th General
4 Assembly, age 65 with respect to persons who: (i) first became
5 members or participants under Article 8 or Article 11 of this
6 Code on or after the effective date of this amendatory Act of
7 the 100th General Assembly; or (ii) first became members or
8 participants under Article 8 or Article 11 of this Code on or
9 after January 1, 2011 and before the effective date of this
10 amendatory Act of the 100th General Assembly and made the
11 election under item (i) of subsection (d-10) of this Section)
12 or the first anniversary of the annuity start date, whichever
13 is later. Each annual increase shall be calculated at 3% or
14 one-half the annual unadjusted percentage increase (but not
15 less than zero) in the consumer price index-u for the 12 months
16 ending with the September preceding each November 1, whichever
17 is less, of the originally granted retirement annuity. If the
18 annual unadjusted percentage change in the consumer price
19 index-u for the 12 months ending with the September preceding
20 each November 1 is zero or there is a decrease, then the
21 annuity shall not be increased.

22 For the purposes of Section 1-103.1 of this Code, the
23 changes made to this Section by this amendatory Act of the
24 100th General Assembly are applicable without regard to whether
25 the employee was in active service on or after the effective
26 date of this amendatory Act of the 100th General Assembly.

1 (f) The initial survivor's or widow's annuity of an
2 otherwise eligible survivor or widow of a retired member or
3 participant who first became a member or participant on or
4 after January 1, 2011 shall be in the amount of 66 2/3% of the
5 retired member's or participant's retirement annuity at the
6 date of death. In the case of the death of a member or
7 participant who has not retired and who first became a member
8 or participant on or after January 1, 2011, eligibility for a
9 survivor's or widow's annuity shall be determined by the
10 applicable Article of this Code. The initial benefit shall be
11 66 2/3% of the earned annuity without a reduction due to age. A
12 child's annuity of an otherwise eligible child shall be in the
13 amount prescribed under each Article if applicable. Any
14 survivor's or widow's annuity shall be increased (1) on each
15 January 1 occurring on or after the commencement of the annuity
16 if the deceased member died while receiving a retirement
17 annuity or (2) in other cases, on each January 1 occurring
18 after the first anniversary of the commencement of the annuity.
19 Each annual increase shall be calculated at 3% or one-half the
20 annual unadjusted percentage increase (but not less than zero)
21 in the consumer price index-u for the 12 months ending with the
22 September preceding each November 1, whichever is less, of the
23 originally granted survivor's annuity. If the annual
24 unadjusted percentage change in the consumer price index-u for
25 the 12 months ending with the September preceding each November
26 1 is zero or there is a decrease, then the annuity shall not be

1 increased.

2 (g) The benefits in Section 14-110 apply only if the person
3 is a State policeman, a fire fighter in the fire protection
4 service of a department, or a security employee of the
5 Department of Corrections or the Department of Juvenile
6 Justice, as those terms are defined in subsection (b) of
7 Section 14-110. A person who meets the requirements of this
8 Section is entitled to an annuity calculated under the
9 provisions of Section 14-110, in lieu of the regular or minimum
10 retirement annuity, only if the person has withdrawn from
11 service with not less than 20 years of eligible creditable
12 service and has attained age 60, regardless of whether the
13 attainment of age 60 occurs while the person is still in
14 service.

15 (h) If a person who first becomes a member or a participant
16 of a retirement system or pension fund subject to this Section
17 on or after January 1, 2011 is receiving a retirement annuity
18 or retirement pension under that system or fund and becomes a
19 member or participant under any other system or fund created by
20 this Code and is employed on a full-time basis, except for
21 those members or participants exempted from the provisions of
22 this Section under subsection (a) of this Section, then the
23 person's retirement annuity or retirement pension under that
24 system or fund shall be suspended during that employment. Upon
25 termination of that employment, the person's retirement
26 annuity or retirement pension payments shall resume and be

1 recalculated if recalculation is provided for under the
2 applicable Article of this Code.

3 If a person who first becomes a member of a retirement
4 system or pension fund subject to this Section on or after
5 January 1, 2012 and is receiving a retirement annuity or
6 retirement pension under that system or fund and accepts on a
7 contractual basis a position to provide services to a
8 governmental entity from which he or she has retired, then that
9 person's annuity or retirement pension earned as an active
10 employee of the employer shall be suspended during that
11 contractual service. A person receiving an annuity or
12 retirement pension under this Code shall notify the pension
13 fund or retirement system from which he or she is receiving an
14 annuity or retirement pension, as well as his or her
15 contractual employer, of his or her retirement status before
16 accepting contractual employment. A person who fails to submit
17 such notification shall be guilty of a Class A misdemeanor and
18 required to pay a fine of \$1,000. Upon termination of that
19 contractual employment, the person's retirement annuity or
20 retirement pension payments shall resume and, if appropriate,
21 be recalculated under the applicable provisions of this Code.

22 (i) (Blank).

23 (j) In the case of a conflict between the provisions of
24 this Section and any other provision of this Code, the
25 provisions of this Section shall control.

26 (Source: P.A. 97-609, eff. 1-1-12; 98-92, eff. 7-16-13; 98-596,

1 eff. 11-19-13; 98-622, eff. 6-1-14; revised 3-24-16.)

2 (40 ILCS 5/1-161 new)

3 Sec. 1-161. Optional benefits for certain Tier 2 members
4 under Articles 14, 15, and 16.

5 (a) Notwithstanding any other provision of this Code to the
6 contrary, the provisions of this Section apply to a person who
7 first becomes a member or a participant under Article 14, 15,
8 or 16 on or after the implementation date under this Section
9 for the applicable Article and who does not make the election
10 under subsection (b) or (c), whichever applies. The provisions
11 of this Section also apply to a person who makes the election
12 under subsection (c-5). However, the provisions of this Section
13 do not apply to any participant in a self-managed plan, nor to
14 a covered employee under Article 14.

15 As used in this Section and Section 1-160, the
16 "implementation date" under this Section means the earliest
17 date upon which the board of a retirement system authorizes
18 members of that system to begin participating in accordance
19 with this Section, as determined by the board of that
20 retirement system. Each of the retirement systems subject to
21 this Section shall endeavor to make such participation
22 available as soon as possible after the effective date of this
23 Section and shall establish an implementation date by board
24 resolution.

25 (b) In lieu of the benefits provided under this Section, a

1 member or participant, except for a participant under Article
2 15, may irrevocably elect the benefits under Section 1-160 and
3 the benefits otherwise applicable to that member or
4 participant. The election must be made within 30 days after
5 becoming a member or participant. Each retirement system shall
6 establish procedures for making this election.

7 (c) A participant under Article 15 may irrevocably elect
8 the benefits otherwise provided to a Tier 2 member under
9 Article 15. The election must be made within 30 days after
10 becoming a member. The retirement system under Article 15 shall
11 establish procedures for making this election.

12 (c-5) A non-covered participant under Article 14 to whom
13 Section 1-160 applies, a Tier 2 member under Article 15, or a
14 participant under Article 16 to whom Section 1-160 applies may
15 irrevocably elect to receive the benefits under this Section in
16 lieu of the benefits under Section 1-160 or the benefits
17 otherwise available to a Tier 2 member under Article 15,
18 whichever is applicable. Each retirement System shall
19 establish procedures for making this election.

20 (d) "Final average salary" means the average monthly (or
21 annual) salary obtained by dividing the total salary or
22 earnings calculated under the Article applicable to the member
23 or participant during the last 120 months (or 10 years) of
24 service in which the total salary or earnings calculated under
25 the applicable Article was the highest by the number of months
26 (or years) of service in that period. For the purposes of a

1 person to whom this Section applies, in this Code, "final
2 average salary" shall be substituted for "final average
3 compensation" in Article 14.

4 (e) Beginning on the implementation date, for all purposes
5 under this Code (including without limitation the calculation
6 of benefits and employee contributions), the annual earnings,
7 salary, compensation, or wages (based on the plan year) of a
8 member or participant to whom this Section applies shall not at
9 any time exceed the federal Social Security Wage Base then in
10 effect.

11 (f) A member or participant is entitled to a retirement
12 annuity upon written application if he or she has attained the
13 normal retirement age determined by the Social Security
14 Administration for that member or participant's year of birth,
15 but no earlier than 67 years of age, and has at least 10 years
16 of service credit and is otherwise eligible under the
17 requirements of the applicable Article.

18 (g) The amount of the retirement annuity to which a member
19 or participant is entitled shall be computed by multiplying
20 1.25% for each year of service credit by his or her final
21 average salary.

22 (h) Any retirement annuity or supplemental annuity shall be
23 subject to annual increases on the first anniversary of the
24 annuity start date. Each annual increase shall be one-half the
25 annual unadjusted percentage increase (but not less than zero)
26 in the consumer price index-w for the 12 months ending with the

1 September preceding each November 1 of the originally granted
2 retirement annuity. If the annual unadjusted percentage change
3 in the consumer price index-w for the 12 months ending with the
4 September preceding each November 1 is zero or there is a
5 decrease, then the annuity shall not be increased.

6 For the purposes of this Section, "consumer price index-w"
7 means the index published by the Bureau of Labor Statistics of
8 the United States Department of Labor that measures the average
9 change in prices of goods and services purchased by Urban Wage
10 Earners and Clerical Workers, United States city average, all
11 items, 1982-84 = 100. The new amount resulting from each annual
12 adjustment shall be determined by the Public Pension Division
13 of the Department of Insurance and made available to the boards
14 of the retirement systems and pension funds by November 1 of
15 each year.

16 (i) The initial survivor's or widow's annuity of an
17 otherwise eligible survivor or widow of a retired member or
18 participant to whom this Section applies shall be in the amount
19 of 66 2/3% of the retired member's or participant's retirement
20 annuity at the date of death. In the case of the death of a
21 member or participant who has not retired and to whom this
22 Section applies, eligibility for a survivor's or widow's
23 annuity shall be determined by the applicable Article of this
24 Code. The benefit shall be 66 2/3% of the earned annuity
25 without a reduction due to age. A child's annuity of an
26 otherwise eligible child shall be in the amount prescribed

1 under each Article if applicable.

2 (j) In lieu of any other employee contributions, except for
3 the contribution to the defined contribution plan under
4 subsection (k) of this Section, each employee shall contribute
5 6.2% of his her or salary to the retirement system. However,
6 the employee contribution under this subsection shall not
7 exceed the amount of the total normal cost of the benefits for
8 all members making contributions under this Section (except for
9 the defined contribution plan under subsection (k) of this
10 Section), expressed as a percentage of payroll and certified on
11 or before January 15 of each year by the board of trustees of
12 the retirement system. If the board of trustees of the
13 retirement system certifies that the 6.2% employee
14 contribution rate exceeds the normal cost of the benefits under
15 this Section (except for the defined contribution plan under
16 subsection (k) of this Section), then on or before December 1
17 of that year, the board of trustees shall certify the amount of
18 the normal cost of the benefits under this Section (except for
19 the defined contribution plan under subsection (k) of this
20 Section), expressed as a percentage of payroll, to the State
21 Actuary and the Commission on Government Forecasting and
22 Accountability, and the employee contribution under this
23 subsection shall be reduced to that amount beginning July 1 of
24 that year. Thereafter, if the normal cost of the benefits under
25 this Section (except for the defined contribution plan under
26 subsection (k) of this Section), expressed as a percentage of

1 payroll and certified on or before January 1 of each year by
2 the board of trustees of the retirement system, exceeds 6.2% of
3 salary, then on or before January 15 of that year, the board of
4 trustees shall certify the normal cost to the State Actuary and
5 the Commission on Government Forecasting and Accountability,
6 and the employee contributions shall revert back to 6.2% of
7 salary beginning January 1 of the following year.

8 (k) In accordance with each retirement system's
9 implementation date, each retirement system under Article 14,
10 15, or 16 shall prepare and implement a defined contribution
11 plan for members or participants who are subject to this
12 Section. The defined contribution plan developed under this
13 subsection shall be a plan that aggregates employer and
14 employee contributions in individual participant accounts
15 which, after meeting any other requirements, are used for
16 payouts after retirement in accordance with this subsection and
17 any other applicable laws.

18 (1) Each member or participant shall contribute a
19 minimum of 4% of his or her salary to the defined
20 contribution plan.

21 (2) For each participant in the defined contribution
22 plan who has been employed with the same employer for at
23 least one year, employer contributions shall be paid into
24 that participant's accounts at a rate expressed as a
25 percentage of salary. This rate may be set for individual
26 employees, but shall be no higher than 6% of salary and

1 shall be no lower than 2% of salary.

2 (3) Employer contributions shall vest when those
3 contributions are paid into a member's or participant's
4 account.

5 (4) The defined contribution plan shall provide a
6 variety of options for investments. These options shall
7 include investments handled by the Illinois State Board of
8 Investment as well as private sector investment options.

9 (5) The defined contribution plan shall provide a
10 variety of options for payouts to retirees and their
11 survivors.

12 (6) To the extent authorized under federal law and as
13 authorized by the retirement system, the defined
14 contribution plan shall allow former participants in the
15 plan to transfer or roll over employee and employer
16 contributions, and the earnings thereon, into other
17 qualified retirement plans.

18 (7) Each retirement system shall reduce the employee
19 contributions credited to the member's defined
20 contribution plan account by an amount determined by that
21 retirement system to cover the cost of offering the
22 benefits under this subsection and any applicable
23 administrative fees.

24 (8) No person shall begin participating in the defined
25 contribution plan until it has attained qualified plan
26 status and received all necessary approvals from the U.S.

1 Internal Revenue Service.

2 (1) In the case of a conflict between the provisions of
3 this Section and any other provision of this Code, the
4 provisions of this Section shall control.

5 (40 ILCS 5/1-162 new)

6 Sec. 1-162. Optional benefits for certain Tier 2 members of
7 pension funds under Articles 8, 9, 10, 11, 12, and 17.

8 (a) As used in this Section:

9 "Affected pension fund" means a pension fund established
10 under Article 8, 9, 10, 11, 12, or 17 that the governing body
11 of the unit of local government has designated as an affected
12 pension fund by adoption of a resolution or ordinance.

13 "Resolution or ordinance date" means the date on which the
14 governing body of the unit of local government designates a
15 pension fund under Article 8, 9, 10, 11, 12, or 17 as an
16 affected pension fund by adoption of a resolution or ordinance
17 or July 1, 2018, whichever is later.

18 (b) Notwithstanding any other provision of this Code to the
19 contrary, the provisions of this Section apply to a person who
20 first becomes a member or a participant in an affected pension
21 fund on or after 6 months after the resolution or ordinance
22 date and who does not make the election under subsection (c).

23 (c) In lieu of the benefits provided under this Section, a
24 member or participant may irrevocably elect the benefits under
25 Section 1-160 and the benefits otherwise applicable to that

1 member or participant. The election must be made within 30 days
2 after becoming a member or participant. Each affected pension
3 fund shall establish procedures for making this election.

4 (d) "Final average salary" means the average monthly (or
5 annual) salary obtained by dividing the total salary or
6 earnings calculated under the Article applicable to the member
7 or participant during the last 120 months (or 10 years) of
8 service in which the total salary or earnings calculated under
9 the applicable Article was the highest by the number of months
10 (or years) of service in that period. For the purposes of a
11 person who first becomes a member or participant of an affected
12 pension fund on or after 6 months after the ordinance or
13 resolution date, in this Code, "final average salary" shall be
14 substituted for the following:

15 (1) 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 (2) In Article 17, "average salary".

20 (e) Beginning 6 months after the resolution or ordinance
21 date, for all purposes under this Code (including without
22 limitation the calculation of benefits and employee
23 contributions), the annual earnings, salary, or wages (based on
24 the plan year) of a member or participant to whom this Section
25 applies shall not at any time exceed the federal Social
26 Security Wage Base then in effect.

1 (f) A member or participant is entitled to a retirement
2 annuity upon written application if he or she has attained the
3 normal retirement age determined by the Social Security
4 Administration for that member or participant's year of birth,
5 but no earlier than 67 years of age, and has at least 10 years
6 of service credit and is otherwise eligible under the
7 requirements of the applicable Article.

8 (g) The amount of the retirement annuity to which a member
9 or participant is entitled shall be computed by multiplying
10 1.25% for each year of service credit by his or her final
11 average salary.

12 (h) Any retirement annuity or supplemental annuity shall be
13 subject to annual increases on the first anniversary of the
14 annuity start date. Each annual increase shall be one-half the
15 annual unadjusted percentage increase (but not less than zero)
16 in the consumer price index-w for the 12 months ending with the
17 September preceding each November 1 of the originally granted
18 retirement annuity. If the annual unadjusted percentage change
19 in the consumer price index-w for the 12 months ending with the
20 September preceding each November 1 is zero or there is a
21 decrease, then the annuity shall not be increased.

22 For the purposes of this Section, "consumer price index-w"
23 means the index published by the Bureau of Labor Statistics of
24 the United States Department of Labor that measures the average
25 change in prices of goods and services purchased by Urban Wage
26 Earners and Clerical Workers, United States city average, all

1 items, 1982-84 = 100. The new amount resulting from each annual
2 adjustment shall be determined by the Public Pension Division
3 of the Department of Insurance and made available to the boards
4 of the retirement systems and pension funds by November 1 of
5 each year.

6 (i) The initial survivor's or widow's annuity of an
7 otherwise eligible survivor or widow of a retired member or
8 participant who first became a member or participant on or
9 after 6 months after the resolution or ordinance date shall be
10 in the amount of 66 2/3% of the retired member's or
11 participant's retirement annuity at the date of death. In the
12 case of the death of a member or participant who has not
13 retired and who first became a member or participant on or
14 after 6 months after the resolution or ordinance date,
15 eligibility for a survivor's or widow's annuity shall be
16 determined by the applicable Article of this Code. The benefit
17 shall be 66 2/3% of the earned annuity without a reduction due
18 to age. A child's annuity of an otherwise eligible child shall
19 be in the amount prescribed under each Article if applicable.

20 (j) In lieu of any other employee contributions, except for
21 the contribution to the defined contribution plan under
22 subsection (k) of this Section, each employee shall contribute
23 6.2% of his her or salary to the affected pension fund.
24 However, the employee contribution under this subsection shall
25 not exceed the amount of the normal cost of the benefits under
26 this Section (except for the defined contribution plan under

1 subsection (k) of this Section), expressed as a percentage of
2 payroll and determined on or before November 1 of each year by
3 the board of trustees of the affected pension fund. If the
4 board of trustees of the affected pension fund determines that
5 the 6.2% employee contribution rate exceeds the normal cost of
6 the benefits under this Section (except for the defined
7 contribution plan under subsection (k) of this Section), then
8 on or before December 1 of that year, the board of trustees
9 shall certify the amount of the normal cost of the benefits
10 under this Section (except for the defined contribution plan
11 under subsection (k) of this Section), expressed as a
12 percentage of payroll, to the State Actuary and the Commission
13 on Government Forecasting and Accountability, and the employee
14 contribution under this subsection shall be reduced to that
15 amount beginning January 1 of the following year. Thereafter,
16 if the normal cost of the benefits under this Section (except
17 for the defined contribution plan under subsection (k) of this
18 Section), expressed as a percentage of payroll and determined
19 on or before November 1 of each year by the board of trustees
20 of the affected pension fund, exceeds 6.2% of salary, then on
21 or before December 1 of that year, the board of trustees shall
22 certify the normal cost to the State Actuary and the Commission
23 on Government Forecasting and Accountability, and the employee
24 contributions shall revert back to 6.2% of salary beginning
25 January 1 of the following year.

26 (k) No later than 5 months after the resolution or

1 ordinance date, an affected pension fund shall prepare and
2 implement a defined contribution plan for members or
3 participants who are subject to this Section. The defined
4 contribution plan developed under this subsection shall be a
5 plan that aggregates employer and employee contributions in
6 individual participant accounts which, after meeting any other
7 requirements, are used for payouts after retirement in
8 accordance with this subsection and any other applicable laws.

9 (1) Each member or participant shall contribute a
10 minimum of 4% of his or her salary to the defined
11 contribution plan.

12 (2) For each participant in the defined contribution
13 plan who has been employed with the same employer for at
14 least one year, employer contributions shall be paid into
15 that participant's accounts at a rate expressed as a
16 percentage of salary. This rate may be set for individual
17 employees, but shall be no higher than 6% of salary and
18 shall be no lower than 2% of salary.

19 (3) Employer contributions shall vest when those
20 contributions are paid into a member's or participant's
21 account.

22 (4) The defined contribution plan shall provide a
23 variety of options for investments. These options shall
24 include investments handled by the Illinois State Board of
25 Investment as well as private sector investment options.

26 (5) The defined contribution plan shall provide a

1 variety of options for payouts to retirees and their
2 survivors.

3 (6) To the extent authorized under federal law and as
4 authorized by the affected pension fund, the defined
5 contribution plan shall allow former participants in the
6 plan to transfer or roll over employee and employer
7 contributions, and the earnings thereon, into other
8 qualified retirement plans.

9 (7) Each affected pension fund shall reduce the
10 employee contributions credited to the member's defined
11 contribution plan account by an amount determined by that
12 affected pension fund to cover the cost of offering the
13 benefits under this subsection and any applicable
14 administrative fees.

15 (8) No person shall begin participating in the defined
16 contribution plan until it has attained qualified plan
17 status and received all necessary approvals from the U.S.
18 Internal Revenue Service.

19 (1) In the case of a conflict between the provisions of
20 this Section and any other provision of this Code, the
21 provisions of this Section shall control.

22 (40 ILCS 5/2-124) (from Ch. 108 1/2, par. 2-124)

23 (Text of Section WITHOUT the changes made by P.A. 98-599,
24 which has been held unconstitutional)

25 Sec. 2-124. Contributions by State.

1 (a) The State shall make contributions to the System by
2 appropriations of amounts which, together with the
3 contributions of participants, interest earned on investments,
4 and other income will meet the cost of maintaining and
5 administering the System on a 90% funded basis in accordance
6 with actuarial recommendations.

7 (b) The Board shall determine the amount of State
8 contributions required for each fiscal year on the basis of the
9 actuarial tables and other assumptions adopted by the Board and
10 the prescribed rate of interest, using the formula in
11 subsection (c).

12 (c) For State fiscal years 2012 through 2045, the minimum
13 contribution to the System to be made by the State for each
14 fiscal year shall be an amount determined by the System to be
15 sufficient to bring the total assets of the System up to 90% of
16 the total actuarial liabilities of the System by the end of
17 State fiscal year 2045. In making these determinations, the
18 required State contribution shall be calculated each year as a
19 level percentage of payroll over the years remaining to and
20 including fiscal year 2045 and shall be determined under the
21 projected unit credit actuarial cost method.

22 A change in an actuarial or investment assumption that
23 increases or decreases the required State contribution and
24 first applies in State fiscal year 2018 or thereafter shall be
25 implemented in equal annual amounts over a 5-year period
26 beginning in the State fiscal year in which the actuarial

1 change first applies to the required State contribution.

2 A change in an actuarial or investment assumption that
3 increases or decreases the required State contribution and
4 first applied to the State contribution in fiscal year 2014,
5 2015, 2016, or 2017 shall be implemented:

6 (i) as already applied in State fiscal years before
7 2018; and

8 (ii) in the portion of the 5-year period beginning in
9 the State fiscal year in which the actuarial change first
10 applied that occurs in State fiscal year 2018 or
11 thereafter, by calculating the change in equal annual
12 amounts over that 5-year period and then implementing it at
13 the resulting annual rate in each of the remaining fiscal
14 years in that 5-year period.

15 For State fiscal years 1996 through 2005, the State
16 contribution to the System, as a percentage of the applicable
17 employee payroll, shall be increased in equal annual increments
18 so that by State fiscal year 2011, the State is contributing at
19 the rate required under this Section.

20 Notwithstanding any other provision of this Article, the
21 total required State contribution for State fiscal year 2006 is
22 \$4,157,000.

23 Notwithstanding any other provision of this Article, the
24 total required State contribution for State fiscal year 2007 is
25 \$5,220,300.

26 For each of State fiscal years 2008 through 2009, the State

1 contribution to the System, as a percentage of the applicable
2 employee payroll, shall be increased in equal annual increments
3 from the required State contribution for State fiscal year
4 2007, so that by State fiscal year 2011, the State is
5 contributing at the rate otherwise required under this Section.

6 Notwithstanding any other provision of this Article, the
7 total required State contribution for State fiscal year 2010 is
8 \$10,454,000 and shall be made from the proceeds of bonds sold
9 in fiscal year 2010 pursuant to Section 7.2 of the General
10 Obligation Bond Act, less (i) the pro rata share of bond sale
11 expenses determined by the System's share of total bond
12 proceeds, (ii) any amounts received from the General Revenue
13 Fund in fiscal year 2010, and (iii) any reduction in bond
14 proceeds due to the issuance of discounted bonds, if
15 applicable.

16 Notwithstanding any other provision of this Article, the
17 total required State contribution for State fiscal year 2011 is
18 the amount recertified by the System on or before April 1, 2011
19 pursuant to Section 2-134 and shall be made from the proceeds
20 of bonds sold in fiscal year 2011 pursuant to Section 7.2 of
21 the General Obligation Bond Act, less (i) the pro rata share of
22 bond sale expenses determined by the System's share of total
23 bond proceeds, (ii) any amounts received from the General
24 Revenue Fund in fiscal year 2011, and (iii) any reduction in
25 bond proceeds due to the issuance of discounted bonds, if
26 applicable.

1 Beginning in State fiscal year 2046, the minimum State
2 contribution for each fiscal year shall be the amount needed to
3 maintain the total assets of the System at 90% of the total
4 actuarial liabilities of the System.

5 Amounts received by the System pursuant to Section 25 of
6 the Budget Stabilization Act or Section 8.12 of the State
7 Finance Act in any fiscal year do not reduce and do not
8 constitute payment of any portion of the minimum State
9 contribution required under this Article in that fiscal year.
10 Such amounts shall not reduce, and shall not be included in the
11 calculation of, the required State contributions under this
12 Article in any future year until the System has reached a
13 funding ratio of at least 90%. A reference in this Article to
14 the "required State contribution" or any substantially similar
15 term does not include or apply to any amounts payable to the
16 System under Section 25 of the Budget Stabilization Act.

17 Notwithstanding any other provision of this Section, the
18 required State contribution for State fiscal year 2005 and for
19 fiscal year 2008 and each fiscal year thereafter, as calculated
20 under this Section and certified under Section 2-134, shall not
21 exceed an amount equal to (i) the amount of the required State
22 contribution that would have been calculated under this Section
23 for that fiscal year if the System had not received any
24 payments under subsection (d) of Section 7.2 of the General
25 Obligation Bond Act, minus (ii) the portion of the State's
26 total debt service payments for that fiscal year on the bonds

1 issued in fiscal year 2003 for the purposes of that Section
2 7.2, as determined and certified by the Comptroller, that is
3 the same as the System's portion of the total moneys
4 distributed under subsection (d) of Section 7.2 of the General
5 Obligation Bond Act. In determining this maximum for State
6 fiscal years 2008 through 2010, however, the amount referred to
7 in item (i) shall be increased, as a percentage of the
8 applicable employee payroll, in equal increments calculated
9 from the sum of the required State contribution for State
10 fiscal year 2007 plus the applicable portion of the State's
11 total debt service payments for fiscal year 2007 on the bonds
12 issued in fiscal year 2003 for the purposes of Section 7.2 of
13 the General Obligation Bond Act, so that, by State fiscal year
14 2011, the State is contributing at the rate otherwise required
15 under this Section.

16 (d) For purposes of determining the required State
17 contribution to the System, the value of the System's assets
18 shall be equal to the actuarial value of the System's assets,
19 which shall be calculated as follows:

20 As of June 30, 2008, the actuarial value of the System's
21 assets shall be equal to the market value of the assets as of
22 that date. In determining the actuarial value of the System's
23 assets for fiscal years after June 30, 2008, any actuarial
24 gains or losses from investment return incurred in a fiscal
25 year shall be recognized in equal annual amounts over the
26 5-year period following that fiscal year.

1 (e) For purposes of determining the required State
2 contribution to the system for a particular year, the actuarial
3 value of assets shall be assumed to earn a rate of return equal
4 to the system's actuarially assumed rate of return.

5 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
6 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff.
7 7-13-12.)

8 (40 ILCS 5/2-134) (from Ch. 108 1/2, par. 2-134)

9 (Text of Section WITHOUT the changes made by P.A. 98-599,
10 which has been held unconstitutional)

11 Sec. 2-134. To certify required State contributions and
12 submit vouchers.

13 (a) The Board shall certify to the Governor on or before
14 December 15 of each year until December 15, 2011 the amount of
15 the required State contribution to the System for the next
16 fiscal year and shall specifically identify the System's
17 projected State normal cost for that fiscal year. The
18 certification shall include a copy of the actuarial
19 recommendations upon which it is based and shall specifically
20 identify the System's projected State normal cost for that
21 fiscal year.

22 On or before November 1 of each year, beginning November 1,
23 2012, the Board shall submit to the State Actuary, the
24 Governor, and the General Assembly a proposed certification of
25 the amount of the required State contribution to the System for

1 the next fiscal year, along with all of the actuarial
2 assumptions, calculations, and data upon which that proposed
3 certification is based. On or before January 1 of each year
4 beginning January 1, 2013, the State Actuary shall issue a
5 preliminary report concerning the proposed certification and
6 identifying, if necessary, recommended changes in actuarial
7 assumptions that the Board must consider before finalizing its
8 certification of the required State contributions. On or before
9 January 15, 2013 and every January 15 thereafter, the Board
10 shall certify to the Governor and the General Assembly the
11 amount of the required State contribution for the next fiscal
12 year. The Board's certification must note any deviations from
13 the State Actuary's recommended changes, the reason or reasons
14 for not following the State Actuary's recommended changes, and
15 the fiscal impact of not following the State Actuary's
16 recommended changes on the required State contribution.

17 On or before May 1, 2004, the Board shall recalculate and
18 recertify to the Governor the amount of the required State
19 contribution to the System for State fiscal year 2005, taking
20 into account the amounts appropriated to and received by the
21 System under subsection (d) of Section 7.2 of the General
22 Obligation Bond Act.

23 On or before July 1, 2005, the Board shall recalculate and
24 recertify to the Governor the amount of the required State
25 contribution to the System for State fiscal year 2006, taking
26 into account the changes in required State contributions made

1 by this amendatory Act of the 94th General Assembly.

2 On or before April 1, 2011, the Board shall recalculate and
3 recertify to the Governor the amount of the required State
4 contribution to the System for State fiscal year 2011, applying
5 the changes made by Public Act 96-889 to the System's assets
6 and liabilities as of June 30, 2009 as though Public Act 96-889
7 was approved on that date.

8 By November 1, 2017, the Board shall recalculate and
9 recertify to the State Actuary, the Governor, and the General
10 Assembly the amount of the State contribution to the System for
11 State fiscal year 2018, taking into account the changes in
12 required State contributions made by this amendatory Act of the
13 100th General Assembly. The State Actuary shall review the
14 assumptions and valuations underlying the Board's revised
15 certification and issue a preliminary report concerning the
16 proposed recertification and identifying, if necessary,
17 recommended changes in actuarial assumptions that the Board
18 must consider before finalizing its certification of the
19 required State contributions. The Board's final certification
20 must note any deviations from the State Actuary's recommended
21 changes, the reason or reasons for not following the State
22 Actuary's recommended changes, and the fiscal impact of not
23 following the State Actuary's recommended changes on the
24 required State contribution.

25 (b) 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 (d) 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. If in
13 any month the amount remaining unexpended from all other
14 appropriations to the System for the applicable fiscal year
15 (including the appropriations to the System under Section 8.12
16 of the State Finance Act and Section 1 of the State Pension
17 Funds Continuing Appropriation Act) is less than the amount
18 lawfully vouchered under this Section, the difference shall be
19 paid from the General Revenue Fund under the continuing
20 appropriation authority provided in Section 1.1 of the State
21 Pension Funds Continuing Appropriation Act.

22 (c) The full amount of any annual appropriation for the
23 System for State fiscal year 1995 shall be transferred and made
24 available to the System at the beginning of that fiscal year at
25 the request of the Board. Any excess funds remaining at the end
26 of any fiscal year from appropriations shall be retained by the

1 System as a general reserve to meet the System's accrued
2 liabilities.

3 (Source: P.A. 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11;
4 97-694, eff. 6-18-12.)

5 (40 ILCS 5/6-164) (from Ch. 108 1/2, par. 6-164)

6 Sec. 6-164. Automatic annual increase; retirement after
7 September 1, 1959.

8 (a) A fireman qualifying for a minimum annuity who retires
9 from service after September 1, 1959 shall, upon either the
10 first of the month following the first anniversary of his date
11 of retirement if he is age 60 (age 55 if born before January 1,
12 1966) or over on that anniversary date, or upon the first of
13 the month following his attainment of age 60 (age 55 if born
14 before January 1, 1966) if that occurs after the first
15 anniversary of his retirement date, have his then fixed and
16 payable monthly annuity increased by 1 1/2%, and such first
17 fixed annuity as granted at retirement increased by an
18 additional 1 1/2% in January of each year thereafter up to a
19 maximum increase of 30%. Beginning July 1, 1982 for firemen
20 born before January 1, 1930, and beginning January 1, 1990 for
21 firemen born after December 31, 1929 and before January 1,
22 1940, and beginning January 1, 1996 for firemen born after
23 December 31, 1939 but before January 1, 1945, and beginning
24 January 1, 2004, for firemen born after December 31, 1944 but
25 before January 1, 1955, and beginning January 1, 2017, for

1 firemen born after December 31, 1954 but before January 1,
2 1966, such increases shall be 3% and such firemen shall not be
3 subject to the 30% maximum increase.

4 Any fireman born before January 1, 1945 who qualifies for a
5 minimum annuity and retires after September 1, 1967 but has not
6 received the initial increase under this subsection before
7 January 1, 1996 is entitled to receive the initial increase
8 under this subsection on (1) January 1, 1996, (2) the first
9 anniversary of the date of retirement, or (3) attainment of age
10 55, whichever occurs last. The changes to this Section made by
11 this amendatory Act of 1995 apply beginning January 1, 1996 and
12 apply without regard to whether the fireman or annuitant
13 terminated service before the effective date of this amendatory
14 Act of 1995.

15 Any fireman born before January 1, 1955 who qualifies for a
16 minimum annuity and retires after September 1, 1967 but has not
17 received the initial increase under this subsection before
18 January 1, 2004 is entitled to receive the initial increase
19 under this subsection on (1) January 1, 2004, (2) the first
20 anniversary of the date of retirement, or (3) attainment of age
21 55, whichever occurs last. The changes to this Section made by
22 this amendatory Act of the 93rd General Assembly apply without
23 regard to whether the fireman or annuitant terminated service
24 before the effective date of this amendatory Act.

25 Any fireman born after December 31, 1954 but before January
26 1, 1966 who qualifies for a minimum annuity and retires after

1 September 1, 1967 ~~but has not received the initial increase~~
2 ~~under this subsection before January 1, 2017~~ is entitled to
3 receive an ~~initial~~ increase under this subsection on (1)
4 January 1, 2017, (2) the first anniversary of the date of
5 retirement, or (3) attainment of age 55, whichever occurs last,
6 in an amount equal to an increase of 3% of his then fixed and
7 payable monthly annuity upon the first of the month following
8 the first anniversary of his date of retirement if he is age 55
9 or over on that anniversary date or upon the first of the month
10 following his attainment of age 55 if that date occurs after
11 the first anniversary of his retirement date and such first
12 fixed annuity as granted at retirement shall be increased by an
13 additional 3% in January of each year thereafter. In the case
14 of a fireman born after December 31, 1954 but before January 1,
15 1966 who received an increase in any year of 1.5%, that fireman
16 shall receive an increase for any such year so that the total
17 increase is equal to 3% for each year the fireman would have
18 been otherwise eligible had the fireman not received any
19 increase for each complete year following the date of
20 ~~retirement or attainment of age 55, whichever occurs later.~~ The
21 changes to this subsection made by this amendatory Act of the
22 99th General Assembly apply without regard to whether the
23 fireman or annuitant terminated service before the effective
24 date of this amendatory Act. The changes to this subsection
25 made by this amendatory Act of the 100th General Assembly are a
26 declaration of existing law and shall not be construed as a new

1 enactment.

2 (b) Subsection (a) of this Section is not applicable to an
3 employee receiving a term annuity.

4 (c) To help defray the cost of such increases in annuity,
5 there shall be deducted, beginning September 1, 1959, from each
6 payment of salary to a fireman, 1/8 of 1% of each such salary
7 payment and an additional 1/8 of 1% beginning on September 1,
8 1961, and September 1, 1963, respectively, concurrently with
9 and in addition to the salary deductions otherwise made for
10 annuity purposes.

11 Each such additional 1/8 of 1% deduction from salary which
12 shall, on September 1, 1963, result in a total increase of 3/8
13 of 1% of salary, shall be credited to the Automatic Increase
14 Reserve, to be used, together with city contributions as
15 provided in this Article, to defray the cost of the annuity
16 increments specified in this Section. Any balance in such
17 reserve as of the beginning of each calendar year shall be
18 credited with interest at the rate of 3% per annum.

19 The salary deductions provided in this Section are not
20 subject to refund, except to the fireman himself in any case in
21 which: (i) the fireman withdraws prior to qualification for
22 minimum annuity or Tier 2 monthly retirement annuity and
23 applies for refund, (ii) the fireman applies for an annuity of
24 a type that is not subject to annual increases under this
25 Section, or (iii) a term annuity becomes payable. In such
26 cases, the total of such salary deductions shall be refunded to

1 the fireman, without interest, and charged to the
2 aforementioned reserve.

3 (d) Notwithstanding any other provision of this Article,
4 the Tier 2 monthly retirement annuity of a person who first
5 becomes a fireman under this Article on or after January 1,
6 2011 shall be increased on the January 1 occurring either on or
7 after (i) the attainment of age 60 or (ii) the first
8 anniversary of the annuity start date, whichever is later. Each
9 annual increase shall be calculated at 3% or one-half the
10 annual unadjusted percentage increase (but not less than zero)
11 in the consumer price index-u for the 12 months ending with the
12 September preceding each November 1, whichever is less, of the
13 originally granted retirement annuity. If the annual
14 unadjusted percentage change in the consumer price index-u for
15 a 12-month period ending in September is zero or, when compared
16 with the preceding period, decreases, then the annuity shall
17 not be increased.

18 For the purposes of this subsection (d), "consumer price
19 index-u" means the index published by the Bureau of Labor
20 Statistics of the United States Department of Labor that
21 measures the average change in prices of goods and services
22 purchased by all urban consumers, United States city average,
23 all items, 1982-84 = 100. The new amount resulting from each
24 annual adjustment shall be determined by the Public Pension
25 Division of the Department of Insurance and made available to
26 the boards of the pension funds by November 1 of each year.

1 (Source: P.A. 99-905, eff. 11-29-16.)

2 (40 ILCS 5/14-131)

3 Sec. 14-131. Contributions by State.

4 (a) The State shall make contributions to the System by
5 appropriations of amounts which, together with other employer
6 contributions from trust, federal, and other funds, employee
7 contributions, investment income, and other income, will be
8 sufficient to meet the cost of maintaining and administering
9 the System on a 90% funded basis in accordance with actuarial
10 recommendations.

11 For the purposes of this Section and Section 14-135.08,
12 references to State contributions refer only to employer
13 contributions and do not include employee contributions that
14 are picked up or otherwise paid by the State or a department on
15 behalf of the employee.

16 (b) The Board shall determine the total amount of State
17 contributions required for each fiscal year on the basis of the
18 actuarial tables and other assumptions adopted by the Board,
19 using the formula in subsection (e).

20 The Board shall also determine a State contribution rate
21 for each fiscal year, expressed as a percentage of payroll,
22 based on the total required State contribution for that fiscal
23 year (less the amount received by the System from
24 appropriations under Section 8.12 of the State Finance Act and
25 Section 1 of the State Pension Funds Continuing Appropriation

1 Act, if any, for the fiscal year ending on the June 30
2 immediately preceding the applicable November 15 certification
3 deadline), the estimated payroll (including all forms of
4 compensation) for personal services rendered by eligible
5 employees, and the recommendations of the actuary.

6 For the purposes of this Section and Section 14.1 of the
7 State Finance Act, the term "eligible employees" includes
8 employees who participate in the System, persons who may elect
9 to participate in the System but have not so elected, persons
10 who are serving a qualifying period that is required for
11 participation, and annuitants employed by a department as
12 described in subdivision (a) (1) or (a) (2) of Section 14-111.

13 (c) Contributions shall be made by the several departments
14 for each pay period by warrants drawn by the State Comptroller
15 against their respective funds or appropriations based upon
16 vouchers stating the amount to be so contributed. These amounts
17 shall be based on the full rate certified by the Board under
18 Section 14-135.08 for that fiscal year. From the effective date
19 of this amendatory Act of the 93rd General Assembly through the
20 payment of the final payroll from fiscal year 2004
21 appropriations, the several departments shall not make
22 contributions for the remainder of fiscal year 2004 but shall
23 instead make payments as required under subsection (a-1) of
24 Section 14.1 of the State Finance Act. The several departments
25 shall resume those contributions at the commencement of fiscal
26 year 2005.

1 (c-1) Notwithstanding subsection (c) of this Section, for
2 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, ~~and 2017,~~ and
3 2018 only, contributions by the several departments are not
4 required to be made for General Revenue Funds payrolls
5 processed by the Comptroller. Payrolls paid by the several
6 departments from all other State funds must continue to be
7 processed pursuant to subsection (c) of this Section.

8 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,
9 2016, ~~and 2017,~~ and 2018 only, on or as soon as possible after
10 the 15th day of each month, the Board shall submit vouchers for
11 payment of State contributions to the System, in a total
12 monthly amount of one-twelfth of the fiscal year General
13 Revenue Fund contribution as certified by the System pursuant
14 to Section 14-135.08 of the Illinois Pension Code.

15 (d) If an employee is paid from trust funds or federal
16 funds, the department or other employer shall pay employer
17 contributions from those funds to the System at the certified
18 rate, unless the terms of the trust or the federal-State
19 agreement preclude the use of the funds for that purpose, in
20 which case the required employer contributions shall be paid by
21 the State. From the effective date of this amendatory Act of
22 the 93rd General Assembly through the payment of the final
23 payroll from fiscal year 2004 appropriations, the department or
24 other employer shall not pay contributions for the remainder of
25 fiscal year 2004 but shall instead make payments as required
26 under subsection (a-1) of Section 14.1 of the State Finance

1 Act. The department or other employer shall resume payment of
2 contributions at the commencement of fiscal year 2005.

3 (e) 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 A change in an actuarial or investment assumption that
14 increases or decreases the required State contribution and
15 first applies in State fiscal year 2018 or thereafter shall be
16 implemented in equal annual amounts over a 5-year period
17 beginning in the State fiscal year in which the actuarial
18 change first applies to the required State contribution.

19 A change in an actuarial or investment assumption that
20 increases or decreases the required State contribution and
21 first applied to the State contribution in fiscal year 2014,
22 2015, 2016, or 2017 shall be implemented:

23 (i) as already applied in State fiscal years before
24 2018; and

25 (ii) in the portion of the 5-year period beginning in
26 the State fiscal year in which the actuarial change first

1 applied that occurs in State fiscal year 2018 or
2 thereafter, by calculating the change in equal annual
3 amounts over that 5-year period and then implementing it at
4 the resulting annual rate in each of the remaining fiscal
5 years in that 5-year period.

6 For State fiscal years 1996 through 2005, the State
7 contribution to the System, as a percentage of the applicable
8 employee payroll, shall be increased in equal annual increments
9 so that by State fiscal year 2011, the State is contributing at
10 the rate required under this Section; except that (i) for State
11 fiscal year 1998, for all purposes of this Code and any other
12 law of this State, the certified percentage of the applicable
13 employee payroll shall be 5.052% for employees earning eligible
14 creditable service under Section 14-110 and 6.500% for all
15 other employees, notwithstanding any contrary certification
16 made under Section 14-135.08 before the effective date of this
17 amendatory Act of 1997, and (ii) in the following specified
18 State fiscal years, the State contribution to the System shall
19 not be less than the following indicated percentages of the
20 applicable employee payroll, even if the indicated percentage
21 will produce a State contribution in excess of the amount
22 otherwise required under this subsection and subsection (a):
23 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY
24 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

25 Notwithstanding any other provision of this Article, the
26 total required State contribution to the System for State

1 fiscal year 2006 is \$203,783,900.

2 Notwithstanding any other provision of this Article, the
3 total required State contribution to the System for State
4 fiscal year 2007 is \$344,164,400.

5 For each of State fiscal years 2008 through 2009, the State
6 contribution to the System, as a percentage of the applicable
7 employee payroll, shall be increased in equal annual increments
8 from the required State contribution for State fiscal year
9 2007, so that by State fiscal year 2011, the State is
10 contributing at the rate otherwise required under this Section.

11 Notwithstanding any other provision of this Article, the
12 total required State General Revenue Fund contribution for
13 State fiscal year 2010 is \$723,703,100 and shall be made from
14 the proceeds of bonds sold in fiscal year 2010 pursuant to
15 Section 7.2 of the General Obligation Bond Act, less (i) the
16 pro rata share of bond sale expenses determined by the System's
17 share of total bond proceeds, (ii) any amounts received from
18 the General Revenue Fund in fiscal year 2010, and (iii) any
19 reduction in bond proceeds due to the issuance of discounted
20 bonds, if applicable.

21 Notwithstanding any other provision of this Article, the
22 total required State General Revenue Fund contribution for
23 State fiscal year 2011 is the amount recertified by the System
24 on or before April 1, 2011 pursuant to Section 14-135.08 and
25 shall be made from the proceeds of bonds sold in fiscal year
26 2011 pursuant to Section 7.2 of the General Obligation Bond

1 Act, less (i) the pro rata share of bond sale expenses
2 determined by the System's share of total bond proceeds, (ii)
3 any amounts received from the General Revenue Fund in fiscal
4 year 2011, and (iii) any reduction in bond proceeds due to the
5 issuance of discounted bonds, if applicable.

6 Beginning in State fiscal year 2046, the minimum State
7 contribution for each fiscal year shall be the amount needed to
8 maintain the total assets of the System at 90% of the total
9 actuarial liabilities of the System.

10 Amounts received by the System pursuant to Section 25 of
11 the Budget Stabilization Act or Section 8.12 of the State
12 Finance Act in any fiscal year do not reduce and do not
13 constitute payment of any portion of the minimum State
14 contribution required under this Article in that fiscal year.
15 Such amounts shall not reduce, and shall not be included in the
16 calculation of, the required State contributions under this
17 Article in any future year until the System has reached a
18 funding ratio of at least 90%. A reference in this Article to
19 the "required State contribution" or any substantially similar
20 term does not include or apply to any amounts payable to the
21 System under Section 25 of the Budget Stabilization Act.

22 Notwithstanding any other provision of this Section, the
23 required State contribution for State fiscal year 2005 and for
24 fiscal year 2008 and each fiscal year thereafter, as calculated
25 under this Section and certified under Section 14-135.08, shall
26 not exceed an amount equal to (i) the amount of the required

1 State contribution that would have been calculated under this
2 Section for that fiscal year if the System had not received any
3 payments under subsection (d) of Section 7.2 of the General
4 Obligation Bond Act, minus (ii) the portion of the State's
5 total debt service payments for that fiscal year on the bonds
6 issued in fiscal year 2003 for the purposes of that Section
7 7.2, as determined and certified by the Comptroller, that is
8 the same as the System's portion of the total moneys
9 distributed under subsection (d) of Section 7.2 of the General
10 Obligation Bond Act. In determining this maximum for State
11 fiscal years 2008 through 2010, however, the amount referred to
12 in item (i) shall be increased, as a percentage of the
13 applicable employee payroll, in equal increments calculated
14 from the sum of the required State contribution for State
15 fiscal year 2007 plus the applicable portion of the State's
16 total debt service payments for fiscal year 2007 on the bonds
17 issued in fiscal year 2003 for the purposes of Section 7.2 of
18 the General Obligation Bond Act, so that, by State fiscal year
19 2011, the State is contributing at the rate otherwise required
20 under this Section.

21 (f) After the submission of all payments for eligible
22 employees from personal services line items in fiscal year 2004
23 have been made, the Comptroller shall provide to the System a
24 certification of the sum of all fiscal year 2004 expenditures
25 for personal services that would have been covered by payments
26 to the System under this Section if the provisions of this

1 amendatory Act of the 93rd General Assembly had not been
2 enacted. Upon receipt of the certification, the System shall
3 determine the amount due to the System based on the full rate
4 certified by the Board under Section 14-135.08 for fiscal year
5 2004 in order to meet the State's obligation under this
6 Section. The System shall compare this amount due to the amount
7 received by the System in fiscal year 2004 through payments
8 under this Section and under Section 6z-61 of the State Finance
9 Act. If the amount due is more than the amount received, the
10 difference shall be termed the "Fiscal Year 2004 Shortfall" for
11 purposes of this Section, and the Fiscal Year 2004 Shortfall
12 shall be satisfied under Section 1.2 of the State Pension Funds
13 Continuing Appropriation Act. If the amount due is less than
14 the amount received, the difference shall be termed the "Fiscal
15 Year 2004 Overpayment" for purposes of this Section, and the
16 Fiscal Year 2004 Overpayment shall be repaid by the System to
17 the Pension Contribution Fund as soon as practicable after the
18 certification.

19 (g) For purposes of determining the required State
20 contribution to the System, the value of the System's assets
21 shall be equal to the actuarial value of the System's assets,
22 which shall be calculated as follows:

23 As of June 30, 2008, the actuarial value of the System's
24 assets shall be equal to the market value of the assets as of
25 that date. In determining the actuarial value of the System's
26 assets for fiscal years after June 30, 2008, any actuarial

1 gains or losses from investment return incurred in a fiscal
2 year shall be recognized in equal annual amounts over the
3 5-year period following that fiscal year.

4 (h) For purposes of determining the required State
5 contribution to the System for a particular year, the actuarial
6 value of assets shall be assumed to earn a rate of return equal
7 to the System's actuarially assumed rate of return.

8 (i) After the submission of all payments for eligible
9 employees from personal services line items paid from the
10 General Revenue Fund in fiscal year 2010 have been made, the
11 Comptroller shall provide to the System a certification of the
12 sum of all fiscal year 2010 expenditures for personal services
13 that would have been covered by payments to the System under
14 this Section if the provisions of this amendatory Act of the
15 96th General Assembly had not been enacted. Upon receipt of the
16 certification, the System shall determine the amount due to the
17 System based on the full rate certified by the Board under
18 Section 14-135.08 for fiscal year 2010 in order to meet the
19 State's obligation under this Section. The System shall compare
20 this amount due to the amount received by the System in fiscal
21 year 2010 through payments under this Section. If the amount
22 due is more than the amount received, the difference shall be
23 termed the "Fiscal Year 2010 Shortfall" for purposes of this
24 Section, and the Fiscal Year 2010 Shortfall shall be satisfied
25 under Section 1.2 of the State Pension Funds Continuing
26 Appropriation Act. If the amount due is less than the amount

1 received, the difference shall be termed the "Fiscal Year 2010
2 Overpayment" for purposes of this Section, and the Fiscal Year
3 2010 Overpayment shall be repaid by the System to the General
4 Revenue Fund as soon as practicable after the certification.

5 (j) After the submission of all payments for eligible
6 employees from personal services line items paid from the
7 General Revenue Fund in fiscal year 2011 have been made, the
8 Comptroller shall provide to the System a certification of the
9 sum of all fiscal year 2011 expenditures for personal services
10 that would have been covered by payments to the System under
11 this Section if the provisions of this amendatory Act of the
12 96th General Assembly had not been enacted. Upon receipt of the
13 certification, the System shall determine the amount due to the
14 System based on the full rate certified by the Board under
15 Section 14-135.08 for fiscal year 2011 in order to meet the
16 State's obligation under this Section. The System shall compare
17 this amount due to the amount received by the System in fiscal
18 year 2011 through payments under this Section. If the amount
19 due is more than the amount received, the difference shall be
20 termed the "Fiscal Year 2011 Shortfall" for purposes of this
21 Section, and the Fiscal Year 2011 Shortfall shall be satisfied
22 under Section 1.2 of the State Pension Funds Continuing
23 Appropriation Act. If the amount due is less than the amount
24 received, the difference shall be termed the "Fiscal Year 2011
25 Overpayment" for purposes of this Section, and the Fiscal Year
26 2011 Overpayment shall be repaid by the System to the General

1 Revenue Fund as soon as practicable after the certification.

2 (k) For fiscal years 2012 through 2018 ~~2017~~ only, after the
3 submission of all payments for eligible employees from personal
4 services line items paid from the General Revenue Fund in the
5 fiscal year have been made, the Comptroller shall provide to
6 the System a certification of the sum of all expenditures in
7 the fiscal year for personal services. Upon receipt of the
8 certification, the System shall determine the amount due to the
9 System based on the full rate certified by the Board under
10 Section 14-135.08 for the fiscal year in order to meet the
11 State's obligation under this Section. The System shall compare
12 this amount due to the amount received by the System for the
13 fiscal year. If the amount due is more than the amount
14 received, the difference shall be termed the "Prior Fiscal Year
15 Shortfall" for purposes of this Section, and the Prior Fiscal
16 Year Shortfall shall be satisfied under Section 1.2 of the
17 State Pension Funds Continuing Appropriation Act. If the amount
18 due is less than the amount received, the difference shall be
19 termed the "Prior Fiscal Year Overpayment" for purposes of this
20 Section, and the Prior Fiscal Year Overpayment shall be repaid
21 by the System to the General Revenue Fund as soon as
22 practicable after the certification.

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 (40 ILCS 5/14-135.08) (from Ch. 108 1/2, par. 14-135.08)

1 (Text of Section WITHOUT the changes made by P.A. 98-599,
2 which has been held unconstitutional)

3 Sec. 14-135.08. To certify required State contributions.

4 (a) To certify to the Governor and to each department, on
5 or before November 15 of each year until November 15, 2011, the
6 required rate for State contributions to the System for the
7 next State fiscal year, as determined under subsection (b) of
8 Section 14-131. The certification to the Governor under this
9 subsection (a) shall include a copy of the actuarial
10 recommendations upon which the rate is based and shall
11 specifically identify the System's projected State normal cost
12 for that fiscal year.

13 (a-5) On or before November 1 of each year, beginning
14 November 1, 2012, the Board shall submit to the State Actuary,
15 the Governor, and the General Assembly a proposed certification
16 of the amount of the required State contribution to the System
17 for the next fiscal year, along with all of the actuarial
18 assumptions, calculations, and data upon which that proposed
19 certification is based. On or before January 1 of each year
20 beginning January 1, 2013, the State Actuary shall issue a
21 preliminary report concerning the proposed certification and
22 identifying, if necessary, recommended changes in actuarial
23 assumptions that the Board must consider before finalizing its
24 certification of the required State contributions. On or before
25 January 15, 2013 and each January 15 thereafter, the Board
26 shall certify to the Governor and the General Assembly the

1 amount of the required State contribution for the next fiscal
2 year. The Board's certification must note any deviations from
3 the State Actuary's recommended changes, the reason or reasons
4 for not following the State Actuary's recommended changes, and
5 the fiscal impact of not following the State Actuary's
6 recommended changes on the required State contribution.

7 (b) The certifications under subsections (a) and (a-5)
8 shall include an additional amount necessary to pay all
9 principal of and interest on those general obligation bonds due
10 the next fiscal year authorized by Section 7.2(a) of the
11 General Obligation Bond Act and issued to provide the proceeds
12 deposited by the State with the System in July 2003,
13 representing deposits other than amounts reserved under
14 Section 7.2(c) of the General Obligation Bond Act. For State
15 fiscal year 2005, the Board shall make a supplemental
16 certification of the additional amount necessary to pay all
17 principal of and interest on those general obligation bonds due
18 in State fiscal years 2004 and 2005 authorized by Section
19 7.2(a) of the General Obligation Bond Act and issued to provide
20 the proceeds deposited by the State with the System in July
21 2003, representing deposits other than amounts reserved under
22 Section 7.2(c) of the General Obligation Bond Act, as soon as
23 practical after the effective date of this amendatory Act of
24 the 93rd General Assembly.

25 On or before May 1, 2004, the Board shall recalculate and
26 recertify to the Governor and to each department the amount of

1 the required State contribution to the System and the required
2 rates for State contributions to the System for State fiscal
3 year 2005, taking into account the amounts appropriated to and
4 received by the System under subsection (d) of Section 7.2 of
5 the General Obligation Bond Act.

6 On or before July 1, 2005, 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 2006, taking into account the changes in required State
11 contributions made by this amendatory Act of the 94th General
12 Assembly.

13 On or before April 1, 2011, 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 for State fiscal
16 year 2011, applying the changes made by Public Act 96-889 to
17 the System's assets and liabilities as of June 30, 2009 as
18 though Public Act 96-889 was approved on that date.

19 By November 1, 2017, the Board shall recalculate and
20 recertify to the State Actuary, the Governor, and the General
21 Assembly the amount of the State contribution to the System for
22 State fiscal year 2018, taking into account the changes in
23 required State contributions made by this amendatory Act of the
24 100th General Assembly. The State Actuary shall review the
25 assumptions and valuations underlying the Board's revised
26 certification and issue a preliminary report concerning the

1 proposed recertification and identifying, if necessary,
2 recommended changes in actuarial assumptions that the Board
3 must consider before finalizing its certification of the
4 required State contributions. The Board's final certification
5 must note any deviations from the State Actuary's recommended
6 changes, the reason or reasons for not following the State
7 Actuary's recommended changes, and the fiscal impact of not
8 following the State Actuary's recommended changes on the
9 required State contribution.

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 5/14-152.1)

13 (Text of Section WITHOUT the changes made by P.A. 98-599,
14 which has been held unconstitutional)

15 Sec. 14-152.1. Application and expiration of new benefit
16 increases.

17 (a) As used in this Section, "new benefit increase" means
18 an increase in the amount of any benefit provided under this
19 Article, or an expansion of the conditions of eligibility for
20 any benefit under this Article, that results from an amendment
21 to this Code that takes effect after June 1, 2005 (the
22 effective date of Public Act 94-4). "New benefit increase",
23 however, does not include any benefit increase resulting from
24 the changes made to Article 1 or this Article by Public Act
25 96-37 or by this amendatory Act of the 100th General Assembly

1 ~~this amendatory Act of the 96th General Assembly.~~

2 (b) Notwithstanding any other provision of this Code or any
3 subsequent amendment to this Code, every new benefit increase
4 is subject to this Section and shall be deemed to be granted
5 only in conformance with and contingent upon compliance with
6 the provisions of this Section.

7 (c) The Public Act enacting a new benefit increase must
8 identify and provide for payment to the System of additional
9 funding at least sufficient to fund the resulting annual
10 increase in cost to the System as it accrues.

11 Every new benefit increase is contingent upon the General
12 Assembly providing the additional funding required under this
13 subsection. The Commission on Government Forecasting and
14 Accountability shall analyze whether adequate additional
15 funding has been provided for the new benefit increase and
16 shall report its analysis to the Public Pension Division of the
17 Department of Insurance ~~Financial and Professional Regulation~~.

18 A new benefit increase created by a Public Act that does not
19 include the additional funding required under this subsection
20 is null and void. If the Public Pension Division determines
21 that the additional funding provided for a new benefit increase
22 under this subsection is or has become inadequate, it may so
23 certify to the Governor and the State Comptroller and, in the
24 absence of corrective action by the General Assembly, the new
25 benefit increase shall expire at the end of the fiscal year in
26 which the certification is made.

1 (d) Every new benefit increase shall expire 5 years after
2 its effective date or on such earlier date as may be specified
3 in the language enacting the new benefit increase or provided
4 under subsection (c). This does not prevent the General
5 Assembly from extending or re-creating a new benefit increase
6 by law.

7 (e) Except as otherwise provided in the language creating
8 the new benefit increase, a new benefit increase that expires
9 under this Section continues to apply to persons who applied
10 and qualified for the affected benefit while the new benefit
11 increase was in effect and to the affected beneficiaries and
12 alternate payees of such persons, but does not apply to any
13 other person, including without limitation a person who
14 continues in service after the expiration date and did not
15 apply and qualify for the affected benefit while the new
16 benefit increase was in effect.

17 (Source: P.A. 96-37, eff. 7-13-09.)

18 (40 ILCS 5/15-108.2)

19 Sec. 15-108.2. Tier 2 member. "Tier 2 member": A person who
20 first becomes a participant under this Article on or after
21 January 1, 2011 and before 6 months after the effective date of
22 this amendatory Act of the 100th General Assembly, other than a
23 person in the self-managed plan established under Section
24 15-158.2 or a person who makes the election under subsection
25 (c) of Section 1-161, unless the person is otherwise a Tier 1

1 member. The changes made to this Section by this amendatory Act
2 of the 98th General Assembly are a correction of existing law
3 and are intended to be retroactive to the effective date of
4 Public Act 96-889, notwithstanding the provisions of Section
5 1-103.1 of this Code.

6 (Source: P.A. 98-92, eff. 7-16-13; 98-596, eff. 11-19-13.)

7 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

8 Sec. 15-155. Employer contributions.

9 (a) The State of Illinois shall make contributions by
10 appropriations of amounts which, together with the other
11 employer contributions from trust, federal, and other funds,
12 employee contributions, income from investments, and other
13 income of this System, will be sufficient to meet the cost of
14 maintaining and administering the System on a 90% funded basis
15 in accordance with actuarial recommendations.

16 The Board shall determine the amount of State contributions
17 required for each fiscal year on the basis of the actuarial
18 tables and other assumptions adopted by the Board and the
19 recommendations of the actuary, using the formula in subsection
20 (a-1).

21 (a-1) For State fiscal years 2012 through 2045, the minimum
22 contribution to the System to be made by the State for each
23 fiscal year shall be an amount determined by the System to be
24 sufficient to bring the total assets of the System up to 90% of
25 the total actuarial liabilities of the System by the end of

1 State fiscal year 2045. In making these determinations, the
2 required State contribution shall be calculated each year as a
3 level percentage of payroll over the years remaining to and
4 including fiscal year 2045 and shall be determined under the
5 projected unit credit actuarial cost method.

6 For each of State fiscal years 2018, 2019, and 2020, the
7 State shall make an additional contribution to the System equal
8 to 2% of the total payroll of each employee who is deemed to
9 have elected the benefits under Section 1-161 or who has made
10 the election under subsection (c) of Section 1-161.

11 A change in an actuarial or investment assumption that
12 increases or decreases the required State contribution and
13 first applies in State fiscal year 2018 or thereafter shall be
14 implemented in equal annual amounts over a 5-year period
15 beginning in the State fiscal year in which the actuarial
16 change first applies to the required State contribution.

17 A change in an actuarial or investment assumption that
18 increases or decreases the required State contribution and
19 first applied to the State contribution in fiscal year 2014,
20 2015, 2016, or 2017 shall be implemented:

21 (i) as already applied in State fiscal years before
22 2018; and

23 (ii) in the portion of the 5-year period beginning in
24 the State fiscal year in which the actuarial change first
25 applied that occurs in State fiscal year 2018 or
26 thereafter, by calculating the change in equal annual

1 amounts over that 5-year period and then implementing it at
2 the resulting annual rate in each of the remaining fiscal
3 years in that 5-year period.

4 For State fiscal years 1996 through 2005, the State
5 contribution to the System, as a percentage of the applicable
6 employee payroll, shall be increased in equal annual increments
7 so that by State fiscal year 2011, the State is contributing at
8 the rate required under this Section.

9 Notwithstanding any other provision of this Article, the
10 total required State contribution for State fiscal year 2006 is
11 \$166,641,900.

12 Notwithstanding any other provision of this Article, the
13 total required State contribution for State fiscal year 2007 is
14 \$252,064,100.

15 For each of State fiscal years 2008 through 2009, the State
16 contribution to the System, as a percentage of the applicable
17 employee payroll, shall be increased in equal annual increments
18 from the required State contribution for State fiscal year
19 2007, so that by State fiscal year 2011, the State is
20 contributing at the rate otherwise required under this Section.

21 Notwithstanding any other provision of this Article, the
22 total required State contribution for State fiscal year 2010 is
23 \$702,514,000 and shall be made from the State Pensions Fund and
24 proceeds of bonds sold in fiscal year 2010 pursuant to Section
25 7.2 of the General Obligation Bond Act, less (i) the pro rata
26 share of bond sale expenses determined by the System's share of

1 total bond proceeds, (ii) any amounts received from the General
2 Revenue Fund in fiscal year 2010, (iii) any reduction in bond
3 proceeds due to the issuance of discounted bonds, if
4 applicable.

5 Notwithstanding any other provision of this Article, the
6 total required State contribution for State fiscal year 2011 is
7 the amount recertified by the System on or before April 1, 2011
8 pursuant to Section 15-165 and shall be made from the State
9 Pensions Fund and proceeds of bonds sold in fiscal year 2011
10 pursuant to Section 7.2 of the General Obligation Bond Act,
11 less (i) the pro rata share of bond sale expenses determined by
12 the System's share of total bond proceeds, (ii) any amounts
13 received from the General Revenue Fund in fiscal year 2011, and
14 (iii) any reduction in bond proceeds due to the issuance of
15 discounted bonds, if applicable.

16 Beginning in State fiscal year 2046, the minimum State
17 contribution for each fiscal year shall be the amount needed to
18 maintain the total assets of the System at 90% of the total
19 actuarial liabilities of the System.

20 Amounts received by the System pursuant to Section 25 of
21 the Budget Stabilization Act or Section 8.12 of the State
22 Finance Act in any fiscal year do not reduce and do not
23 constitute payment of any portion of the minimum State
24 contribution required under this Article in that fiscal year.
25 Such amounts shall not reduce, and shall not be included in the
26 calculation of, the required State contributions under this

1 Article in any future year until the System has reached a
2 funding ratio of at least 90%. A reference in this Article to
3 the "required State contribution" or any substantially similar
4 term does not include or apply to any amounts payable to the
5 System under Section 25 of the Budget Stabilization Act.

6 Notwithstanding any other provision of this Section, the
7 required State contribution for State fiscal year 2005 and for
8 fiscal year 2008 and each fiscal year thereafter, as calculated
9 under this Section and certified under Section 15-165, shall
10 not exceed an amount equal to (i) the amount of the required
11 State contribution that would have been calculated under this
12 Section for that fiscal year if the System had not received any
13 payments under subsection (d) of Section 7.2 of the General
14 Obligation Bond Act, minus (ii) the portion of the State's
15 total debt service payments for that fiscal year on the bonds
16 issued in fiscal year 2003 for the purposes of that Section
17 7.2, as determined and certified by the Comptroller, that is
18 the same as the System's portion of the total moneys
19 distributed under subsection (d) of Section 7.2 of the General
20 Obligation Bond Act. In determining this maximum for State
21 fiscal years 2008 through 2010, however, the amount referred to
22 in item (i) shall be increased, as a percentage of the
23 applicable employee payroll, in equal increments calculated
24 from the sum of the required State contribution for State
25 fiscal year 2007 plus the applicable portion of the State's
26 total debt service payments for fiscal year 2007 on the bonds

1 issued in fiscal year 2003 for the purposes of Section 7.2 of
2 the General Obligation Bond Act, so that, by State fiscal year
3 2011, the State is contributing at the rate otherwise required
4 under this Section.

5 (a-2) Beginning in fiscal year 2018, each employer under
6 this Article shall pay to the System a required contribution
7 determined as a percentage of projected payroll and sufficient
8 to produce an annual amount equal to:

9 (i) for each of fiscal years 2018, 2019, and 2020, the
10 defined benefit normal cost of the defined benefit plan,
11 less the employee contribution, for each employee of that
12 employer who has elected or who is deemed to have elected
13 the benefits under Section 1-161 or who has made the
14 election under subsection (c) of Section 1-161; for fiscal
15 year 2021 and each fiscal year thereafter, the defined
16 benefit normal cost of the defined benefit plan, less the
17 employee contribution, plus 2%, for each employee of that
18 employer who has elected or who is deemed to have elected
19 the benefits under Section 1-161 or who has made the
20 election under subsection (c) of Section 1-161; plus

21 (ii) the amount required for that fiscal year to
22 amortize any unfunded actuarial accrued liability
23 associated with the present value of liabilities
24 attributable to the employer's account under Section
25 15-155.2, determined as a level percentage of payroll over
26 a 30-year rolling amortization period.

1 In determining contributions required under item (i) of
2 this subsection, the System shall determine an aggregate rate
3 for all employers, expressed as a percentage of projected
4 payroll.

5 In determining the contributions required under item (ii)
6 of this subsection, the amount shall be computed by the System
7 on the basis of the actuarial assumptions and tables used in
8 the most recent actuarial valuation of the System that is
9 available at the time of the computation.

10 The contributions required under this subsection (a-2)
11 shall be paid by an employer concurrently with that employer's
12 payroll payment period. The State, as the actual employer of an
13 employee, shall make the required contributions under this
14 subsection.

15 As used in this subsection, "academic year" means the
16 12-month period beginning September 1.

17 (b) If an employee is paid from trust or federal funds, the
18 employer shall pay to the Board contributions from those funds
19 which are sufficient to cover the accruing normal costs on
20 behalf of the employee. However, universities having employees
21 who are compensated out of local auxiliary funds, income funds,
22 or service enterprise funds are not required to pay such
23 contributions on behalf of those employees. The local auxiliary
24 funds, income funds, and service enterprise funds of
25 universities shall not be considered trust funds for the
26 purpose of this Article, but funds of alumni associations,

1 foundations, and athletic associations which are affiliated
2 with the universities included as employers under this Article
3 and other employers which do not receive State appropriations
4 are considered to be trust funds for the purpose of this
5 Article.

6 (b-1) The City of Urbana and the City of Champaign shall
7 each make employer contributions to this System for their
8 respective firefighter employees who participate in this
9 System pursuant to subsection (h) of Section 15-107. The rate
10 of contributions to be made by those municipalities shall be
11 determined annually by the Board on the basis of the actuarial
12 assumptions adopted by the Board and the recommendations of the
13 actuary, and shall be expressed as a percentage of salary for
14 each such employee. The Board shall certify the rate to the
15 affected municipalities as soon as may be practical. The
16 employer contributions required under this subsection shall be
17 remitted by the municipality to the System at the same time and
18 in the same manner as employee contributions.

19 (c) Through State fiscal year 1995: The total employer
20 contribution shall be apportioned among the various funds of
21 the State and other employers, whether trust, federal, or other
22 funds, in accordance with actuarial procedures approved by the
23 Board. State of Illinois contributions for employers receiving
24 State appropriations for personal services shall be payable
25 from appropriations made to the employers or to the System. The
26 contributions for Class I community colleges covering earnings

1 other than those paid from trust and federal funds, shall be
2 payable solely from appropriations to the Illinois Community
3 College Board or the System for employer contributions.

4 (d) Beginning in State fiscal year 1996, the required State
5 contributions to the System shall be appropriated directly to
6 the System and shall be payable through vouchers issued in
7 accordance with subsection (c) of Section 15-165, except as
8 provided in subsection (g).

9 (e) The State Comptroller shall draw warrants payable to
10 the System upon proper certification by the System or by the
11 employer in accordance with the appropriation laws and this
12 Code.

13 (f) Normal costs under this Section means liability for
14 pensions and other benefits which accrues to the System because
15 of the credits earned for service rendered by the participants
16 during the fiscal year and expenses of administering the
17 System, but shall not include the principal of or any
18 redemption premium or interest on any bonds issued by the Board
19 or any expenses incurred or deposits required in connection
20 therewith.

21 (g) If the amount of a participant's earnings for any
22 academic year used to determine the final rate of earnings,
23 determined on a full-time equivalent basis, exceeds the amount
24 of his or her earnings with the same employer for the previous
25 academic year, determined on a full-time equivalent basis, by
26 more than 6%, the participant's employer shall pay to the

1 System, in addition to all other payments required under this
2 Section and in accordance with guidelines established by the
3 System, the present value of the increase in benefits resulting
4 from the portion of the increase in earnings that is in excess
5 of 6%. This present value shall be computed by the System on
6 the basis of the actuarial assumptions and tables used in the
7 most recent actuarial valuation of the System that is available
8 at the time of the computation. The System may require the
9 employer to provide any pertinent information or
10 documentation.

11 Whenever it determines that a payment is or may be required
12 under this subsection (g), the System shall calculate the
13 amount of the payment and bill the employer for that amount.
14 The bill shall specify the calculations used to determine the
15 amount due. If the employer disputes the amount of the bill, it
16 may, within 30 days after receipt of the bill, apply to the
17 System in writing for a recalculation. The application must
18 specify in detail the grounds of the dispute and, if the
19 employer asserts that the calculation is subject to subsection
20 (h) or (i) of this Section, must include an affidavit setting
21 forth and attesting to all facts within the employer's
22 knowledge that are pertinent to the applicability of subsection
23 (h) or (i). Upon receiving a timely application for
24 recalculation, the System shall review the application and, if
25 appropriate, recalculate the amount due.

26 The employer contributions required under this subsection

1 (g) 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 When assessing payment for any amount due under this
10 subsection (g), the System shall include earnings, to the
11 extent not established by a participant under Section 15-113.11
12 or 15-113.12, that would have been paid to the participant had
13 the participant not taken (i) periods of voluntary or
14 involuntary furlough occurring on or after July 1, 2015 and on
15 or before June 30, 2017 or (ii) periods of voluntary pay
16 reduction in lieu of furlough occurring on or after July 1,
17 2015 and on or before June 30, 2017. Determining earnings that
18 would have been paid to a participant had the participant not
19 taken periods of voluntary or involuntary furlough or periods
20 of voluntary pay reduction shall be the responsibility of the
21 employer, and shall be reported in a manner prescribed by the
22 System.

23 (h) This subsection (h) applies only to payments made or
24 salary increases given on or after June 1, 2005 but before July
25 1, 2011. The changes made by Public Act 94-1057 shall not
26 require the System to refund any payments received before July

1 31, 2006 (the effective date of Public Act 94-1057).

2 When assessing payment for any amount due under subsection
3 (g), the System shall exclude earnings increases paid to
4 participants under contracts or collective bargaining
5 agreements entered into, amended, or renewed before June 1,
6 2005.

7 When assessing payment for any amount due under subsection
8 (g), the System shall exclude earnings increases paid to a
9 participant at a time when the participant is 10 or more years
10 from retirement eligibility under Section 15-135.

11 When assessing payment for any amount due under subsection
12 (g), the System shall exclude earnings increases resulting from
13 overload work, including a contract for summer teaching, or
14 overtime when the employer has certified to the System, and the
15 System has approved the certification, that: (i) in the case of
16 overloads (A) the overload work is for the sole purpose of
17 academic instruction in excess of the standard number of
18 instruction hours for a full-time employee occurring during the
19 academic year that the overload is paid and (B) the earnings
20 increases are equal to or less than the rate of pay for
21 academic instruction computed using the participant's current
22 salary rate and work schedule; and (ii) in the case of
23 overtime, the overtime was necessary for the educational
24 mission.

25 When assessing payment for any amount due under subsection
26 (g), the System shall exclude any earnings increase resulting

1 from (i) a promotion for which the employee moves from one
2 classification to a higher classification under the State
3 Universities Civil Service System, (ii) a promotion in academic
4 rank for a tenured or tenure-track faculty position, or (iii) a
5 promotion that the Illinois Community College Board has
6 recommended in accordance with subsection (k) of this Section.
7 These earnings increases shall be excluded only if the
8 promotion is to a position that has existed and been filled by
9 a member for no less than one complete academic year and the
10 earnings increase as a result of the promotion is an increase
11 that results in an amount no greater than the average salary
12 paid for other similar positions.

13 (i) When assessing payment for any amount due under
14 subsection (g), the System shall exclude any salary increase
15 described in subsection (h) of this Section given on or after
16 July 1, 2011 but before July 1, 2014 under a contract or
17 collective bargaining agreement entered into, amended, or
18 renewed on or after June 1, 2005 but before July 1, 2011.
19 Notwithstanding any other provision of this Section, any
20 payments made or salary increases given after June 30, 2014
21 shall be used in assessing payment for any amount due under
22 subsection (g) of this Section.

23 (j) The System shall prepare a report and file copies of
24 the report with the Governor and the General Assembly by
25 January 1, 2007 that contains all of the following information:

26 (1) The number of recalculations required by the

1 changes made to this Section by Public Act 94-1057 for each
2 employer.

3 (2) The dollar amount by which each employer's
4 contribution to the System was changed due to
5 recalculations required by Public Act 94-1057.

6 (3) The total amount the System received from each
7 employer as a result of the changes made to this Section by
8 Public Act 94-4.

9 (4) The increase in the required State contribution
10 resulting from the changes made to this Section by Public
11 Act 94-1057.

12 (j-5) For academic years beginning on or after July 1,
13 2017, if the amount of a participant's earnings for any school
14 year, determined on a full-time equivalent basis, exceeds the
15 amount of the salary set for the Governor, the participant's
16 employer shall pay to the System, in addition to all other
17 payments required under this Section and in accordance with
18 guidelines established by the System, an amount determined by
19 the System to be equal to the employer normal cost, as
20 established by the System and expressed as a total percentage
21 of payroll, multiplied by the amount of earnings in excess of
22 the amount of the salary set for the Governor. This amount
23 shall be computed by the System on the basis of the actuarial
24 assumptions and tables used in the most recent actuarial
25 valuation of the System that is available at the time of the
26 computation. The System may require the employer to provide any

1 pertinent information or documentation.

2 Whenever it determines that a payment is or may be required
3 under this subsection, the System shall calculate the amount of
4 the payment and bill the employer for that amount. The bill
5 shall specify the calculations used to determine the amount
6 due. If the employer disputes the amount of the bill, it may,
7 within 30 days after receipt of the bill, apply to the System
8 in writing for a recalculation. The application must specify in
9 detail the grounds of the dispute. Upon receiving a timely
10 application for recalculation, the System shall review the
11 application and, if appropriate, recalculate the amount due.

12 The employer contributions required under this subsection
13 may be paid in the form of a lump sum within 90 days after
14 receipt of the bill. If the employer contributions are not paid
15 within 90 days after receipt of the bill, then interest will be
16 charged at a rate equal to the System's annual actuarially
17 assumed rate of return on investment compounded annually from
18 the 91st day after receipt of the bill. Payments must be
19 concluded within 3 years after the employer's receipt of the
20 bill.

21 (k) The Illinois Community College Board shall adopt rules
22 for recommending lists of promotional positions submitted to
23 the Board by community colleges and for reviewing the
24 promotional lists on an annual basis. When recommending
25 promotional lists, the Board shall consider the similarity of
26 the positions submitted to those positions recognized for State

1 universities by the State Universities Civil Service System.
2 The Illinois Community College Board shall file a copy of its
3 findings with the System. The System shall consider the
4 findings of the Illinois Community College Board when making
5 determinations under this Section. The System shall not exclude
6 any earnings increases resulting from a promotion when the
7 promotion was not submitted by a community college. Nothing in
8 this subsection (k) shall require any community college to
9 submit any information to the Community College Board.

10 (l) For purposes of determining the required State
11 contribution to the System, the value of the System's assets
12 shall be equal to the actuarial value of the System's assets,
13 which shall be calculated as follows:

14 As of June 30, 2008, the actuarial value of the System's
15 assets shall be equal to the market value of the assets as of
16 that date. In determining the actuarial value of the System's
17 assets for fiscal years after June 30, 2008, any actuarial
18 gains or losses from investment return incurred in a fiscal
19 year shall be recognized in equal annual amounts over the
20 5-year period following that fiscal year.

21 (m) For purposes of determining the required State
22 contribution to the system for a particular year, the actuarial
23 value of assets shall be assumed to earn a rate of return equal
24 to the system's actuarially assumed rate of return.

25 (Source: P.A. 98-92, eff. 7-16-13; 98-463, eff. 8-16-13;
26 99-897, eff. 1-1-17.)

1 (40 ILCS 5/15-155.2 new)

2 Sec. 15-155.2. 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 (a-2) of Section
6 15-155. 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 employer contributions required to be made by
12 the employer pursuant to items (i) and (ii) of subsection (a-2)
13 of Section 15-155, plus any unfunded actuarial accrued
14 liability associated with the defined benefits attributable to
15 the employer's employees who first became participants on or
16 after the implementation date and the employer's employees who
17 made 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 (a-2) of Section 15-155.

22 (40 ILCS 5/15-165) (from Ch. 108 1/2, par. 15-165)

23 (Text of Section WITHOUT the changes made by P.A. 98-599,
24 which has been held unconstitutional)

1 Sec. 15-165. To certify amounts and submit vouchers.

2 (a) The Board shall certify to the Governor on or before
3 November 15 of each year until November 15, 2011 the
4 appropriation required from State funds for the purposes of
5 this System for the following fiscal year. The certification
6 under this subsection (a) shall include a copy of the actuarial
7 recommendations upon which it is based and shall specifically
8 identify the System's projected State normal cost for that
9 fiscal year and the projected State cost for the self-managed
10 plan for that fiscal year.

11 On or before May 1, 2004, the Board shall recalculate and
12 recertify to the Governor the amount of the required State
13 contribution to the System for State fiscal year 2005, taking
14 into account the amounts appropriated to and received by the
15 System under subsection (d) of Section 7.2 of the General
16 Obligation Bond Act.

17 On or before July 1, 2005, 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 2006, taking
20 into account the changes in required State contributions made
21 by this amendatory Act of the 94th General Assembly.

22 On or before April 1, 2011, the Board shall recalculate and
23 recertify to the Governor the amount of the required State
24 contribution to the System for State fiscal year 2011, applying
25 the changes made by Public Act 96-889 to the System's assets
26 and liabilities as of June 30, 2009 as though Public Act 96-889

1 was approved on that date.

2 (a-5) On or before November 1 of each year, beginning
3 November 1, 2012, the Board shall submit to the State Actuary,
4 the Governor, and the General Assembly a proposed certification
5 of the amount of the required State contribution to the System
6 for the next fiscal year, along with all of the actuarial
7 assumptions, calculations, and data upon which that proposed
8 certification is based. On or before January 1 of each year,
9 beginning January 1, 2013, the State Actuary shall issue a
10 preliminary report concerning the proposed certification and
11 identifying, if necessary, recommended changes in actuarial
12 assumptions that the Board must consider before finalizing its
13 certification of the required State contributions. On or before
14 January 15, 2013 and each January 15 thereafter, the Board
15 shall certify to the Governor and the General Assembly the
16 amount of the required State contribution for the next fiscal
17 year. The Board's certification must note, in a written
18 response to the State Actuary, any deviations from the State
19 Actuary's recommended changes, the reason or reasons for not
20 following the State Actuary's recommended changes, and the
21 fiscal impact of not following the State Actuary's recommended
22 changes on the required State contribution.

23 (a-10) By November 1, 2017, the Board shall recalculate and
24 recertify to the State Actuary, the Governor, and the General
25 Assembly the amount of the State contribution to the System for
26 State fiscal year 2018, taking into account the changes in

1 required State contributions made by this amendatory Act of the
2 100th General Assembly. The State Actuary shall review the
3 assumptions and valuations underlying the Board's revised
4 certification and issue a preliminary report concerning the
5 proposed recertification and identifying, if necessary,
6 recommended changes in actuarial assumptions that the Board
7 must consider before finalizing its certification of the
8 required State contributions. The Board's final certification
9 must note any deviations from the State Actuary's recommended
10 changes, the reason or reasons for not following the State
11 Actuary's recommended changes, and the fiscal impact of not
12 following the State Actuary's recommended changes on the
13 required State contribution.

14 (b) The Board shall certify to the State Comptroller or
15 employer, as the case may be, from time to time, by its
16 chairperson and secretary, with its seal attached, the amounts
17 payable to the System from the various funds.

18 (c) Beginning in State fiscal year 1996, on or as soon as
19 possible after the 15th day of each month the Board shall
20 submit vouchers for payment of State contributions to the
21 System, in a total monthly amount of one-twelfth of the
22 required annual State contribution certified under subsection
23 (a). From the effective date of this amendatory Act of the 93rd
24 General Assembly through June 30, 2004, the Board shall not
25 submit vouchers for the remainder of fiscal year 2004 in excess
26 of the fiscal year 2004 certified contribution amount

1 determined under this Section after taking into consideration
2 the transfer to the System under subsection (b) of Section
3 6z-61 of the State Finance Act. These vouchers shall be paid by
4 the State Comptroller and Treasurer by warrants drawn on the
5 funds appropriated to the System for that fiscal year.

6 If in any month the amount remaining unexpended from all
7 other appropriations to the System for the applicable fiscal
8 year (including the appropriations to the System under Section
9 8.12 of the State Finance Act and Section 1 of the State
10 Pension Funds Continuing Appropriation Act) is less than the
11 amount lawfully vouchered under this Section, the difference
12 shall be paid from the General Revenue Fund under the
13 continuing appropriation authority provided in Section 1.1 of
14 the State Pension Funds Continuing Appropriation Act.

15 (d) So long as the payments received are the full amount
16 lawfully vouchered under this Section, payments received by the
17 System under this Section shall be applied first toward the
18 employer contribution to the self-managed plan established
19 under Section 15-158.2. Payments shall be applied second toward
20 the employer's portion of the normal costs of the System, as
21 defined in subsection (f) of Section 15-155. The balance shall
22 be applied toward the unfunded actuarial liabilities of the
23 System.

24 (e) In the event that the System does not receive, as a
25 result of legislative enactment or otherwise, payments
26 sufficient to fully fund the employer contribution to the

1 self-managed plan established under Section 15-158.2 and to
2 fully fund that portion of the employer's portion of the normal
3 costs of the System, as calculated in accordance with Section
4 15-155(a-1), then any payments received shall be applied
5 proportionately to the optional retirement program established
6 under Section 15-158.2 and to the employer's portion of the
7 normal costs of the System, as calculated in accordance with
8 Section 15-155(a-1).

9 (Source: P.A. 97-694, eff. 6-18-12; 98-92, eff. 7-16-13.)

10 (40 ILCS 5/15-198)

11 (Text of Section WITHOUT the changes made by P.A. 98-599,
12 which has been held unconstitutional)

13 Sec. 15-198. Application and expiration of new benefit
14 increases.

15 (a) As used in this Section, "new benefit increase" means
16 an increase in the amount of any benefit provided under this
17 Article, or an expansion of the conditions of eligibility for
18 any benefit under this Article, that results from an amendment
19 to this Code that takes effect after the effective date of this
20 amendatory Act of the 94th General Assembly. "New benefit
21 increase", however, does not include any benefit increase
22 resulting from the changes made to Article 1 or this Article by
23 this amendatory Act of the 100th General Assembly.

24 (b) Notwithstanding any other provision of this Code or any
25 subsequent amendment to this Code, every new benefit increase

1 is subject to this Section and shall be deemed to be granted
2 only in conformance with and contingent upon compliance with
3 the provisions of this Section.

4 (c) The Public Act enacting a new benefit increase must
5 identify and provide for payment to the System of additional
6 funding at least sufficient to fund the resulting annual
7 increase in cost to the System as it accrues.

8 Every new benefit increase is contingent upon the General
9 Assembly providing the additional funding required under this
10 subsection. The Commission on Government Forecasting and
11 Accountability shall analyze whether adequate additional
12 funding has been provided for the new benefit increase and
13 shall report its analysis to the Public Pension Division of the
14 Department of Insurance ~~Financial and Professional Regulation~~.
15 A new benefit increase created by a Public Act that does not
16 include the additional funding required under this subsection
17 is null and void. If the Public Pension Division determines
18 that the additional funding provided for a new benefit increase
19 under this subsection is or has become inadequate, it may so
20 certify to the Governor and the State Comptroller and, in the
21 absence of corrective action by the General Assembly, the new
22 benefit increase shall expire at the end of the fiscal year in
23 which the certification is made.

24 (d) Every new benefit increase shall expire 5 years after
25 its effective date or on such earlier date as may be specified
26 in the language enacting the new benefit increase or provided

1 under subsection (c). This does not prevent the General
2 Assembly from extending or re-creating a new benefit increase
3 by law.

4 (e) Except as otherwise provided in the language creating
5 the new benefit increase, a new benefit increase that expires
6 under this Section continues to apply to persons who applied
7 and qualified for the affected benefit while the new benefit
8 increase was in effect and to the affected beneficiaries and
9 alternate payees of such persons, but does not apply to any
10 other person, including without limitation a person who
11 continues in service after the expiration date and did not
12 apply and qualify for the affected benefit while the new
13 benefit increase was in effect.

14 (Source: P.A. 94-4, eff. 6-1-05.)

15 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

16 (Text of Section WITHOUT the changes made by P.A. 98-599,
17 which has been held unconstitutional)

18 Sec. 16-158. Contributions by State and other employing
19 units.

20 (a) The State shall make contributions to the System by
21 means of appropriations from the Common School Fund and other
22 State funds of amounts which, together with other employer
23 contributions, employee contributions, investment income, and
24 other income, will be sufficient to meet the cost of
25 maintaining and administering the System on a 90% funded basis

1 in accordance with actuarial recommendations.

2 The Board shall determine the amount of State contributions
3 required for each fiscal year on the basis of the actuarial
4 tables and other assumptions adopted by the Board and the
5 recommendations of the actuary, using the formula in subsection
6 (b-3).

7 (a-1) Annually, on or before November 15 until November 15,
8 2011, the Board shall certify to the Governor the amount of the
9 required State contribution for the coming fiscal year. The
10 certification under this subsection (a-1) shall include a copy
11 of the actuarial recommendations upon which it is based and
12 shall specifically identify the System's projected State
13 normal cost for that fiscal year.

14 On or before May 1, 2004, the Board shall recalculate and
15 recertify to the Governor the amount of the required State
16 contribution to the System for State fiscal year 2005, taking
17 into account the amounts appropriated to and received by the
18 System under subsection (d) of Section 7.2 of the General
19 Obligation Bond Act.

20 On or before July 1, 2005, the Board shall recalculate and
21 recertify to the Governor the amount of the required State
22 contribution to the System for State fiscal year 2006, taking
23 into account the changes in required State contributions made
24 by this amendatory Act of the 94th General Assembly.

25 On or before April 1, 2011, 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 2011, applying
2 the changes made by Public Act 96-889 to the System's assets
3 and liabilities as of June 30, 2009 as though Public Act 96-889
4 was approved on that date.

5 (a-5) On or before November 1 of each year, beginning
6 November 1, 2012, the Board shall submit to the State Actuary,
7 the Governor, and the General Assembly a proposed certification
8 of the amount of the required State contribution to the System
9 for the next fiscal year, along with all of the actuarial
10 assumptions, calculations, and data upon which that proposed
11 certification is based. On or before January 1 of each year,
12 beginning January 1, 2013, the State Actuary shall issue a
13 preliminary report concerning the proposed certification and
14 identifying, if necessary, recommended changes in actuarial
15 assumptions that the Board must consider before finalizing its
16 certification of the required State contributions. On or before
17 January 15, 2013 and each January 15 thereafter, the Board
18 shall certify to the Governor and the General Assembly the
19 amount of the required State contribution for the next fiscal
20 year. The Board's certification must note any deviations from
21 the State Actuary's recommended changes, the reason or reasons
22 for not following the State Actuary's recommended changes, and
23 the fiscal impact of not following the State Actuary's
24 recommended changes on the required State contribution.

25 (a-10) By November 1, 2017, the Board shall recalculate and
26 recertify to the State Actuary, the Governor, and the General

1 Assembly the amount of the State contribution to the System for
2 State fiscal year 2018, taking into account the changes in
3 required State contributions made by this amendatory Act of the
4 100th General Assembly. The State Actuary shall review the
5 assumptions and valuations underlying the Board's revised
6 certification and issue a preliminary report concerning the
7 proposed recertification and identifying, if necessary,
8 recommended changes in actuarial assumptions that the Board
9 must consider before finalizing its certification of the
10 required State contributions. The Board's final certification
11 must note any deviations from the State Actuary's recommended
12 changes, the reason or reasons for not following the State
13 Actuary's recommended changes, and the fiscal impact of not
14 following the State Actuary's recommended changes on the
15 required State contribution.

16 (b) Through State fiscal year 1995, the State contributions
17 shall be paid to the System in accordance with Section 18-7 of
18 the School Code.

19 (b-1) Beginning in State fiscal year 1996, on the 15th day
20 of each month, or as soon thereafter as may be practicable, the
21 Board shall submit vouchers for payment of State contributions
22 to the System, in a total monthly amount of one-twelfth of the
23 required annual State contribution certified under subsection
24 (a-1). From the effective date of this amendatory Act of the
25 93rd General Assembly through June 30, 2004, the Board shall
26 not submit vouchers for the remainder of fiscal year 2004 in

1 excess of the fiscal year 2004 certified contribution amount
2 determined under this Section after taking into consideration
3 the transfer to the System under subsection (a) of Section
4 6z-61 of the State Finance Act. These vouchers shall be paid by
5 the State Comptroller and Treasurer by warrants drawn on the
6 funds appropriated to the System for that fiscal year.

7 If in any month the amount remaining unexpended from all
8 other appropriations to the System for the applicable fiscal
9 year (including the appropriations to the System under Section
10 8.12 of the State Finance Act and Section 1 of the State
11 Pension Funds Continuing Appropriation Act) is less than the
12 amount lawfully vouchered under this subsection, the
13 difference shall be paid from the Common School Fund under the
14 continuing appropriation authority provided in Section 1.1 of
15 the State Pension Funds Continuing Appropriation Act.

16 (b-2) Allocations from the Common School Fund apportioned
17 to school districts not coming under this System shall not be
18 diminished or affected by the provisions of this Article.

19 (b-3) For State fiscal years 2012 through 2045, the minimum
20 contribution to the System to be made by the State for each
21 fiscal year shall be an amount determined by the System to be
22 sufficient to bring the total assets of the System up to 90% of
23 the total actuarial liabilities of the System by the end of
24 State fiscal year 2045. In making these determinations, the
25 required State contribution shall be calculated each year as a
26 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 For each of State fiscal years 2018, 2019, and 2020, the
4 State shall make an additional contribution to the System equal
5 to 2% of the total payroll of each employee who is deemed to
6 have elected the benefits under Section 1-161 or who has made
7 the election under subsection (c) of Section 1-161.

8 A change in an actuarial or investment assumption that
9 increases or decreases the required State contribution and
10 first applies in State fiscal year 2018 or thereafter shall be
11 implemented in equal annual amounts over a 5-year period
12 beginning in the State fiscal year in which the actuarial
13 change first applies to the required State contribution.

14 A change in an actuarial or investment assumption that
15 increases or decreases the required State contribution and
16 first applied to the State contribution in fiscal year 2014,
17 2015, 2016, or 2017 shall be implemented:

18 (i) as already applied in State fiscal years before
19 2018; and

20 (ii) in the portion of the 5-year period beginning in
21 the State fiscal year in which the actuarial change first
22 applied that occurs in State fiscal year 2018 or
23 thereafter, by calculating the change in equal annual
24 amounts over that 5-year period and then implementing it at
25 the resulting annual rate in each of the remaining fiscal
26 years in that 5-year period.

1 For State fiscal years 1996 through 2005, the State
2 contribution to the System, as a percentage of the applicable
3 employee payroll, shall be increased in equal annual increments
4 so that by State fiscal year 2011, the State is contributing at
5 the rate required under this Section; except that in the
6 following specified State fiscal years, the State contribution
7 to the System shall not be less than the following indicated
8 percentages of the applicable employee payroll, even if the
9 indicated percentage will produce a State contribution in
10 excess of the amount otherwise required under this subsection
11 and subsection (a), and notwithstanding any contrary
12 certification made under subsection (a-1) before the effective
13 date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77%
14 in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY
15 2003; and 13.56% in FY 2004.

16 Notwithstanding any other provision of this Article, the
17 total required State contribution for State fiscal year 2006 is
18 \$534,627,700.

19 Notwithstanding any other provision of this Article, the
20 total required State contribution for State fiscal year 2007 is
21 \$738,014,500.

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 \$2,089,268,000 and shall be made from the proceeds of bonds
5 sold in fiscal year 2010 pursuant to Section 7.2 of the General
6 Obligation Bond Act, less (i) the pro rata share of bond sale
7 expenses determined by the System's share of total bond
8 proceeds, (ii) any amounts received from the Common School Fund
9 in fiscal year 2010, and (iii) any reduction in bond proceeds
10 due to the issuance of discounted bonds, if applicable.

11 Notwithstanding any other provision of this Article, the
12 total required State contribution for State fiscal year 2011 is
13 the amount recertified by the System on or before April 1, 2011
14 pursuant to subsection (a-1) of this Section and shall be made
15 from the proceeds of bonds sold in fiscal year 2011 pursuant to
16 Section 7.2 of the General Obligation Bond Act, less (i) the
17 pro rata share of bond sale expenses determined by the System's
18 share of total bond proceeds, (ii) any amounts received from
19 the Common School Fund in fiscal year 2011, and (iii) any
20 reduction in bond proceeds due to the issuance of discounted
21 bonds, if applicable. This amount shall include, in addition to
22 the amount certified by the System, an amount necessary to meet
23 employer contributions required by the State as an employer
24 under paragraph (e) of this Section, which may also be used by
25 the System for contributions required by paragraph (a) of
26 Section 16-127.

1 Beginning in State fiscal year 2046, the minimum State
2 contribution for each fiscal year shall be the amount needed to
3 maintain the total assets of the System at 90% of the total
4 actuarial liabilities of the System.

5 Amounts received by the System pursuant to Section 25 of
6 the Budget Stabilization Act or Section 8.12 of the State
7 Finance Act in any fiscal year do not reduce and do not
8 constitute payment of any portion of the minimum State
9 contribution required under this Article in that fiscal year.
10 Such amounts shall not reduce, and shall not be included in the
11 calculation of, the required State contributions under this
12 Article in any future year until the System has reached a
13 funding ratio of at least 90%. A reference in this Article to
14 the "required State contribution" or any substantially similar
15 term does not include or apply to any amounts payable to the
16 System under Section 25 of the Budget Stabilization Act.

17 Notwithstanding any other provision of this Section, the
18 required State contribution for State fiscal year 2005 and for
19 fiscal year 2008 and each fiscal year thereafter, as calculated
20 under this Section and certified under subsection (a-1), shall
21 not exceed an amount equal to (i) the amount of the required
22 State contribution that would have been calculated under this
23 Section for that fiscal year if the System had not received any
24 payments under subsection (d) of Section 7.2 of the General
25 Obligation Bond Act, minus (ii) the portion of the State's
26 total debt service payments for that fiscal year on the bonds

1 issued in fiscal year 2003 for the purposes of that Section
2 7.2, as determined and certified by the Comptroller, that is
3 the same as the System's portion of the total moneys
4 distributed under subsection (d) of Section 7.2 of the General
5 Obligation Bond Act. In determining this maximum for State
6 fiscal years 2008 through 2010, however, the amount referred to
7 in item (i) shall be increased, as a percentage of the
8 applicable employee payroll, in equal increments calculated
9 from the sum of the required State contribution for State
10 fiscal year 2007 plus the applicable portion of the State's
11 total debt service payments for fiscal year 2007 on the bonds
12 issued in fiscal year 2003 for the purposes of Section 7.2 of
13 the General Obligation Bond Act, so that, by State fiscal year
14 2011, the State is contributing at the rate otherwise required
15 under this Section.

16 (b-4) Beginning in fiscal year 2018, each employer under
17 this Article shall pay to the System a required contribution
18 determined as a percentage of projected payroll and sufficient
19 to produce an annual amount equal to:

20 (i) for each of fiscal years 2018, 2019, and 2020, the
21 defined benefit normal cost of the defined benefit plan,
22 less the employee contribution, for each employee of that
23 employer who has elected or who is deemed to have elected
24 the benefits under Section 1-161 or who has made the
25 election under subsection (b) of Section 1-161; for fiscal
26 year 2021 and each fiscal year thereafter, the defined

1 benefit normal cost of the defined benefit plan, less the
2 employee contribution, plus 2%, for each employee of that
3 employer who has elected or who is deemed to have elected
4 the benefits under Section 1-161 or who has made the
5 election under subsection (b) of Section 1-161; plus

6 (ii) the amount required for that fiscal year to
7 amortize any unfunded actuarial accrued liability
8 associated with the present value of liabilities
9 attributable to the employer's account under Section
10 16-158.3, determined as a level percentage of payroll over
11 a 30-year rolling amortization period.

12 In determining contributions required under item (i) of
13 this subsection, the System shall determine an aggregate rate
14 for all employers, expressed as a percentage of projected
15 payroll.

16 In determining the contributions required under item (ii)
17 of this subsection, the amount shall be computed by the System
18 on the basis of the actuarial assumptions and tables used in
19 the most recent actuarial valuation of the System that is
20 available at the time of the computation.

21 The contributions required under this subsection (b-4)
22 shall be paid by an employer concurrently with that employer's
23 payroll payment period. The State, as the actual employer of an
24 employee, shall make the required contributions under this
25 subsection.

26 (c) Payment of the required State contributions and of all

1 pensions, retirement annuities, death benefits, refunds, and
2 other benefits granted under or assumed by this System, and all
3 expenses in connection with the administration and operation
4 thereof, are obligations of the State.

5 If members are paid from special trust or federal funds
6 which are administered by the employing unit, whether school
7 district or other unit, the employing unit shall pay to the
8 System from such funds the full accruing retirement costs based
9 upon that service, which, beginning July 1, 2014, shall be at a
10 rate, expressed as a percentage of salary, equal to the total
11 minimum contribution to the System to be made by the State for
12 that fiscal year, including both normal cost and unfunded
13 liability components, expressed as a percentage of payroll, as
14 determined by the System under subsection (b-3) of this
15 Section. Employer contributions, based on salary paid to
16 members from federal funds, may be forwarded by the
17 distributing agency of the State of Illinois to the System
18 prior to allocation, in an amount determined in accordance with
19 guidelines established by such agency and the System. Any
20 contribution for fiscal year 2015 collected as a result of the
21 change made by this amendatory Act of the 98th General Assembly
22 shall be considered a State contribution under subsection (b-3)
23 of this Section.

24 (d) Effective July 1, 1986, any employer of a teacher as
25 defined in paragraph (8) of Section 16-106 shall pay the
26 employer's normal cost of benefits based upon the teacher's

1 service, in addition to employee contributions, as determined
2 by the System. Such employer contributions shall be forwarded
3 monthly in accordance with guidelines established by the
4 System.

5 However, with respect to benefits granted under Section
6 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)
7 of Section 16-106, the employer's contribution shall be 12%
8 (rather than 20%) of the member's highest annual salary rate
9 for each year of creditable service granted, and the employer
10 shall also pay the required employee contribution on behalf of
11 the teacher. For the purposes of Sections 16-133.4 and
12 16-133.5, a teacher as defined in paragraph (8) of Section
13 16-106 who is serving in that capacity while on leave of
14 absence from another employer under this Article shall not be
15 considered an employee of the employer from which the teacher
16 is on leave.

17 (e) Beginning July 1, 1998, every employer of a teacher
18 shall pay to the System an employer contribution computed as
19 follows:

20 (1) Beginning July 1, 1998 through June 30, 1999, the
21 employer contribution shall be equal to 0.3% of each
22 teacher's salary.

23 (2) Beginning July 1, 1999 and thereafter, the employer
24 contribution shall be equal to 0.58% of each teacher's
25 salary.

26 The school district or other employing unit may pay these

1 employer contributions out of any source of funding available
2 for that purpose and shall forward the contributions to the
3 System on the schedule established for the payment of member
4 contributions.

5 These employer contributions are intended to offset a
6 portion of the cost to the System of the increases in
7 retirement benefits resulting from this amendatory Act of 1998.

8 Each employer of teachers is entitled to a credit against
9 the contributions required under this subsection (e) with
10 respect to salaries paid to teachers for the period January 1,
11 2002 through June 30, 2003, equal to the amount paid by that
12 employer under subsection (a-5) of Section 6.6 of the State
13 Employees Group Insurance Act of 1971 with respect to salaries
14 paid to teachers for that period.

15 The additional 1% employee contribution required under
16 Section 16-152 by this amendatory Act of 1998 is the
17 responsibility of the teacher and not the teacher's employer,
18 unless the employer agrees, through collective bargaining or
19 otherwise, to make the contribution on behalf of the teacher.

20 If an employer is required by a contract in effect on May
21 1, 1998 between the employer and an employee organization to
22 pay, on behalf of all its full-time employees covered by this
23 Article, all mandatory employee contributions required under
24 this Article, then the employer shall be excused from paying
25 the employer contribution required under this subsection (e)
26 for the balance of the term of that contract. The employer and

1 the employee organization shall jointly certify to the System
2 the existence of the contractual requirement, in such form as
3 the System may prescribe. This exclusion shall cease upon the
4 termination, extension, or renewal of the contract at any time
5 after May 1, 1998.

6 (f) If the amount of a teacher's salary for any school year
7 used to determine final average salary exceeds the member's
8 annual full-time salary rate with the same employer for the
9 previous school year by more than 6%, the teacher's employer
10 shall pay to the System, in addition to all other payments
11 required under this Section and in accordance with guidelines
12 established by the System, the present value of the increase in
13 benefits resulting from the portion of the increase in salary
14 that is in excess of 6%. This present value shall be computed
15 by the System on the basis of the actuarial assumptions and
16 tables used in the most recent actuarial valuation of the
17 System that is available at the time of the computation. If a
18 teacher's salary for the 2005-2006 school year is used to
19 determine final average salary under this subsection (f), then
20 the changes made to this subsection (f) by Public Act 94-1057
21 shall apply in calculating whether the increase in his or her
22 salary is in excess of 6%. For the purposes of this Section,
23 change in employment under Section 10-21.12 of the School Code
24 on or after June 1, 2005 shall constitute a change in employer.
25 The System may require the employer to provide any pertinent
26 information or documentation. The changes made to this

1 subsection (f) by this amendatory Act of the 94th General
2 Assembly apply without regard to whether the teacher was in
3 service on or after its effective date.

4 Whenever it determines that a payment is or may be required
5 under this subsection, the System shall calculate the amount of
6 the payment and bill the employer for that amount. The bill
7 shall specify the calculations used to determine the amount
8 due. If the employer disputes the amount of the bill, it may,
9 within 30 days after receipt of the bill, apply to the System
10 in writing for a recalculation. The application must specify in
11 detail the grounds of the dispute and, if the employer asserts
12 that the calculation is subject to subsection (g) or (h) of
13 this Section, must include an affidavit setting forth and
14 attesting to all facts within the employer's knowledge that are
15 pertinent to the applicability of that subsection. Upon
16 receiving a timely application for recalculation, the System
17 shall review the application and, if appropriate, recalculate
18 the amount due.

19 The employer contributions required under this subsection
20 (f) may be paid in the form of a lump sum within 90 days after
21 receipt of the bill. If the employer contributions are not paid
22 within 90 days after receipt of the bill, then interest will be
23 charged at a rate equal to the System's annual actuarially
24 assumed rate of return on investment compounded annually from
25 the 91st day after receipt of the bill. Payments must be
26 concluded within 3 years after the employer's receipt of the

1 bill.

2 (g) This subsection (g) applies only to payments made or
3 salary increases given on or after June 1, 2005 but before July
4 1, 2011. The changes made by Public Act 94-1057 shall not
5 require the System to refund any payments received before July
6 31, 2006 (the effective date of Public Act 94-1057).

7 When assessing payment for any amount due under subsection
8 (f), the System shall exclude salary increases paid to teachers
9 under contracts or collective bargaining agreements entered
10 into, amended, or renewed before June 1, 2005.

11 When assessing payment for any amount due under subsection
12 (f), the System shall exclude salary increases paid to a
13 teacher at a time when the teacher is 10 or more years from
14 retirement eligibility under Section 16-132 or 16-133.2.

15 When assessing payment for any amount due under subsection
16 (f), the System shall exclude salary increases resulting from
17 overload work, including summer school, when the school
18 district has certified to the System, and the System has
19 approved the certification, that (i) the overload work is for
20 the sole purpose of classroom instruction in excess of the
21 standard number of classes for a full-time teacher in a school
22 district during a school year and (ii) the salary increases are
23 equal to or less than the rate of pay for classroom instruction
24 computed on the teacher's current salary and work schedule.

25 When assessing payment for any amount due under subsection
26 (f), the System shall exclude a salary increase resulting from

1 a promotion (i) for which the employee is required to hold a
2 certificate or supervisory endorsement issued by the State
3 Teacher Certification Board that is a different certification
4 or supervisory endorsement than is required for the teacher's
5 previous position and (ii) to a position that has existed and
6 been filled by a member for no less than one complete academic
7 year and the salary increase from the promotion is an increase
8 that results in an amount no greater than the lesser of the
9 average salary paid for other similar positions in the district
10 requiring the same certification or the amount stipulated in
11 the collective bargaining agreement for a similar position
12 requiring the same certification.

13 When assessing payment for any amount due under subsection
14 (f), the System shall exclude any payment to the teacher from
15 the State of Illinois or the State Board of Education over
16 which the employer does not have discretion, notwithstanding
17 that the payment is included in the computation of final
18 average salary.

19 (h) When assessing payment for any amount due under
20 subsection (f), the System shall exclude any salary increase
21 described in subsection (g) of this Section given on or after
22 July 1, 2011 but before July 1, 2014 under a contract or
23 collective bargaining agreement entered into, amended, or
24 renewed on or after June 1, 2005 but before July 1, 2011.
25 Notwithstanding any other provision of this Section, any
26 payments made or salary increases given after June 30, 2014

1 shall be used in assessing payment for any amount due under
2 subsection (f) of this Section.

3 (i) The System shall prepare a report and file copies of
4 the report with the Governor and the General Assembly by
5 January 1, 2007 that contains all of the following information:

6 (1) The number of recalculations required by the
7 changes made to this Section by Public Act 94-1057 for each
8 employer.

9 (2) The dollar amount by which each employer's
10 contribution to the System was changed due to
11 recalculations required by Public Act 94-1057.

12 (3) The total amount the System received from each
13 employer as a result of the changes made to this Section by
14 Public Act 94-4.

15 (4) The increase in the required State contribution
16 resulting from the changes made to this Section by Public
17 Act 94-1057.

18 (i-5) For school years beginning on or after July 1, 2017,
19 if the amount of a participant's salary for any school year,
20 determined on a full-time equivalent basis, exceeds the amount
21 of the salary set for the Governor, the participant's employer
22 shall pay to the System, in addition to all other payments
23 required under this Section and in accordance with guidelines
24 established by the System, an amount determined by the System
25 to be equal to the employer normal cost, as established by the
26 System and expressed as a total percentage of payroll,

1 multiplied by the amount of salary in excess of the amount of
2 the salary set for the Governor. This amount shall be computed
3 by the System on the basis of the actuarial assumptions and
4 tables used in the most recent actuarial valuation of the
5 System that is available at the time of the computation. The
6 System may require the employer to provide any pertinent
7 information or documentation.

8 Whenever it determines that a payment is or may be required
9 under this subsection, the System shall calculate the amount of
10 the payment and bill the employer for that amount. The bill
11 shall specify the calculations used to determine the amount
12 due. If the employer disputes the amount of the bill, it may,
13 within 30 days after receipt of the bill, apply to the System
14 in writing for a recalculation. The application must specify in
15 detail the grounds of the dispute. Upon receiving a timely
16 application for recalculation, the System shall review the
17 application and, if appropriate, recalculate the amount due.

18 The employer contributions required under this subsection
19 may be paid in the form of a lump sum within 90 days after
20 receipt of the bill. If the employer contributions are not paid
21 within 90 days after receipt of the bill, then interest will be
22 charged at a rate equal to the System's annual actuarially
23 assumed rate of return on investment compounded annually from
24 the 91st day after receipt of the bill. Payments must be
25 concluded within 3 years after the employer's receipt of the
26 bill.

1 (j) For purposes of determining the required State
2 contribution to the System, the value of the System's assets
3 shall be equal to the actuarial value of the System's assets,
4 which shall be calculated as follows:

5 As of June 30, 2008, the actuarial value of the System's
6 assets shall be equal to the market value of the assets as of
7 that date. In determining the actuarial value of the System's
8 assets for fiscal years after June 30, 2008, any actuarial
9 gains or losses from investment return incurred in a fiscal
10 year shall be recognized in equal annual amounts over the
11 5-year period following that fiscal year.

12 (k) For purposes of determining the required State
13 contribution to the system for a particular year, the actuarial
14 value of assets shall be assumed to earn a rate of return equal
15 to the system's actuarially assumed rate of return.

16 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
17 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-694, eff.
18 6-18-12; 97-813, eff. 7-13-12; 98-674, eff. 6-30-14.)

19 (40 ILCS 5/16-158.3 new)

20 Sec. 16-158.3. Individual employer accounts.

21 (a) The System shall create and maintain an individual
22 account for each employer for the purposes of determining
23 employer contributions under subsection (b-4) of Section
24 16-158. Each employer's account shall be notionally charged
25 with the liabilities attributable to that employer and credited

1 with the assets attributable to that employer.

2 (b) Beginning with fiscal year 2018, the System shall
3 assign notional liabilities to each employer's account, equal
4 to the amount of the employer contributions required to be made
5 by the employer pursuant to items (i) and (ii) of subsection
6 (b-4) of Section 16-158, plus any unfunded actuarial accrued
7 liability associated with the defined benefits attributable to
8 the employer's employees who first became members on or after
9 the implementation date and the employer's employees who made
10 the election under subsection (c-5) of Section 1-161.

11 (c) Beginning with fiscal year 2018, the System shall
12 assign notional assets to each employer's account equal to the
13 amounts of employer contributions made pursuant to items (i)
14 and (ii) of subsection (b-4) of Section 16-158.

15 (40 ILCS 5/16-203)

16 (Text of Section WITHOUT the changes made by P.A. 98-599,
17 which has been held unconstitutional)

18 Sec. 16-203. Application and expiration of new benefit
19 increases.

20 (a) As used in this Section, "new benefit increase" means
21 an increase in the amount of any benefit provided under this
22 Article, or an expansion of the conditions of eligibility for
23 any benefit under this Article, that results from an amendment
24 to this Code that takes effect after June 1, 2005 (the
25 effective date of Public Act 94-4). "New benefit increase",

1 however, does not include any benefit increase resulting from
2 the changes made to Article 1 or this Article by Public Act
3 95-910 or this amendatory Act of the 100th General Assembly
4 ~~this amendatory Act of the 95th General Assembly.~~

5 (b) Notwithstanding any other provision of this Code or any
6 subsequent amendment to this Code, every new benefit increase
7 is subject to this Section and shall be deemed to be granted
8 only in conformance with and contingent upon compliance with
9 the provisions of this Section.

10 (c) The Public Act enacting a new benefit increase must
11 identify and provide for payment to the System of additional
12 funding at least sufficient to fund the resulting annual
13 increase in cost to the System as it accrues.

14 Every new benefit increase is contingent upon the General
15 Assembly providing the additional funding required under this
16 subsection. The Commission on Government Forecasting and
17 Accountability shall analyze whether adequate additional
18 funding has been provided for the new benefit increase and
19 shall report its analysis to the Public Pension Division of the
20 Department of Insurance ~~Financial and Professional Regulation.~~

21 A new benefit increase created by a Public Act that does not
22 include the additional funding required under this subsection
23 is null and void. If the Public Pension Division determines
24 that the additional funding provided for a new benefit increase
25 under this subsection is or has become inadequate, it may so
26 certify to the Governor and the State Comptroller and, in the

1 absence of corrective action by the General Assembly, the new
2 benefit increase shall expire at the end of the fiscal year in
3 which the certification is made.

4 (d) Every new benefit increase shall expire 5 years after
5 its effective date or on such earlier date as may be specified
6 in the language enacting the new benefit increase or provided
7 under subsection (c). This does not prevent the General
8 Assembly from extending or re-creating a new benefit increase
9 by law.

10 (e) Except as otherwise provided in the language creating
11 the new benefit increase, a new benefit increase that expires
12 under this Section continues to apply to persons who applied
13 and qualified for the affected benefit while the new benefit
14 increase was in effect and to the affected beneficiaries and
15 alternate payees of such persons, but does not apply to any
16 other person, including without limitation a person who
17 continues in service after the expiration date and did not
18 apply and qualify for the affected benefit while the new
19 benefit increase was in effect.

20 (Source: P.A. 94-4, eff. 6-1-05; 95-910, eff. 8-26-08.)

21 (40 ILCS 5/18-131) (from Ch. 108 1/2, par. 18-131)

22 Sec. 18-131. Financing; employer contributions.

23 (a) The State of Illinois shall make contributions to this
24 System by appropriations of the amounts which, together with
25 the contributions of participants, net earnings on

1 investments, and other income, will meet the costs of
2 maintaining and administering this System on a 90% funded basis
3 in accordance with actuarial recommendations.

4 (b) The Board shall determine the amount of State
5 contributions required for each fiscal year on the basis of the
6 actuarial tables and other assumptions adopted by the Board and
7 the prescribed rate of interest, using the formula in
8 subsection (c).

9 (c) For State fiscal years 2012 through 2045, the minimum
10 contribution to the System to be made by the State for each
11 fiscal year shall be an amount determined by the System to be
12 sufficient to bring the total assets of the System up to 90% of
13 the total actuarial liabilities of the System by the end of
14 State fiscal year 2045. In making these determinations, the
15 required State contribution shall be calculated each year as a
16 level percentage of payroll over the years remaining to and
17 including fiscal year 2045 and shall be determined under the
18 projected unit credit actuarial cost method.

19 A change in an actuarial or investment assumption that
20 increases or decreases the required State contribution and
21 first applies in State fiscal year 2018 or thereafter shall be
22 implemented in equal annual amounts over a 5-year period
23 beginning in the State fiscal year in which the actuarial
24 change first applies to the required State contribution.

25 A change in an actuarial or investment assumption that
26 increases or decreases the required State contribution and

1 first applied to the State contribution in fiscal year 2014,
2 2015, 2016, or 2017 shall be implemented:

3 (i) as already applied in State fiscal years before
4 2018; and

5 (ii) in the portion of the 5-year period beginning in
6 the State fiscal year in which the actuarial change first
7 applied that occurs in State fiscal year 2018 or
8 thereafter, by calculating the change in equal annual
9 amounts over that 5-year period and then implementing it at
10 the resulting annual rate in each of the remaining fiscal
11 years in that 5-year period.

12 For State fiscal years 1996 through 2005, the State
13 contribution to the System, as a percentage of the applicable
14 employee payroll, shall be increased in equal annual increments
15 so that by State fiscal year 2011, the State is contributing at
16 the rate required under this Section.

17 Notwithstanding any other provision of this Article, the
18 total required State contribution for State fiscal year 2006 is
19 \$29,189,400.

20 Notwithstanding any other provision of this Article, the
21 total required State contribution for State fiscal year 2007 is
22 \$35,236,800.

23 For each of State fiscal years 2008 through 2009, the State
24 contribution to the System, as a percentage of the applicable
25 employee payroll, shall be increased in equal annual increments
26 from the required State contribution for State fiscal year

1 2007, so that by State fiscal year 2011, the State is
2 contributing at the rate otherwise required under this Section.

3 Notwithstanding any other provision of this Article, the
4 total required State contribution for State fiscal year 2010 is
5 \$78,832,000 and shall be made from the proceeds of bonds sold
6 in fiscal year 2010 pursuant to Section 7.2 of the General
7 Obligation Bond Act, less (i) the pro rata share of bond sale
8 expenses determined by the System's share of total bond
9 proceeds, (ii) any amounts received from the General Revenue
10 Fund in fiscal year 2010, and (iii) any reduction in bond
11 proceeds due to the issuance of discounted bonds, if
12 applicable.

13 Notwithstanding any other provision of this Article, the
14 total required State contribution for State fiscal year 2011 is
15 the amount recertified by the System on or before April 1, 2011
16 pursuant to Section 18-140 and shall be made from the proceeds
17 of bonds sold in fiscal year 2011 pursuant to Section 7.2 of
18 the General Obligation Bond Act, less (i) the pro rata share of
19 bond sale expenses determined by the System's share of total
20 bond proceeds, (ii) any amounts received from the General
21 Revenue Fund in fiscal year 2011, and (iii) any reduction in
22 bond proceeds due to the issuance of discounted bonds, if
23 applicable.

24 Beginning in State fiscal year 2046, the minimum State
25 contribution for each fiscal year shall be the amount needed to
26 maintain the total assets of the System at 90% of the total

1 actuarial liabilities of the System.

2 Amounts received by the System pursuant to Section 25 of
3 the Budget Stabilization Act or Section 8.12 of the State
4 Finance Act in any fiscal year do not reduce and do not
5 constitute payment of any portion of the minimum State
6 contribution required under this Article in that fiscal year.
7 Such amounts shall not reduce, and shall not be included in the
8 calculation of, the required State contributions under this
9 Article in any future year until the System has reached a
10 funding ratio of at least 90%. A reference in this Article to
11 the "required State contribution" or any substantially similar
12 term does not include or apply to any amounts payable to the
13 System under Section 25 of the Budget Stabilization Act.

14 Notwithstanding any other provision of this Section, the
15 required State contribution for State fiscal year 2005 and for
16 fiscal year 2008 and each fiscal year thereafter, as calculated
17 under this Section and certified under Section 18-140, shall
18 not exceed an amount equal to (i) the amount of the required
19 State contribution that would have been calculated under this
20 Section for that fiscal year if the System had not received any
21 payments under subsection (d) of Section 7.2 of the General
22 Obligation Bond Act, minus (ii) the portion of the State's
23 total debt service payments for that fiscal year on the bonds
24 issued in fiscal year 2003 for the purposes of that Section
25 7.2, as determined and certified by the Comptroller, that is
26 the same as the System's portion of the total moneys

1 distributed under subsection (d) of Section 7.2 of the General
2 Obligation Bond Act. In determining this maximum for State
3 fiscal years 2008 through 2010, however, the amount referred to
4 in item (i) shall be increased, as a percentage of the
5 applicable employee payroll, in equal increments calculated
6 from the sum of the required State contribution for State
7 fiscal year 2007 plus the applicable portion of the State's
8 total debt service payments for fiscal year 2007 on the bonds
9 issued in fiscal year 2003 for the purposes of Section 7.2 of
10 the General Obligation Bond Act, so that, by State fiscal year
11 2011, the State is contributing at the rate otherwise required
12 under this Section.

13 (d) For purposes of determining the required State
14 contribution to the System, the value of the System's assets
15 shall be equal to the actuarial value of the System's assets,
16 which shall be calculated as follows:

17 As of June 30, 2008, the actuarial value of the System's
18 assets shall be equal to the market value of the assets as of
19 that date. In determining the actuarial value of the System's
20 assets for fiscal years after June 30, 2008, any actuarial
21 gains or losses from investment return incurred in a fiscal
22 year shall be recognized in equal annual amounts over the
23 5-year period following that fiscal year.

24 (e) For purposes of determining the required State
25 contribution to the system for a particular year, the actuarial
26 value of assets shall be assumed to earn a rate of return equal

1 to the system's actuarially assumed rate of return.
2 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
3 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff.
4 7-13-12.)

5 (40 ILCS 5/18-140) (from Ch. 108 1/2, par. 18-140)
6 Sec. 18-140. To certify required State contributions and
7 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 amount of
10 the required State contribution to the System for the following
11 fiscal year and shall specifically identify the System's
12 projected State normal cost for that fiscal year. The
13 certification shall include a copy of the actuarial
14 recommendations upon which it is based and shall specifically
15 identify the System's projected State normal cost for that
16 fiscal year.

17 On or before November 1 of each year, beginning November 1,
18 2012, the Board shall submit to the State Actuary, the
19 Governor, and the General Assembly a proposed certification of
20 the amount of the required State contribution to the System for
21 the next fiscal year, along with all of the actuarial
22 assumptions, calculations, and data upon which that proposed
23 certification is based. On or before January 1 of each year
24 beginning January 1, 2013, the State Actuary shall issue a
25 preliminary report concerning the proposed certification and

1 identifying, if necessary, recommended changes in actuarial
2 assumptions that the Board must consider before finalizing its
3 certification of the required State contributions. On or before
4 January 15, 2013 and every January 15 thereafter, the Board
5 shall certify to the Governor and the General Assembly the
6 amount of the required State contribution for the next fiscal
7 year. The Board's certification must note any deviations from
8 the State Actuary's recommended changes, the reason or reasons
9 for not following the State Actuary's recommended changes, and
10 the fiscal impact of not following the State Actuary's
11 recommended changes on the required State contribution.

12 On or before May 1, 2004, the Board shall recalculate and
13 recertify to the Governor the amount of the required State
14 contribution to the System for State fiscal year 2005, taking
15 into account the amounts appropriated to and received by the
16 System under subsection (d) of Section 7.2 of the General
17 Obligation Bond Act.

18 On or before July 1, 2005, the Board shall recalculate and
19 recertify to the Governor the amount of the required State
20 contribution to the System for State fiscal year 2006, taking
21 into account the changes in required State contributions made
22 by this amendatory Act of the 94th General Assembly.

23 On or before April 1, 2011, 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 2011, applying
26 the changes made by Public Act 96-889 to the System's assets

1 and liabilities as of June 30, 2009 as though Public Act 96-889
2 was approved on that date.

3 By November 1, 2017, the Board shall recalculate and
4 recertify to the State Actuary, the Governor, and the General
5 Assembly the amount of the State contribution to the System for
6 State fiscal year 2018, taking into account the changes in
7 required State contributions made by this amendatory Act of the
8 100th General Assembly. The State Actuary shall review the
9 assumptions and valuations underlying the Board's revised
10 certification and issue a preliminary report concerning the
11 proposed recertification and identifying, if necessary,
12 recommended changes in actuarial assumptions that the Board
13 must consider before finalizing its certification of the
14 required State contributions. The Board's final certification
15 must note any deviations from the State Actuary's recommended
16 changes, the reason or reasons for not following the State
17 Actuary's recommended changes, and the fiscal impact of not
18 following the State Actuary's recommended changes on the
19 required State contribution.

20 (b) Beginning in State fiscal year 1996, on or as soon as
21 possible after the 15th day of each month the Board shall
22 submit vouchers for payment of State contributions to the
23 System, in a total monthly amount of one-twelfth of the
24 required annual State contribution certified under subsection
25 (a). From the effective date of this amendatory Act of the 93rd
26 General Assembly through June 30, 2004, the Board shall not

1 submit vouchers for the remainder of fiscal year 2004 in excess
2 of the fiscal year 2004 certified contribution amount
3 determined under this Section after taking into consideration
4 the transfer to the System under subsection (c) of Section
5 6z-61 of the State Finance Act. These vouchers shall be paid by
6 the State Comptroller and Treasurer by warrants drawn on the
7 funds appropriated to the System for that fiscal year.

8 If in any month the amount remaining unexpended from all
9 other appropriations to the System for the applicable fiscal
10 year (including the appropriations to the System under Section
11 8.12 of the State Finance Act and Section 1 of the State
12 Pension Funds Continuing Appropriation Act) is less than the
13 amount lawfully vouchered under this Section, the difference
14 shall be paid from the General Revenue Fund under the
15 continuing appropriation authority provided in Section 1.1 of
16 the State Pension Funds Continuing Appropriation Act.

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 5/2-165 rep.)

20 (40 ILCS 5/2-166 rep.)

21 (40 ILCS 5/14-155 rep.)

22 (40 ILCS 5/14-156 rep.)

23 (40 ILCS 5/15-200 rep.)

24 (40 ILCS 5/15-201 rep.)

25 (40 ILCS 5/16-205 rep.)

1 (40 ILCS 5/16-206 rep.)

2 Section 10-11. The Illinois Pension Code is amended by
3 repealing Sections 2-165, 2-166, 14-155, 14-156, 15-200,
4 15-201, 16-205, and 16-206.

5 Section 10-15. The State Pension Funds Continuing
6 Appropriation Act is amended by changing Section 1.2 as
7 follows:

8 (40 ILCS 15/1.2)

9 Sec. 1.2. Appropriations for the State Employees'
10 Retirement System.

11 (a) From each fund from which an amount is appropriated for
12 personal services to a department or other employer under
13 Article 14 of the Illinois Pension Code, there is hereby
14 appropriated to that department or other employer, on a
15 continuing annual basis for each State fiscal year, an
16 additional amount equal to the amount, if any, by which (1) an
17 amount equal to the percentage of the personal services line
18 item for that department or employer from that fund for that
19 fiscal year that the Board of Trustees of the State Employees'
20 Retirement System of Illinois has certified under Section
21 14-135.08 of the Illinois Pension Code to be necessary to meet
22 the State's obligation under Section 14-131 of the Illinois
23 Pension Code for that fiscal year, exceeds (2) the amounts
24 otherwise appropriated to that department or employer from that

1 fund for State contributions to the State Employees' Retirement
2 System for that fiscal year. From the effective date of this
3 amendatory Act of the 93rd General Assembly through the final
4 payment from a department or employer's personal services line
5 item for fiscal year 2004, payments to the State Employees'
6 Retirement System that otherwise would have been made under
7 this subsection (a) shall be governed by the provisions in
8 subsection (a-1).

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

15 (a-2) If a Fiscal Year 2010 Shortfall is certified under
16 subsection (i) of Section 14-131 of the Illinois Pension Code,
17 there is hereby appropriated to the State Employees' Retirement
18 System of Illinois on a continuing basis from the General
19 Revenue Fund an additional aggregate amount equal to the Fiscal
20 Year 2010 Shortfall.

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

1 (a-4) If a Prior Fiscal Year Shortfall is certified under
2 subsection (k) of Section 14-131 of the Illinois Pension Code,
3 there is hereby appropriated to the State Employees' Retirement
4 System of Illinois on a continuing basis from the General
5 Revenue Fund an additional aggregate amount equal to the Fiscal
6 Year 2017 Shortfall.

7 (b) The continuing appropriations provided for by this
8 Section shall first be available in State fiscal year 1996.

9 (c) Beginning in Fiscal Year 2005, any continuing
10 appropriation under this Section arising out of an
11 appropriation for personal services from the Road Fund to the
12 Department of State Police or the Secretary of State shall be
13 payable from the General Revenue Fund rather than the Road
14 Fund.

15 (d) For State fiscal year 2010 only, a continuing
16 appropriation is provided to the State Employees' Retirement
17 System equal to the amount certified by the System on or before
18 December 31, 2008, less the gross proceeds of the bonds sold in
19 fiscal year 2010 under the authorization contained in
20 subsection (a) of Section 7.2 of the General Obligation Bond
21 Act.

22 (e) For State fiscal year 2011 only, the continuing
23 appropriation under this Section provided to the State
24 Employees' Retirement System is limited to an amount equal to
25 the amount certified by the System on or before December 31,
26 2009, less any amounts received pursuant to subsection (a-3) of

1 Section 14.1 of the State Finance Act.

2 (f) For State fiscal year 2011 only, a continuing
3 appropriation is provided to the State Employees' Retirement
4 System equal to the amount certified by the System on or before
5 April 1, 2011, less the gross proceeds of the bonds sold in
6 fiscal year 2011 under the authorization contained in
7 subsection (a) of Section 7.2 of the General Obligation Bond
8 Act.

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

10 Section 10-20. The Uniform Disposition of Unclaimed
11 Property Act is amended by changing Section 18 as follows:

12 (765 ILCS 1025/18) (from Ch. 141, par. 118)

13 Sec. 18. Deposit of funds received under the Act.

14 (a) The State Treasurer shall retain all funds received
15 under this Act, including the proceeds from the sale of
16 abandoned property under Section 17, in a trust fund known as
17 the Unclaimed Property Trust Fund. The State Treasurer may
18 deposit any amount in the Unclaimed Property Trust Fund into
19 the State Pensions Fund during the fiscal year at his or her
20 discretion; however, he or she shall, on April 15 and October
21 15 of each year, deposit any amount in the Unclaimed Property
22 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
23 If on either April 15 or October 15, the State Treasurer
24 determines that a balance of \$2,500,000 is insufficient for the

1 prompt payment of unclaimed property claims authorized under
2 this Act, the Treasurer may retain more than \$2,500,000 in the
3 Unclaimed Property Trust Fund in order to ensure the prompt
4 payment of claims. Beginning in State fiscal year 2019 ~~2018~~,
5 all amounts that are deposited into the State Pensions Fund
6 from the Unclaimed Property Trust Fund shall be apportioned to
7 the designated retirement systems as provided in subsection
8 (c-6) of Section 8.12 of the State Finance Act to reduce their
9 actuarial reserve deficiencies. He or she shall make prompt
10 payment of claims he or she duly allows as provided for in this
11 Act for the Unclaimed Property Trust Fund. Before making the
12 deposit the State Treasurer shall record the name and last
13 known address of each person appearing from the holders'
14 reports to be entitled to the abandoned property. The record
15 shall be available for public inspection during reasonable
16 business hours.

17 (b) Before making any deposit to the credit of the State
18 Pensions Fund, the State Treasurer may deduct: (1) any costs in
19 connection with sale of abandoned property, (2) any costs of
20 mailing and publication in connection with any abandoned
21 property, and (3) any costs in connection with the maintenance
22 of records or disposition of claims made pursuant to this Act.
23 The State Treasurer shall semiannually file an itemized report
24 of all such expenses with the Legislative Audit Commission.

25 (Source: P.A. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674,
26 eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523,

1 eff. 6-30-16.)

2 ARTICLE 15. PENSION CODE: ARTICLES 8 & 11

3 Section 15-5. The Illinois Pension Code is amended by
4 changing Sections 8-113, 8-173, 8-174, 8-243.2, 8-244,
5 8-244.1, 8-251, 11-169, 11-170, 11-223.1, and 11-230 and by
6 adding Sections 8-228.5, 11-125.9, and 11-197.7 as follows:

7 (40 ILCS 5/8-113) (from Ch. 108 1/2, par. 8-113)

8 Sec. 8-113. Municipal employee, employee, contributor, or
9 participant. "Municipal employee", "employee", "contributor",
10 or "participant":

11 (a) Any employee of an employer employed in the classified
12 civil service thereof other than by temporary appointment or in
13 a position excluded or exempt from the classified service by
14 the Civil Service Act, or in the case of a city operating under
15 a personnel ordinance, any employee of an employer employed in
16 the classified or career service under the provisions of a
17 personnel ordinance, other than in a provisional or exempt
18 position as specified in such ordinance or in rules and
19 regulations formulated thereunder.

20 (b) Any employee in the service of an employer before the
21 Civil Service Act came in effect for the employer.

22 (c) Any person employed by the board.

23 (d) Any person employed after December 31, 1949, but prior

1 to January 1, 1984, in the service of the employer by temporary
2 appointment or in a position exempt from the classified service
3 as set forth in the Civil Service Act, or in a provisional or
4 exempt position as specified in the personnel ordinance, who
5 meets the following qualifications:

6 (1) has rendered service during not less than 12
7 calendar months to an employer as an employee, officer, or
8 official, 4 months of which must have been consecutive full
9 normal working months of service rendered immediately
10 prior to filing application to be included; and

11 (2) files written application with the board, while in
12 the service, to be included hereunder.

13 (e) After December 31, 1949, any alderman or other officer
14 or official of the employer, who files, while in office,
15 written application with the board to be included hereunder.

16 (f) Beginning January 1, 1984, any person employed by an
17 employer other than the Chicago Housing Authority or the Public
18 Building Commission of the city, whether or not such person is
19 serving by temporary appointment or in a position exempt from
20 the classified service as set forth in the Civil Service Act,
21 or in a provisional or exempt position as specified in the
22 personnel ordinance, provided that such person is neither (1)
23 an alderman or other officer or official of the employer, nor
24 (2) participating, on the basis of such employment, in any
25 other pension fund or retirement system established under this
26 Act.

1 (g) After December 31, 1959, any person employed in the law
2 department of the city, or municipal court or Board of Election
3 Commissioners of the city, who was a contributor and
4 participant, on December 31, 1959, in the annuity and benefit
5 fund in operation in the city on said date, by virtue of the
6 Court and Law Department Employees' Annuity Act or the Board of
7 Election Commissioners Employees' Annuity Act.

8 After December 31, 1959, the foregoing definition includes
9 any other person employed or to be employed in the law
10 department, or municipal court (other than as a judge), or
11 Board of Election Commissioners (if his salary is provided by
12 appropriation of the city council of the city and his salary
13 paid by the city) -- subject, however, in the case of such
14 persons not participants on December 31, 1959, to compliance
15 with the same qualifications and restrictions otherwise set
16 forth in this Section and made generally applicable to
17 employees or officers of the city concerning eligibility for
18 participation or membership.

19 Notwithstanding any other provision in this Section, any
20 person who first becomes employed in the law department of the
21 city on or after the effective date of this amendatory Act of
22 the 100th General Assembly shall be included within the
23 foregoing definition, effective upon the date the person first
24 becomes so employed, regardless of the nature of the
25 appointment the person holds under the provisions of a
26 personnel ordinance.

1 (h) After December 31, 1965, any person employed in the
2 public library of the city -- and any other person -- who was a
3 contributor and participant, on December 31, 1965, in the
4 pension fund in operation in the city on said date, by virtue
5 of the Public Library Employees' Pension Act.

6 (i) After December 31, 1968, any person employed in the
7 house of correction of the city, who was a contributor and
8 participant, on December 31, 1968, in the pension fund in
9 operation in the city on said date, by virtue of the House of
10 Correction Employees' Pension Act.

11 (j) Any person employed full-time on or after the effective
12 date of this amendatory Act of the 92nd General Assembly by the
13 Chicago Housing Authority who has elected to participate in
14 this Fund as provided in subsection (a) of Section 8-230.9.

15 (k) Any person employed full-time by the Public Building
16 Commission of the city who has elected to participate in this
17 Fund as provided in subsection (d) of Section 8-230.7.

18 (Source: P.A. 92-599, eff. 6-28-02.)

19 (40 ILCS 5/8-173) (from Ch. 108 1/2, par. 8-173)

20 (Text of Section WITHOUT the changes made by P.A. 98-641,
21 which has been held unconstitutional)

22 Sec. 8-173. Financing; tax levy.

23 (a) Except as provided in subsection (f) of this Section,
24 the city council of the city shall levy a tax annually upon all
25 taxable property in the city at a rate that will produce a sum

1 which, when added to the amounts deducted from the salaries of
2 the employees or otherwise contributed by them and the amounts
3 deposited under subsection (f), will be sufficient for the
4 requirements of this Article, but which when extended will
5 produce an amount not to exceed the greater of the following:

6 (a) the sum obtained by the levy of a tax of .1093% of the
7 value, as equalized or assessed by the Department of Revenue,
8 of all taxable property within such city, or (b) the sum of
9 \$12,000,000. However any city in which a Fund has been
10 established and in operation under this Article for more than 3
11 years prior to 1970 shall levy for the year 1970 a tax at a rate
12 on the dollar of assessed valuation of all taxable property
13 that will produce, when extended, an amount not to exceed 1.2
14 times the total amount of contributions made by employees to
15 the Fund for annuity purposes in the calendar year 1968, and,
16 for the year 1971 and 1972 such levy that will produce, when
17 extended, an amount not to exceed 1.3 times the total amount of
18 contributions made by employees to the Fund for annuity
19 purposes in the calendar years 1969 and 1970, respectively; and
20 for the year 1973 an amount not to exceed 1.365 times such
21 total amount of contributions made by employees for annuity
22 purposes in the calendar year 1971; and for the year 1974 an
23 amount not to exceed 1.430 times such total amount of
24 contributions made by employees for annuity purposes in the
25 calendar year 1972; and for the year 1975 an amount not to
26 exceed 1.495 times such total amount of contributions made by

1 employees for annuity purposes in the calendar year 1973; and
2 for the year 1976 an amount not to exceed 1.560 times such
3 total amount of contributions made by employees for annuity
4 purposes in the calendar year 1974; and for the year 1977 an
5 amount not to exceed 1.625 times such total amount of
6 contributions made by employees for annuity purposes in the
7 calendar year 1975; and for the year 1978 and each year
8 thereafter through levy year 2016, such levy as will produce,
9 when extended, an amount not to exceed the total amount of
10 contributions made by or on behalf of employees to the Fund for
11 annuity purposes in the calendar year 2 years prior to the year
12 for which the annual applicable tax is levied, multiplied by
13 1.690 for the years 1978 through 1998 and by 1.250 for the year
14 1999 and for each year thereafter through levy year 2016.
15 Beginning in levy year 2017, and in each year thereafter, the
16 levy shall not exceed the amount of the city's total required
17 contribution to the Fund for the next payment year, as
18 determined under subsection (a-5). For the purposes of this
19 Section, the payment year is the year immediately following the
20 levy year.

21 The tax shall be levied and collected in like manner with
22 the general taxes of the city, and shall be exclusive of and in
23 addition to the amount of tax the city is now or may hereafter
24 be authorized to levy for general purposes under any laws which
25 may limit the amount of tax which the city may levy for general
26 purposes. The county clerk of the county in which the city is

1 located, in reducing tax levies under the provisions of any Act
2 concerning the levy and extension of taxes, shall not consider
3 the tax herein provided for as a part of the general tax levy
4 for city purposes, and shall not include the same within any
5 limitation of the percent of the assessed valuation upon which
6 taxes are required to be extended for such city.

7 Revenues derived from such tax shall be paid to the city
8 treasurer of the city as collected and held by the city
9 treasurer ~~him~~ for the benefit of the fund.

10 If the payments on account of taxes are insufficient during
11 any year to meet the requirements of this Article, the city may
12 issue tax anticipation warrants against the current tax levy.

13 The city may continue to use other lawfully available funds
14 in lieu of all or part of the levy, as provided under
15 subsection (f) of this Section.

16 (a-5) (1) Beginning in payment year 2018, the city's
17 required annual contribution to the Fund for payment years 2018
18 through 2022 shall be: for 2018, \$266,000,000; for 2019,
19 \$344,000,000; for 2020, \$421,000,000; for 2021, \$499,000,000;
20 and for 2022, \$576,000,000.

21 (2) For payment years 2023 through 2058, the city's
22 required annual contribution to the Fund shall be the amount
23 determined by the Fund to be equal to the sum of (i) the city's
24 portion of the projected normal cost for that fiscal year, plus
25 (ii) an amount determined on a level percentage of applicable
26 employee payroll basis (reflecting any limits on individual

1 participants' pay that apply for benefit and contribution
2 purposes under this plan) that is sufficient to bring the total
3 actuarial assets of the Fund up to 90% of the total actuarial
4 liabilities of the Fund by the end of 2058.

5 (3) For payment years after 2058, the city's required
6 annual contribution to the Fund shall be equal to the amount,
7 if any, needed to bring the total actuarial assets of the Fund
8 up to 90% of the total actuarial liabilities of the Fund as of
9 the end of the year. In making the determinations under
10 paragraphs (2) and (3) of this subsection, the actuarial
11 calculations shall be determined under the entry age normal
12 actuarial cost method, and any actuarial gains or losses from
13 investment return incurred in a fiscal year shall be recognized
14 in equal annual amounts over the 5-year period following the
15 fiscal year.

16 To the extent that the city's contribution for any of the
17 payment years referenced in this subsection is made with
18 property taxes, those property taxes shall be levied,
19 collected, and paid to the Fund in a like manner with the
20 general taxes of the city.

21 (a-10) If the city fails to transmit to the Fund
22 contributions required of it under this Article by December 31
23 of the year in which such contributions are due, the Fund may,
24 after giving notice to the city, certify to the State
25 Comptroller the amounts of the delinquent payments, and the
26 Comptroller must, beginning in payment year 2018, deduct and

1 deposit into the Fund the certified amounts or a portion of
2 those amounts from the following proportions of grants of State
3 funds to the city:

4 (1) in payment year 2018, one-third of the total amount
5 of any grants of State funds to the city;

6 (2) in payment year 2019, two-thirds of the total
7 amount of any grants of State funds to the city; and

8 (3) in payment year 2020 and each payment year
9 thereafter, the total amount of any grants of State funds
10 to the city.

11 The State Comptroller may not deduct from any grants of
12 State funds to the city more than the amount of delinquent
13 payments certified to the State Comptroller by the Fund.

14 (b) On or before July 1, 2017, and each July 1 thereafter
15 ~~January 10, annually,~~ the board shall certify to ~~notify~~ the
16 city council the annual amounts required under ~~of the~~
17 ~~requirements of~~ this Article, for which ~~that~~ the tax herein
18 provided shall be levied for the following ~~that current~~ year.

19 The board shall compute the amounts necessary to be credited to
20 the reserves established and maintained as herein provided, and
21 shall make an annual determination of the amount of the
22 required city contributions, and certify the results thereof to
23 the city council.

24 (c) In respect to employees of the city who are transferred
25 to the employment of a park district by virtue of the "Exchange
26 of Functions Act of 1957", the corporate authorities of the

1 park district shall annually levy a tax upon all the taxable
2 property in the park district at such rate per cent of the
3 value of such property, as equalized or assessed by the
4 Department of Revenue, as shall be sufficient, when added to
5 the amounts deducted from their salaries and otherwise
6 contributed by them to provide the benefits to which they and
7 their dependents and beneficiaries are entitled under this
8 Article. The city shall not levy a tax hereunder in respect to
9 such employees.

10 The tax so levied by the park district shall be in addition
11 to and exclusive of all other taxes authorized to be levied by
12 the park district for corporate, annuity fund, or other
13 purposes. The county clerk of the county in which the park
14 district is located, in reducing any tax levied under the
15 provisions of any act concerning the levy and extension of
16 taxes shall not consider such tax as part of the general tax
17 levy for park purposes, and shall not include the same in any
18 limitation of the per cent of the assessed valuation upon which
19 taxes are required to be extended for the park district. The
20 proceeds of the tax levied by the park district, upon receipt
21 by the district, shall be immediately paid over to the city
22 treasurer of the city for the uses and purposes of the fund.

23 The various sums to be contributed by the city and park
24 district and allocated for the purposes of this Article, and
25 any interest to be contributed by the city, shall be derived
26 from the revenue from the taxes authorized in this Section or

1 otherwise as expressly provided in this Section.

2 If it is not possible or practicable for the city to make
3 contributions for age and service annuity and widow's annuity
4 at the same time that employee contributions are made for such
5 purposes, such city contributions shall be construed to be due
6 and payable as of the end of the fiscal year for which the tax
7 is levied and shall accrue thereafter with interest at the
8 effective rate until paid.

9 (d) With respect to employees whose wages are funded as
10 participants under the Comprehensive Employment and Training
11 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.
12 93-567, 88 Stat. 1845), hereinafter referred to as CETA,
13 subsequent to October 1, 1978, and in instances where the board
14 has elected to establish a manpower program reserve, the board
15 shall compute the amounts necessary to be credited to the
16 manpower program reserves established and maintained as herein
17 provided, and shall make a periodic determination of the amount
18 of required contributions from the City to the reserve to be
19 reimbursed by the federal government in accordance with rules
20 and regulations established by the Secretary of the United
21 States Department of Labor or his designee, and certify the
22 results thereof to the City Council. Any such amounts shall
23 become a credit to the City and will be used to reduce the
24 amount which the City would otherwise contribute during
25 succeeding years for all employees.

26 (e) In lieu of establishing a manpower program reserve with

1 respect to employees whose wages are funded as participants
2 under the Comprehensive Employment and Training Act of 1973, as
3 authorized by subsection (d), the board may elect to establish
4 a special municipality contribution rate for all such
5 employees. If this option is elected, the City shall contribute
6 to the Fund from federal funds provided under the Comprehensive
7 Employment and Training Act program at the special rate so
8 established and such contributions shall become a credit to the
9 City and be used to reduce the amount which the City would
10 otherwise contribute during succeeding years for all
11 employees.

12 (f) In lieu of levying all or a portion of the tax required
13 under this Section in any year, the city may deposit with the
14 city treasurer ~~no later than March 1 of that year~~ for the
15 benefit of the fund, to be held in accordance with this
16 Article, an amount that, together with the taxes levied under
17 this Section for that year, is not less than the amount of the
18 city contributions for that year as certified by the board to
19 the city council. The deposit may be derived from any source
20 legally available for that purpose, including, but not limited
21 to, the proceeds of city borrowings. The making of a deposit
22 shall satisfy fully the requirements of this Section for that
23 year to the extent of the amounts so deposited. Amounts
24 deposited under this subsection may be used by the fund for any
25 of the purposes for which the proceeds of the tax levied by the
26 city under this Section may be used, including the payment of

1 any amount that is otherwise required by this Article to be
2 paid from the proceeds of that tax.

3 (Source: P.A. 90-31, eff. 6-27-97; 90-655, eff. 7-30-98;
4 90-766, eff. 8-14-98.)

5 (40 ILCS 5/8-174) (from Ch. 108 1/2, par. 8-174)

6 (Text of Section WITHOUT the changes made by P.A. 98-641,
7 which has been held unconstitutional)

8 Sec. 8-174. Contributions for age and service annuities for
9 present employees and future entrants. (a) Beginning on the
10 effective date and prior to July 1, 1947, 3 1/4%; and beginning
11 on July 1, 1947 and prior to July 1, 1953, 5%; and beginning
12 July 1, 1953, and prior to January 1, 1972, 6%; and beginning
13 January 1, 1972, 6-1/2% of each payment of the salary of each
14 present employee and future entrant, except as provided in
15 subsection (a-5) and (a-10), shall be contributed to the fund
16 as a deduction from salary for age and service annuity.

17 (a-5) Except as provided in subsection (a-10), for an
18 employee who on or after January 1, 2011 and prior to the
19 effective date of this amendatory Act of the 100th General
20 Assembly first became a member or participant under this
21 Article and made the election under item (i) of subsection
22 (d-10) of Section 1-160: prior to the effective date of this
23 amendatory Act of the 100th General Assembly, 6.5%; and
24 beginning on the effective date of this amendatory Act of the
25 100th General Assembly and prior to January 1, 2018, 7.5%; and

1 beginning January 1, 2018 and prior to January 1, 2019, 8.5%;
2 and beginning January 1, 2019 and thereafter, employee
3 contributions for those employees who made the election under
4 item (i) of subsection (d-10) of Section 1-160 shall be the
5 lesser of: (i) the total normal cost, calculated using the
6 entry age normal actuarial method, projected for that fiscal
7 year for the benefits and expenses of the plan of benefits
8 applicable to those members and participants who first became
9 members or participants on or after the effective date of this
10 amendatory Act of the 100th General Assembly and to those
11 employees who made the election under item (i) of subsection
12 (d-10) of Section 1-160, but not less than 6.5% of each payment
13 of salary combined with the employee contributions provided for
14 in subsection (b) of Section 8-137 and Section 8-182 of this
15 Article; or (ii) the aggregate employee contribution
16 consisting of 9.5% of each payment of salary combined with the
17 employee contributions provided for in subsection (b) of
18 Section 8-137 and 8-182 of this Article.

19 Beginning with the first pay period on or after the date
20 when the funded ratio of the fund is first determined to have
21 reached the 90% funding goal, and each pay period thereafter
22 for as long as the fund maintains a funding ratio of 75% or
23 more, employee contributions for age and service annuity for
24 those employees who made the election under item (i) of
25 subsection (d-10) of Section 1-160 shall be 5.5% of each
26 payment of salary. If the funding ratio falls below 75%, then

1 employee contributions for age and service annuity for those
2 employees who made the election under item (i) of subsection
3 (d-10) shall revert to the lesser of: (A) the total normal
4 cost, 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 became 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 (B) 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 8-182 of
17 this Article. If the fund once again is determined to have
18 reached a funding ratio of 75%, the 5.5% of salary contribution
19 for age and service annuity shall resume. An employee who made
20 the election under item (ii) of subsection (d-10) of Section
21 1-160 shall continue to have the contributions for age and
22 service annuity determined under subsection (a) of this
23 Section.

24 If contributions are reduced to less than the aggregate
25 employee contribution described in item (ii) or item (B) of
26 this subsection due to application of the normal cost

1 criterion, the employee contribution amount shall be
2 consistent from July 1 of the fiscal year through June 30 of
3 that fiscal year.

4 The normal cost, for the purposes of this subsection (a-5)
5 and subsection (a-10), shall be calculated by an independent
6 enrolled actuary mutually agreed upon by the fund and the City.
7 The fees and expenses of the independent actuary shall be the
8 responsibility of the City. For purposes of this subsection
9 (a-5), the fund and the City shall both be considered to be the
10 clients of the actuary, and the actuary shall utilize
11 participant data and actuarial standards to calculate the
12 normal cost. The fund shall provide information that the
13 actuary requests in order to calculate the applicable normal
14 cost.

15 (a-10) For each employee who on or after the effective date
16 of this amendatory Act of the 100th General Assembly first
17 becomes a member or participant under this Article, 9.5% of
18 each payment of salary shall be contributed to the fund as a
19 deduction from salary for age and service annuity. Beginning
20 January 1, 2018 and each year thereafter, employee
21 contributions for each employee subject to this subsection
22 (a-10) shall be the lesser of: (i) the total normal cost,
23 calculated using the entry age normal actuarial method,
24 projected for that fiscal year for the benefits and expenses of
25 the plan of benefits applicable to those members and
26 participants who first become members or participants on or

1 after the effective date of this amendatory Act of the 100th
2 General Assembly and to those employees who made the election
3 under item (i) of subsection (d-10) of Section 1-160, but not
4 less than 6.5% of each payment of salary combined with the
5 employee contributions provided for in subsection (b) of
6 Section 8-137 and Section 8-182 of this Article; or (ii) the
7 aggregate employee contribution consisting of 9.5% of each
8 payment of salary combined with the employee contributions
9 provided for in subsection (b) of Section 8-137 and Section
10 8-182 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 each employee subject to this subsection (a-10) shall be 5.5%
17 of each payment of salary. If the funding ratio falls below
18 75%, then employee contributions for age and service annuity
19 for each employee subject to this subsection (a-10) shall
20 revert to the lesser of: (A) the total normal cost, calculated
21 using the entry age normal actuarial method, projected for that
22 fiscal year for the benefits and expenses of the plan of
23 benefits applicable to those members and participants who first
24 become members or participants on or after the effective date
25 of this amendatory Act of the 100th General Assembly and to
26 those employees who made the election under item (i) of

1 subsection (d-10) of Section 1-160, but not less than 6.5% of
2 each payment of salary combined with the employee contributions
3 provided for in subsection (b) of Section 8-137 and Section
4 8-182 of this Article; or (B) the aggregate employee
5 contribution consisting of 9.5% of each payment of salary
6 combined with the employee contributions provided for in
7 subsection (b) of Section 8-137 and Section 8-182 of this
8 Article. If the fund once again is determined to have reached a
9 funding ratio of 75%, the 5.5% of salary contribution for age
10 and service annuity shall resume.

11 If contributions are reduced to less than the aggregate
12 employee contribution described in item (ii) or item (B) of
13 this subsection (a-10) due to application of the normal cost
14 criterion, the employee contribution amount shall be
15 consistent from July 1 of the fiscal year through June 30 of
16 that fiscal year.

17 Such deductions beginning on the effective date and prior
18 to July 1, 1947 shall be made for a future entrant while he is
19 in the service until he attains age 65 and for a present
20 employee while he is in the service until the amount so
21 deducted from his salary with the amount deducted from his
22 salary or paid by him according to law to any municipal pension
23 fund in force on the effective date with interest on both such
24 amounts at 4% per annum equals the sum that would have been to
25 his credit from sums deducted from his salary if deductions at
26 the rate herein stated had been made during his entire service

1 until he attained age 65 with interest at 4% per annum for the
2 period subsequent to his attainment of age 65. Such deductions
3 beginning July 1, 1947 shall be made and continued for
4 employees while in the service.

5 (b) (Blank). ~~Concurrently with each employee contribution~~
6 ~~beginning on the effective date and prior to July 1, 1947 the~~
7 ~~city shall contribute 5 3/4%; and beginning on July 1, 1947 and~~
8 ~~prior to July 1, 1953, 7%; and beginning July 1, 1953, 6% of~~
9 ~~each payment of such salary until the employee attains age 65.~~

10 (c) Each employee contribution made prior to the date the
11 age and service annuity for an employee is fixed and each
12 corresponding city contribution shall be credited to the
13 employee and allocated to the account of the employee for whose
14 benefit it is made.

15 (d) Notwithstanding Section 1-103.1, the changes to this
16 Section made by this amendatory Act of the 100th General
17 Assembly apply regardless of whether the employee was in active
18 service on or after the effective date of this amendatory Act
19 of the 100th General Assembly.

20 (Source: P.A. 93-654, eff. 1-16-04.)

21 (40 ILCS 5/8-228.5 new)

22 Sec. 8-228.5. Action by Fund against third party;
23 subrogation. In those cases where the injury or death for which
24 a disability or death benefit is payable under this Article was
25 caused under circumstances creating a legal liability on the

1 part of some person or entity (hereinafter "third party") to
2 pay damages to the employee, legal proceedings may be taken
3 against such third party to recover damages notwithstanding the
4 Fund's payment of or liability to pay disability or death
5 benefits under this Article. In such case, however, if the
6 action against such third party is brought by the injured
7 employee or his or her personal representative and judgment is
8 obtained and paid, or settlement is made with such third party,
9 either with or without suit, from the amount received by such
10 employee or personal representative, then there shall be paid
11 to the Fund the amount of money representing the death or
12 disability benefits paid or to be paid to the disabled employee
13 pursuant to the provisions of this Article. In all
14 circumstances where the action against a third party is brought
15 by the disabled employee or his or her personal representative,
16 the Fund shall have a claim or lien upon any recovery, by
17 judgment or settlement, out of which the disabled employee or
18 his or her personal representative might be compensated from
19 such third party. The Fund may satisfy or enforce any such
20 claim or lien only from that portion of a recovery that has
21 been, or can be, allocated or attributed to past and future
22 lost salary, which recovery is by judgment or settlement. The
23 Fund's claim or lien shall not be satisfied or enforced from
24 that portion of a recovery that has been, or can be, allocated
25 or attributed to medical care and treatment, pain and
26 suffering, loss of consortium, and attorney's fees and costs.

1 Where action is brought by the disabled employee or his or
2 her personal representative, he or she shall forthwith notify
3 the Fund, by personal service or registered mail, of such fact
4 and of the name of the court where such suit is brought, filing
5 proof of such notice in such action. The Fund may, at any time
6 thereafter, intervene in such action upon its own motion.
7 Therefore, no release or settlement of claim for damages by
8 reason of injury to the disabled employee, and no satisfaction
9 of judgment in such proceedings, shall be valid without the
10 written consent of the Board of Trustees authorized by this
11 Code to administer the Fund created under this Article, except
12 that such consent shall be provided expeditiously following a
13 settlement or judgment.

14 In the event the disabled employee or his or her personal
15 representative has not instituted an action against a third
16 party at a time when only 3 months remain before such action
17 would thereafter be barred by law, the Fund may, in its own
18 name or in the name of the personal representative, commence a
19 proceeding against such third party seeking the recovery of all
20 damages on account of injuries caused to the employee. From any
21 amount so recovered, the Fund shall pay to the personal
22 representative of such disabled employee all sums collected
23 from such third party by judgment or otherwise in excess of the
24 amount of disability or death benefits paid or to be paid under
25 this Article to the disabled employee or his or her personal
26 representative, and such costs, attorney's fees, and

1 reasonable expenses as may be incurred by the Fund in making
2 the collection or in enforcing such liability. The Fund's
3 recovery shall be satisfied only from that portion of a
4 recovery that has been, or can be, allocated or attributed to
5 past and future lost salary, which recovery is by judgment or
6 settlement. The Fund's recovery shall not be satisfied from
7 that portion of the recovery that has been, or can be,
8 allocated or attributed to medical care and treatment, pain and
9 suffering, loss of consortium, and attorney's fees and costs.

10 Additionally, with respect to any right of subrogation
11 asserted by the Fund under this Section, the Fund, in the
12 exercise of discretion, may determine what amount from past or
13 future salary shall be appropriate under the circumstances to
14 collect from the recovery obtained on behalf of the disabled
15 employee.

16 This Section applies only to persons who first become
17 members or participants under this Article on or after the
18 effective date of this amendatory Act of the 100th General
19 Assembly.

20 (40 ILCS 5/8-243.2) (from Ch. 108 1/2, par. 8-243.2)

21 Sec. 8-243.2. Alternative annuity for city officers.

22 (a) For the purposes of this Section and Sections 8-243.1
23 and 8-243.3, "city officer" means the city clerk, the city
24 treasurer, or an alderman of the city elected by vote of the
25 people, while serving in that capacity or as provided in

1 subsection (f), who has elected to participate in the Fund.

2 (b) Any elected city officer, while serving in that
3 capacity or as provided in subsection (f), may elect to
4 establish alternative credits for an alternative annuity by
5 electing in writing to make additional optional contributions
6 in accordance with this Section and the procedures established
7 by the board. Such elected city officer may discontinue making
8 the additional optional contributions by notifying the Fund in
9 writing in accordance with this Section and procedures
10 established by the board.

11 Additional optional contributions for the alternative
12 annuity shall be as follows:

13 (1) For service after the option is elected, an
14 additional contribution of 3% of salary shall be
15 contributed to the Fund on the same basis and under the
16 same conditions as contributions required under Sections
17 8-174 and 8-182.

18 (2) For service before the option is elected, an
19 additional contribution of 3% of the salary for the
20 applicable period of service, plus interest at the
21 effective rate from the date of service to the date of
22 payment. All payments for past service must be paid in full
23 before credit is given. No additional optional
24 contributions may be made for any period of service for
25 which credit has been previously forfeited by acceptance of
26 a refund, unless the refund is repaid in full with interest

1 at the effective rate from the date of refund to the date
2 of repayment.

3 (c) In lieu of the retirement annuity otherwise payable
4 under this Article, any city officer elected by vote of the
5 people who (1) has elected to participate in the Fund and make
6 additional optional contributions in accordance with this
7 Section, and (2) has attained age 55 with at least 10 years of
8 service credit, or has attained age 60 with at least 8 years of
9 service credit, may elect to have his retirement annuity
10 computed as follows: 3% of the participant's salary at the time
11 of termination of service for each of the first 8 years of
12 service credit, plus 4% of such salary for each of the next 4
13 years of service credit, plus 5% of such salary for each year
14 of service credit in excess of 12 years, subject to a maximum
15 of 80% of such salary. To the extent such elected city officer
16 has made additional optional contributions with respect to only
17 a portion of his years of service credit, his retirement
18 annuity will first be determined in accordance with this
19 Section to the extent such additional optional contributions
20 were made, and then in accordance with the remaining Sections
21 of this Article to the extent of years of service credit with
22 respect to which additional optional contributions were not
23 made.

24 (d) In lieu of the disability benefits otherwise payable
25 under this Article, any city officer elected by vote of the
26 people who (1) has elected to participate in the Fund, and (2)

1 has become permanently disabled and as a consequence is unable
2 to perform the duties of his office, and (3) was making
3 optional contributions in accordance with this Section at the
4 time the disability was incurred, may elect to receive a
5 disability annuity calculated in accordance with the formula in
6 subsection (c). For the purposes of this subsection, such
7 elected city officer shall be considered permanently disabled
8 only if: (i) disability occurs while in service as an elected
9 city officer and is of such a nature as to prevent him from
10 reasonably performing the duties of his office at the time; and
11 (ii) the board has received a written certification by at least
12 2 licensed physicians appointed by it stating that such officer
13 is disabled and that the disability is likely to be permanent.

14 (e) Refunds of additional optional contributions shall be
15 made on the same basis and under the same conditions as
16 provided under Sections 8-168, 8-170 and 8-171. Interest shall
17 be credited at the effective rate on the same basis and under
18 the same conditions as for other contributions. Optional
19 contributions shall be accounted for in a separate Elected City
20 Officer Optional Contribution Reserve. Optional contributions
21 under this Section shall be included in the amount of employee
22 contributions used to compute the tax levy under Section 8-173.

23 (f) The effective date of this plan of optional alternative
24 benefits and contributions shall be July 1, 1990, or the date
25 upon which approval is received from the U.S. Internal Revenue
26 Service, whichever is later.

1 The plan of optional alternative benefits and
2 contributions shall not be available to any former city officer
3 or employee receiving an annuity from the Fund on the effective
4 date of the plan, unless he re-enters service as an elected
5 city officer and renders at least 3 years of additional service
6 after the date of re-entry. However, a person who holds office
7 as a city officer on June 1, 1995 may elect to participate in
8 the plan, to transfer credits into the Fund from other Articles
9 of this Code, and to make the contributions required for prior
10 service, until 30 days after the effective date of this
11 amendatory Act of the 92nd General Assembly, notwithstanding
12 the ending of his term of office prior to that effective date;
13 in the event that the person is already receiving an annuity
14 from this Fund or any other Article of this Code at the time of
15 making this election, the annuity shall be recalculated to
16 include any increase resulting from participation in the plan,
17 with such increase taking effect on the effective date of the
18 election.

19 (g) Notwithstanding any other provision in this Section or
20 in this Code to the contrary, any person who first becomes a
21 city officer, as defined in this Section, on or after the
22 effective date of this amendatory Act of the 100th General
23 Assembly, shall not be eligible for the alternative annuity or
24 alternative disability benefits as provided in subsections
25 (a), (b), (c), and (d) of this Section or for the alternative
26 survivor's benefits as provided in Section 8-243.3. Such person

1 shall not be eligible, or be required, to make any additional
2 contributions beyond those required of other participants
3 under Sections 8-137, 8-174, and 8-182. The retirement annuity,
4 disability benefits, and survivor's benefits for a person who
5 first becomes a city officer on or after the effective date of
6 this amendatory Act of the 100th General Assembly shall be
7 determined pursuant to the provisions otherwise provided in
8 this Article.

9 (Source: P.A. 92-599, eff. 6-28-02.)

10 (40 ILCS 5/8-244) (from Ch. 108 1/2, par. 8-244)

11 Sec. 8-244. Annuities, etc., exempt.

12 (a) All annuities, refunds, pensions, and disability
13 benefits granted under this Article, shall be exempt from
14 attachment or garnishment process and shall not be seized,
15 taken, subjected to, detained, or levied upon by virtue of any
16 judgment, or any process or proceeding whatsoever issued out of
17 or by any court in this State, for the payment and satisfaction
18 in whole or in part of any debt, damage, claim, demand, or
19 judgment against any annuitant, pensioner, participant, refund
20 applicant, or other beneficiary hereunder.

21 (b) No annuitant, pensioner, refund applicant, or other
22 beneficiary shall have any right to transfer or assign his
23 annuity, refund, or disability benefit or any part thereof by
24 way of mortgage or otherwise, except that:

25 (1) an annuitant or pensioner who elects or has elected

1 to participate in a ~~non-profit group~~ hospital care plan or
2 ~~group~~ medical surgical plan may with the approval of the
3 board and in conformity with its regulations authorize the
4 board to withhold from the pension or annuity the current
5 premium for such coverage and pay such premium to the
6 organization underwriting such plan;

7 (2) in the case of refunds, a participant may pledge by
8 assignment, power of attorney, or otherwise, as security
9 for a loan from a legally operating credit union making
10 loans only to participants in certain public employee
11 pension funds described in the Illinois Pension Code, all
12 or part of any refund which may become payable to him in
13 the event of his separation from service; and

14 (3) the board, in its discretion, may pay to the wife
15 of any annuitant, pensioner, refund applicant, or
16 disability beneficiary, such an amount out of her husband's
17 annuity pension, refund, or disability benefit as any court
18 of competent jurisdiction may order, or such an amount as
19 the board may consider necessary for the support of his
20 wife or children, or both in the event of his disappearance
21 or unexplained absence or of his failure to support such
22 wife or children.

23 (c) The board may retain out of any future annuity,
24 pension, refund or disability benefit payments, such amount, or
25 amounts, as it may require for the repayment of any moneys paid
26 to any annuitant, pensioner, refund applicant, or disability

1 beneficiary through misrepresentation, fraud or error. Any
2 such action of the board shall relieve and release the board
3 and the fund from any liability for any moneys so withheld.

4 (d) Whenever an annuity or disability benefit is payable to
5 a minor or to a person certified by a medical doctor to be
6 under legal disability, the board, in its discretion and when
7 it is in the best interest of the person concerned, may waive
8 guardianship proceedings and pay the annuity or benefit to the
9 person providing or caring for the minor or person under legal
10 disability.

11 In the event that a person certified by a medical doctor to
12 be under legal disability (i) has no spouse, blood relative, or
13 other person providing or caring for him or her, (ii) has no
14 guardian of his or her estate, and (iii) is confined to a
15 Medicare approved, State certified nursing home or to a
16 publicly owned and operated nursing home, hospital, or mental
17 institution, the Board may pay any benefit due that person to
18 the nursing home, hospital, or mental institution, to be used
19 for the sole benefit of the person under legal disability.

20 Payment in accordance with this subsection to a person,
21 nursing home, hospital, or mental institution for the benefit
22 of a minor or person under legal disability shall be an
23 absolute discharge of the Fund's liability with respect to the
24 amount so paid. Any person, nursing home, hospital, or mental
25 institution accepting payment under this subsection shall
26 notify the Fund of the death or any other relevant change in

1 the status of the minor or person under legal disability.

2 (Source: P.A. 91-887, eff. 7-6-00.)

3 (40 ILCS 5/8-244.1) (from Ch. 108 1/2, par. 8-244.1)

4 Sec. 8-244.1. Payment of annuity other than direct.

5 (a) The board, at the written direction and request of any
6 annuitant, may, solely as an accommodation to such annuitant,
7 pay the annuity due him to a bank, savings and loan association
8 or any other financial institution insured by an agency of the
9 federal government, for deposit to his account, or to a bank or
10 trust company for deposit in a trust established by him for his
11 benefit with such bank, savings and loan association or trust
12 company, and such annuitant may withdraw such direction at any
13 time. The board may also, in the case of any disability
14 beneficiary or annuitant for whom no estate guardian has been
15 appointed and who is confined in a publicly owned and operated
16 mental institution, pay such disability benefit or annuity due
17 such person to the superintendent or other head of such
18 institution or hospital for deposit to such person's trust fund
19 account maintained for him by such institution or hospital, if
20 by law such trust fund accounts are authorized or recognized.

21 (b) An annuitant formerly employed by the City of Chicago
22 may authorize the withholding of a portion of his or her
23 annuity for payment of dues to the labor organization which
24 formerly represented the annuitant when the annuitant was an
25 active employee; however, no withholding shall be required

1 under this subsection for payment to one labor organization
2 unless a minimum of 25 annuitants authorize such withholding.
3 The Board shall prescribe a form for the authorization of
4 withholding of dues, release of name, social security number
5 and address and shall provide such forms to employees,
6 annuitants and labor organizations upon request. Amounts
7 withheld by the Board under this subsection shall be promptly
8 paid over to the designated organizations, indicating the
9 names, social security numbers and addresses of annuitants on
10 whose behalf dues were withheld.

11 At the request and at the expense of the labor organization
12 that formerly represented the annuitant, the City of Chicago
13 shall coordinate mailings no more than twice in any
14 twelve-month period to such annuitants and the Board shall
15 supply current annuitant addresses to the City of Chicago upon
16 request. These mailings shall be limited to informing the
17 annuitants of their rights under this subsection (b), the form
18 authorizing the withholding of dues from their annuity and
19 information supplied by the labor organization pertinent to the
20 decision of whether to exercise the rights of this subsection.
21 ~~To meet this obligation, the City of Chicago shall, upon~~
22 ~~request, create and update records of all retirees for each~~
23 ~~labor organization as far back in time as records permit,~~
24 ~~including their names, addresses, phone numbers and social~~
25 ~~security numbers.~~

26 (Source: P.A. 90-766, eff. 8-14-98.)

1 (40 ILCS 5/8-251) (from Ch. 108 1/2, par. 8-251)

2 Sec. 8-251. Felony conviction.

3 None of the benefits provided for in this Article shall be
4 paid to any person who is convicted of any felony relating to
5 or arising out of or in connection with his service as a
6 municipal employee.

7 This section shall not operate to impair any contract or
8 vested right heretofore acquired under any law or laws
9 continued in this Article, nor to preclude the right to a
10 refund.

11 Any refund required under this Article shall be calculated
12 based on that person's contributions to the Fund, less the
13 amount of any annuity benefit previously received by the person
14 or his or her beneficiaries. The changes made to this Section
15 by this amendatory Act of the 100th General Assembly apply only
16 to persons who first become participants under this Article on
17 or after the effective date of this amendatory Act of the 100th
18 General Assembly.

19 All future entrants entering service subsequent to July 11,
20 1955 shall be deemed to have consented to the provisions of
21 this section as a condition of coverage.

22 (Source: Laws 1963, p. 161.)

23 (40 ILCS 5/11-125.9 new)

24 Sec. 11-125.9 Action by Fund against third party;

1 subrogation. In those cases where the injury or death for which
2 a disability or death benefit is payable under this Article was
3 caused under circumstances creating a legal liability on the
4 part of some person or entity (hereinafter "third party") to
5 pay damages to the employee, legal proceedings may be taken
6 against such third party to recover damages notwithstanding the
7 Fund's payment of or liability to pay disability or death
8 benefits under this Article. In such case, however, if the
9 action against such third party is brought by the injured
10 employee or his or her personal representative and judgment is
11 obtained and paid, or settlement is made with such third party,
12 either with or without suit, from the amount received by such
13 employee or personal representative, then there shall be paid
14 to the Fund the amount of money representing the death or
15 disability benefits paid or to be paid to the disabled employee
16 pursuant to the provisions of this Article. In all
17 circumstances where the action against a third party is brought
18 by the disabled employee or his or her personal representative,
19 the Fund shall have a claim or lien upon any recovery, by
20 judgment or settlement, out of which the disabled employee or
21 his or her personal representative might be compensated from
22 such third party. The Fund may satisfy or enforce any such
23 claim or lien only from that portion of a recovery that has
24 been, or can be, allocated or attributed to past and future
25 lost salary, which recovery is by judgment or settlement. The
26 Fund's claim or lien shall not be satisfied or enforced from

1 that portion of a recovery that has been, or can be, allocated
2 or attributed to medical care and treatment, pain and
3 suffering, loss of consortium, and attorney's fees and costs.
4 Where action is brought by the disabled employee or his or her
5 personal representative, he or she shall forthwith notify the
6 Fund, by personal service or registered mail, of such fact and
7 of the name of the court where such suit is brought, filing
8 proof of such notice in such action. The Fund may, at any time
9 thereafter, intervene in such action upon its own motion.
10 Therefore, no release or settlement of claim for damages by
11 reason of injury to the disabled employee, and no satisfaction
12 of judgment in such proceedings, shall be valid without the
13 written consent of the Board of Trustees authorized by this
14 Code to administer the Fund created under this Article, except
15 that such consent shall be provided expeditiously following a
16 settlement or judgment.

17 In the event the disabled employee or his or her personal
18 representative has not instituted an action against a third
19 party at a time when only 3 months remain before such action
20 would thereafter be barred by law, the Fund may, in its own
21 name or in the name of the personal representative, commence a
22 proceeding against such third party seeking the recovery of all
23 damages on account of injuries caused to the employee. From any
24 amount so recovered, the Fund shall pay to the personal
25 representative of such disabled employee all sums collected
26 from such third party by judgment or otherwise in excess of the

1 amount of disability or death benefits paid or to be paid under
2 this Article to the disabled employee or his or her personal
3 representative, and such costs, attorney's fees, and
4 reasonable expenses as may be incurred by the Fund in making
5 the collection or in enforcing such liability. The Fund's
6 recovery shall be satisfied only from that portion of a
7 recovery that has been, or can be, allocated or attributed to
8 past and future lost salary, which recovery is by judgment or
9 settlement. The Fund's recovery shall not be satisfied from
10 that portion of the recovery that has been, or can be,
11 allocated or attributed to medical care and treatment, pain and
12 suffering, loss of consortium, and attorney's fees and costs.
13 Additionally, with respect to any right of subrogation asserted
14 by the Fund under this Section, the Fund, in the exercise of
15 discretion, may determine what amount from past or future
16 salary shall be appropriate under the circumstances to collect
17 from the recovery obtained on behalf of the disabled employee.

18 This Section applies only to persons who first become
19 members or participants under this Article on or after the
20 effective date of this amendatory Act of the 100th General
21 Assembly.

22 (40 ILCS 5/11-169) (from Ch. 108 1/2, par. 11-169)

23 (Text of Section WITHOUT the changes made by P.A. 98-641,
24 which has been held unconstitutional)

25 Sec. 11-169. Financing; tax levy.

1 (a) Except as provided in subsection (f) of this Section,
2 the city council of the city shall levy a tax annually upon all
3 taxable property in the city at the rate that will produce a
4 sum which, when added to the amounts deducted from the salaries
5 of the employees or otherwise contributed by them and the
6 amounts deposited under subsection (f), will be sufficient for
7 the requirements of this Article. For the years prior to the
8 year 1950 the tax rate shall be as provided for under "The 1935
9 Act". Beginning with the year 1950 to and including the year
10 1969 such tax shall be not more than .036% annually of the
11 value, as equalized or assessed by the Department of Revenue,
12 of all taxable property within such city. Beginning with the
13 year 1970 and each year thereafter through levy year 2016, the
14 city shall levy a tax annually at a rate on the dollar of the
15 value, as equalized or assessed by the Department of Revenue of
16 all taxable property within such city that will produce, when
17 extended, not to exceed an amount equal to the total amount of
18 contributions by the employees to the fund made in the calendar
19 year 2 years prior to the year for which the annual applicable
20 tax is levied, multiplied by 1.1 for the years 1970, 1971 and
21 1972; 1.145 for the year 1973; 1.19 for the year 1974; 1.235
22 for the year 1975; 1.280 for the year 1976; 1.325 for the year
23 1977; 1.370 for the years 1978 through 1998; and 1.000 for the
24 year 1999 and for each year thereafter through levy year 2016.
25 Beginning in levy year 2017, and in each year thereafter, the
26 levy shall not exceed the amount of the city's total required

1 contribution to the Fund for the next payment year, as
2 determined under subsection (a-5). For the purposes of this
3 Section, the payment year is the year immediately following the
4 levy year.

5 The tax shall be levied and collected in like manner with
6 the general taxes of the city, and shall be exclusive of and in
7 addition to the amount of tax the city is now or may hereafter
8 be authorized to levy for general purposes under any laws which
9 may limit the amount of tax which the city may levy for general
10 purposes. The county clerk of the county in which the city is
11 located, in reducing tax levies under the provisions of any Act
12 concerning the levy and extension of taxes, shall not consider
13 the tax herein provided for as a part of the general tax levy
14 for city purposes, and shall not include the same within any
15 limitation of the per cent of the assessed valuation upon which
16 taxes are required to be extended for such city.

17 Revenues derived from such tax shall be paid to the city
18 treasurer of the city as collected and held by the city
19 treasurer ~~him~~ for the benefit of the fund.

20 If the payments on account of taxes are insufficient during
21 any year to meet the requirements of this Article, the city may
22 issue tax anticipation warrants against the current tax levy.

23 The city may continue to use other lawfully available funds
24 in lieu of all or part of the levy, as provided under
25 subsection (f) of this Section.

26 (a-5) (1) Beginning in payment year 2018, the city's

1 required annual contribution to the Fund for payment years 2018
2 through 2022 shall be: for 2018, \$36,000,000; for 2019,
3 \$48,000,000; for 2020, \$60,000,000; for 2021, \$72,000,000; and
4 for 2022, \$84,000,000.

5 (2) For payment years 2023 through 2058, the city's
6 required annual contribution to the Fund shall be the amount
7 determined by the Fund to be equal to the sum of (i) the city's
8 portion of projected normal cost for that fiscal year, plus
9 (ii) an amount determined on a level percentage of applicable
10 employee payroll basis that is sufficient to bring the total
11 actuarial assets of the Fund up to 90% of the total actuarial
12 liabilities of the Fund by the end of 2058.

13 (3) For payment years after 2058, the city's required
14 annual contribution to the Fund shall be equal to the amount,
15 if any, needed to bring the total actuarial assets of the Fund
16 up to 90% of the total actuarial liabilities of the Fund as of
17 the end of the year. In making the determinations under
18 paragraphs (2) and (3) of this subsection, the actuarial
19 calculations shall be determined under the entry age normal
20 actuarial cost method, and any actuarial gains or losses from
21 investment return incurred in a fiscal year shall be recognized
22 in equal annual amounts over the 5-year period following the
23 fiscal year.

24 To the extent that the city's contribution for any of the
25 payment years referenced in this subsection is made with
26 property taxes, those property taxes shall be levied,

1 collected, and paid to the Fund in a like manner with the
2 general taxes of the city.

3 (a-10) If the city fails to transmit to the Fund
4 contributions required of it under this Article by December 31
5 of the year in which such contributions are due, the Fund may,
6 after giving notice to the city, certify to the State
7 Comptroller the amounts of the delinquent payments, and the
8 Comptroller must, beginning in payment year 2018, deduct and
9 deposit into the Fund the certified amounts or a portion of
10 those amounts from the following proportions of grants of State
11 funds to the city:

12 (1) in payment year 2018, one-third of the total amount
13 of any grants of State funds to the city;

14 (2) in payment year 2019, two-thirds of the total
15 amount of any grants of State funds to the city; and

16 (3) in payment year 2020 and each payment year
17 thereafter, the total amount of any grants of State funds
18 to the city.

19 The State Comptroller may not deduct from any grants of
20 State funds to the city more than the amount of delinquent
21 payments certified to the State Comptroller by the Fund.

22 (b) On or before July 1, 2017, and each July 1 thereafter
23 ~~January 10, annually,~~ the board shall certify to ~~notify~~ the
24 city council the annual amounts required under ~~of the~~
25 ~~requirement of~~ this Article, for which ~~that~~ the tax herein
26 provided shall be levied for the following ~~that current~~ year.

1 The board shall compute the amounts necessary for the purposes
2 of this fund to be credited to the reserves established and
3 maintained as herein provided, and shall make an annual
4 determination of the amount of the required city contributions;
5 and certify the results thereof to the city council.

6 (c) In respect to employees of the city who are transferred
7 to the employment of a park district by virtue of "Exchange of
8 Functions Act of 1957" the corporate authorities of the park
9 district shall annually levy a tax upon all the taxable
10 property in the park district at such rate per cent of the
11 value of such property, as equalized or assessed by the
12 Department of Revenue, as shall be sufficient, when added to
13 the amounts deducted from their salaries and otherwise
14 contributed by them, to provide the benefits to which they and
15 their dependents and beneficiaries are entitled under this
16 Article. The city shall not levy a tax hereunder in respect to
17 such employees.

18 The tax so levied by the park district shall be in addition
19 to and exclusive of all other taxes authorized to be levied by
20 the park district for corporate, annuity fund, or other
21 purposes. The county clerk of the county in which the park
22 district is located, in reducing any tax levied under the
23 provisions of any Act concerning the levy and extension of
24 taxes shall not consider such tax as part of the general tax
25 levy for park purposes, and shall not include the same in any
26 limitation of the per cent of the assessed valuation upon which

1 taxes are required to be extended for the park district. The
2 proceeds of the tax levied by the park district, upon receipt
3 by the district, shall be immediately paid over to the city
4 treasurer of the city for the uses and purposes of the fund.

5 The various sums to be contributed by the city and
6 allocated for the purposes of this Article, and any interest to
7 be contributed by the city, shall be taken from the revenue
8 derived from the taxes authorized in this Section, and no money
9 of such city derived from any source other than the levy and
10 collection of those taxes or the sale of tax anticipation
11 warrants in accordance with the provisions of this Article
12 shall be used to provide revenue for this Article, except as
13 expressly provided in this Section.

14 If it is not possible for the city to make contributions
15 for age and service annuity and widow's annuity concurrently
16 with the employee's contributions made for such purposes, such
17 city shall make such contributions as soon as possible and
18 practicable thereafter with interest thereon at the effective
19 rate to the time they shall be made.

20 (d) With respect to employees whose wages are funded as
21 participants under the Comprehensive Employment and Training
22 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.
23 93-567, 88 Stat. 1845), hereinafter referred to as CETA,
24 subsequent to October 1, 1978, and in instances where the board
25 has elected to establish a manpower program reserve, the board
26 shall compute the amounts necessary to be credited to the

1 manpower program reserves established and maintained as herein
2 provided, and shall make a periodic determination of the amount
3 of required contributions from the City to the reserve to be
4 reimbursed by the federal government in accordance with rules
5 and regulations established by the Secretary of the United
6 States Department of Labor or his designee, and certify the
7 results thereof to the City Council. Any such amounts shall
8 become a credit to the City and will be used to reduce the
9 amount which the City would otherwise contribute during
10 succeeding years for all employees.

11 (e) In lieu of establishing a manpower program reserve with
12 respect to employees whose wages are funded as participants
13 under the Comprehensive Employment and Training Act of 1973, as
14 authorized by subsection (d), the board may elect to establish
15 a special municipality contribution rate for all such
16 employees. If this option is elected, the City shall contribute
17 to the Fund from federal funds provided under the Comprehensive
18 Employment and Training Act program at the special rate so
19 established and such contributions shall become a credit to the
20 City and be used to reduce the amount which the City would
21 otherwise contribute during succeeding years for all
22 employees.

23 (f) In lieu of levying all or a portion of the tax required
24 under this Section in any year, the city may deposit ~~with the~~
25 ~~city treasurer no later than March 1~~ of that year for the
26 benefit of the fund, to be held in accordance with this

1 Article, an amount that, together with the taxes levied under
2 this Section for that year, is not less than the amount of the
3 city contributions for that year as certified by the board to
4 the city council. The deposit may be derived from any source
5 legally available for that purpose, including, but not limited
6 to, the proceeds of city borrowings. The making of a deposit
7 shall satisfy fully the requirements of this Section for that
8 year to the extent of the amounts so deposited. Amounts
9 deposited under this subsection may be used by the fund for any
10 of the purposes for which the proceeds of the tax levied by the
11 city under this Section may be used, including the payment of
12 any amount that is otherwise required by this Article to be
13 paid from the proceeds of that tax.

14 (Source: P.A. 90-31, eff. 6-27-97; 90-766, eff. 8-14-98.)

15 (40 ILCS 5/11-170) (from Ch. 108 1/2, par. 11-170)

16 (Text of Section WITHOUT the changes made by P.A. 98-641,
17 which has been held unconstitutional)

18 Sec. 11-170. Contributions for age and service annuities
19 for present employees, future entrants and re-entrants.

20 (a) Beginning on the effective date and prior to July 1,
21 1947, 3 1/4%; and beginning on July 1, 1947 and prior to July
22 1, 1953, 5%; and beginning July 1, 1953 and prior to January 1,
23 1972, 6%; and beginning January 1, 1972, 6 1/2% of each payment
24 of the salary of each present employee, future entrant and
25 re-entrant, except as provided in subsection (a-5) and (a-10),

1 shall be contributed to the fund as a deduction from salary for
2 age and service annuity.

3 (a-5) Except as provided in subsection (a-10), for an
4 employee who on or after January 1, 2011 and prior to the
5 effective date of this amendatory Act of the 100th General
6 Assembly first became a member or participant under this
7 Article and made the election under item (i) of subsection
8 (d-10) of Section 1-160: prior to the effective date of this
9 amendatory Act of the 100th General Assembly, 6.5%; and
10 beginning on the effective date of this amendatory Act of the
11 100th General Assembly and prior to January 1, 2018, 7.5%; and
12 beginning January 1, 2018 and prior to January 1, 2019, 8.5%;
13 and beginning January 1, 2019 and thereafter, employee
14 contributions for those employees who made the election under
15 item (i) of subsection (d-10) of Section 1-160 shall be the
16 lesser of: (i) the total normal cost, calculated using the
17 entry age normal actuarial method, projected for that fiscal
18 year for the benefits and expenses of the plan of benefits
19 applicable to those members and participants who first became
20 members or participants on or after the effective date of this
21 amendatory Act of the 100th General Assembly and to those
22 employees who made the election under item (i) of subsection
23 (d-10) of Section 1-160, but not less than 6.5% of each payment
24 of salary combined with the employee contributions provided for
25 in subsection (b) of Section 11-134.1 and Section 11-174 of
26 this Article; or (ii) the aggregate employee contribution

1 consisting of 9.5% of each payment of salary combined with the
2 employee contributions provided for in subsection (b) of
3 Section 11-134.1 and 11-174 of this Article.

4 Beginning with the first pay period on or after the date
5 when the funded ratio of the fund is first determined to have
6 reached the 90% funding goal, and each pay period thereafter
7 for as long as the fund maintains a funding ratio of 75% or
8 more, employee contributions for age and service annuity for
9 those employees who made the election under item (i) of
10 subsection (d-10) of Section 1-160 shall be 5.5% of each
11 payment of salary. If the funding ratio falls below 75%, then
12 employee contributions for age and service annuity for those
13 employees who made the election under item (i) of subsection
14 (d-10) shall revert to the lesser of: (A) the total normal
15 cost, 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 became 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 (B) the
25 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 11-174
2 of this Article. If the fund once again is determined to have
3 reached a funding ratio of 75%, the 5.5% of salary contribution
4 for age and service annuity shall resume. An employee who made
5 the election under item (ii) of subsection (d-10) of Section
6 1-160 shall continue to have the contributions for age and
7 service annuity determined under subsection (a) of this
8 Section.

9 If contributions are reduced to less than the aggregate
10 employee contribution described in item (ii) or item (B) of
11 this subsection due to application of the normal cost
12 criterion, the employee contribution amount shall be
13 consistent from July 1 of the fiscal year through June 30 of
14 that fiscal year.

15 The normal cost, for the purposes of this subsection (a-5)
16 and subsection (a-10), shall be calculated by an independent
17 enrolled actuary mutually agreed upon by the fund and the City.
18 The fees and expenses of the independent actuary shall be the
19 responsibility of the City. For purposes of this subsection
20 (a-5), the fund and the City shall both be considered to be the
21 clients of the actuary, and the actuary shall utilize
22 participant data and actuarial standards to calculate the
23 normal cost. The fund shall provide information that the
24 actuary requests in order to calculate the applicable normal
25 cost.

26 (a-10) For each employee who on or after the effective date

1 of this amendatory Act of the 100th General Assembly first
2 becomes a member or participant under this Article, 9.5% of
3 each payment of salary shall be contributed to the fund as a
4 deduction from salary for age and service annuity. Beginning
5 January 1, 2018 and each year thereafter, employee
6 contributions for each employee subject to this subsection
7 (a-10) shall be the lesser of: (i) the total normal cost,
8 calculated using the entry age normal actuarial method,
9 projected for that fiscal year for the benefits and expenses of
10 the plan of benefits applicable to those members and
11 participants who first become members or participants on or
12 after the effective date of this amendatory Act of the 100th
13 General Assembly and to those employees who made the election
14 under item (i) of subsection (d-10) of Section 1-160, but not
15 less than 6.5% of each payment of salary combined with the
16 employee contributions provided for in subsection (b) of
17 Section 11-134.1 and Section 11-174 of this Article; or (ii)
18 the aggregate employee contribution consisting of 9.5% of each
19 payment of salary combined with the employee contributions
20 provided for in subsection (b) of Section 11-134.1 and Section
21 11-174 of this Article.

22 Beginning with the first pay period on or after the date
23 when the funded ratio of the fund is first determined to have
24 reached the 90% funding goal, and each pay period thereafter
25 for as long as the fund maintains a funding ratio of 75% or
26 more, employee contributions for age and service annuity for

1 each employee subject to this subsection (a-10) shall be 5.5%
2 of each payment of salary. If the funding ratio falls below
3 75%, then employee contributions for age and service annuity
4 for each employee subject to this subsection (a-10) shall
5 revert to the lesser of: (A) the total normal cost, calculated
6 using the entry age normal actuarial method, projected for that
7 fiscal year for the benefits and expenses of the plan of
8 benefits applicable to those members and participants who first
9 become members or participants on or after the effective date
10 of this amendatory Act of the 100th General Assembly and to
11 those employees who made the election under item (i) of
12 subsection (d-10) of Section 1-160, but not less than 6.5% of
13 each payment of salary combined with the employee contributions
14 provided for in subsection (b) of Section 11-134.1 and Section
15 11-174 of this Article; or (B) the aggregate employee
16 contribution consisting of 9.5% of each payment of salary
17 combined with the employee contributions provided for in
18 subsection (b) of Section 11-134.1 and Section 11-174 of this
19 Article. If the fund once again is determined to have reached a
20 funding ratio of 75%, the 5.5% of salary contribution for age
21 and service annuity shall resume.

22 If contributions are reduced to less than the aggregate
23 employee contribution described in item (ii) or item (B) of
24 this subsection (a-10) due to application of the normal cost
25 criterion, the employee contribution amount shall be
26 consistent from July 1 of the fiscal year through June 30 of

1 that fiscal year.

2 Such deductions beginning on the effective date and prior
3 to June 30, 1947, inclusive shall be made for a future entrant
4 while he is in service until he attains age 65, and for a
5 present employee while he is in service until the amount so
6 deducted from his salary with interest at the rate of 4% per
7 annum shall be equal to the sum which would have accumulated to
8 his credit from sums deducted from his salary if deductions at
9 the rate herein stated had been made during his entire service
10 until he attained age 65 with interest at 4% per annum for the
11 period subsequent to his attainment of age 65. Such deductions
12 beginning July 1, 1947 shall be made and continued for
13 employees while in the service.

14 (b) (Blank). ~~Concurrently with each employee contribution,~~
15 ~~the city shall contribute beginning on the effective date and~~
16 ~~prior to July 1, 1947, 5 3/4%; and beginning July 1, 1947 and~~
17 ~~prior to July 1, 1953, 7%; and beginning July 1, 1953, 6% of~~
18 ~~each payment of such salary until the employee attains age 65.~~

19 (c) Each employee contribution made prior to the date age
20 and service annuity for an employee is fixed and each
21 corresponding city contribution shall be allocated to the
22 account of and credited to the employee for whose benefit it is
23 made.

24 (d) Notwithstanding Section 1-103.1, the changes to this
25 Section made by this amendatory Act of the 100th General
26 Assembly apply regardless of whether the employee was in active

1 service on or after the effective date of this amendatory Act.

2 (Source: P.A. 81-1536.)

3 (40 ILCS 5/11-197.7 new)

4 Sec. 11-197.7. Payment of annuity other than direct. The
5 board, at the written direction and request of any annuitant,
6 may, solely as an accommodation to such annuitant, pay the
7 annuity due him or her to a bank, savings and loan association,
8 or any other financial institution insured by an agency of the
9 federal government, for deposit to his or her account, or to a
10 bank or trust company for deposit in a trust established by him
11 or her for his benefit with such bank, savings and loan
12 association, or trust company, and such annuitant may withdraw
13 such direction at any time. The board may also, in the case of
14 any disability beneficiary or annuitant for whom no estate
15 guardian has been appointed and who is confined in a publicly
16 owned and operated mental institution, pay such disability
17 benefit or annuity due such person to the superintendent or
18 other head of such institution or hospital for deposit to such
19 person's trust fund account maintained for him or her by such
20 institution or hospital, if by law such trust fund accounts are
21 authorized or recognized.

22 (40 ILCS 5/11-223.1) (from Ch. 108 1/2, par. 11-223.1)

23 Sec. 11-223.1. Assignment for health, hospital and medical
24 insurance.

1 The board may provide, by regulation, that any annuitant or
2 pensioner, may assign his annuity or disability benefit, or any
3 part thereof, for the purpose of premium payment for a
4 membership for the annuitant, and his or her spouse and
5 children, in a ~~non-profit group~~ hospital care plan or ~~group~~
6 medical surgical plan, provided, however, that the board may,
7 in its discretion, terminate the right of assignment. Any such
8 hospital or medical insurance plan may include provision for
9 the beneficiaries thereof who rely on treatment by spiritual
10 means alone through prayer for healing in accordance with the
11 tenets and practice of a well recognized religious
12 denomination.

13 Upon the adoption of a regulation permitting such
14 assignment, the board shall establish and administer a plan for
15 the maintenance of the insurance plan membership by the
16 annuitant or pensioner.

17 (Source: Laws 1965, p. 2290.)

18 (40 ILCS 5/11-230) (from Ch. 108 1/2, par. 11-230)

19 Sec. 11-230. Felony conviction.

20 None of the benefits provided in this Article shall be paid
21 to any person who is convicted of any felony relating to or
22 arising out of or in connection with his service as employee.

23 This section shall not operate to impair any contract or
24 vested right heretofore acquired under any law or laws
25 continued in this Article, nor to preclude the right to a

1 refund.

2 Any refund required under this Article shall be calculated
3 based on that person's contributions to the Fund, less the
4 amount of any annuity benefit previously received by the person
5 or his or beneficiaries. The changes made to this Section by
6 this amendatory Act of the 100th General Assembly apply only to
7 persons who first become members or participants under this
8 Article on or after the effective date of this amendatory Act
9 of the 100th General Assembly.

10 All future entrants entering service after July 11, 1955,
11 shall be deemed to have consented to the provisions of this
12 section as a condition of coverage.

13 (Source: Laws 1963, p. 161.)

14 (40 ILCS 5/8-173.1 rep.)

15 (40 ILCS 5/11-169.1 rep.)

16 Section 15-6. The Illinois Pension Code is amended by
17 repealing Sections 8-173.1 and 11-169.1.

18 Section 15-10. Inseverability and severability. The
19 provisions of this Article and amendments to Section 1-160 of
20 the Illinois Pension Code applicable to Articles 8 and 11 of
21 the Illinois Pension Code as amended by this amendatory Act of
22 the 100th General Assembly are inseverable, except that the
23 changes made to Sections 8-228.5 and 11-125.9 of the Illinois
24 Pension Code are severable under Section 1.31 of the Statute on

1 Statutes.

2 ARTICLE 20. TECHNOLOGY MANAGEMENT

3 Section 20-5. The Department of Central Management
4 Services Law of the Civil Administrative Code of Illinois is
5 amended by changing Sections 405-20, 405-250, and 405-410 as
6 follows:

7 (20 ILCS 405/405-20) (was 20 ILCS 405/35.7)

8 Sec. 405-20. Fiscal policy information to Governor;
9 information technology ~~statistical research~~ planning.

10 (a) The Department shall be responsible for providing the
11 Governor with timely, comprehensive, and meaningful
12 information pertinent to the formulation and execution of
13 fiscal policy. In performing this responsibility the
14 Department shall have the power and duty to do the following:

15 (1) Control the procurement, retention, installation,
16 maintenance, and operation, as specified by the Director,
17 of information technology ~~electronic data processing~~
18 equipment and software used by State agencies in such a
19 manner as to achieve maximum economy and provide adequate
20 assistance in the development of information suitable for
21 management analysis.

22 (2) Establish principles and standards of information
23 technology ~~statistical~~ reporting by State agencies and

1 priorities for completion of research by those agencies in
2 accordance with the requirements for management analysis
3 as specified by the Director.

4 (3) Establish, through the Director, charges for
5 information technology ~~statistical~~ services requested by
6 State agencies and rendered by the Department. The
7 Department is likewise empowered through the Director to
8 establish prices or charges for information technology
9 services rendered by the Department for ~~all statistical~~
10 ~~reports purchased by~~ agencies and individuals not
11 connected with State government.

12 (4) Instruct all State agencies as the Director may
13 require to report regularly to the Department, in the
14 manner the Director may prescribe, their usage of
15 information technology ~~electronic information~~ devices and
16 services, the cost incurred, the information produced, and
17 the procedures followed in obtaining the information. All
18 State agencies shall request of the Director any
19 information technology resources ~~statistical services~~
20 requiring the use of electronic devices and shall conform
21 to the priorities assigned by the Director in using those
22 electronic devices.

23 (5) Examine the accounts, use of information
24 technology resources, and statistical data of any
25 organization, body, or agency receiving appropriations
26 from the General Assembly.

1 (6) Install and operate a modern information system
2 utilizing equipment adequate to satisfy the requirements
3 for analysis and review as specified by the Director.
4 Expenditures for information technology ~~statistical~~
5 services rendered shall be reimbursed by the recipients.
6 The reimbursement shall be determined by the Director as
7 amounts sufficient to reimburse the Technology Management
8 ~~Statistical Services~~ Revolving Fund for expenditures
9 incurred in rendering the services.

10 (b) In addition to the other powers and duties listed in
11 this Section, the Department shall analyze the present and
12 future aims, needs, and requirements of information technology
13 ~~statistical research~~ and planning in order to provide for the
14 formulation of overall policy relative to the use of electronic
15 data processing equipment and software by the State of
16 Illinois. In making this analysis, the Department under the
17 Director shall formulate a master plan for the use of
18 information technology ~~statistical research~~, utilizing
19 electronic equipment, software and services most
20 advantageously, and advising whether electronic data
21 processing equipment and software should be leased or purchased
22 by the State. The Department under the Director shall prepare
23 and submit interim reports of meaningful developments and
24 proposals for legislation to the Governor on or before January
25 30 each year. The Department under the Director shall engage in
26 a continuing analysis and evaluation of the master plan so

1 developed, and it shall be the responsibility of the Department
2 to recommend from time to time any needed amendments and
3 modifications of any master plan enacted by the General
4 Assembly.

5 (c) For the purposes of this Section, Section 405-245, and
6 paragraph (4) of Section 405-10 only, "State agencies" means
7 all departments, boards, commissions, and agencies of the State
8 of Illinois subject to the Governor.

9 (Source: P.A. 94-91, eff. 7-1-05.)

10 (20 ILCS 405/405-250) (was 20 ILCS 405/35.7a)

11 Sec. 405-250. Information technology ~~Statistical services;~~
12 use of information technology ~~electronic data processing~~
13 equipment and software. The Department may make information
14 technology resources ~~statistical services~~ and the use of
15 information technology ~~electronic data processing~~ equipment
16 and software, including necessary telecommunications lines and
17 equipment, available to local governments, elected State
18 officials, State educational institutions, and all other
19 governmental units of the State requesting them. The Director
20 is empowered to establish prices and charges for the
21 information technology resources ~~statistical services~~ so
22 furnished and for the use of the information technology
23 ~~electronic data processing~~ equipment and software and
24 necessary telecommunications lines and equipment. The prices
25 and charges shall be sufficient to reimburse the cost of

1 furnishing the services and use of equipment, software, and
2 lines.

3 (Source: P.A. 91-239, eff. 1-1-00.)

4 (20 ILCS 405/405-410)

5 Sec. 405-410. Transfer of Information Technology
6 functions.

7 (a) Notwithstanding any other law to the contrary, the
8 Director of Central Management Services, working in
9 cooperation with the Director of any other agency, department,
10 board, or commission directly responsible to the Governor, may
11 direct the transfer, to the Department of Central Management
12 Services, of those information technology functions at that
13 agency, department, board, or commission that are suitable for
14 centralization.

15 Upon receipt of the written direction to transfer
16 information technology functions to the Department of Central
17 Management Services, the personnel, equipment, and property
18 (both real and personal) directly relating to the transferred
19 functions shall be transferred to the Department of Central
20 Management Services, and the relevant documents, records, and
21 correspondence shall be transferred or copied, as the Director
22 may prescribe.

23 (b) Upon receiving written direction from the Director of
24 Central Management Services, the Comptroller and Treasurer are
25 authorized to transfer the unexpended balance of any

1 appropriations related to the information technology functions
2 transferred to the Department of Central Management Services
3 and shall make the necessary fund transfers from any special
4 fund in the State Treasury or from any other federal or State
5 trust fund held by the Treasurer to the General Revenue Fund or
6 ~~7 the Technology Management ~~Statistical Services~~ Revolving~~
7 ~~Fund, or the Communications Revolving Fund,~~ as designated by
8 the Director of Central Management Services, for use by the
9 Department of Central Management Services in support of
10 information technology functions or any other related costs or
11 expenses of the Department of Central Management Services.

12 (c) The rights of employees and the State and its agencies
13 under the Personnel Code and applicable collective bargaining
14 agreements or under any pension, retirement, or annuity plan
15 shall not be affected by any transfer under this Section.

16 (d) The functions transferred to the Department of Central
17 Management Services by this Section shall be vested in and
18 shall be exercised by the Department of Central Management
19 Services. Each act done in the exercise of those functions
20 shall have the same legal effect as if done by the agencies,
21 offices, divisions, departments, bureaus, boards and
22 commissions from which they were transferred.

23 Every person or other entity shall be subject to the same
24 obligations and duties and any penalties, civil or criminal,
25 arising therefrom, and shall have the same rights arising from
26 the exercise of such rights, powers, and duties as had been

1 exercised by the agencies, offices, divisions, departments,
2 bureaus, boards, and commissions from which they were
3 transferred.

4 Whenever reports or notices are now required to be made or
5 given or papers or documents furnished or served by any person
6 in regards to the functions transferred to or upon the
7 agencies, offices, divisions, departments, bureaus, boards,
8 and commissions from which the functions were transferred, the
9 same shall be made, given, furnished or served in the same
10 manner to or upon the Department of Central Management
11 Services.

12 This Section does not affect any act done, ratified, or
13 cancelled or any right occurring or established or any action
14 or proceeding had or commenced in an administrative, civil, or
15 criminal cause regarding the functions transferred, but those
16 proceedings may be continued by the Department of Central
17 Management Services.

18 This Section does not affect the legality of any rules in
19 the Illinois Administrative Code regarding the functions
20 transferred in this Section that are in force on the effective
21 date of this Section. If necessary, however, the affected
22 agencies shall propose, adopt, or repeal rules, rule
23 amendments, and rule recodifications as appropriate to
24 effectuate this Section.

25 (Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04;
26 93-1067, eff. 1-15-05.)

1 Section 20-10. The State Finance Act is amended by changing
2 Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

3 (30 ILCS 105/5.12) (from Ch. 127, par. 141.12)

4 Sec. 5.12. The Communications Revolving Fund. This Section
5 is repealed on December 31, 2017.

6 (Source: Laws 1919, p. 946.)

7 (30 ILCS 105/5.55) (from Ch. 127, par. 141.55)

8 Sec. 5.55. The Technology Management ~~Statistical Services~~
9 Revolving Fund.

10 (Source: Laws 1919, p. 946.)

11 (30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

12 Sec. 6p-1. The Technology Management Revolving Fund
13 (formerly known as the Statistical Services Revolving Fund)
14 shall be initially financed by a transfer of funds from the
15 General Revenue Fund. Thereafter, all fees and other monies
16 received by the Department of Central Management Services in
17 payment for statistical services rendered pursuant to Section
18 405-20 of the Department of Central Management Services Law (20
19 ILCS 405/405-20) shall be paid into the Technology Management
20 ~~Statistical Services~~ Revolving Fund. On and after July 1, 2017,
21 or after sufficient moneys have been received in the
22 Communications Revolving Fund to pay all Fiscal Year 2017

1 obligations payable from the Fund, whichever is later, all fees
2 and other moneys received by the Department of Central
3 Management Services in payment for communications services
4 rendered pursuant to the Department of Central Management
5 Services Law of the Civil Administrative Code of Illinois or
6 sale of surplus State communications equipment shall be paid
7 into the Technology Management Revolving Fund. The money in
8 this fund shall be used by the Department of Central Management
9 Services as reimbursement for expenditures incurred in
10 rendering statistical services and, beginning July 1, 2017, as
11 reimbursement for expenditures incurred in relation to
12 communications services.

13 (Source: P.A. 91-239, eff. 1-1-00.)

14 (30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)

15 Sec. 6p-2. The Communications Revolving Fund shall be
16 initially financed by a transfer of funds from the General
17 Revenue Fund. Thereafter, through June 30, 2017, all fees and
18 other monies received by the Department of Central Management
19 Services in payment for communications services rendered
20 pursuant to the Department of Central Management Services Law
21 or sale of surplus State communications equipment shall be paid
22 into the Communications Revolving Fund. Except as otherwise
23 provided in this Section, the money in this fund shall be used
24 by the Department of Central Management Services as
25 reimbursement for expenditures incurred in relation to

1 communications services.

2 On the effective date of this amendatory Act of the 93rd
3 General Assembly, or as soon as practicable thereafter, the
4 State Comptroller shall order transferred and the State
5 Treasurer shall transfer \$3,000,000 from the Communications
6 Revolving Fund to the Emergency Public Health Fund to be used
7 for the purposes specified in Section 55.6a of the
8 Environmental Protection Act.

9 In addition to any other transfers that may be provided for
10 by law, on July 1, 2011, or as soon thereafter as practical,
11 the State Comptroller shall direct and the State Treasurer
12 shall transfer the sum of \$5,000,000 from the General Revenue
13 Fund to the Communications Revolving Fund.

14 Notwithstanding any other provision of law, in addition to
15 any other transfers that may be provided by law, on July 1,
16 2017, or after sufficient moneys have been received in the
17 Communications Revolving Fund to pay all Fiscal Year 2017
18 obligations payable from the Fund, whichever is later, the
19 State Comptroller shall direct and the State Treasurer shall
20 transfer the remaining balance from the Communications
21 Revolving Fund into the Technology Management Revolving Fund.
22 Upon completion of the transfer, any future deposits due to
23 that Fund and any outstanding obligations or liabilities of
24 that Fund pass to the Technology Management Revolving Fund.

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

1 (30 ILCS 105/6z-34)

2 Sec. 6z-34. Secretary of State Special Services Fund. There
3 is created in the State Treasury a special fund to be known as
4 the Secretary of State Special Services Fund. Moneys deposited
5 into the Fund may, subject to appropriation, be used by the
6 Secretary of State for any or all of the following purposes:

7 (1) For general automation efforts within operations
8 of the Office of Secretary of State.

9 (2) For technology applications in any form that will
10 enhance the operational capabilities of the Office of
11 Secretary of State.

12 (3) To provide funds for any type of library grants
13 authorized and administered by the Secretary of State as
14 State Librarian.

15 These funds are in addition to any other funds otherwise
16 authorized to the Office of Secretary of State for like or
17 similar purposes.

18 On August 15, 1997, all fiscal year 1997 receipts that
19 exceed the amount of \$15,000,000 shall be transferred from this
20 Fund to the Technology Management Revolving Fund (formerly
21 known as the Statistical Services Revolving Fund); on August
22 15, 1998 and each year thereafter through 2000, all receipts
23 from the fiscal year ending on the previous June 30th that
24 exceed the amount of \$17,000,000 shall be transferred from this
25 Fund to the Technology Management Revolving Fund (formerly
26 known as the Statistical Services Revolving Fund); on August

1 15, 2001 and each year thereafter through 2002, all receipts
2 from the fiscal year ending on the previous June 30th that
3 exceed the amount of \$19,000,000 shall be transferred from this
4 Fund to the Technology Management Revolving Fund (formerly
5 known as the Statistical Services Revolving Fund); and on
6 August 15, 2003 and each year thereafter, all receipts from the
7 fiscal year ending on the previous June 30th that exceed the
8 amount of \$33,000,000 shall be transferred from this Fund to
9 the Technology Management Revolving Fund (formerly known as the
10 Statistical Services Revolving Fund).

11 (Source: P.A. 92-32, eff. 7-1-01; 93-32, eff. 7-1-03.)

12 (30 ILCS 105/8.16a) (from Ch. 127, par. 144.16a)

13 Sec. 8.16a. Appropriations for the procurement,
14 installation, retention, maintenance and operation of
15 electronic data processing and information technology devices
16 and software used by state agencies subject to Section 405-20
17 of the Department of Central Management Services Law (20 ILCS
18 405/405-20), the purchase of necessary supplies and equipment
19 and accessories thereto, and all other expenses incident to the
20 operation and maintenance of those electronic data processing
21 and information technology devices and software are payable
22 from the Technology Management ~~Statistical Services~~ Revolving
23 Fund. However, no contract shall be entered into or obligation
24 incurred for any expenditure from the Technology Management
25 ~~Statistical Services~~ Revolving Fund until after the purpose and

1 amount has been approved in writing by the Director of Central
2 Management Services. Until there are sufficient funds in the
3 Technology Management Revolving Fund (formerly known as the
4 Statistical Services Revolving Fund) to carry out the purposes
5 of this amendatory Act of 1965, however, the State agencies
6 subject to that Section 405-20 shall, on written approval of
7 the Director of Central Management Services, pay the cost of
8 operating and maintaining electronic data processing systems
9 from current appropriations as classified and standardized in
10 the State Finance Act ~~"An Act in relation to State finance",~~
11 ~~approved June 10, 1919, as amended.~~

12 (Source: P.A. 91-239, eff. 1-1-00.)

13 Section 20-15. The Illinois Pension Code is amended by
14 changing Section 1A-112 as follows:

15 (40 ILCS 5/1A-112)

16 Sec. 1A-112. Fees.

17 (a) Every pension fund that is required to file an annual
18 statement under Section 1A-109 shall pay to the Department an
19 annual compliance fee. In the case of a pension fund under
20 Article 3 or 4 of this Code, the annual compliance fee shall be
21 0.02% (2 basis points) of the total assets of the pension fund,
22 as reported in the most current annual statement of the fund,
23 but not more than \$8,000. In the case of all other pension
24 funds and retirement systems, the annual compliance fee shall

1 be \$8,000.

2 (b) The annual compliance fee shall be due on June 30 for
3 the following State fiscal year, except that the fee payable in
4 1997 for fiscal year 1998 shall be due no earlier than 30 days
5 following the effective date of this amendatory Act of 1997.

6 (c) Any information obtained by the Division that is
7 available to the public under the Freedom of Information Act
8 and is either compiled in published form or maintained on a
9 computer processible medium shall be furnished upon the written
10 request of any applicant and the payment of a reasonable
11 information services fee established by the Director,
12 sufficient to cover the total cost to the Division of
13 compiling, processing, maintaining, and generating the
14 information. The information may be furnished by means of
15 published copy or on a computer processed or computer
16 processible medium.

17 No fee may be charged to any person for information that
18 the Division is required by law to furnish to that person.

19 (d) Except as otherwise provided in this Section, all fees
20 and penalties collected by the Department under this Code shall
21 be deposited into the Public Pension Regulation Fund.

22 (e) Fees collected under subsection (c) of this Section and
23 money collected under Section 1A-107 shall be deposited into
24 the Technology Management ~~Department's Statistical Services~~
25 Revolving Fund and credited to the account of the Department's
26 Public Pension Division. This income shall be used exclusively

1 for the purposes set forth in Section 1A-107. Notwithstanding
2 the provisions of Section 408.2 of the Illinois Insurance Code,
3 no surplus funds remaining in this account shall be deposited
4 in the Insurance Financial Regulation Fund. All money in this
5 account that the Director certifies is not needed for the
6 purposes set forth in Section 1A-107 of this Code shall be
7 transferred to the Public Pension Regulation Fund.

8 (f) Nothing in this Code prohibits the General Assembly
9 from appropriating funds from the General Revenue Fund to the
10 Department for the purpose of administering or enforcing this
11 Code.

12 (Source: P.A. 93-32, eff. 7-1-03.)

13 Section 20-20. The Illinois Insurance Code is amended by
14 changing Sections 408, 408.2, 1202, and 1206 as follows:

15 (215 ILCS 5/408) (from Ch. 73, par. 1020)

16 Sec. 408. Fees and charges.

17 (1) The Director shall charge, collect and give proper
18 acquittances for the payment of the following fees and charges:

19 (a) For filing all documents submitted for the
20 incorporation or organization or certification of a
21 domestic company, except for a fraternal benefit society,
22 \$2,000.

23 (b) For filing all documents submitted for the
24 incorporation or organization of a fraternal benefit

1 society, \$500.

2 (c) For filing amendments to articles of incorporation
3 and amendments to declaration of organization, except for a
4 fraternal benefit society, a mutual benefit association, a
5 burial society or a farm mutual, \$200.

6 (d) For filing amendments to articles of incorporation
7 of a fraternal benefit society, a mutual benefit
8 association or a burial society, \$100.

9 (e) For filing amendments to articles of incorporation
10 of a farm mutual, \$50.

11 (f) For filing bylaws or amendments thereto, \$50.

12 (g) For filing agreement of merger or consolidation:

13 (i) for a domestic company, except for a fraternal
14 benefit society, a mutual benefit association, a
15 burial society, or a farm mutual, \$2,000.

16 (ii) for a foreign or alien company, except for a
17 fraternal benefit society, \$600.

18 (iii) for a fraternal benefit society, a mutual
19 benefit association, a burial society, or a farm
20 mutual, \$200.

21 (h) For filing agreements of reinsurance by a domestic
22 company, \$200.

23 (i) For filing all documents submitted by a foreign or
24 alien company to be admitted to transact business or
25 accredited as a reinsurer in this State, except for a
26 fraternal benefit society, \$5,000.

1 (j) For filing all documents submitted by a foreign or
2 alien fraternal benefit society to be admitted to transact
3 business in this State, \$500.

4 (k) For filing declaration of withdrawal of a foreign
5 or alien company, \$50.

6 (l) For filing annual statement by a domestic company,
7 except a fraternal benefit society, a mutual benefit
8 association, a burial society, or a farm mutual, \$200.

9 (m) For filing annual statement by a domestic fraternal
10 benefit society, \$100.

11 (n) For filing annual statement by a farm mutual, a
12 mutual benefit association, or a burial society, \$50.

13 (o) For issuing a certificate of authority or renewal
14 thereof except to a foreign fraternal benefit society,
15 \$400.

16 (p) For issuing a certificate of authority or renewal
17 thereof to a foreign fraternal benefit society, \$200.

18 (q) For issuing an amended certificate of authority,
19 \$50.

20 (r) For each certified copy of certificate of
21 authority, \$20.

22 (s) For each certificate of deposit, or valuation, or
23 compliance or surety certificate, \$20.

24 (t) For copies of papers or records per page, \$1.

25 (u) For each certification to copies of papers or
26 records, \$10.

1 (v) For multiple copies of documents or certificates
2 listed in subparagraphs (r), (s), and (u) of paragraph (1)
3 of this Section, \$10 for the first copy of a certificate of
4 any type and \$5 for each additional copy of the same
5 certificate requested at the same time, unless, pursuant to
6 paragraph (2) of this Section, the Director finds these
7 additional fees excessive.

8 (w) For issuing a permit to sell shares or increase
9 paid-up capital:

10 (i) in connection with a public stock offering,
11 \$300;

12 (ii) in any other case, \$100.

13 (x) For issuing any other certificate required or
14 permissible under the law, \$50.

15 (y) For filing a plan of exchange of the stock of a
16 domestic stock insurance company, a plan of
17 demutualization of a domestic mutual company, or a plan of
18 reorganization under Article XII, \$2,000.

19 (z) For filing a statement of acquisition of a domestic
20 company as defined in Section 131.4 of this Code, \$2,000.

21 (aa) For filing an agreement to purchase the business
22 of an organization authorized under the Dental Service Plan
23 Act or the Voluntary Health Services Plans Act or of a
24 health maintenance organization or a limited health
25 service organization, \$2,000.

26 (bb) For filing a statement of acquisition of a foreign

1 or alien insurance company as defined in Section 131.12a of
2 this Code, \$1,000.

3 (cc) For filing a registration statement as required in
4 Sections 131.13 and 131.14, the notification as required by
5 Sections 131.16, 131.20a, or 141.4, or an agreement or
6 transaction required by Sections 124.2(2), 141, 141a, or
7 141.1, \$200.

8 (dd) For filing an application for licensing of:

9 (i) a religious or charitable risk pooling trust or
10 a workers' compensation pool, \$1,000;

11 (ii) a workers' compensation service company,
12 \$500;

13 (iii) a self-insured automobile fleet, \$200; or

14 (iv) a renewal of or amendment of any license
15 issued pursuant to (i), (ii), or (iii) above, \$100.

16 (ee) For filing articles of incorporation for a
17 syndicate to engage in the business of insurance through
18 the Illinois Insurance Exchange, \$2,000.

19 (ff) For filing amended articles of incorporation for a
20 syndicate engaged in the business of insurance through the
21 Illinois Insurance Exchange, \$100.

22 (gg) For filing articles of incorporation for a limited
23 syndicate to join with other subscribers or limited
24 syndicates to do business through the Illinois Insurance
25 Exchange, \$1,000.

26 (hh) For filing amended articles of incorporation for a

1 limited syndicate to do business through the Illinois
2 Insurance Exchange, \$100.

3 (ii) For a permit to solicit subscriptions to a
4 syndicate or limited syndicate, \$100.

5 (jj) For the filing of each form as required in Section
6 143 of this Code, \$50 per form. The fee for advisory and
7 rating organizations shall be \$200 per form.

8 (i) For the purposes of the form filing fee,
9 filings made on insert page basis will be considered
10 one form at the time of its original submission.
11 Changes made to a form subsequent to its approval shall
12 be considered a new filing.

13 (ii) Only one fee shall be charged for a form,
14 regardless of the number of other forms or policies
15 with which it will be used.

16 (iii) Fees charged for a policy filed as it will be
17 issued regardless of the number of forms comprising
18 that policy shall not exceed \$1,500. For advisory or
19 rating organizations, fees charged for a policy filed
20 as it will be issued regardless of the number of forms
21 comprising that policy shall not exceed \$2,500.

22 (iv) The Director may by rule exempt forms from
23 such fees.

24 (kk) For filing an application for licensing of a
25 reinsurance intermediary, \$500.

26 (ll) For filing an application for renewal of a license

1 of a reinsurance intermediary, \$200.

2 (2) When printed copies or numerous copies of the same
3 paper or records are furnished or certified, the Director may
4 reduce such fees for copies if he finds them excessive. He may,
5 when he considers it in the public interest, furnish without
6 charge to state insurance departments and persons other than
7 companies, copies or certified copies of reports of
8 examinations and of other papers and records.

9 (3) The expenses incurred in any performance examination
10 authorized by law shall be paid by the company or person being
11 examined. The charge shall be reasonably related to the cost of
12 the examination including but not limited to compensation of
13 examiners, electronic data processing costs, supervision and
14 preparation of an examination report and lodging and travel
15 expenses. All lodging and travel expenses shall be in accord
16 with the applicable travel regulations as published by the
17 Department of Central Management Services and approved by the
18 Governor's Travel Control Board, except that out-of-state
19 lodging and travel expenses related to examinations authorized
20 under Section 132 shall be in accordance with travel rates
21 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
25 authorization of the Director. With the exception of the direct
26 reimbursements authorized by the Director, all performance

1 examination charges collected by the Department shall be paid
2 to the Insurance Producer Administration Fund, however, the
3 electronic data processing costs incurred by the Department in
4 the performance of any examination shall be billed directly to
5 the company being examined for payment to the Technology
6 Management ~~Statistical Services~~ Revolving Fund.

7 (4) At the time of any service of process on the Director
8 as attorney for such service, the Director shall charge and
9 collect the sum of \$20, which may be recovered as taxable costs
10 by the party to the suit or action causing such service to be
11 made if he prevails in such suit or action.

12 (5) (a) The costs incurred by the Department of Insurance
13 in conducting any hearing authorized by law shall be assessed
14 against the parties to the hearing in such proportion as the
15 Director of Insurance may determine upon consideration of all
16 relevant circumstances including: (1) the nature of the
17 hearing; (2) whether the hearing was instigated by, or for the
18 benefit of a particular party or parties; (3) whether there is
19 a successful party on the merits of the proceeding; and (4) the
20 relative levels of participation by the parties.

21 (b) For purposes of this subsection (5) costs incurred
22 shall mean the hearing officer fees, court reporter fees, and
23 travel expenses of Department of Insurance officers and
24 employees; provided however, that costs incurred shall not
25 include hearing officer fees or court reporter fees unless the
26 Department has retained the services of independent

1 contractors or outside experts to perform such functions.

2 (c) The Director shall make the assessment of costs
3 incurred as part of the final order or decision arising out of
4 the proceeding; provided, however, that such order or decision
5 shall include findings and conclusions in support of the
6 assessment of costs. This subsection (5) shall not be construed
7 as permitting the payment of travel expenses unless calculated
8 in accordance with the applicable travel regulations of the
9 Department of Central Management Services, as approved by the
10 Governor's Travel Control Board. The Director as part of such
11 order or decision shall require all assessments for hearing
12 officer fees and court reporter fees, if any, to be paid
13 directly to the hearing officer or court reporter by the
14 party(s) assessed for such costs. The assessments for travel
15 expenses of Department officers and employees shall be
16 reimbursable to the Director of Insurance for deposit to the
17 fund out of which those expenses had been paid.

18 (d) The provisions of this subsection (5) shall apply in
19 the case of any hearing conducted by the Director of Insurance
20 not otherwise specifically provided for by law.

21 (6) The Director shall charge and collect an annual
22 financial regulation fee from every domestic company for
23 examination and analysis of its financial condition and to fund
24 the internal costs and expenses of the Interstate Insurance
25 Receivership Commission as may be allocated to the State of
26 Illinois and companies doing an insurance business in this

1 State pursuant to Article X of the Interstate Insurance
2 Receivership Compact. The fee shall be the greater fixed amount
3 based upon the combination of nationwide direct premium income
4 and nationwide reinsurance assumed premium income or upon
5 admitted assets calculated under this subsection as follows:

6 (a) Combination of nationwide direct premium income
7 and nationwide reinsurance assumed premium.

8 (i) \$150, if the premium is less than \$500,000 and
9 there is no reinsurance assumed premium;

10 (ii) \$750, if the premium is \$500,000 or more, but
11 less than \$5,000,000 and there is no reinsurance
12 assumed premium; or if the premium is less than
13 \$5,000,000 and the reinsurance assumed premium is less
14 than \$10,000,000;

15 (iii) \$3,750, if the premium is less than
16 \$5,000,000 and the reinsurance assumed premium is
17 \$10,000,000 or more;

18 (iv) \$7,500, if the premium is \$5,000,000 or more,
19 but less than \$10,000,000;

20 (v) \$18,000, if the premium is \$10,000,000 or more,
21 but less than \$25,000,000;

22 (vi) \$22,500, if the premium is \$25,000,000 or
23 more, but less than \$50,000,000;

24 (vii) \$30,000, if the premium is \$50,000,000 or
25 more, but less than \$100,000,000;

26 (viii) \$37,500, if the premium is \$100,000,000 or

1 more.

2 (b) Admitted assets.

3 (i) \$150, if admitted assets are less than
4 \$1,000,000;

5 (ii) \$750, if admitted assets are \$1,000,000 or
6 more, but less than \$5,000,000;

7 (iii) \$3,750, if admitted assets are \$5,000,000 or
8 more, but less than \$25,000,000;

9 (iv) \$7,500, if admitted assets are \$25,000,000 or
10 more, but less than \$50,000,000;

11 (v) \$18,000, if admitted assets are \$50,000,000 or
12 more, but less than \$100,000,000;

13 (vi) \$22,500, if admitted assets are \$100,000,000
14 or more, but less than \$500,000,000;

15 (vii) \$30,000, if admitted assets are \$500,000,000
16 or more, but less than \$1,000,000,000;

17 (viii) \$37,500, if admitted assets are
18 \$1,000,000,000 or more.

19 (c) The sum of financial regulation fees charged to the
20 domestic companies of the same affiliated group shall not
21 exceed \$250,000 in the aggregate in any single year and
22 shall be billed by the Director to the member company
23 designated by the group.

24 (7) The Director shall charge and collect an annual
25 financial regulation fee from every foreign or alien company,
26 except fraternal benefit societies, for the examination and

1 analysis of its financial condition and to fund the internal
2 costs and expenses of the Interstate Insurance Receivership
3 Commission as may be allocated to the State of Illinois and
4 companies doing an insurance business in this State pursuant to
5 Article X of the Interstate Insurance Receivership Compact. The
6 fee shall be a fixed amount based upon Illinois direct premium
7 income and nationwide reinsurance assumed premium income in
8 accordance with the following schedule:

9 (a) \$150, if the premium is less than \$500,000 and
10 there is no reinsurance assumed premium;

11 (b) \$750, if the premium is \$500,000 or more, but less
12 than \$5,000,000 and there is no reinsurance assumed
13 premium; or if the premium is less than \$5,000,000 and the
14 reinsurance assumed premium is less than \$10,000,000;

15 (c) \$3,750, if the premium is less than \$5,000,000 and
16 the reinsurance assumed premium is \$10,000,000 or more;

17 (d) \$7,500, if the premium is \$5,000,000 or more, but
18 less than \$10,000,000;

19 (e) \$18,000, if the premium is \$10,000,000 or more, but
20 less than \$25,000,000;

21 (f) \$22,500, if the premium is \$25,000,000 or more, but
22 less than \$50,000,000;

23 (g) \$30,000, if the premium is \$50,000,000 or more, but
24 less than \$100,000,000;

25 (h) \$37,500, if the premium is \$100,000,000 or more.

26 The sum of financial regulation fees under this subsection

1 (7) charged to the foreign or alien companies within the same
2 affiliated group shall not exceed \$250,000 in the aggregate in
3 any single year and shall be billed by the Director to the
4 member company designated by the group.

5 (8) Beginning January 1, 1992, the financial regulation
6 fees imposed under subsections (6) and (7) of this Section
7 shall be paid by each company or domestic affiliated group
8 annually. After January 1, 1994, the fee shall be billed by
9 Department invoice based upon the company's premium income or
10 admitted assets as shown in its annual statement for the
11 preceding calendar year. The invoice is due upon receipt and
12 must be paid no later than June 30 of each calendar year. All
13 financial regulation fees collected by the Department shall be
14 paid to the Insurance Financial Regulation Fund. The Department
15 may not collect financial examiner per diem charges from
16 companies subject to subsections (6) and (7) of this Section
17 undergoing financial examination after June 30, 1992.

18 (9) In addition to the financial regulation fee required by
19 this Section, a company undergoing any financial examination
20 authorized by law shall pay the following costs and expenses
21 incurred by the Department: electronic data processing costs,
22 the expenses authorized under Section 131.21 and subsection (d)
23 of Section 132.4 of this Code, and lodging and travel expenses.

24 Electronic data processing costs incurred by the
25 Department in the performance of any examination shall be
26 billed directly to the company undergoing examination for

1 payment to the Technology Management ~~Statistical Services~~
2 Revolving Fund. Except for direct reimbursements authorized by
3 the Director or direct payments made under Section 131.21 or
4 subsection (d) of Section 132.4 of this Code, all financial
5 regulation fees and all financial examination charges
6 collected by the Department shall be paid to the Insurance
7 Financial Regulation Fund.

8 All lodging and travel expenses shall be in accordance with
9 applicable travel regulations published by the Department of
10 Central Management Services and approved by the Governor's
11 Travel Control Board, except that out-of-state lodging and
12 travel expenses related to examinations authorized under
13 Sections 132.1 through 132.7 shall be in accordance with travel
14 rates prescribed under paragraph 301-7.2 of the Federal Travel
15 Regulations, 41 C.F.R. 301-7.2, for reimbursement of
16 subsistence expenses incurred during official travel. All
17 lodging and travel expenses may be reimbursed directly upon the
18 authorization of the Director.

19 In the case of an organization or person not subject to the
20 financial regulation fee, the expenses incurred in any
21 financial examination authorized by law shall be paid by the
22 organization or person being examined. The charge shall be
23 reasonably related to the cost of the examination including,
24 but not limited to, compensation of examiners and other costs
25 described in this subsection.

26 (10) Any company, person, or entity failing to make any

1 payment of \$150 or more as required under this Section shall be
2 subject to the penalty and interest provisions provided for in
3 subsections (4) and (7) of Section 412.

4 (11) Unless otherwise specified, all of the fees collected
5 under this Section shall be paid into the Insurance Financial
6 Regulation Fund.

7 (12) For purposes of this Section:

8 (a) "Domestic company" means a company as defined in
9 Section 2 of this Code which is incorporated or organized
10 under the laws of this State, and in addition includes a
11 not-for-profit corporation authorized under the Dental
12 Service Plan Act or the Voluntary Health Services Plans
13 Act, a health maintenance organization, and a limited
14 health service organization.

15 (b) "Foreign company" means a company as defined in
16 Section 2 of this Code which is incorporated or organized
17 under the laws of any state of the United States other than
18 this State and in addition includes a health maintenance
19 organization and a limited health service organization
20 which is incorporated or organized under the laws of any
21 state of the United States other than this State.

22 (c) "Alien company" means a company as defined in
23 Section 2 of this Code which is incorporated or organized
24 under the laws of any country other than the United States.

25 (d) "Fraternal benefit society" means a corporation,
26 society, order, lodge or voluntary association as defined

1 in Section 282.1 of this Code.

2 (e) "Mutual benefit association" means a company,
3 association or corporation authorized by the Director to do
4 business in this State under the provisions of Article
5 XVIII of this Code.

6 (f) "Burial society" means a person, firm,
7 corporation, society or association of individuals
8 authorized by the Director to do business in this State
9 under the provisions of Article XIX of this Code.

10 (g) "Farm mutual" means a district, county and township
11 mutual insurance company authorized by the Director to do
12 business in this State under the provisions of the Farm
13 Mutual Insurance Company Act of 1986.

14 (Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11;
15 97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)

16 (215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

17 Sec. 408.2. Statistical Services. Any public record, or any
18 data obtained by the Department of Insurance, which is subject
19 to public inspection or copying and which is maintained on a
20 computer processible medium, may be furnished in a computer
21 processed or computer processible medium upon the written
22 request of any applicant and the payment of a reasonable fee
23 established by the Director sufficient to cover the total cost
24 of the Department for processing, maintaining and generating
25 such computer processible records or data, except to the extent

1 of any salaries or compensation of Department officers or
2 employees.

3 The Director of Insurance is specifically authorized to
4 contract with members of the public at large, enter waiver
5 agreements, or otherwise enter written agreements for the
6 purpose of assuring public access to the Department's computer
7 processible records or data, or for the purpose of restricting,
8 controlling or limiting such access where necessary to protect
9 the confidentiality of individuals, companies or other
10 entities identified by such documents.

11 All fees collected by the Director under this Section 408.2
12 shall be deposited in the Technology Management ~~Statistical~~
13 ~~Services~~ Revolving Fund and credited to the account of the
14 Department of Insurance. Any surplus funds remaining in such
15 account at the close of any fiscal year shall be delivered to
16 the State Treasurer for deposit in the Insurance Financial
17 Regulation Fund.

18 (Source: P.A. 84-989.)

19 (215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

20 Sec. 1202. Duties. The Director shall:

21 (a) determine the relationship of insurance premiums
22 and related income as compared to insurance costs and
23 expenses and provide such information to the General
24 Assembly and the general public;

25 (b) study the insurance system in the State of

1 Illinois, and recommend to the General Assembly what it
2 deems to be the most appropriate and comprehensive cost
3 containment system for the State;

4 (c) respond to the requests by agencies of government
5 and the General Assembly for special studies and analysis
6 of data collected pursuant to this Article. Such reports
7 shall be made available in a form prescribed by the
8 Director. The Director may also determine a fee to be
9 charged to the requesting agency to cover the direct and
10 indirect costs for producing such a report, and shall
11 permit affected insurers the right to review the accuracy
12 of the report before it is released. The fees shall be
13 deposited into the Technology Management ~~Statistical~~
14 ~~Services~~ Revolving Fund and credited to the account of the
15 Department of Insurance;

16 (d) make an interim report to the General Assembly no
17 later than August 15, 1987, and an annual report to the
18 General Assembly no later than July 1 every year thereafter
19 which shall include the Director's findings and
20 recommendations regarding its duties as provided under
21 subsections (a), (b), and (c) of this Section.

22 (Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)

23 (215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

24 Sec. 1206. Expenses. The companies required to file reports
25 under this Article shall pay a reasonable fee established by

1 the Director sufficient to cover the total cost of the
2 Department incident to or associated with the administration
3 and enforcement of this Article, including the collection,
4 analysis and distribution of the insurance cost data, the
5 conversion of hard copy reports to tape, and the compilation
6 and analysis of basic reports. The Director may establish a
7 schedule of fees for this purpose. Expenses for additional
8 reports shall be billed to those requesting the reports. Any
9 such fees collected under this Section shall be paid to the
10 Director of Insurance and deposited into the Technology
11 Management ~~Statistical Services~~ Revolving Fund and credited to
12 the account of the Department of Insurance.

13 (Source: P.A. 84-1431.)

14 Section 20-25. The Workers' Compensation Act is amended by
15 changing Section 17 as follows:

16 (820 ILCS 305/17) (from Ch. 48, par. 138.17)

17 Sec. 17. The Commission shall cause to be printed and
18 furnish free of charge upon request by any employer or employee
19 such blank forms as may facilitate or promote efficient
20 administration and the performance of the duties of the
21 Commission. It shall provide a proper record in which shall be
22 entered and indexed the name of any employer who shall file a
23 notice of declination or withdrawal under this Act, and the
24 date of the filing thereof; and a proper record in which shall

1 be entered and indexed the name of any employee who shall file
2 such notice of declination or withdrawal, and the date of the
3 filing thereof; and such other notices as may be required by
4 this Act; and records in which shall be recorded all
5 proceedings, orders and awards had or made by the Commission or
6 by the arbitration committees, and such other books or records
7 as it shall deem necessary, all such records to be kept in the
8 office of the Commission.

9 The Commission may destroy all papers and documents which
10 have been on file for more than 5 years where there is no claim
11 for compensation pending or where more than 2 years have
12 elapsed since the termination of the compensation period.

13 The Commission shall compile and distribute to interested
14 persons aggregate statistics, taken from any records and
15 reports in the possession of the Commission. The aggregate
16 statistics shall not give the names or otherwise identify
17 persons sustaining injuries or disabilities or the employer of
18 any injured person or person with a disability.

19 The Commission is authorized to establish reasonable fees
20 and methods of payment limited to covering only the costs to
21 the Commission for processing, maintaining and generating
22 records or data necessary for the computerized production of
23 documents, records and other materials except to the extent of
24 any salaries or compensation of Commission officers or
25 employees.

26 All fees collected by the Commission under this Section

1 shall be deposited in the Technology Management ~~Statistical~~
2 ~~Services~~ Revolving Fund and credited to the account of the
3 Illinois Workers' Compensation Commission.

4 (Source: P.A. 99-143, eff. 7-27-15.)

5 Section 20-30. The Workers' Occupational Diseases Act is
6 amended by changing Section 17 as follows:

7 (820 ILCS 310/17) (from Ch. 48, par. 172.52)

8 Sec. 17. The Commission shall cause to be printed and shall
9 furnish free of charge upon request by any employer or employee
10 such blank forms as it shall deem requisite to facilitate or
11 promote the efficient administration of this Act, and the
12 performance of the duties of the Commission. It shall provide a
13 proper record in which shall be entered and indexed the name of
14 any employer who shall file a notice of election under this
15 Act, and the date of the filing thereof; and a proper record in
16 which shall be entered and indexed the name of any employee who
17 shall file a notice of election, and the date of the filing
18 thereof; and such other notices as may be required by this Act;
19 and records in which shall be recorded all proceedings, orders
20 and awards had or made by the Commission, or by the arbitration
21 committees, and such other books or records as it shall deem
22 necessary, all such records to be kept in the office of the
23 Commission. The Commission, in its discretion, may destroy all
24 papers and documents except notices of election and waivers

1 which have been on file for more than five years where there is
2 no claim for compensation pending, or where more than two years
3 have elapsed since the termination of the compensation period.

4 The Commission shall compile and distribute to interested
5 persons aggregate statistics, taken from any records and
6 reports in the possession of the Commission. The aggregate
7 statistics shall not give the names or otherwise identify
8 persons sustaining injuries or disabilities or the employer of
9 any injured person or person with a disability.

10 The Commission is authorized to establish reasonable fees
11 and methods of payment limited to covering only the costs to
12 the Commission for processing, maintaining and generating
13 records or data necessary for the computerized production of
14 documents, records and other materials except to the extent of
15 any salaries or compensation of Commission officers or
16 employees.

17 All fees collected by the Commission under this Section
18 shall be deposited in the Technology Management ~~Statistical~~
19 ~~Services~~ Revolving Fund and credited to the account of the
20 Illinois Workers' Compensation Commission.

21 (Source: P.A. 99-143, eff. 7-27-15.)

22 ARTICLE 25. REFUNDING BONDS

23 Section 25-5. The General Obligation Bond Act is amended by
24 changing Sections 2.5, 9, 11, and 16 as follows:

1 (30 ILCS 330/2.5)

2 Sec. 2.5. Limitation on issuance of Bonds.

3 (a) Except as provided in subsection (b), no Bonds may be
4 issued if, after the issuance, in the next State fiscal year
5 after the issuance of the Bonds, the amount of debt service
6 (including principal, whether payable at maturity or pursuant
7 to mandatory sinking fund installments, and interest) on all
8 then-outstanding Bonds, other than Bonds authorized by Public
9 Act 96-43 and other than Bonds authorized by Public Act
10 96-1497, would exceed 7% of the aggregate appropriations from
11 the general funds (which consist of the General Revenue Fund,
12 the Common School Fund, the General Revenue Common School
13 Special Account Fund, and the Education Assistance Fund) and
14 the Road Fund for the fiscal year immediately prior to the
15 fiscal year of the issuance.

16 (b) If the Comptroller and Treasurer each consent in
17 writing, Bonds may be issued even if the issuance does not
18 comply with subsection (a). In addition, \$2,000,000,000 in
19 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
20 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
21 issued during State fiscal year 2017 without complying with
22 subsection (a). In addition, \$2,000,000,000 in Bonds for the
23 purposes set forth in Sections 3, 4, 5, 6, and 7, and
24 \$2,000,000,000 in Refunding Bonds under Section 16, may be
25 issued during State fiscal year 2018 without complying with

1 subsection (a).

2 (Source: P.A. 99-523, eff. 6-30-16.)

3 (30 ILCS 330/9) (from Ch. 127, par. 659)

4 Sec. 9. Conditions for Issuance and Sale of Bonds -
5 Requirements for Bonds.

6 (a) Except as otherwise provided in this subsection, Bonds
7 shall be issued and sold from time to time, in one or more
8 series, in such amounts and at such prices as may be directed
9 by the Governor, upon recommendation by the Director of the
10 Governor's Office of Management and Budget. Bonds shall be in
11 such form (either coupon, registered or book entry), in such
12 denominations, payable within 25 years from their date, subject
13 to such terms of redemption with or without premium, bear
14 interest payable at such times and at such fixed or variable
15 rate or rates, and be dated as shall be fixed and determined by
16 the Director of the Governor's Office of Management and Budget
17 in the order authorizing the issuance and sale of any series of
18 Bonds, which order shall be approved by the Governor and is
19 herein called a "Bond Sale Order"; provided however, that
20 interest payable at fixed or variable rates shall not exceed
21 that permitted in the Bond Authorization Act, as now or
22 hereafter amended. Bonds shall be payable at such place or
23 places, within or without the State of Illinois, and may be
24 made registrable as to either principal or as to both principal
25 and interest, as shall be specified in the Bond Sale Order.

1 Bonds may be callable or subject to purchase and retirement or
2 tender and remarketing as fixed and determined in the Bond Sale
3 Order. Bonds, other than Bonds issued under Section 3 of this
4 Act for the costs associated with the purchase and
5 implementation of information technology, (i) except for
6 refunding Bonds satisfying the requirements of Section 16 of
7 this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017,
8 or 2018 must be issued with principal or mandatory redemption
9 amounts in equal amounts, with the first maturity issued
10 occurring within the fiscal year in which the Bonds are issued
11 or within the next succeeding fiscal year and (ii) must mature
12 or be subject to mandatory redemption each fiscal year
13 thereafter up to 25 years, except for refunding Bonds
14 satisfying the requirements of Section 16 of this Act and sold
15 during fiscal year 2009, 2010, or 2011 which must mature or be
16 subject to mandatory redemption each fiscal year thereafter up
17 to 16 years. Bonds issued under Section 3 of this Act for the
18 costs associated with the purchase and implementation of
19 information technology must be issued with principal or
20 mandatory redemption amounts in equal amounts, with the first
21 maturity issued occurring with the fiscal year in which the
22 respective bonds are issued or with the next succeeding fiscal
23 year, with the respective bonds issued maturing or subject to
24 mandatory redemption each fiscal year thereafter up to 10
25 years. Notwithstanding any provision of this Act to the
26 contrary, the Bonds authorized by Public Act 96-43 shall be

1 payable within 5 years from their date and must be issued with
2 principal or mandatory redemption amounts in equal amounts,
3 with payment of principal or mandatory redemption beginning in
4 the first fiscal year following the fiscal year in which the
5 Bonds are issued.

6 Notwithstanding any provision of this Act to the contrary,
7 the Bonds authorized by Public Act 96-1497 shall be payable
8 within 8 years from their date and shall be issued with payment
9 of maturing principal or scheduled mandatory redemptions in
10 accordance with the following schedule, except the following
11 amounts shall be prorated if less than the total additional
12 amount of Bonds authorized by Public Act 96-1497 are issued:

13	Fiscal Year After Issuance	Amount
14	1-2	\$0
15	3	\$110,712,120
16	4	\$332,136,360
17	5	\$664,272,720
18	6-8	\$996,409,080

19 In the case of any series of Bonds bearing interest at a
20 variable interest rate ("Variable Rate Bonds"), in lieu of
21 determining the rate or rates at which such series of Variable
22 Rate Bonds shall bear interest and the price or prices at which
23 such Variable Rate Bonds shall be initially sold or remarketed
24 (in the event of purchase and subsequent resale), the Bond Sale
25 Order may provide that such interest rates and prices may vary
26 from time to time depending on criteria established in such

1 Bond Sale Order, which criteria may include, without
2 limitation, references to indices or variations in interest
3 rates as may, in the judgment of a remarketing agent, be
4 necessary to cause Variable Rate Bonds of such series to be
5 remarketable from time to time at a price equal to their
6 principal amount, and may provide for appointment of a bank,
7 trust company, investment bank, or other financial institution
8 to serve as remarketing agent in that connection. The Bond Sale
9 Order may provide that alternative interest rates or provisions
10 for establishing alternative interest rates, different
11 security or claim priorities, or different call or amortization
12 provisions will apply during such times as Variable Rate Bonds
13 of any series are held by a person providing credit or
14 liquidity enhancement arrangements for such Bonds as
15 authorized in subsection (b) of this Section. The Bond Sale
16 Order may also provide for such variable interest rates to be
17 established pursuant to a process generally known as an auction
18 rate process and may provide for appointment of one or more
19 financial institutions to serve as auction agents and
20 broker-dealers in connection with the establishment of such
21 interest rates and the sale and remarketing of such Bonds.

22 (b) In connection with the issuance of any series of Bonds,
23 the State may enter into arrangements to provide additional
24 security and liquidity for such Bonds, including, without
25 limitation, bond or interest rate insurance or letters of
26 credit, lines of credit, bond purchase contracts, or other

1 arrangements whereby funds are made available to retire or
2 purchase Bonds, thereby assuring the ability of owners of the
3 Bonds to sell or redeem their Bonds. The State may enter into
4 contracts and may agree to pay fees to persons providing such
5 arrangements, but only under circumstances where the Director
6 of the Governor's Office of Management and Budget certifies
7 that he or she reasonably expects the total interest paid or to
8 be paid on the Bonds, together with the fees for the
9 arrangements (being treated as if interest), would not, taken
10 together, cause the Bonds to bear interest, calculated to their
11 stated maturity, at a rate in excess of the rate that the Bonds
12 would bear in the absence of such arrangements.

13 The State may, with respect to Bonds issued or anticipated
14 to be issued, participate in and enter into arrangements with
15 respect to interest rate protection or exchange agreements,
16 guarantees, or financial futures contracts for the purpose of
17 limiting, reducing, or managing interest rate exposure. The
18 authority granted under this paragraph, however, shall not
19 increase the principal amount of Bonds authorized to be issued
20 by law. The arrangements may be executed and delivered by the
21 Director of the Governor's Office of Management and Budget on
22 behalf of the State. Net payments for such arrangements shall
23 constitute interest on the Bonds and shall be paid from the
24 General Obligation Bond Retirement and Interest Fund. The
25 Director of the Governor's Office of Management and Budget
26 shall at least annually certify to the Governor and the State

1 Comptroller his or her estimate of the amounts of such net
2 payments to be included in the calculation of interest required
3 to be paid by the State.

4 (c) Prior to the issuance of any Variable Rate Bonds
5 pursuant to subsection (a), the Director of the Governor's
6 Office of Management and Budget shall adopt an interest rate
7 risk management policy providing that the amount of the State's
8 variable rate exposure with respect to Bonds shall not exceed
9 20%. This policy shall remain in effect while any Bonds are
10 outstanding and the issuance of Bonds shall be subject to the
11 terms of such policy. The terms of this policy may be amended
12 from time to time by the Director of the Governor's Office of
13 Management and Budget but in no event shall any amendment cause
14 the permitted level of the State's variable rate exposure with
15 respect to Bonds to exceed 20%.

16 (d) "Build America Bonds" in this Section means Bonds
17 authorized by Section 54AA of the Internal Revenue Code of
18 1986, as amended ("Internal Revenue Code"), and bonds issued
19 from time to time to refund or continue to refund "Build
20 America Bonds".

21 (e) Notwithstanding any other provision of this Section,
22 Qualified School Construction Bonds shall be issued and sold
23 from time to time, in one or more series, in such amounts and
24 at such prices as may be directed by the Governor, upon
25 recommendation by the Director of the Governor's Office of
26 Management and Budget. Qualified School Construction Bonds

1 shall be in such form (either coupon, registered or book
2 entry), in such denominations, payable within 25 years from
3 their date, subject to such terms of redemption with or without
4 premium, and if the Qualified School Construction Bonds are
5 issued with a supplemental coupon, bear interest payable at
6 such times and at such fixed or variable rate or rates, and be
7 dated as shall be fixed and determined by the Director of the
8 Governor's Office of Management and Budget in the order
9 authorizing the issuance and sale of any series of Qualified
10 School Construction Bonds, which order shall be approved by the
11 Governor and is herein called a "Bond Sale Order"; except that
12 interest payable at fixed or variable rates, if any, shall not
13 exceed that permitted in the Bond Authorization Act, as now or
14 hereafter amended. Qualified School Construction Bonds shall
15 be payable at such place or places, within or without the State
16 of Illinois, and may be made registrable as to either principal
17 or as to both principal and interest, as shall be specified in
18 the Bond Sale Order. Qualified School Construction Bonds may be
19 callable or subject to purchase and retirement or tender and
20 remarketing as fixed and determined in the Bond Sale Order.
21 Qualified School Construction Bonds must be issued with
22 principal or mandatory redemption amounts or sinking fund
23 payments into the General Obligation Bond Retirement and
24 Interest Fund (or subaccount therefor) in equal amounts, with
25 the first maturity issued, mandatory redemption payment or
26 sinking fund payment occurring within the fiscal year in which

1 the Qualified School Construction Bonds are issued or within
2 the next succeeding fiscal year, with Qualified School
3 Construction Bonds issued maturing or subject to mandatory
4 redemption or with sinking fund payments thereof deposited each
5 fiscal year thereafter up to 25 years. Sinking fund payments
6 set forth in this subsection shall be permitted only to the
7 extent authorized in Section 54F of the Internal Revenue Code
8 or as otherwise determined by the Director of the Governor's
9 Office of Management and Budget. "Qualified School
10 Construction Bonds" in this subsection means Bonds authorized
11 by Section 54F of the Internal Revenue Code and for bonds
12 issued from time to time to refund or continue to refund such
13 "Qualified School Construction Bonds".

14 (f) Beginning with the next issuance by the Governor's
15 Office of Management and Budget to the Procurement Policy Board
16 of a request for quotation for the purpose of formulating a new
17 pool of qualified underwriting banks list, all entities
18 responding to such a request for quotation for inclusion on
19 that list shall provide a written report to the Governor's
20 Office of Management and Budget and the Illinois Comptroller.
21 The written report submitted to the Comptroller shall (i) be
22 published on the Comptroller's Internet website and (ii) be
23 used by the Governor's Office of Management and Budget for the
24 purposes of scoring such a request for quotation. The written
25 report, at a minimum, shall:

26 (1) disclose whether, within the past 3 months,

1 pursuant to its credit default swap market-making
2 activities, the firm has entered into any State of Illinois
3 credit default swaps ("CDS");

4 (2) include, in the event of State of Illinois CDS
5 activity, disclosure of the firm's cumulative notional
6 volume of State of Illinois CDS trades and the firm's
7 outstanding gross and net notional amount of State of
8 Illinois CDS, as of the end of the current 3-month period;

9 (3) indicate, pursuant to the firm's proprietary
10 trading activities, disclosure of whether the firm, within
11 the past 3 months, has entered into any proprietary trades
12 for its own account in State of Illinois CDS;

13 (4) include, in the event of State of Illinois
14 proprietary trades, disclosure of the firm's outstanding
15 gross and net notional amount of proprietary State of
16 Illinois CDS and whether the net position is short or long
17 credit protection, as of the end of the current 3-month
18 period;

19 (5) list all time periods during the past 3 months
20 during which the firm held net long or net short State of
21 Illinois CDS proprietary credit protection positions, the
22 amount of such positions, and whether those positions were
23 net long or net short credit protection positions; and

24 (6) indicate whether, within the previous 3 months, the
25 firm released any publicly available research or marketing
26 reports that reference State of Illinois CDS and include

1 those research or marketing reports as attachments.

2 (g) All entities included on a Governor's Office of
3 Management and Budget's pool of qualified underwriting banks
4 list shall, as soon as possible after March 18, 2011 (the
5 effective date of Public Act 96-1554), but not later than
6 January 21, 2011, and on a quarterly fiscal basis thereafter,
7 provide a written report to the Governor's Office of Management
8 and Budget and the Illinois Comptroller. The written reports
9 submitted to the Comptroller shall be published on the
10 Comptroller's Internet website. The written reports, at a
11 minimum, shall:

12 (1) disclose whether, within the past 3 months,
13 pursuant to its credit default swap market-making
14 activities, the firm has entered into any State of Illinois
15 credit default swaps ("CDS");

16 (2) include, in the event of State of Illinois CDS
17 activity, disclosure of the firm's cumulative notional
18 volume of State of Illinois CDS trades and the firm's
19 outstanding gross and net notional amount of State of
20 Illinois CDS, as of the end of the current 3-month period;

21 (3) indicate, pursuant to the firm's proprietary
22 trading activities, disclosure of whether the firm, within
23 the past 3 months, has entered into any proprietary trades
24 for its own account in State of Illinois CDS;

25 (4) include, in the event of State of Illinois
26 proprietary trades, disclosure of the firm's outstanding

1 gross and net notional amount of proprietary State of
2 Illinois CDS and whether the net position is short or long
3 credit protection, as of the end of the current 3-month
4 period;

5 (5) list all time periods during the past 3 months
6 during which the firm held net long or net short State of
7 Illinois CDS proprietary credit protection positions, the
8 amount of such positions, and whether those positions were
9 net long or net short credit protection positions; and

10 (6) indicate whether, within the previous 3 months, the
11 firm released any publicly available research or marketing
12 reports that reference State of Illinois CDS and include
13 those research or marketing reports as attachments.

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

15 (30 ILCS 330/11) (from Ch. 127, par. 661)

16 Sec. 11. Sale of Bonds. Except as otherwise provided in
17 this Section, Bonds shall be sold from time to time pursuant to
18 notice of sale and public bid or by negotiated sale in such
19 amounts and at such times as is directed by the Governor, upon
20 recommendation by the Director of the Governor's Office of
21 Management and Budget. At least 25%, based on total principal
22 amount, of all Bonds issued each fiscal year shall be sold
23 pursuant to notice of sale and public bid. At all times during
24 each fiscal year, no more than 75%, based on total principal
25 amount, of the Bonds issued each fiscal year, shall have been

1 sold by negotiated sale. Failure to satisfy the requirements in
2 the preceding 2 sentences shall not affect the validity of any
3 previously issued Bonds; provided that all Bonds authorized by
4 Public Act 96-43 and Public Act 96-1497 shall not be included
5 in determining compliance for any fiscal year with the
6 requirements of the preceding 2 sentences; and further provided
7 that refunding Bonds satisfying the requirements of Section 16
8 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~
9 2017, or 2018 shall not be subject to the requirements in the
10 preceding 2 sentences.

11 If any Bonds, including refunding Bonds, are to be sold by
12 negotiated sale, the Director of the Governor's Office of
13 Management and Budget shall comply with the competitive request
14 for proposal process set forth in the Illinois Procurement Code
15 and all other applicable requirements of that Code.

16 If Bonds are to be sold pursuant to notice of sale and
17 public bid, the Director of the Governor's Office of Management
18 and Budget may, from time to time, as Bonds are to be sold,
19 advertise the sale of the Bonds in at least 2 daily newspapers,
20 one of which is published in the City of Springfield and one in
21 the City of Chicago. The sale of the Bonds shall also be
22 advertised in the volume of the Illinois Procurement Bulletin
23 that is published by the Department of Central Management
24 Services, and shall be published once at least 10 days prior to
25 the date fixed for the opening of the bids. The Director of the
26 Governor's Office of Management and Budget may reschedule the

1 date of sale upon the giving of such additional notice as the
2 Director deems adequate to inform prospective bidders of such
3 change; provided, however, that all other conditions of the
4 sale shall continue as originally advertised.

5 Executed Bonds shall, upon payment therefor, be delivered
6 to the purchaser, and the proceeds of Bonds shall be paid into
7 the State Treasury as directed by Section 12 of this Act.

8 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

9 (30 ILCS 330/16) (from Ch. 127, par. 666)

10 Sec. 16. Refunding Bonds. The State of Illinois is
11 authorized to issue, sell, and provide for the retirement of
12 General Obligation Bonds of the State of Illinois in the amount
13 of \$4,839,025,000, at any time and from time to time
14 outstanding, for the purpose of refunding any State of Illinois
15 general obligation Bonds then outstanding, including the
16 payment of any redemption premium thereon, any reasonable
17 expenses of such refunding, any interest accrued or to accrue
18 to the earliest or any subsequent date of redemption or
19 maturity of such outstanding Bonds and any interest to accrue
20 to the first interest payment on the refunding Bonds; provided
21 that all non-refunding Bonds in an issue that includes
22 refunding Bonds shall mature no later than the final maturity
23 date of Bonds being refunded; provided that no refunding Bonds
24 shall be offered for sale unless the net present value of debt
25 service savings to be achieved by the issuance of the refunding

1 Bonds is 3% or more of the principal amount of the refunding
2 Bonds to be issued; and further provided that, except for
3 refunding Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017,
4 or 2018, the maturities of the refunding Bonds shall not extend
5 beyond the maturities of the Bonds they refund, so that for
6 each fiscal year in the maturity schedule of a particular issue
7 of refunding Bonds, the total amount of refunding principal
8 maturing and redemption amounts due in that fiscal year and all
9 prior fiscal years in that schedule shall be greater than or
10 equal to the total amount of refunded principal and redemption
11 amounts that had been due over that year and all prior fiscal
12 years prior to the refunding.

13 The Governor shall notify the State Treasurer and
14 Comptroller of such refunding. The proceeds received from the
15 sale of refunding Bonds shall be used for the retirement at
16 maturity or redemption of such outstanding Bonds on any
17 maturity or redemption date and, pending such use, shall be
18 placed in escrow, subject to such terms and conditions as shall
19 be provided for in the Bond Sale Order relating to the
20 Refunding Bonds. Proceeds not needed for deposit in an escrow
21 account shall be deposited in the General Obligation Bond
22 Retirement and Interest Fund. This Act shall constitute an
23 irrevocable and continuing appropriation of all amounts
24 necessary to establish an escrow account for the purpose of
25 refunding outstanding general obligation Bonds and to pay the
26 reasonable expenses of such refunding and of the issuance and

1 sale of the refunding Bonds. Any such escrowed proceeds may be
2 invested and reinvested in direct obligations of the United
3 States of America, maturing at such time or times as shall be
4 appropriate to assure the prompt payment, when due, of the
5 principal of and interest and redemption premium, if any, on
6 the refunded Bonds. After the terms of the escrow have been
7 fully satisfied, any remaining balance of such proceeds and
8 interest, income and profits earned or realized on the
9 investments thereof shall be paid into the General Revenue
10 Fund. The liability of the State upon the Bonds shall continue,
11 provided that the holders thereof shall thereafter be entitled
12 to payment only out of the moneys deposited in the escrow
13 account.

14 Except as otherwise herein provided in this Section, such
15 refunding Bonds shall in all other respects be subject to the
16 terms and conditions of this Act.

17 (Source: P.A. 99-523, eff. 6-30-16.)

18 Section 25-10. The Build Illinois Bond Act is amended by
19 changing Sections 6, 8, and 15 as follows:

20 (30 ILCS 425/6) (from Ch. 127, par. 2806)

21 Sec. 6. Conditions for Issuance and Sale of Bonds -
22 Requirements for Bonds - Master and Supplemental Indentures -
23 Credit and Liquidity Enhancement.

24 (a) Bonds shall be issued and sold from time to time, in

1 one or more series, in such amounts and at such prices as
2 directed by the Governor, upon recommendation by the Director
3 of the Governor's Office of Management and Budget. Bonds shall
4 be payable only from the specific sources and secured in the
5 manner provided in this Act. Bonds shall be in such form, in
6 such denominations, mature on such dates within 25 years from
7 their date of issuance, be subject to optional or mandatory
8 redemption, bear interest payable at such times and at such
9 rate or rates, fixed or variable, and be dated as shall be
10 fixed and determined by the Director of the Governor's Office
11 of Management and Budget in an order authorizing the issuance
12 and sale of any series of Bonds, which order shall be approved
13 by the Governor and is herein called a "Bond Sale Order";
14 provided, however, that interest payable at fixed rates shall
15 not exceed that permitted in "An Act to authorize public
16 corporations to issue bonds, other evidences of indebtedness
17 and tax anticipation warrants subject to interest rate
18 limitations set forth therein", approved May 26, 1970, as now
19 or hereafter amended, and interest payable at variable rates
20 shall not exceed the maximum rate permitted in the Bond Sale
21 Order. Said Bonds shall be payable at such place or places,
22 within or without the State of Illinois, and may be made
23 registrable as to either principal only or as to both principal
24 and interest, as shall be specified in the Bond Sale Order.
25 Bonds may be callable or subject to purchase and retirement or
26 remarketing as fixed and determined in the Bond Sale Order.

1 Bonds (i) except for refunding Bonds satisfying the
2 requirements of Section 15 of this Act and sold during fiscal
3 year 2009, 2010, 2011, ~~or~~ 2017, or 2018, must be issued with
4 principal or mandatory redemption amounts in equal amounts,
5 with the first maturity issued occurring within the fiscal year
6 in which the Bonds are issued or within the next succeeding
7 fiscal year and (ii) must mature or be subject to mandatory
8 redemption each fiscal year thereafter up to 25 years, except
9 for refunding Bonds satisfying the requirements of Section 15
10 of this Act and sold during fiscal year 2009, 2010, or 2011
11 which must mature or be subject to mandatory redemption each
12 fiscal year thereafter up to 16 years.

13 All Bonds authorized under this Act shall be issued
14 pursuant to a master trust indenture ("Master Indenture")
15 executed and delivered on behalf of the State by the Director
16 of the Governor's Office of Management and Budget, such Master
17 Indenture to be in substantially the form approved in the Bond
18 Sale Order authorizing the issuance and sale of the initial
19 series of Bonds issued under this Act. Such initial series of
20 Bonds may, and each subsequent series of Bonds shall, also be
21 issued pursuant to a supplemental trust indenture
22 ("Supplemental Indenture") executed and delivered on behalf of
23 the State by the Director of the Governor's Office of
24 Management and Budget, each such Supplemental Indenture to be
25 in substantially the form approved in the Bond Sale Order
26 relating to such series. The Master Indenture and any

1 Supplemental Indenture shall be entered into with a bank or
2 trust company in the State of Illinois having trust powers and
3 possessing capital and surplus of not less than \$100,000,000.
4 Such indentures shall set forth the terms and conditions of the
5 Bonds and provide for payment of and security for the Bonds,
6 including the establishment and maintenance of debt service and
7 reserve funds, and for other protections for holders of the
8 Bonds. The term "reserve funds" as used in this Act shall
9 include funds and accounts established under indentures to
10 provide for the payment of principal of and premium and
11 interest on Bonds, to provide for the purchase, retirement or
12 defeasance of Bonds, to provide for fees of trustees,
13 registrars, paying agents and other fiduciaries and to provide
14 for payment of costs of and debt service payable in respect of
15 credit or liquidity enhancement arrangements, interest rate
16 swaps or guarantees or financial futures contracts and indexing
17 and remarketing agents' services.

18 In the case of any series of Bonds bearing interest at a
19 variable interest rate ("Variable Rate Bonds"), in lieu of
20 determining the rate or rates at which such series of Variable
21 Rate Bonds shall bear interest and the price or prices at which
22 such Variable Rate Bonds shall be initially sold or remarketed
23 (in the event of purchase and subsequent resale), the Bond Sale
24 Order may provide that such interest rates and prices may vary
25 from time to time depending on criteria established in such
26 Bond Sale Order, which criteria may include, without

1 limitation, references to indices or variations in interest
2 rates as may, in the judgment of a remarketing agent, be
3 necessary to cause Bonds of such series to be remarketable from
4 time to time at a price equal to their principal amount (or
5 compound accreted value in the case of original issue discount
6 Bonds), and may provide for appointment of indexing agents and
7 a bank, trust company, investment bank or other financial
8 institution to serve as remarketing agent in that connection.
9 The Bond Sale Order may provide that alternative interest rates
10 or provisions for establishing alternative interest rates,
11 different security or claim priorities or different call or
12 amortization provisions will apply during such times as Bonds
13 of any series are held by a person providing credit or
14 liquidity enhancement arrangements for such Bonds as
15 authorized in subsection (b) of Section 6 of this Act.

16 (b) In connection with the issuance of any series of Bonds,
17 the State may enter into arrangements to provide additional
18 security and liquidity for such Bonds, including, without
19 limitation, bond or interest rate insurance or letters of
20 credit, lines of credit, bond purchase contracts or other
21 arrangements whereby funds are made available to retire or
22 purchase Bonds, thereby assuring the ability of owners of the
23 Bonds to sell or redeem their Bonds. The State may enter into
24 contracts and may agree to pay fees to persons providing such
25 arrangements, but only under circumstances where the Director
26 of the Bureau of the Budget (now Governor's Office of

1 Management and Budget) certifies that he reasonably expects the
2 total interest paid or to be paid on the Bonds, together with
3 the fees for the arrangements (being treated as if interest),
4 would not, taken together, cause the Bonds to bear interest,
5 calculated to their stated maturity, at a rate in excess of the
6 rate which the Bonds would bear in the absence of such
7 arrangements. Any bonds, notes or other evidences of
8 indebtedness issued pursuant to any such arrangements for the
9 purpose of retiring and discharging outstanding Bonds shall
10 constitute refunding Bonds under Section 15 of this Act. The
11 State may participate in and enter into arrangements with
12 respect to interest rate swaps or guarantees or financial
13 futures contracts for the purpose of limiting or restricting
14 interest rate risk; provided that such arrangements shall be
15 made with or executed through banks having capital and surplus
16 of not less than \$100,000,000 or insurance companies holding
17 the highest policyholder rating accorded insurers by A.M. Best
18 & Co. or any comparable rating service or government bond
19 dealers reporting to, trading with, and recognized as primary
20 dealers by a Federal Reserve Bank and having capital and
21 surplus of not less than \$100,000,000, or other persons whose
22 debt securities are rated in the highest long-term categories
23 by both Moody's Investors' Services, Inc. and Standard & Poor's
24 Corporation. Agreements incorporating any of the foregoing
25 arrangements may be executed and delivered by the Director of
26 the Governor's Office of Management and Budget on behalf of the

1 State in substantially the form approved in the Bond Sale Order
2 relating to such Bonds.

3 (c) "Build America Bonds" in this Section means Bonds
4 authorized by Section 54AA of the Internal Revenue Code of
5 1986, as amended ("Internal Revenue Code"), and bonds issued
6 from time to time to refund or continue to refund "Build
7 America Bonds".

8 (Source: P.A. 99-523, eff. 6-30-16.)

9 (30 ILCS 425/8) (from Ch. 127, par. 2808)

10 Sec. 8. Sale of Bonds. Bonds, except as otherwise provided
11 in this Section, shall be sold from time to time pursuant to
12 notice of sale and public bid or by negotiated sale in such
13 amounts and at such times as are directed by the Governor, upon
14 recommendation by the Director of the Governor's Office of
15 Management and Budget. At least 25%, based on total principal
16 amount, of all Bonds issued each fiscal year shall be sold
17 pursuant to notice of sale and public bid. At all times during
18 each fiscal year, no more than 75%, based on total principal
19 amount, of the Bonds issued each fiscal year shall have been
20 sold by negotiated sale. Failure to satisfy the requirements in
21 the preceding 2 sentences shall not affect the validity of any
22 previously issued Bonds; and further provided that refunding
23 Bonds satisfying the requirements of Section 15 of this Act and
24 sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018
25 shall not be subject to the requirements in the preceding 2

1 sentences.

2 If any Bonds are to be sold pursuant to notice of sale and
3 public bid, the Director of the Governor's Office of Management
4 and Budget shall comply with the competitive request for
5 proposal process set forth in the Illinois Procurement Code and
6 all other applicable requirements of that Code.

7 If Bonds are to be sold pursuant to notice of sale and
8 public bid, the Director of the Governor's Office of Management
9 and Budget may, from time to time, as Bonds are to be sold,
10 advertise the sale of the Bonds in at least 2 daily newspapers,
11 one of which is published in the City of Springfield and one in
12 the City of Chicago. The sale of the Bonds shall also be
13 advertised in the volume of the Illinois Procurement Bulletin
14 that is published by the Department of Central Management
15 Services, and shall be published once at least 10 days prior to
16 the date fixed for the opening of the bids. The Director of the
17 Governor's Office of Management and Budget may reschedule the
18 date of sale upon the giving of such additional notice as the
19 Director deems adequate to inform prospective bidders of the
20 change; provided, however, that all other conditions of the
21 sale shall continue as originally advertised. Executed Bonds
22 shall, upon payment therefor, be delivered to the purchaser,
23 and the proceeds of Bonds shall be paid into the State Treasury
24 as directed by Section 9 of this Act. The Governor or the
25 Director of the Governor's Office of Management and Budget is
26 hereby authorized and directed to execute and deliver contracts

1 of sale with underwriters and to execute and deliver such
2 certificates, indentures, agreements and documents, including
3 any supplements or amendments thereto, and to take such actions
4 and do such things as shall be necessary or desirable to carry
5 out the purposes of this Act. Any action authorized or
6 permitted to be taken by the Director of the Governor's Office
7 of Management and Budget pursuant to this Act is hereby
8 authorized to be taken by any person specifically designated by
9 the Governor to take such action in a certificate signed by the
10 Governor and filed with the Secretary of State.

11 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

12 (30 ILCS 425/15) (from Ch. 127, par. 2815)

13 Sec. 15. Refunding Bonds. Refunding Bonds are hereby
14 authorized for the purpose of refunding any outstanding Bonds,
15 including the payment of any redemption premium thereon, any
16 reasonable expenses of such refunding, and any interest accrued
17 or to accrue to the earliest or any subsequent date of
18 redemption or maturity of outstanding Bonds; provided that all
19 non-refunding Bonds in an issue that includes refunding Bonds
20 shall mature no later than the final maturity date of Bonds
21 being refunded; provided that no refunding Bonds shall be
22 offered for sale unless the net present value of debt service
23 savings to be achieved by the issuance of the refunding Bonds
24 is 3% or more of the principal amount of the refunding Bonds to
25 be issued; and further provided that, except for refunding

1 Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018,
2 the maturities of the refunding Bonds shall not extend beyond
3 the maturities of the Bonds they refund, so that for each
4 fiscal year in the maturity schedule of a particular issue of
5 refunding Bonds, the total amount of refunding principal
6 maturing and redemption amounts due in that fiscal year and all
7 prior fiscal years in that schedule shall be greater than or
8 equal to the total amount of refunded principal and redemption
9 amounts that had been due over that year and all prior fiscal
10 years prior to the refunding.

11 Refunding Bonds may be sold in such amounts and at such
12 times, as directed by the Governor upon recommendation by the
13 Director of the Governor's Office of Management and Budget. The
14 Governor shall notify the State Treasurer and Comptroller of
15 such refunding. The proceeds received from the sale of
16 refunding Bonds shall be used for the retirement at maturity or
17 redemption of such outstanding Bonds on any maturity or
18 redemption date and, pending such use, shall be placed in
19 escrow, subject to such terms and conditions as shall be
20 provided for in the Bond Sale Order relating to the refunding
21 Bonds. This Act shall constitute an irrevocable and continuing
22 appropriation of all amounts necessary to establish an escrow
23 account for the purpose of refunding outstanding Bonds and to
24 pay the reasonable expenses of such refunding and of the
25 issuance and sale of the refunding Bonds. Any such escrowed
26 proceeds may be invested and reinvested in direct obligations

1 of the United States of America, maturing at such time or times
2 as shall be appropriate to assure the prompt payment, when due,
3 of the principal of and interest and redemption premium, if
4 any, on the refunded Bonds. After the terms of the escrow have
5 been fully satisfied, any remaining balance of such proceeds
6 and interest, income and profits earned or realized on the
7 investments thereof shall be paid into the General Revenue
8 Fund. The liability of the State upon the refunded Bonds shall
9 continue, provided that the holders thereof shall thereafter be
10 entitled to payment only out of the moneys deposited in the
11 escrow account and the refunded Bonds shall be deemed paid,
12 discharged and no longer to be outstanding.

13 Except as otherwise herein provided in this Section, such
14 refunding Bonds shall in all other respects be issued pursuant
15 to and subject to the terms and conditions of this Act and
16 shall be secured by and payable from only the funds and sources
17 which are provided under this Act.

18 (Source: P.A. 99-523, eff. 6-30-16.)

19 ARTICLE 30. HUMAN SERVICES

20 Section 30-5. The Illinois Act on Aging is amended by
21 changing Section 4.02 as follows:

22 (20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

23 Sec. 4.02. Community Care Program. The Department shall

1 establish a program of services to prevent unnecessary
2 institutionalization of persons age 60 and older in need of
3 long term care or who are established as persons who suffer
4 from Alzheimer's disease or a related disorder under the
5 Alzheimer's Disease Assistance Act, thereby enabling them to
6 remain in their own homes or in other living arrangements. Such
7 preventive services, which may be coordinated with other
8 programs for the aged and monitored by area agencies on aging
9 in cooperation with the Department, may include, but are not
10 limited to, any or all of the following:

- 11 (a) (blank);
- 12 (b) (blank);
- 13 (c) home care aide services;
- 14 (d) personal assistant services;
- 15 (e) adult day services;
- 16 (f) home-delivered meals;
- 17 (g) education in self-care;
- 18 (h) personal care services;
- 19 (i) adult day health services;
- 20 (j) habilitation services;
- 21 (k) respite care;
- 22 (k-5) community reintegration services;
- 23 (k-6) flexible senior services;
- 24 (k-7) medication management;
- 25 (k-8) emergency home response;
- 26 (l) other nonmedical social services that may enable

1 the person to become self-supporting; or

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

5 The Department shall establish eligibility standards for
6 such services. In determining the amount and nature of services
7 for which a person may qualify, consideration shall not be
8 given to the value of cash, property or other assets held in
9 the name of the person's spouse pursuant to a written agreement
10 dividing marital property into equal but separate shares or
11 pursuant to a transfer of the person's interest in a home to
12 his spouse, provided that the spouse's share of the marital
13 property is not made available to the person seeking such
14 services.

15 Beginning January 1, 2008, the Department shall require as
16 a condition of eligibility that all new financially eligible
17 applicants apply for and enroll in medical assistance under
18 Article V of the Illinois Public Aid Code in accordance with
19 rules promulgated by the Department.

20 The Department shall, in conjunction with the Department of
21 Public Aid (now Department of Healthcare and Family Services),
22 seek appropriate amendments under Sections 1915 and 1924 of the
23 Social Security Act. The purpose of the amendments shall be to
24 extend eligibility for home and community based services under
25 Sections 1915 and 1924 of the Social Security Act to persons
26 who transfer to or for the benefit of a spouse those amounts of

1 income and resources allowed under Section 1924 of the Social
2 Security Act. Subject to the approval of such amendments, the
3 Department shall extend the provisions of Section 5-4 of the
4 Illinois Public Aid Code to persons who, but for the provision
5 of home or community-based services, would require the level of
6 care provided in an institution, as is provided for in federal
7 law. Those persons no longer found to be eligible for receiving
8 noninstitutional services due to changes in the eligibility
9 criteria shall be given 45 days notice prior to actual
10 termination. Those persons receiving notice of termination may
11 contact the Department and request the determination be
12 appealed at any time during the 45 day notice period. The
13 target population identified for the purposes of this Section
14 are persons age 60 and older with an identified service need.
15 Priority shall be given to those who are at imminent risk of
16 institutionalization. The services shall be provided to
17 eligible persons age 60 and older to the extent that the cost
18 of the services together with the other personal maintenance
19 expenses of the persons are reasonably related to the standards
20 established for care in a group facility appropriate to the
21 person's condition. These non-institutional services, pilot
22 projects or experimental facilities may be provided as part of
23 or in addition to those authorized by federal law or those
24 funded and administered by the Department of Human Services.
25 The Departments of Human Services, Healthcare and Family
26 Services, Public Health, Veterans' Affairs, and Commerce and

1 Economic Opportunity and other appropriate agencies of State,
2 federal and local governments shall cooperate with the
3 Department on Aging in the establishment and development of the
4 non-institutional services. The Department shall require an
5 annual audit from all personal assistant and home care aide
6 vendors contracting with the Department under this Section. The
7 annual audit shall assure that each audited vendor's procedures
8 are in compliance with Department's financial reporting
9 guidelines requiring an administrative and employee wage and
10 benefits cost split as defined in administrative rules. The
11 audit is a public record under the Freedom of Information Act.
12 The Department shall execute, relative to the nursing home
13 prescreening project, written inter-agency agreements with the
14 Department of Human Services and the Department of Healthcare
15 and Family Services, to effect the following: (1) intake
16 procedures and common eligibility criteria for those persons
17 who are receiving non-institutional services; and (2) the
18 establishment and development of non-institutional services in
19 areas of the State where they are not currently available or
20 are undeveloped. On and after July 1, 1996, all nursing home
21 prescreenings for individuals 60 years of age or older shall be
22 conducted by the Department.

23 As part of the Department on Aging's routine training of
24 case managers and case manager supervisors, the Department may
25 include information on family futures planning for persons who
26 are age 60 or older and who are caregivers of their adult

1 children with developmental disabilities. The content of the
2 training shall be at the Department's discretion.

3 The Department is authorized to establish a system of
4 recipient copayment for services provided under this Section,
5 such copayment to be based upon the recipient's ability to pay
6 but in no case to exceed the actual cost of the services
7 provided. Additionally, any portion of a person's income which
8 is equal to or less than the federal poverty standard shall not
9 be considered by the Department in determining the copayment.
10 The level of such copayment shall be adjusted whenever
11 necessary to reflect any change in the officially designated
12 federal poverty standard.

13 The Department, or the Department's authorized
14 representative, may recover the amount of moneys expended for
15 services provided to or in behalf of a person under this
16 Section by a claim against the person's estate or against the
17 estate of the person's surviving spouse, but no recovery may be
18 had until after the death of the surviving spouse, if any, and
19 then only at such time when there is no surviving child who is
20 under age 21 or blind or who has a permanent and total
21 disability. This paragraph, however, shall not bar recovery, at
22 the death of the person, of moneys for services provided to the
23 person or in behalf of the person under this Section to which
24 the person was not entitled; provided that such recovery shall
25 not be enforced against any real estate while it is occupied as
26 a homestead by the surviving spouse or other dependent, if no

1 claims by other creditors have been filed against the estate,
2 or, if such claims have been filed, they remain dormant for
3 failure of prosecution or failure of the claimant to compel
4 administration of the estate for the purpose of payment. This
5 paragraph shall not bar recovery from the estate of a spouse,
6 under Sections 1915 and 1924 of the Social Security Act and
7 Section 5-4 of the Illinois Public Aid Code, who precedes a
8 person receiving services under this Section in death. All
9 moneys for services paid to or in behalf of the person under
10 this Section shall be claimed for recovery from the deceased
11 spouse's estate. "Homestead", as used in this paragraph, means
12 the dwelling house and contiguous real estate occupied by a
13 surviving spouse or relative, as defined by the rules and
14 regulations of the Department of Healthcare and Family
15 Services, regardless of the value of the property.

16 The Department shall increase the effectiveness of the
17 existing Community Care Program by:

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

20 (2) ensuring that care plans contain the services that
21 eligible participants need based on the number of days in a
22 month, not limited to specific blocks of time, as
23 identified by the comprehensive assessment tool selected
24 by the Department for use statewide, not to exceed the
25 total monthly service cost maximum allowed for each
26 service; the Department shall develop administrative rules

1 to implement this item (2);

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

6 (4) ensuring that the determination of need tool is
7 accurate in determining the participants' level of need; to
8 achieve this, the Department, in conjunction with the Older
9 Adult Services Advisory Committee, shall institute a study
10 of the relationship between the Determination of Need
11 scores, level of need, service cost maximums, and the
12 development and utilization of service plans no later than
13 May 1, 2008; findings and recommendations shall be
14 presented to the Governor and the General Assembly no later
15 than January 1, 2009; recommendations shall include all
16 needed changes to the service cost maximums schedule and
17 additional covered services;

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

21 (A) bathing;

22 (B) grooming;

23 (C) toileting;

24 (D) nail care;

25 (E) transferring;

26 (F) respiratory services;

1 (G) exercise; or

2 (H) positioning;

3 (6) ensuring that homemaker program vendors are not
4 restricted from hiring homemakers who are family members of
5 clients or recommended by clients; the Department may not,
6 by rule or policy, require homemakers who are family
7 members of clients or recommended by clients to accept
8 assignments in homes other than the client;

9 (7) ensuring that the State may access maximum federal
10 matching funds by seeking approval for the Centers for
11 Medicare and Medicaid Services for modifications to the
12 State's home and community based services waiver and
13 additional waiver opportunities, including applying for
14 enrollment in the Balance Incentive Payment Program by May
15 1, 2013, in order to maximize federal matching funds; this
16 shall include, but not be limited to, modification that
17 reflects all changes in the Community Care Program services
18 and all increases in the services cost maximum;

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

22 (9) ensuring that services are authorized accurately
23 and consistently for the Community Care Program (CCP); the
24 Department shall implement a Service Authorization policy
25 directive; the purpose shall be to ensure that eligibility
26 and services are authorized accurately and consistently in

1 the CCP program; the policy directive shall clarify service
2 authorization guidelines to Care Coordination Units and
3 Community Care Program providers no later than May 1, 2013;

4 (10) working in conjunction with Care Coordination
5 Units, the Department of Healthcare and Family Services,
6 the Department of Human Services, Community Care Program
7 providers, and other stakeholders to make improvements to
8 the Medicaid claiming processes and the Medicaid
9 enrollment procedures or requirements as needed,
10 including, but not limited to, specific policy changes or
11 rules to improve the up-front enrollment of participants in
12 the Medicaid program and specific policy changes or rules
13 to insure more prompt submission of bills to the federal
14 government to secure maximum federal matching dollars as
15 promptly as possible; the Department on Aging shall have at
16 least 3 meetings with stakeholders by January 1, 2014 in
17 order to address these improvements;

18 (11) requiring home care service providers to comply
19 with the rounding of hours worked provisions under the
20 federal Fair Labor Standards Act (FLSA) and as set forth in
21 29 CFR 785.48(b) by May 1, 2013;

22 (12) implementing any necessary policy changes or
23 promulgating any rules, no later than January 1, 2014, to
24 assist the Department of Healthcare and Family Services in
25 moving as many participants as possible, consistent with
26 federal regulations, into coordinated care plans if a care

1 coordination plan that covers long term care is available
2 in the recipient's area; and

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

5 By January 1, 2009 or as soon after the end of the Cash and
6 Counseling Demonstration Project as is practicable, the
7 Department may, based on its evaluation of the demonstration
8 project, promulgate rules concerning personal assistant
9 services, to include, but need not be limited to,
10 qualifications, employment screening, rights under fair labor
11 standards, training, fiduciary agent, and supervision
12 requirements. All applicants shall be subject to the provisions
13 of the Health Care Worker Background Check Act.

14 The Department shall develop procedures to enhance
15 availability of services on evenings, weekends, and on an
16 emergency basis to meet the respite needs of caregivers.
17 Procedures shall be developed to permit the utilization of
18 services in successive blocks of 24 hours up to the monthly
19 maximum established by the Department. Workers providing these
20 services shall be appropriately trained.

21 Beginning on the effective date of this amendatory Act of
22 1991, no person may perform chore/housekeeping and home care
23 aide services under a program authorized by this Section unless
24 that person has been issued a certificate of pre-service to do
25 so by his or her employing agency. Information gathered to
26 effect such certification shall include (i) the person's name,

1 (ii) the date the person was hired by his or her current
2 employer, and (iii) the training, including dates and levels.
3 Persons engaged in the program authorized by this Section
4 before the effective date of this amendatory Act of 1991 shall
5 be issued a certificate of all pre- and in-service training
6 from his or her employer upon submitting the necessary
7 information. The employing agency shall be required to retain
8 records of all staff pre- and in-service training, and shall
9 provide such records to the Department upon request and upon
10 termination of the employer's contract with the Department. In
11 addition, the employing agency is responsible for the issuance
12 of certifications of in-service training completed to their
13 employees.

14 The Department is required to develop a system to ensure
15 that persons working as home care aides and personal assistants
16 receive increases in their wages when the federal minimum wage
17 is increased by requiring vendors to certify that they are
18 meeting the federal minimum wage statute for home care aides
19 and personal assistants. An employer that cannot ensure that
20 the minimum wage increase is being given to home care aides and
21 personal assistants shall be denied any increase in
22 reimbursement costs.

23 The Community Care Program Advisory Committee is created in
24 the Department on Aging. The Director shall appoint individuals
25 to serve in the Committee, who shall serve at their own
26 expense. Members of the Committee must abide by all applicable

1 ethics laws. The Committee shall advise the Department on
2 issues related to the Department's program of services to
3 prevent unnecessary institutionalization. The Committee shall
4 meet on a bi-monthly basis and shall serve to identify and
5 advise the Department on present and potential issues affecting
6 the service delivery network, the program's clients, and the
7 Department and to recommend solution strategies. Persons
8 appointed to the Committee shall be appointed on, but not
9 limited to, their own and their agency's experience with the
10 program, geographic representation, and willingness to serve.
11 The Director shall appoint members to the Committee to
12 represent provider, advocacy, policy research, and other
13 constituencies committed to the delivery of high quality home
14 and community-based services to older adults. Representatives
15 shall be appointed to ensure representation from community care
16 providers including, but not limited to, adult day service
17 providers, homemaker providers, case coordination and case
18 management units, emergency home response providers, statewide
19 trade or labor unions that represent home care aides and direct
20 care staff, area agencies on aging, adults over age 60,
21 membership organizations representing older adults, and other
22 organizational entities, providers of care, or individuals
23 with demonstrated interest and expertise in the field of home
24 and community care as determined by the Director.

25 Nominations may be presented from any agency or State
26 association with interest in the program. The Director, or his

1 or her designee, shall serve as the permanent co-chair of the
2 advisory committee. One other co-chair shall be nominated and
3 approved by the members of the committee on an annual basis.
4 Committee members' terms of appointment shall be for 4 years
5 with one-quarter of the appointees' terms expiring each year. A
6 member shall continue to serve until his or her replacement is
7 named. The Department shall fill vacancies that have a
8 remaining term of over one year, and this replacement shall
9 occur through the annual replacement of expiring terms. The
10 Director shall designate Department staff to provide technical
11 assistance and staff support to the committee. Department
12 representation shall not constitute membership of the
13 committee. All Committee papers, issues, recommendations,
14 reports, and meeting memoranda are advisory only. The Director,
15 or his or her designee, shall make a written report, as
16 requested by the Committee, regarding issues before the
17 Committee.

18 The Department on Aging and the Department of Human
19 Services shall cooperate in the development and submission of
20 an annual report on programs and services provided under this
21 Section. Such joint report shall be filed with the Governor and
22 the General Assembly on or before September 30 each year.

23 The requirement for reporting to the General Assembly shall
24 be satisfied by filing copies of the report with the Speaker,
25 the Minority Leader and the Clerk of the House of
26 Representatives and the President, the Minority Leader and the

1 Secretary of the Senate and the Legislative Research Unit, as
2 required by Section 3.1 of the General Assembly Organization
3 Act and filing such additional copies with the State Government
4 Report Distribution Center for the General Assembly as is
5 required under paragraph (t) of Section 7 of the State Library
6 Act.

7 Those persons previously found eligible for receiving
8 non-institutional services whose services were discontinued
9 under the Emergency Budget Act of Fiscal Year 1992, and who do
10 not meet the eligibility standards in effect on or after July
11 1, 1992, shall remain ineligible on and after July 1, 1992.
12 Those persons previously not required to cost-share and who
13 were required to cost-share effective March 1, 1992, shall
14 continue to meet cost-share requirements on and after July 1,
15 1992. Beginning July 1, 1992, all clients will be required to
16 meet eligibility, cost-share, and other requirements and will
17 have services discontinued or altered when they fail to meet
18 these requirements.

19 For the purposes of this Section, "flexible senior
20 services" refers to services that require one-time or periodic
21 expenditures including, but not limited to, respite care, home
22 modification, assistive technology, housing assistance, and
23 transportation.

24 The Department shall implement an electronic service
25 verification based on global positioning systems or other
26 cost-effective technology for the Community Care Program no

1 later than January 1, 2014.

2 The Department shall require, as a condition of
3 eligibility, enrollment in the medical assistance program
4 under Article V of the Illinois Public Aid Code (i) beginning
5 August 1, 2013, if the Auditor General has reported that the
6 Department has failed to comply with the reporting requirements
7 of Section 2-27 of the Illinois State Auditing Act; or (ii)
8 beginning June 1, 2014, if the Auditor General has reported
9 that the Department has not undertaken the required actions
10 listed in the report required by subsection (a) of Section 2-27
11 of the Illinois State Auditing Act.

12 The Department shall delay Community Care Program services
13 until an applicant is determined eligible for medical
14 assistance under Article V of the Illinois Public Aid Code (i)
15 beginning August 1, 2013, if the Auditor General has reported
16 that the Department has failed to comply with the reporting
17 requirements of Section 2-27 of the Illinois State Auditing
18 Act; or (ii) beginning June 1, 2014, if the Auditor General has
19 reported that the Department has not undertaken the required
20 actions listed in the report required by subsection (a) of
21 Section 2-27 of the Illinois State Auditing Act.

22 The Department shall implement co-payments for the
23 Community Care Program at the federally allowable maximum level
24 (i) beginning August 1, 2013, if the Auditor General has
25 reported that the Department has failed to comply with the
26 reporting requirements of Section 2-27 of the Illinois State

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

5 The Department shall provide a bi-monthly report on the
6 progress of the Community Care Program reforms set forth in
7 this amendatory Act of the 98th General Assembly to the
8 Governor, the Speaker of the House of Representatives, the
9 Minority Leader of the House of Representatives, the President
10 of the Senate, and the Minority Leader of the Senate.

11 The Department shall conduct a quarterly review of Care
12 Coordination Unit performance and adherence to service
13 guidelines. The quarterly review shall be reported to the
14 Speaker of the House of Representatives, the Minority Leader of
15 the House of Representatives, the President of the Senate, and
16 the Minority Leader of the Senate. The Department shall collect
17 and report longitudinal data on the performance of each care
18 coordination unit. Nothing in this paragraph shall be construed
19 to require the Department to identify specific care
20 coordination units.

21 In regard to community care providers, failure to comply
22 with Department on Aging policies shall be cause for
23 disciplinary action, including, but not limited to,
24 disqualification from serving Community Care Program clients.
25 Each provider, upon submission of any bill or invoice to the
26 Department for payment for services rendered, shall include a

1 notarized statement, under penalty of perjury pursuant to
2 Section 1-109 of the Code of Civil Procedure, that the provider
3 has complied with all Department policies.

4 The Director of the Department on Aging shall make
5 information available to the State Board of Elections as may be
6 required by an agreement the State Board of Elections has
7 entered into with a multi-state voter registration list
8 maintenance system.

9 Within 30 days after the effective date of this amendatory
10 Act of the 100th General Assembly, rates shall be increased to
11 \$18.29 per hour, for the purpose of increasing, by at least
12 \$.72 per hour, the wages paid by those vendors to their
13 employees who provide homemaker services. The Department shall
14 pay an enhanced rate under the Community Care Program to those
15 in-home service provider agencies that offer health insurance
16 coverage as a benefit to their direct service worker employees
17 consistent with the mandates of Public Act 95-713. For State
18 fiscal year 2018, the enhanced rate shall be \$1.77 per hour.
19 The rate shall be adjusted using actuarial analysis based on
20 the cost of care, but shall not be set below \$1.77 per hour.
21 The Department shall adopt rules, including emergency rules
22 under subsection (y) of Section 5-45 of the Illinois
23 Administrative Procedure Act, to implement the provisions of
24 this paragraph.

25 (Source: P.A. 98-8, eff. 5-3-13; 98-1171, eff. 6-1-15; 99-143,
26 eff. 7-27-15.)

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

3 (20 ILCS 301/55-30 new)

4 Sec. 55-30. Rate increase. Within 30 days after the
5 effective date of this amendatory Act of the 100th General
6 Assembly, the Division of Alcoholism and Substance Abuse shall
7 by rule develop the increased rate methodology and annualize
8 the increased rate beginning with State fiscal year 2018
9 contracts to licensed providers of community based addiction
10 treatment, based on the additional amounts appropriated for the
11 purpose of providing a rate increase to licensed providers of
12 community based addiction treatment. The Department shall
13 adopt rules, including emergency rules under subsection (y) of
14 Section 5-45 of the Illinois Administrative Procedure Act, to
15 implement the provisions of this Section.

16 Section 30-15. The Mental Health and Developmental
17 Disabilities Administrative Act is amended by adding Section 75
18 as follows:

19 (20 ILCS 1705/75 new)

20 Sec. 75. Rate increase. Within 30 days after the effective
21 date of this amendatory Act of the 100th General Assembly, the
22 Division of Mental Health shall by rule develop the increased

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

9 Section 30-20. The Rehabilitation of Persons with
10 Disabilities Act is amended by changing Section 3 as follows:

11 (20 ILCS 2405/3) (from Ch. 23, par. 3434)

12 Sec. 3. Powers and duties. The Department shall have the
13 powers and duties enumerated herein:

14 (a) To co-operate with the federal government in the
15 administration of the provisions of the federal Rehabilitation
16 Act of 1973, as amended, of the Workforce Investment Act of
17 1998, and of the federal Social Security Act to the extent and
18 in the manner provided in these Acts.

19 (b) To prescribe and supervise such courses of vocational
20 training and provide such other services as may be necessary
21 for the habilitation and rehabilitation of persons with one or
22 more disabilities, including the administrative activities
23 under subsection (e) of this Section, and to co-operate with
24 State and local school authorities and other recognized

1 agencies engaged in habilitation, rehabilitation and
2 comprehensive rehabilitation services; and to cooperate with
3 the Department of Children and Family Services regarding the
4 care and education of children with one or more disabilities.

5 (c) (Blank).

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

19 (e) (Blank).

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

26 (1) personal assistant services;

- 1 (2) homemaker services;
- 2 (3) home-delivered meals;
- 3 (4) adult day care services;
- 4 (5) respite care;
- 5 (6) home modification or assistive equipment;
- 6 (7) home health services;
- 7 (8) electronic home response;
- 8 (9) brain injury behavioral/cognitive services;
- 9 (10) brain injury habilitation;
- 10 (11) brain injury pre-vocational services; or
- 11 (12) brain injury supported employment.

12 The Department shall establish eligibility standards for
13 such services taking into consideration the unique economic and
14 social needs of the population for whom they are to be
15 provided. Such eligibility standards may be based on the
16 recipient's ability to pay for services; provided, however,
17 that any portion of a person's income that is equal to or less
18 than the "protected income" level shall not be considered by
19 the Department in determining eligibility. The "protected
20 income" level shall be determined by the Department, shall
21 never be less than the federal poverty standard, and shall be
22 adjusted each year to reflect changes in the Consumer Price
23 Index For All Urban Consumers as determined by the United
24 States Department of Labor. The standards must provide that a
25 person may not have more than \$10,000 in assets to be eligible
26 for the services, and the Department may increase or decrease

1 the asset limitation by rule. The Department may not decrease
2 the asset level below \$10,000.

3 The services shall be provided, as established by the
4 Department by rule, to eligible persons to prevent unnecessary
5 or premature institutionalization, to the extent that the cost
6 of the services, together with the other personal maintenance
7 expenses of the persons, are reasonably related to the
8 standards established for care in a group facility appropriate
9 to their condition. These non-institutional services, pilot
10 projects or experimental facilities may be provided as part of
11 or in addition to those authorized by federal law or those
12 funded and administered by the Illinois Department on Aging.
13 The Department shall set rates and fees for services in a fair
14 and equitable manner. Services identical to those offered by
15 the Department on Aging shall be paid at the same rate.

16 Personal assistants shall be paid at a rate negotiated
17 between the State and an exclusive representative of personal
18 assistants under a collective bargaining agreement. In no case
19 shall the Department pay personal assistants an hourly wage
20 that is less than the federal minimum wage. Within 30 days
21 after the effective date of this amendatory Act of the 100th
22 General Assembly, the hourly wage paid to personal assistants
23 and individual maintenance home health workers shall be
24 increased by \$0.48 per hour.

25 Solely for the purposes of coverage under the Illinois
26 Public Labor Relations Act ~~(5 ILCS 315/)~~, personal assistants

1 providing services under the Department's Home Services
2 Program shall be considered to be public employees and the
3 State of Illinois shall be considered to be their employer as
4 of the effective date of this amendatory Act of the 93rd
5 General Assembly, but not before. Solely for the purposes of
6 coverage under the Illinois Public Labor Relations Act, home
7 care and home health workers who function as personal
8 assistants and individual maintenance home health workers and
9 who also provide services under the Department's Home Services
10 Program shall be considered to be public employees, no matter
11 whether the State provides such services through direct
12 fee-for-service arrangements, with the assistance of a managed
13 care organization or other intermediary, or otherwise, and the
14 State of Illinois shall be considered to be the employer of
15 those persons as of January 29, 2013 (the effective date of
16 Public Act 97-1158), but not before except as otherwise
17 provided under this subsection (f). The State shall engage in
18 collective bargaining with an exclusive representative of home
19 care and home health workers who function as personal
20 assistants and individual maintenance home health workers
21 working under the Home Services Program concerning their terms
22 and conditions of employment that are within the State's
23 control. Nothing in this paragraph shall be understood to limit
24 the right of the persons receiving services defined in this
25 Section to hire and fire home care and home health workers who
26 function as personal assistants and individual maintenance

1 home health workers working under the Home Services Program or
2 to supervise them within the limitations set by the Home
3 Services Program. The State shall not be considered to be the
4 employer of home care and home health workers who function as
5 personal assistants and individual maintenance home health
6 workers working under the Home Services Program for any
7 purposes not specifically provided in Public Act 93-204 or
8 Public Act 97-1158, including but not limited to, purposes of
9 vicarious liability in tort and purposes of statutory
10 retirement or health insurance benefits. Home care and home
11 health workers who function as personal assistants and
12 individual maintenance home health workers and who also provide
13 services under the Department's Home Services Program shall not
14 be covered by the State Employees Group Insurance Act of 1971
15 ~~(5 ILCS 375/)~~.

16 The Department shall execute, relative to nursing home
17 prescreening, as authorized by Section 4.03 of the Illinois Act
18 on the Aging, written inter-agency agreements with the
19 Department on Aging and the Department of Healthcare and Family
20 Services, to effect the intake procedures and eligibility
21 criteria for those persons who may need long term care. On and
22 after July 1, 1996, all nursing home prescreenings for
23 individuals 18 through 59 years of age shall be conducted by
24 the Department, or a designee of the Department.

25 The Department is authorized to establish a system of
26 recipient cost-sharing for services provided under this

1 Section. The cost-sharing shall be based upon the recipient's
2 ability to pay for services, but in no case shall the
3 recipient's share exceed the actual cost of the services
4 provided. Protected income shall not be considered by the
5 Department in its determination of the recipient's ability to
6 pay a share of the cost of services. The level of cost-sharing
7 shall be adjusted each year to reflect changes in the
8 "protected income" level. The Department shall deduct from the
9 recipient's share of the cost of services any money expended by
10 the recipient for disability-related expenses.

11 To the extent permitted under the federal Social Security
12 Act, the Department, or the Department's authorized
13 representative, may recover the amount of moneys expended for
14 services provided to or in behalf of a person under this
15 Section by a claim against the person's estate or against the
16 estate of the person's surviving spouse, but no recovery may be
17 had until after the death of the surviving spouse, if any, and
18 then only at such time when there is no surviving child who is
19 under age 21 or blind or who has a permanent and total
20 disability. This paragraph, however, shall not bar recovery, at
21 the death of the person, of moneys for services provided to the
22 person or in behalf of the person under this Section to which
23 the person was not entitled; provided that such recovery shall
24 not be enforced against any real estate while it is occupied as
25 a homestead by the surviving spouse or other dependent, if no
26 claims by other creditors have been filed against the estate,

1 or, if such claims have been filed, they remain dormant for
2 failure of prosecution or failure of the claimant to compel
3 administration of the estate for the purpose of payment. This
4 paragraph shall not bar recovery from the estate of a spouse,
5 under Sections 1915 and 1924 of the Social Security Act and
6 Section 5-4 of the Illinois Public Aid Code, who precedes a
7 person receiving services under this Section in death. All
8 moneys for services paid to or in behalf of the person under
9 this Section shall be claimed for recovery from the deceased
10 spouse's estate. "Homestead", as used in this paragraph, means
11 the dwelling house and contiguous real estate occupied by a
12 surviving spouse or relative, as defined by the rules and
13 regulations of the Department of Healthcare and Family
14 Services, regardless of the value of the property.

15 The Department shall submit an annual report on programs
16 and services provided under this Section. The report shall be
17 filed with the Governor and the General Assembly on or before
18 March 30 each year.

19 The requirement for reporting to the General Assembly shall
20 be satisfied by filing copies of the report with the Speaker,
21 the Minority Leader and the Clerk of the House of
22 Representatives and the President, the Minority Leader and the
23 Secretary of the Senate and the Legislative Research Unit, as
24 required by Section 3.1 of the General Assembly Organization
25 Act, and filing additional copies with the State Government
26 Report Distribution Center for the General Assembly as required

1 under paragraph (t) of Section 7 of the State Library Act.

2 (g) To establish such subdivisions of the Department as
3 shall be desirable and assign to the various subdivisions the
4 responsibilities and duties placed upon the Department by law.

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

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

16 (j) (Blank).

17 (k) (Blank).

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

1 shared toll free telephone number for use by those seeking
2 information from the Clearinghouse. Department offices and
3 personnel throughout the State shall also assist in the
4 operation of the Statewide Housing Clearinghouse. Cooperation
5 with local, State and federal housing managers shall be sought
6 and extended in order to frequently and promptly update the
7 Clearinghouse's information.

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

21 (Source: P.A. 98-1004, eff. 8-18-14; 99-143, eff. 7-27-15.)

22 Section 30-25. The Illinois Public Aid Code is amended by
23 changing Section 5-5.01a as follows:

24 (305 ILCS 5/5-5.01a)

1 Sec. 5-5.01a. Supportive living facilities program. The
2 Department shall establish and provide oversight for a program
3 of supportive living facilities that seek to promote resident
4 independence, dignity, respect, and well-being in the most
5 cost-effective manner.

6 A supportive living facility is either a free-standing
7 facility or a distinct physical and operational entity within a
8 nursing facility. A supportive living facility integrates
9 housing with health, personal care, and supportive services and
10 is a designated setting that offers residents their own
11 separate, private, and distinct living units.

12 Sites for the operation of the program shall be selected by
13 the Department based upon criteria that may include the need
14 for services in a geographic area, the availability of funding,
15 and the site's ability to meet the standards.

16 Beginning July 1, 2014, subject to federal approval, the
17 Medicaid rates for supportive living facilities shall be equal
18 to the supportive living facility Medicaid rate effective on
19 June 30, 2014 increased by 8.85%. Once the assessment imposed
20 at Article V-G of this Code is determined to be a permissible
21 tax under Title XIX of the Social Security Act, the Department
22 shall increase the Medicaid rates for supportive living
23 facilities effective on July 1, 2014 by 9.09%. The Department
24 shall apply this increase retroactively to coincide with the
25 imposition of the assessment in Article V-G of this Code in
26 accordance with the approval for federal financial

1 participation by the Centers for Medicare and Medicaid
2 Services.

3 The Medicaid rates for supportive living facilities
4 effective on July 1, 2017 must be equal to the rates in effect
5 for supportive living facilities on June 30, 2017 increased by
6 2.8%.

7 The Department may adopt rules to implement this Section.
8 Rules that establish or modify the services, standards, and
9 conditions for participation in the program shall be adopted by
10 the Department in consultation with the Department on Aging,
11 the Department of Rehabilitation Services, and the Department
12 of Mental Health and Developmental Disabilities (or their
13 successor agencies).

14 Facilities or distinct parts of facilities which are
15 selected as supportive living facilities and are in good
16 standing with the Department's rules are exempt from the
17 provisions of the Nursing Home Care Act and the Illinois Health
18 Facilities Planning Act.

19 (Source: P.A. 98-651, eff. 6-16-14.)

20 ARTICLE 35. TAX COMPLIANCE AND ADMINISTRATION FUND

21 Section 35-5. The Department of Revenue Law of the Civil
22 Administrative Code of Illinois is amended by changing Section
23 2505-190 as follows:

1 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)

2 Sec. 2505-190. Tax Compliance and Administration Fund.

3 (a) Amounts deposited into the Tax Compliance and
4 Administration Fund, a special fund in the State treasury that
5 is hereby created, must be appropriated to the Department to
6 reimburse the Department for its costs of collecting,
7 administering, and enforcing the tax laws that provide for
8 deposits into the Fund. Moneys in the Fund shall consist of
9 deposits provided for in tax laws, reimbursements, or other
10 payments received from units of local government for
11 administering a local tax or fee on behalf of the unit of local
12 government in accordance with the Local Tax Collection Act, or
13 other payments designated for deposit into the Fund.

14 (b) As soon as possible after July 1, 2015, and as soon as
15 possible after each July 1 thereafter through July 1, 2016, the
16 Director of the Department of Revenue shall certify the balance
17 in the Tax Compliance and Administration Fund as of July 1,
18 less any amounts obligated, and the State Comptroller shall
19 order transferred and the State Treasurer shall transfer from
20 the Tax Compliance and Administration Fund to the General
21 Revenue Fund the amount certified that exceeds \$2,500,000.

22 (Source: P.A. 98-1098, eff. 8-26-14; 99-517, eff. 6-30-16.)

23 Section 35-10. The State Finance Act is amended by changing
24 Section 6z-20 as follows:

1 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

2 Sec. 6z-20. County and Mass Transit District Fund. Of the
3 money received from the 6.25% general rate (and, beginning July
4 1, 2000 and through December 31, 2000, the 1.25% rate on motor
5 fuel and gasohol, and beginning on August 6, 2010 through
6 August 15, 2010, the 1.25% rate on sales tax holiday items) on
7 sales subject to taxation under the Retailers' Occupation Tax
8 Act and Service Occupation Tax Act and paid into the County and
9 Mass Transit District Fund, distribution to the Regional
10 Transportation Authority tax fund, created pursuant to Section
11 4.03 of the Regional Transportation Authority Act, for deposit
12 therein shall be made based upon the retail sales occurring in
13 a county having more than 3,000,000 inhabitants. The remainder
14 shall be distributed to each county having 3,000,000 or fewer
15 inhabitants based upon the retail sales occurring in each such
16 county.

17 For the purpose of determining allocation to the local
18 government unit, a retail sale by a producer of coal or other
19 mineral mined in Illinois is a sale at retail at the place
20 where the coal or other mineral mined in Illinois is extracted
21 from the earth. This paragraph does not apply to coal or other
22 mineral when it is delivered or shipped by the seller to the
23 purchaser at a point outside Illinois so that the sale is
24 exempt under the United States Constitution as a sale in
25 interstate or foreign commerce.

26 Of the money received from the 6.25% general use tax rate

1 on tangible personal property which is purchased outside
2 Illinois at retail from a retailer and which is titled or
3 registered by any agency of this State's government and paid
4 into the County and Mass Transit District Fund, the amount for
5 which Illinois addresses for titling or registration purposes
6 are given as being in each county having more than 3,000,000
7 inhabitants shall be distributed into the Regional
8 Transportation Authority tax fund, created pursuant to Section
9 4.03 of the Regional Transportation Authority Act. The
10 remainder of the money paid from such sales shall be
11 distributed to each county based on sales for which Illinois
12 addresses for titling or registration purposes are given as
13 being located in the county. Any money paid into the Regional
14 Transportation Authority Occupation and Use Tax Replacement
15 Fund from the County and Mass Transit District Fund prior to
16 January 14, 1991, which has not been paid to the Authority
17 prior to that date, shall be transferred to the Regional
18 Transportation Authority tax fund.

19 Whenever the Department determines that a refund of money
20 paid into the County and Mass Transit District Fund should be
21 made to a claimant instead of issuing a credit memorandum, the
22 Department shall notify the State Comptroller, who shall cause
23 the order to be drawn for the amount specified, and to the
24 person named, in such notification from the Department. Such
25 refund shall be paid by the State Treasurer out of the County
26 and Mass Transit District Fund.

1 As soon as possible after the first day of each month,
2 beginning January 1, 2011, upon certification of the Department
3 of Revenue, the Comptroller shall order transferred, and the
4 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
5 local sales tax increment, as defined in the Innovation
6 Development and Economy Act, collected during the second
7 preceding calendar month for sales within a STAR bond district
8 and deposited into the County and Mass Transit District Fund,
9 less 3% of that amount, which shall be transferred into the Tax
10 Compliance and Administration Fund and shall be used by the
11 Department, subject to appropriation, to cover the costs of the
12 Department in administering the Innovation Development and
13 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
16 Department shall prepare and certify to the Comptroller the
17 disbursement of stated sums of money to the Regional
18 Transportation Authority and to named counties, the counties to
19 be those entitled to distribution, as hereinabove provided, of
20 taxes or penalties paid to the Department during the second
21 preceding calendar month. The amount to be paid to the Regional
22 Transportation Authority and each county having 3,000,000 or
23 fewer inhabitants shall be the amount (not including credit
24 memoranda) collected during the second preceding calendar
25 month by the Department and paid into the County and Mass
26 Transit District Fund, plus an amount the Department determines

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

24 When certifying the amount of a monthly disbursement to the
25 Regional Transportation Authority or to a county under this
26 Section, the Department shall increase or decrease that amount

1 by an amount necessary to offset any misallocation of previous
2 disbursements. The offset amount shall be the amount
3 erroneously disbursed within the 6 months preceding the time a
4 misallocation is discovered.

5 The provisions directing the distributions from the
6 special fund in the State Treasury provided for in this Section
7 and from the Regional Transportation Authority tax fund created
8 by Section 4.03 of the Regional Transportation Authority Act
9 shall constitute an irrevocable and continuing appropriation
10 of all amounts as provided herein. The State Treasurer and
11 State Comptroller are hereby authorized to make distributions
12 as provided in this Section.

13 In construing any development, redevelopment, annexation,
14 preannexation or other lawful agreement in effect prior to
15 September 1, 1990, which describes or refers to receipts from a
16 county or municipal retailers' occupation tax, use tax or
17 service occupation tax which now cannot be imposed, such
18 description or reference shall be deemed to include the
19 replacement revenue for such abolished taxes, distributed from
20 the County and Mass Transit District Fund or Local Government
21 Distributive Fund, as the case may be.

22 (Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;
23 97-333, eff. 8-12-11.)

24 Section 35-15. The Counties Code is amended by changing
25 Sections 5-1006, 5-1006.5, and 5-1007 as follows:

1 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

2 Sec. 5-1006. Home Rule County Retailers' Occupation Tax
3 Law. Any county that is a home rule unit may impose a tax upon
4 all persons engaged in the business of selling tangible
5 personal property, other than an item of tangible personal
6 property titled or registered with an agency of this State's
7 government, at retail in the county on the gross receipts from
8 such sales made in the course of their business. If imposed,
9 this tax shall only be imposed in 1/4% increments. On and after
10 September 1, 1991, this additional tax may not be imposed on
11 the sales of food for human consumption which is to be consumed
12 off the premises where it is sold (other than alcoholic
13 beverages, soft drinks and food which has been prepared for
14 immediate consumption) and prescription and nonprescription
15 medicines, drugs, medical appliances and insulin, urine
16 testing materials, syringes and needles used by diabetics. The
17 tax imposed by a home rule county pursuant to this Section and
18 all civil penalties that may be assessed as an incident thereof
19 shall be collected and enforced by the State Department of
20 Revenue. The certificate of registration that is issued by the
21 Department to a retailer under the Retailers' Occupation Tax
22 Act shall permit the retailer to engage in a business that is
23 taxable under any ordinance or resolution enacted pursuant to
24 this Section without registering separately with the
25 Department under such ordinance or resolution or under this

1 Section. The Department shall have full power to administer and
2 enforce this Section; to collect all taxes and penalties due
3 hereunder; to dispose of taxes and penalties so collected in
4 the manner hereinafter provided; and to determine all rights to
5 credit memoranda arising on account of the erroneous payment of
6 tax or penalty hereunder. In the administration of, and
7 compliance with, this Section, the Department and persons who
8 are subject to this Section shall have the same rights,
9 remedies, privileges, immunities, powers and duties, and be
10 subject to the same conditions, restrictions, limitations,
11 penalties and definitions of terms, and employ the same modes
12 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
13 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all
14 provisions therein other than the State rate of tax), 4, 5, 5a,
15 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
16 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
17 and Section 3-7 of the Uniform Penalty and Interest Act, as
18 fully as if those provisions were set forth herein.

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

22 Persons subject to any tax imposed pursuant to the
23 authority granted in this Section may reimburse themselves for
24 their seller's tax liability hereunder by separately stating
25 such tax as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax which sellers

1 are required to collect under the Use Tax Act, pursuant to such
2 bracket schedules as the Department may prescribe.

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

11 The Department shall forthwith pay over to the State
12 Treasurer, ex officio, as trustee, all taxes and penalties
13 collected hereunder.

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

22 After the monthly transfer to the STAR Bonds Revenue Fund,
23 on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named counties, the
26 counties to be those from which retailers have paid taxes or

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

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

1 business which under the Constitution of the United States may
2 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 such 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 such adoption and filing.
22 Beginning April 1, 1998, an ordinance or resolution imposing or
23 discontinuing the tax hereunder or effecting a change in the
24 rate thereof shall either (i) be adopted and a certified copy
25 thereof filed with the Department on or before the first day of
26 April, whereupon the Department shall proceed to administer and

1 enforce this Section as of the first day of July next following
2 the adoption and filing; or (ii) be adopted and a certified
3 copy thereof filed with the Department on or before the first
4 day of October, whereupon the Department shall proceed to
5 administer and enforce this Section as of the first day of
6 January next following the adoption and filing.

7 When certifying the amount of a monthly disbursement to a
8 county under this Section, the Department shall increase or
9 decrease such 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 This Section shall be known and may be cited as the Home
14 Rule County Retailers' Occupation Tax Law.

15 (Source: P.A. 99-217, eff. 7-31-15.)

16 (55 ILCS 5/5-1006.5)

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

19 (a) The county board of any county may impose a tax upon
20 all persons engaged in the business of selling tangible
21 personal property, other than personal property titled or
22 registered with an agency of this State's government, at retail
23 in the county on the gross receipts from the sales made in the
24 course of business to provide revenue to be used exclusively
25 for public safety, public facility, or transportation purposes

1 in that county, if a proposition for the tax has been submitted
2 to the electors of that county and approved by a majority of
3 those voting on the question. If imposed, this tax shall be
4 imposed only in one-quarter percent increments. By resolution,
5 the county board may order the proposition to be submitted at
6 any election. If the tax is imposed for transportation purposes
7 for expenditures for public highways or as authorized under the
8 Illinois Highway Code, the county board must publish notice of
9 the existence of its long-range highway transportation plan as
10 required or described in Section 5-301 of the Illinois Highway
11 Code and must make the plan publicly available prior to
12 approval of the ordinance or resolution imposing the tax. If
13 the tax is imposed for transportation purposes for expenditures
14 for passenger rail transportation, the county board must
15 publish notice of the existence of its long-range passenger
16 rail transportation plan and must make the plan publicly
17 available prior to approval of the ordinance or resolution
18 imposing the tax.

19 If a tax is imposed for public facilities purposes, then
20 the name of the project may be included in the proposition at
21 the discretion of the county board as determined in the
22 enabling resolution. For example, the "XXX Nursing Home" or the
23 "YYY Museum".

24 The county clerk shall certify the question to the proper
25 election authority, who shall submit the proposition at an
26 election in accordance with the general election law.

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

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

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

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

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

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

21 As additional information on the ballot below the
22 question shall appear the following:

23 "This would mean that a consumer would pay an
24 additional (insert amount) in sales tax for every \$100 of
25 tangible personal property bought at retail. If imposed,
26 the additional tax would cease being collected at the end

1 of (insert number of years), if not terminated earlier by a
2 vote of the county board."

3 For the purposes of the paragraph, "public safety
4 purposes" means crime prevention, detention, fire
5 fighting, police, medical, ambulance, or other emergency
6 services.

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

8 Beginning on the January 1 or July 1, whichever is
9 first, that occurs not less than 30 days after May 31, 2015
10 (the effective date of Public Act 99-4), Adams County may
11 impose a public safety retailers' occupation tax and
12 service occupation tax at the rate of 0.25%, as provided in
13 the referendum approved by the voters on April 7, 2015,
14 notwithstanding the omission of the additional information
15 that is otherwise required to be printed on the ballot
16 below the question pursuant to this item (1).

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

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

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

25 "This would mean that a consumer would pay an
26 additional (insert amount) in sales tax for every \$100 of

1 tangible personal property bought at retail."

2 The county board may also opt to establish a sunset
3 provision at which time the additional sales tax would
4 cease being collected, if not terminated earlier by a vote
5 of the county board. If the county board votes to include a
6 sunset provision, the proposition for transportation
7 purposes shall be in substantially the following form:

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

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. If imposed,
17 the additional tax would cease being collected at the end
18 of (insert number of years), if not terminated earlier by a
19 vote of the county board."

20 For the purposes of this paragraph, transportation
21 purposes means construction, maintenance, operation, and
22 improvement of public highways, any other purpose for which
23 a county may expend funds under the Illinois Highway Code,
24 and passenger rail transportation.

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

26 (3) The proposition for public facilities purposes

1 shall be in substantially the following form:

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

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

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

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

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

20 As additional information on the ballot below the
21 question shall appear the following:

22 "This would mean that a consumer would pay an
23 additional (insert amount) in sales tax for every \$100 of
24 tangible personal property bought at retail. If imposed,
25 the additional tax would cease being collected at the end
26 of (insert number of years), if not terminated earlier by a

1 vote of the county board."

2 For purposes of this Section, "public facilities
3 purposes" means the acquisition, development,
4 construction, reconstruction, rehabilitation, improvement,
5 financing, architectural planning, and installation of
6 capital facilities consisting of buildings, structures,
7 and durable equipment and for the acquisition and
8 improvement of real property and interest in real property
9 required, or expected to be required, in connection with
10 the public facilities, for use by the county for the
11 furnishing of governmental services to its citizens,
12 including but not limited to museums and nursing homes.

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

14 If a majority of the electors voting on the proposition
15 vote in favor of it, the county may impose the tax. A county
16 may not submit more than one proposition authorized by this
17 Section to the electors at any one time.

18 This additional tax may not be imposed on the sales of food
19 for human consumption that is to be consumed off the premises
20 where it is sold (other than alcoholic beverages, soft drinks,
21 and food which has been prepared for immediate consumption) and
22 prescription and non-prescription medicines, drugs, medical
23 appliances and insulin, urine testing materials, syringes, and
24 needles used by diabetics. The tax imposed by a county under
25 this Section and all civil penalties that may be assessed as an
26 incident of the tax shall be collected and enforced by the

1 Illinois Department of Revenue and deposited into a special
2 fund created for that purpose. The certificate of registration
3 that is issued by the Department to a retailer under the
4 Retailers' Occupation Tax Act shall permit the retailer to
5 engage in a business that is taxable without registering
6 separately with the Department under an ordinance or resolution
7 under this Section. The Department has full power to administer
8 and enforce this Section, to collect all taxes and penalties
9 due under this Section, to dispose of taxes and penalties so
10 collected in the manner provided in this Section, and to
11 determine all rights to credit memoranda arising on account of
12 the erroneous payment of a tax or penalty under this Section.
13 In the administration of and compliance with this Section, the
14 Department and persons who are subject to this Section shall
15 (i) have the same rights, remedies, privileges, immunities,
16 powers, and duties, (ii) be subject to the same conditions,
17 restrictions, limitations, penalties, and definitions of
18 terms, and (iii) employ the same modes of procedure as are
19 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
20 1n, 2 through 2-70 (in respect to all provisions contained in
21 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
22 (except provisions relating to transaction returns and quarter
23 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
24 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
25 of the Retailers' Occupation Tax Act and Section 3-7 of the
26 Uniform Penalty and Interest Act as if those provisions were

1 set forth in this Section.

2 Persons subject to any tax imposed under the authority
3 granted in this Section may reimburse themselves for their
4 sellers' tax liability by separately stating the tax as an
5 additional charge, which charge may be stated in combination,
6 in a single amount, with State tax which sellers are required
7 to collect under the Use Tax Act, pursuant to such bracketed
8 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 County Public Safety or Transportation
16 Retailers' Occupation Tax Fund.

17 (b) If a tax has been imposed under subsection (a), a
18 service occupation tax shall also be imposed at the same rate
19 upon all persons engaged, in the county, in the business of
20 making sales of service, who, as an incident to making those
21 sales of service, transfer tangible personal property within
22 the county as an incident to a sale of service. This tax may
23 not be imposed on sales of food for human consumption that is
24 to be consumed off the premises where it is sold (other than
25 alcoholic beverages, soft drinks, and food prepared for
26 immediate consumption) and prescription and non-prescription

1 medicines, drugs, medical appliances and insulin, urine
2 testing materials, syringes, and needles used by diabetics. The
3 tax imposed under this subsection and all civil penalties that
4 may be assessed as an incident thereof shall be collected and
5 enforced by the Department of Revenue. The Department has full
6 power to administer and enforce this subsection; to collect all
7 taxes and penalties due hereunder; to dispose of taxes and
8 penalties so collected in the manner hereinafter provided; and
9 to determine all rights to credit memoranda arising on account
10 of the erroneous payment of tax or penalty hereunder. In the
11 administration of, and compliance with this subsection, the
12 Department and persons who are subject to this paragraph shall
13 (i) have the same rights, remedies, privileges, immunities,
14 powers, and duties, (ii) be subject to the same conditions,
15 restrictions, limitations, penalties, exclusions, exemptions,
16 and definitions of terms, and (iii) employ the same modes of
17 procedure as are prescribed in Sections 2 (except that the
18 reference to State in the definition of supplier maintaining a
19 place of business in this State shall mean the county), 2a, 2b,
20 2c, 3 through 3-50 (in respect to all provisions therein other
21 than the State rate of tax), 4 (except that the reference to
22 the State shall be to the county), 5, 7, 8 (except that the
23 jurisdiction to which the tax shall be a debt to the extent
24 indicated in that Section 8 shall be the county), 9 (except as
25 to the disposition of taxes and penalties collected), 10, 11,
26 12 (except the reference therein to Section 2b of the

1 Retailers' Occupation Tax Act), 13 (except that any reference
2 to the State shall mean the county), Section 15, 16, 17, 18, 19
3 and 20 of the Service Occupation Tax Act and Section 3-7 of the
4 Uniform Penalty and Interest Act, as fully as if those
5 provisions were set forth herein.

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

14 Whenever the Department determines that a refund should be
15 made under this subsection to a claimant instead of issuing a
16 credit memorandum, the Department shall notify the State
17 Comptroller, who shall cause the warrant to be drawn for the
18 amount specified, and to the person named, in the notification
19 from the Department. The refund shall be paid by the State
20 Treasurer out of the County Public Safety or Transportation
21 Retailers' Occupation Fund.

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

26 (c) The Department shall immediately pay over to the State

1 Treasurer, ex officio, as trustee, all taxes and penalties
2 collected under this Section to be deposited into the County
3 Public Safety or Transportation Retailers' Occupation Tax
4 Fund, which shall be an unappropriated trust fund held outside
5 of the State treasury.

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

14 After the monthly transfer to the STAR Bonds Revenue Fund,
15 on or before the 25th day of each calendar month, the
16 Department shall prepare and certify to the Comptroller the
17 disbursement of stated sums of money to the counties from which
18 retailers have paid taxes or penalties to the Department during
19 the second preceding calendar month. The amount to be paid to
20 each county, and deposited by the county into its special fund
21 created for the purposes of this Section, shall be the amount
22 (not including credit memoranda) collected under this Section
23 during the second preceding calendar month by the Department
24 plus an amount the Department determines is necessary to offset
25 any amounts that were erroneously paid to a different taxing
26 body, and not including (i) an amount equal to the amount of

1 refunds made during the second preceding calendar month by the
2 Department on behalf of the county, (ii) 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 county, ~~and~~ (iii) any amounts that are transferred
6 to the STAR Bonds Revenue Fund, and (iv) 2% of the remainder,
7 which shall be transferred into the Tax Compliance and
8 Administration Fund. The Department, at the time of each
9 monthly disbursement to the counties, shall prepare and certify
10 to the State Comptroller the amount to be transferred into the
11 Tax Compliance and Administration Fund under this subsection.
12 Within 10 days after receipt by the Comptroller of the
13 disbursement certification to the counties and the Tax
14 Compliance and Administration Fund provided for in this Section
15 to be given to the Comptroller by the Department, the
16 Comptroller shall cause the orders to be drawn for the
17 respective amounts in accordance with directions contained in
18 the certification.

19 In addition to the disbursement required by the preceding
20 paragraph, an allocation shall be made in March of each year to
21 each county that received more than \$500,000 in disbursements
22 under the preceding paragraph in the preceding calendar year.
23 The allocation shall be in an amount equal to the average
24 monthly distribution made to each such county under the
25 preceding paragraph during the preceding calendar year
26 (excluding the 2 months of highest receipts). The distribution

1 made in March of each year subsequent to the year in which an
2 allocation was made pursuant to this paragraph and the
3 preceding paragraph shall be reduced by the amount allocated
4 and disbursed under this paragraph in the preceding calendar
5 year. The Department shall prepare and certify to the
6 Comptroller for disbursement the allocations made in
7 accordance with this paragraph.

8 A county may direct, by ordinance, that all or a portion of
9 the taxes and penalties collected under the Special County
10 Retailers' Occupation Tax For Public Safety or Transportation
11 be deposited into the Transportation Development Partnership
12 Trust Fund.

13 (d) For the purpose of determining the local governmental
14 unit whose tax is applicable, a retail sale by a producer of
15 coal or another 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 another 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 United States Constitution as a sale
21 in interstate or foreign commerce.

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

26 (e-5) If a county imposes a tax under this Section, the

1 county board may, by ordinance, discontinue or lower the rate
2 of the tax. If the county board lowers the tax rate or
3 discontinues the tax, a referendum must be held in accordance
4 with subsection (a) of this Section in order to increase the
5 rate of the tax or to reimpose the discontinued tax.

6 (f) Beginning April 1, 1998 and through December 31, 2013,
7 the results of any election authorizing a proposition to impose
8 a tax under this Section or effecting a change in the rate of
9 tax, or any ordinance lowering the rate or discontinuing the
10 tax, shall be certified by the county clerk and filed with the
11 Illinois Department of Revenue either (i) on or before the
12 first day of April, whereupon the Department shall proceed to
13 administer and enforce the tax as of the first day of July next
14 following the filing; or (ii) on or before the first day of
15 October, whereupon the Department shall proceed to administer
16 and enforce the tax as of the first day of January next
17 following the filing.

18 Beginning January 1, 2014, the results of any election
19 authorizing a proposition to impose a tax under this Section or
20 effecting an increase in the rate of tax, along with the
21 ordinance adopted to impose the tax or increase the rate of the
22 tax, or any ordinance adopted to lower the rate or discontinue
23 the tax, shall be certified by the county clerk and filed with
24 the Illinois Department of Revenue either (i) on or before the
25 first day of May, whereupon the Department shall proceed to
26 administer and enforce the tax as of the first day of July next

1 following the adoption and filing; or (ii) on or before the
2 first day of October, whereupon the Department shall proceed to
3 administer and enforce the tax as of the first day of January
4 next following the adoption and filing.

5 (g) When certifying the amount of a monthly disbursement to
6 a county under this Section, the Department shall increase or
7 decrease the amounts by an amount necessary to offset any
8 miscalculation of previous disbursements. The offset amount
9 shall be the amount erroneously disbursed within the previous 6
10 months from the time a miscalculation is discovered.

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

14 (i) For purposes of this Section, "public safety" includes,
15 but is not limited to, crime prevention, detention, fire
16 fighting, police, medical, ambulance, or other emergency
17 services. The county may share tax proceeds received under this
18 Section for public safety purposes, including proceeds
19 received before August 4, 2009 (the effective date of Public
20 Act 96-124), with any fire protection district located in the
21 county. For the purposes of this Section, "transportation"
22 includes, but is not limited to, the construction, maintenance,
23 operation, and improvement of public highways, any other
24 purpose for which a county may expend funds under the Illinois
25 Highway Code, and passenger rail transportation. For the
26 purposes of this Section, "public facilities purposes"

1 includes, but is not limited to, the acquisition, development,
2 construction, reconstruction, rehabilitation, improvement,
3 financing, architectural planning, and installation of capital
4 facilities consisting of buildings, structures, and durable
5 equipment and for the acquisition and improvement of real
6 property and interest in real property required, or expected to
7 be required, in connection with the public facilities, for use
8 by the county for the furnishing of governmental services to
9 its citizens, including but not limited to museums and nursing
10 homes.

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

15 (Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217,
16 eff. 7-31-15; 99-642, eff. 7-28-16.)

17 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

18 Sec. 5-1007. Home Rule County Service Occupation Tax Law.
19 The corporate authorities of a home rule county may impose a
20 tax upon all persons engaged, in such county, in the business
21 of making sales of service at the same rate of tax imposed
22 pursuant to Section 5-1006 of the selling price of all tangible
23 personal property transferred by such servicemen either in the
24 form of tangible personal property or in the form of real
25 estate as an incident to a sale of service. If imposed, such

1 tax shall only be imposed in 1/4% increments. On and after
2 September 1, 1991, this additional tax may not be imposed on
3 the sales of food for human consumption which is to be consumed
4 off the premises where it is sold (other than alcoholic
5 beverages, soft drinks and food which has been prepared for
6 immediate consumption) and prescription and nonprescription
7 medicines, drugs, medical appliances and insulin, urine
8 testing materials, syringes and needles used by diabetics. The
9 tax imposed by a home rule county pursuant to this Section and
10 all civil penalties that may be assessed as an incident thereof
11 shall be collected and enforced by the State Department of
12 Revenue. The certificate of registration which is issued by the
13 Department to a retailer under the Retailers' Occupation Tax
14 Act or under the Service Occupation Tax Act shall permit such
15 registrant to engage in a business which is taxable under any
16 ordinance or resolution enacted pursuant to this Section
17 without registering separately with the Department under such
18 ordinance or resolution or under this Section. The Department
19 shall have full power to administer and enforce this Section;
20 to collect all taxes and penalties due hereunder; to dispose of
21 taxes and penalties so collected in the manner hereinafter
22 provided; and to determine all rights to credit memoranda
23 arising on account of the erroneous payment of tax or penalty
24 hereunder. In the administration of, and compliance with, this
25 Section the Department and persons who are subject to this
26 Section shall have the same rights, remedies, privileges,

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

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

22 Persons subject to any tax imposed pursuant to the
23 authority granted in this Section may reimburse themselves for
24 their serviceman's tax liability hereunder by separately
25 stating such tax as an additional charge, which charge may be
26 stated in combination, in a single amount, with State tax which

1 servicemen are authorized to collect under the Service Use Tax
2 Act, pursuant to such bracket schedules as the Department may
3 prescribe.

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

11 The Department shall forthwith pay over to the State
12 Treasurer, ex-officio, as trustee, all taxes and penalties
13 collected hereunder.

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

22 After the monthly transfer to the STAR Bonds Revenue Fund,
23 on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named counties, the
26 counties to be those from which suppliers and servicemen have

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

21 In addition to the disbursement required by the preceding
22 paragraph, an allocation shall be made in each year to each
23 county which received more than \$500,000 in disbursements under
24 the preceding paragraph in the preceding calendar year. The
25 allocation shall be in an amount equal to the average monthly
26 distribution made to each such county under the preceding

1 paragraph during the preceding calendar year (excluding the 2
2 months of highest receipts). The distribution made in March of
3 each year subsequent to the year in which an allocation was
4 made pursuant to this paragraph and the preceding paragraph
5 shall be reduced by the amount allocated and disbursed under
6 this paragraph in the preceding calendar year. The Department
7 shall prepare and certify to the Comptroller for disbursement
8 the allocations made in accordance with this paragraph.

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

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

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

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

19 (Source: P.A. 96-939, eff. 6-24-10.)

20 Section 35-20. The Illinois Municipal Code is amended by
21 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,
22 8-11-1.7, and 8-11-5 as follows:

23 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

24 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax

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

1 taxes and penalties so collected in the manner hereinafter
2 provided; and to determine all rights to credit memoranda
3 arising on account of the erroneous payment of tax or penalty
4 hereunder. In the administration of, and compliance with, this
5 Section the Department and persons who are subject to this
6 Section shall have the same rights, remedies, privileges,
7 immunities, powers and duties, and be subject to the same
8 conditions, restrictions, limitations, penalties and
9 definitions of terms, and employ the same modes of procedure,
10 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,
11 1m, 1n, 2 through 2-65 (in respect to all provisions therein
12 other than the State rate of tax), 2c, 3 (except as to the
13 disposition of taxes and penalties collected), 4, 5, 5a, 5b,
14 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,
15 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
16 Section 3-7 of the Uniform Penalty and Interest Act, as fully
17 as if those provisions were set forth herein.

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

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

1 bracket schedules as the Department may prescribe.

2 Whenever the Department determines that a refund should be
3 made under this Section to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the order 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 home rule municipal retailers' occupation
9 tax fund.

10 The Department shall immediately pay over to the State
11 Treasurer, ex officio, as trustee, all taxes and penalties
12 collected hereunder.

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 named municipalities,
25 the municipalities to be those from which retailers have paid
26 taxes or penalties hereunder to the Department during the

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

26 In addition to the disbursement required by the preceding

1 paragraph and in order to mitigate delays caused by
2 distribution procedures, an allocation shall, if requested, be
3 made within 10 days after January 14, 1991, and in November of
4 1991 and each year thereafter, to each municipality that
5 received more than \$500,000 during the preceding fiscal year,
6 (July 1 through June 30) whether collected by the municipality
7 or disbursed by the Department as required by this Section.
8 Within 10 days after January 14, 1991, participating
9 municipalities shall notify the Department in writing of their
10 intent to participate. In addition, for the initial
11 distribution, participating municipalities shall certify to
12 the Department the amounts collected by the municipality for
13 each month under its home rule occupation and service
14 occupation tax during the period July 1, 1989 through June 30,
15 1990. The allocation within 10 days after January 14, 1991,
16 shall be in an amount equal to the monthly average of these
17 amounts, excluding the 2 months of highest receipts. The
18 monthly average for the period of July 1, 1990 through June 30,
19 1991 will be determined as follows: the amounts collected by
20 the municipality under its home rule occupation and service
21 occupation tax during the period of July 1, 1990 through
22 September 30, 1990, plus amounts collected by the Department
23 and paid to such municipality through June 30, 1991, excluding
24 the 2 months of highest receipts. The monthly average for each
25 subsequent period of July 1 through June 30 shall be an amount
26 equal to the monthly distribution made to each such

1 municipality under the preceding paragraph during this period,
2 excluding the 2 months of highest receipts. The distribution
3 made in November 1991 and each year thereafter under this
4 paragraph and the preceding paragraph shall be reduced by the
5 amount allocated and disbursed under this paragraph in the
6 preceding period of July 1 through June 30. The Department
7 shall prepare and certify to the Comptroller for disbursement
8 the allocations made in accordance with this paragraph.

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

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

22 An ordinance or resolution imposing or discontinuing a tax
23 hereunder or effecting a change in the rate thereof shall be
24 adopted and a certified copy thereof filed with the Department
25 on or before the first day of June, whereupon the Department
26 shall proceed to administer and enforce this Section as of the

1 first day of September next following the adoption and filing.
2 Beginning January 1, 1992, an ordinance or resolution imposing
3 or discontinuing the tax hereunder or effecting a change in the
4 rate thereof shall be adopted and a certified copy thereof
5 filed with the Department on or before the first day of July,
6 whereupon the Department shall proceed to administer and
7 enforce this Section as of the first day of October next
8 following such adoption and filing. Beginning January 1, 1993,
9 an ordinance or resolution imposing or discontinuing the tax
10 hereunder or effecting a change in the rate thereof shall be
11 adopted and a certified copy thereof filed with the Department
12 on or before the first day of October, whereupon the Department
13 shall proceed to administer and enforce this Section as of the
14 first day of January next following the adoption and filing.
15 However, a municipality located in a county with a population
16 in excess of 3,000,000 that elected to become a home rule unit
17 at the general primary election in 1994 may adopt an ordinance
18 or resolution imposing the tax under this Section and file a
19 certified copy of the ordinance or resolution with the
20 Department on or before July 1, 1994. The Department shall then
21 proceed to administer and enforce this Section as of October 1,
22 1994. Beginning April 1, 1998, an ordinance or resolution
23 imposing or discontinuing the tax hereunder or effecting a
24 change in the rate thereof shall either (i) be adopted and a
25 certified copy thereof filed with the Department on or before
26 the first day of April, whereupon the Department shall proceed

1 to administer and enforce this Section as of the first day of
2 July next following the adoption and filing; or (ii) be adopted
3 and a certified copy thereof filed with the Department on or
4 before the first day of October, whereupon the Department shall
5 proceed to administer and enforce this Section as of the first
6 day of January next following the adoption and filing.

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 Any unobligated balance remaining in the Municipal
14 Retailers' Occupation Tax Fund on December 31, 1989, which fund
15 was abolished by Public Act 85-1135, and all receipts of
16 municipal tax as a result of audits of liability periods prior
17 to January 1, 1990, shall be paid into the Local Government Tax
18 Fund for distribution as provided by this Section prior to the
19 enactment of Public Act 85-1135. All receipts of municipal tax
20 as a result of an assessment not arising from an audit, for
21 liability periods prior to January 1, 1990, shall be paid into
22 the Local Government Tax Fund for distribution before July 1,
23 1990, as provided by this Section prior to the enactment of
24 Public Act 85-1135; and on and after July 1, 1990, all such
25 receipts shall be distributed as provided in Section 6z-18 of
26 the State Finance Act.

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

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

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

7 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

8 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
9 Occupation Tax Act. The corporate authorities of a non-home
10 rule municipality may impose a tax upon all persons engaged in
11 the business of selling tangible personal property, other than
12 on an item of tangible personal property which is titled and
13 registered by an agency of this State's Government, at retail
14 in the municipality for expenditure on public infrastructure or
15 for property tax relief or both as defined in Section 8-11-1.2
16 if approved by referendum as provided in Section 8-11-1.1, of
17 the gross receipts from such sales made in the course of such
18 business. If the tax is approved by referendum on or after July
19 14, 2010 (the effective date of Public Act 96-1057), the
20 corporate authorities of a non-home rule municipality may,
21 until December 31, 2020, use the proceeds of the tax for
22 expenditure on municipal operations, in addition to or in lieu
23 of any expenditure on public infrastructure or for property tax
24 relief. The tax imposed may not be more than 1% and may be
25 imposed only in 1/4% increments. The tax may not be imposed on

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

1 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
2 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
3 therein other than the State rate of tax), 2c, 3 (except as to
4 the disposition of taxes and penalties collected), 4, 5, 5a,
5 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
6 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
7 and Section 3-7 of the Uniform Penalty and Interest Act as
8 fully as if those provisions were set forth herein.

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

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

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

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

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

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

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

17 For the purpose of determining the local governmental unit
18 whose tax is applicable, a retail sale, by a producer of coal
19 or other mineral mined in Illinois, is a sale at retail at the
20 place where the coal or other mineral mined in Illinois is
21 extracted from the earth. This paragraph does not apply to coal
22 or other mineral when it is delivered or shipped by the seller
23 to the purchaser at a point outside Illinois so that the sale
24 is exempt under the Federal Constitution as a sale in
25 interstate or foreign commerce.

26 Nothing in this Section shall be construed to authorize a

1 municipality to impose a tax upon the privilege of engaging in
2 any business which under the constitution of the United States
3 may not be made the subject of taxation by this State.

4 When certifying the amount of a monthly disbursement to a
5 municipality under this Section, the Department shall increase
6 or decrease such amount by an amount necessary to offset any
7 misallocation of previous disbursements. The offset amount
8 shall be the amount erroneously disbursed within the previous 6
9 months from the time a misallocation is discovered.

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

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

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

18 (Source: P.A. 99-217, eff. 7-31-15.)

19 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

20 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
21 Tax Act. The corporate authorities of a non-home rule
22 municipality may impose a tax upon all persons engaged, in such
23 municipality, in the business of making sales of service for
24 expenditure on public infrastructure or for property tax relief
25 or both as defined in Section 8-11-1.2 if approved by

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

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

1 Section 3-7 of the Uniform Penalty and Interest Act, as fully
2 as if those provisions were set forth herein.

3 No municipality may impose a tax under this Section unless
4 the municipality also imposes a tax at the same rate under
5 Section 8-11-1.3 of this Code.

6 Persons subject to any tax imposed pursuant to the
7 authority granted in this Section may reimburse themselves for
8 their serviceman's tax liability hereunder by separately
9 stating such tax as an additional charge, which charge may be
10 stated in combination, in a single amount, with State tax which
11 servicemen are authorized to collect under the Service Use Tax
12 Act, pursuant to such bracket schedules as the Department may
13 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. Such refund shall be paid by the State Treasurer
20 out of the 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, ~~and~~ the General Revenue Fund, and the Tax
2 Compliance and Administration Fund provided for in this Section
3 to be given to the Comptroller by the Department, the
4 Comptroller shall cause the orders to be drawn for the
5 respective amounts in accordance with the directions contained
6 in such certification.

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

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

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

18 This Section shall be known and may be cited as the
19 "Non-Home Rule Municipal Service Occupation Tax Act".

20 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;
21 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

22 (65 ILCS 5/8-11-1.6)

23 Sec. 8-11-1.6. Non-home rule municipal retailers
24 occupation tax; municipalities between 20,000 and 25,000. The
25 corporate authorities of a non-home rule municipality with a

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

1 October, whereupon the Department shall proceed to administer
2 and enforce this Section as of the first day of January next
3 following such adoption and filing. The certificate of
4 registration that is issued by the Department to a retailer
5 under the Retailers' Occupation Tax Act shall permit the
6 retailer to engage in a business that is taxable under any
7 ordinance or resolution enacted under this Section without
8 registering separately with the Department under the ordinance
9 or resolution or under this Section. The Department shall have
10 full power to administer and enforce this Section, to collect
11 all taxes and penalties due hereunder, to dispose of taxes and
12 penalties so collected in the manner hereinafter provided, and
13 to determine all rights to credit memoranda, arising on account
14 of the erroneous payment of tax or penalty hereunder. In the
15 administration of, and compliance with this Section, the
16 Department and persons who are subject to this Section shall
17 have the same rights, remedies, privileges, immunities,
18 powers, and duties, and be subject to the same conditions,
19 restrictions, limitations, penalties, and definitions of
20 terms, and employ the same modes of procedure, as are
21 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2
22 through 2-65 (in respect to all provisions therein other than
23 the State rate of tax), 2c, 3 (except as to the disposition of
24 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
25 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12
26 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of

1 the Uniform Penalty and Interest Act as fully as if those
2 provisions were set forth herein.

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

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

13 Whenever the Department determines that a refund should be
14 made under this Section to a claimant, instead of issuing a
15 credit memorandum, the Department shall notify the State
16 Comptroller, who shall cause the order 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 Non-Home Rule Municipal Retailers'
20 Occupation Tax Fund, which is hereby created.

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 retailers have paid
11 taxes or penalties hereunder to the Department during the
12 second preceding calendar month. The amount to be paid to each
13 municipality shall be the amount (not including credit
14 memoranda) collected hereunder during the second preceding
15 calendar month by the Department plus an amount the Department
16 determines is necessary to offset any amounts that were
17 erroneously paid to a different taxing body, and not including
18 an amount equal to the amount of refunds made during the second
19 preceding calendar month by the Department on behalf of the
20 municipality, and not including any amount that the Department
21 determines is necessary to offset any amounts that were payable
22 to a different taxing body but were erroneously paid to the
23 municipality, and not including any amounts that are
24 transferred to the STAR Bonds Revenue Fund, less 2% of the
25 remainder, which the Department shall transfer into the Tax
26 Compliance and Administration Fund. The Department, at the time

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

11 For the purpose of determining the local governmental unit
12 whose tax is applicable, a retail sale by a producer of coal or
13 other mineral mined in Illinois is a sale at retail at the
14 place where the coal or other mineral mined in Illinois is
15 extracted from the earth. This paragraph does not apply to coal
16 or other mineral when it is delivered or shipped by the seller
17 to the purchaser at a point outside Illinois so that the sale
18 is exempt under the federal Constitution as a sale in
19 interstate or foreign commerce.

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

24 When certifying the amount of a monthly disbursement to a
25 municipality under this Section, the Department shall increase
26 or decrease the amount by an amount necessary to offset any

1 misallocation of previous disbursements. The offset amount
2 shall be the amount erroneously disbursed within the previous 6
3 months from the time a misallocation is discovered.

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

7 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

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

9 Sec. 8-11-1.7. Non-home rule municipal service occupation
10 tax; municipalities between 20,000 and 25,000. The corporate
11 authorities of a non-home rule municipality with a population
12 of more than 20,000 but less than 25,000 as determined by the
13 last preceding decennial census that has, prior to January 1,
14 1987, established a Redevelopment Project Area that has been
15 certified as a State Sales Tax Boundary and has issued bonds or
16 otherwise incurred indebtedness to pay for costs in excess of
17 \$5,000,000, which is secured in part by a tax increment
18 allocation fund, in accordance with the provisions of Division
19 11-74.4 of this Code may, by passage of an ordinance, impose a
20 tax upon all persons engaged in the municipality in the
21 business of making sales of service. If imposed, the tax shall
22 only be imposed in .25% increments of the selling price of all
23 tangible personal property transferred by such servicemen
24 either in the form of tangible personal property or in the form
25 of real estate as an incident to a sale of service. This tax

1 may not be imposed on the sales of food for human consumption
2 that is to be consumed off the premises where it is sold (other
3 than alcoholic beverages, soft drinks, and food that has been
4 prepared for immediate consumption) and prescription and
5 nonprescription medicines, drugs, medical appliances and
6 insulin, urine testing materials, syringes, and needles used by
7 diabetics. The tax imposed by a municipality under this Sec.
8 and all civil penalties that may be assessed as an incident
9 thereof shall be collected and enforced by the State Department
10 of Revenue. An ordinance imposing a tax hereunder or effecting
11 a change in the rate thereof shall be adopted and a certified
12 copy thereof filed with the Department on or before the first
13 day of October, whereupon the Department shall proceed to
14 administer and enforce this Section as of the first day of
15 January next following such adoption and filing. The
16 certificate of registration that is issued by the Department to
17 a retailer under the Retailers' Occupation Tax Act or under the
18 Service Occupation Tax Act shall permit the registrant to
19 engage in a business that is taxable under any ordinance or
20 resolution enacted under this Section without registering
21 separately with the Department under the ordinance or
22 resolution or under this Section. The Department shall have
23 full power to administer and enforce this Section, to collect
24 all taxes and penalties due hereunder, to dispose of taxes and
25 penalties so collected in a manner hereinafter provided, and to
26 determine all rights to credit memoranda arising on account of

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

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

26 Person subject to any tax imposed under the authority

1 granted in this Section may reimburse themselves for their
2 servicemen's tax liability hereunder by separately stating the
3 tax as an additional charge, which charge may be stated in
4 combination, in a single amount, with State tax that servicemen
5 are authorized to collect under the Service Use Tax Act, under
6 such bracket schedules as the Department may 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. The refund shall be paid by the State Treasurer out
13 of the Non-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, the Tax Compliance and Administration Fund,
21 and the General Revenue Fund, provided for in this Section to
22 be given to the Comptroller by the Department, the Comptroller
23 shall cause the orders to be drawn for the respective amounts
24 in accordance with the directions contained in the
25 certification.

26 When certifying the amount of a monthly disbursement to a

1 municipality under this Section, the Department shall increase
2 or decrease the amount by an amount necessary to offset any
3 misallocation of previous disbursements. The offset amount
4 shall be the amount erroneously disbursed within the previous 6
5 months from the time a misallocation is discovered.

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

10 (Source: P.A. 96-939, eff. 6-24-10; 97-813, eff. 7-13-12.)

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

12 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax
13 Act. The corporate authorities of a home rule municipality may
14 impose a tax upon all persons engaged, in such municipality, in
15 the business of making sales of service at the same rate of tax
16 imposed pursuant to Section 8-11-1, of the selling price of all
17 tangible personal property transferred by such servicemen
18 either in the form of tangible personal property or in the form
19 of real estate as an incident to a sale of service. If imposed,
20 such tax shall only be imposed in 1/4% increments. On and after
21 September 1, 1991, this additional tax may not be imposed on
22 the sales of food for human consumption which is to be consumed
23 off the premises where it is sold (other than alcoholic
24 beverages, soft drinks and food which has been prepared for
25 immediate consumption) and prescription and nonprescription

1 medicines, drugs, medical appliances and insulin, urine
2 testing materials, syringes and needles used by diabetics. The
3 tax imposed by a home rule municipality pursuant to this
4 Section and all civil penalties that may be assessed as an
5 incident thereof shall be collected and enforced by the State
6 Department of Revenue. The certificate of registration which is
7 issued by the Department to a retailer under the Retailers'
8 Occupation Tax Act or under the Service Occupation Tax Act
9 shall permit such registrant to engage in a business which is
10 taxable under any ordinance or resolution enacted pursuant to
11 this Section without registering separately with the
12 Department under such ordinance or resolution or under this
13 Section. The Department shall have full power to administer and
14 enforce this Section; to collect all taxes and penalties due
15 hereunder; to dispose of taxes and penalties so collected in
16 the manner hereinafter provided, and to determine all rights to
17 credit memoranda arising on account of the erroneous payment of
18 tax or penalty hereunder. In the administration of, and
19 compliance with, this Section the Department and persons who
20 are subject to this Section shall have the same rights,
21 remedies, privileges, immunities, powers and duties, and be
22 subject to the same conditions, restrictions, limitations,
23 penalties and definitions of terms, and employ the same modes
24 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
25 through 3-50 (in respect to all provisions therein other than
26 the State rate of tax), 4 (except that the reference to the

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

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

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

26 Whenever the Department determines that a refund should be

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

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

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

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

1 second preceding calendar month by the Department, and not
2 including an amount equal to the amount of refunds made during
3 the second preceding calendar month by the Department on behalf
4 of such 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 such certification.

18 In addition to the disbursement required by the preceding
19 paragraph and in order to mitigate delays caused by
20 distribution procedures, an allocation shall, if requested, be
21 made within 10 days after January 14, 1991, and in November of
22 1991 and each year thereafter, to each municipality that
23 received more than \$500,000 during the preceding fiscal year,
24 (July 1 through June 30) whether collected by the municipality
25 or disbursed by the Department as required by this Section.
26 Within 10 days after January 14, 1991, participating

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

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 An ordinance or resolution imposing or discontinuing a tax
6 hereunder or effecting a change in the rate thereof shall be
7 adopted and a certified copy thereof filed with the Department
8 on or before the first day of June, whereupon the Department
9 shall proceed to administer and enforce this Section as of the
10 first day of September next following such adoption and filing.
11 Beginning January 1, 1992, an ordinance or resolution imposing
12 or discontinuing the tax hereunder or effecting a change in the
13 rate thereof shall be adopted and a certified copy thereof
14 filed with the Department on or before the first day of July,
15 whereupon the Department shall proceed to administer and
16 enforce this Section as of the first day of October next
17 following such adoption and filing. Beginning January 1, 1993,
18 an ordinance or resolution imposing or discontinuing the tax
19 hereunder or effecting a change in the rate thereof shall be
20 adopted and a certified copy thereof filed with the Department
21 on or before the first day of October, whereupon the Department
22 shall proceed to administer and enforce this Section as of the
23 first day of January next following such adoption and filing.
24 However, a municipality located in a county with a population
25 in excess of 3,000,000 that elected to become a home rule unit
26 at the general primary election in 1994 may adopt an ordinance

1 or resolution imposing the tax under this Section and file a
2 certified copy of the ordinance or resolution with the
3 Department on or before July 1, 1994. The Department shall then
4 proceed to administer and enforce this Section as of October 1,
5 1994. Beginning April 1, 1998, an ordinance or resolution
6 imposing or discontinuing the tax hereunder or effecting a
7 change in the rate thereof shall either (i) be adopted and a
8 certified copy thereof filed with the Department on or before
9 the first day of April, whereupon the Department shall proceed
10 to administer and enforce this Section as of the first day of
11 July next following the adoption and filing; or (ii) be adopted
12 and a certified copy thereof filed with the Department on or
13 before the first day of October, whereupon the Department shall
14 proceed to administer and enforce this Section as of the first
15 day of January next following the adoption and filing.

16 Any unobligated balance remaining in the Municipal
17 Retailers' Occupation Tax Fund on December 31, 1989, which fund
18 was abolished by Public Act 85-1135, and all receipts of
19 municipal tax as a result of audits of liability periods prior
20 to January 1, 1990, shall be paid into the Local Government Tax
21 Fund, for distribution as provided by this Section prior to the
22 enactment of Public Act 85-1135. All receipts of municipal tax
23 as a result of an assessment not arising from an audit, for
24 liability periods prior to January 1, 1990, shall be paid into
25 the Local Government Tax Fund for distribution before July 1,
26 1990, as provided by this Section prior to the enactment of

1 Public Act 85-1135, and on and after July 1, 1990, all such
2 receipts shall be distributed as provided in Section 6z-18 of
3 the State Finance Act.

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

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

9 (Source: P.A. 96-939, eff. 6-24-10.)

10 Section 35-25. The Metropolitan Pier and Exposition
11 Authority Act is amended by changing Section 13 as follows:

12 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

16 (b) By ordinance the Authority shall, as soon as
17 practicable after the effective date of this amendatory Act of
18 1991, impose a Metropolitan Pier and Exposition Authority
19 Retailers' Occupation Tax upon all persons engaged in the
20 business of selling tangible personal property at retail within
21 the territory described in this subsection at the rate of 1.0%
22 of the gross receipts (i) from the sale of food, alcoholic
23 beverages, and soft drinks sold for consumption on the premises
24 where sold and (ii) from the sale of food, alcoholic beverages,

1 and soft drinks sold for consumption off the premises where
2 sold by a retailer whose principal source of gross receipts is
3 from the sale of food, alcoholic beverages, and soft drinks
4 prepared for immediate consumption.

5 The tax imposed under this subsection and all civil
6 penalties that may be assessed as an incident to that tax shall
7 be collected and enforced by the Illinois Department of
8 Revenue. The Department shall have full power to administer and
9 enforce this subsection, to collect all taxes and penalties so
10 collected in the manner provided in this subsection, and to
11 determine all rights to credit memoranda arising on account of
12 the erroneous payment of tax or penalty under this subsection.
13 In the administration of and compliance with this subsection,
14 the Department and persons who are subject to this subsection
15 shall have the same rights, remedies, privileges, immunities,
16 powers, and duties, shall be subject to the same conditions,
17 restrictions, limitations, penalties, exclusions, exemptions,
18 and definitions of terms, and shall employ the same modes of
19 procedure applicable to this Retailers' Occupation Tax as are
20 prescribed in Sections 1, 2 through 2-65 (in respect to all
21 provisions of those Sections other than the State rate of
22 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
23 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
24 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
25 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
26 after January 1, 1994, all applicable provisions of the Uniform

1 Penalty and Interest Act that are not inconsistent with this
2 Act, as fully as if provisions contained in those Sections of
3 the Retailers' Occupation Tax Act were set forth in this
4 subsection.

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

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

1 Nothing in this subsection authorizes the Authority to
2 impose a tax upon the privilege of engaging in any business
3 that under the Constitution of the United States may not be
4 made the subject of taxation by this State.

5 The Department shall forthwith pay over to the State
6 Treasurer, ex officio, as trustee for the Authority, all taxes
7 and penalties collected under this subsection for deposit into
8 a trust fund held outside of 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 subsection
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
19 Department shall prepare and certify to the Comptroller the
20 amounts to be paid under subsection (g) of this Section, which
21 shall be the amounts, not including credit memoranda, collected
22 under this subsection during the second preceding calendar
23 month by the Department, less any amounts determined by the
24 Department to be necessary for the payment of refunds, less 2%
25 of such balance, which sum shall be deposited by the State
26 Treasurer into the Tax Compliance and Administration Fund in

1 the State Treasury from which it shall be appropriated to the
2 Department to cover the costs of the Department in
3 administering and enforcing the provisions of this subsection,
4 and less any amounts that are transferred to the STAR Bonds
5 Revenue Fund. Within 10 days after receipt by the Comptroller
6 of the certification, the Comptroller shall cause the orders to
7 be drawn for the remaining amounts, and the Treasurer shall
8 administer those amounts as required in subsection (g).

9 A certificate of registration issued by the Illinois
10 Department of Revenue to a retailer under the Retailers'
11 Occupation Tax Act shall permit the registrant to engage in a
12 business that is taxed under the tax imposed under this
13 subsection, and no additional registration shall be required
14 under the ordinance imposing the tax or under this subsection.

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

21 The tax authorized to be levied under this subsection may
22 be levied within all or any part of the following described
23 portions of the metropolitan area:

- 24 (1) that portion of the City of Chicago located within
25 the following area: Beginning at the point of intersection
26 of the Cook County - DuPage County line and York Road, then

1 North along York Road to its intersection with Touhy
2 Avenue, then east along Touhy Avenue to its intersection
3 with the Northwest Tollway, then southeast along the
4 Northwest Tollway to its intersection with Lee Street, then
5 south along Lee Street to Higgins Road, then south and east
6 along Higgins Road to its intersection with Mannheim Road,
7 then south along Mannheim Road to its intersection with
8 Irving Park Road, then west along Irving Park Road to its
9 intersection with the Cook County - DuPage County line,
10 then north and west along the county line to the point of
11 beginning; and

12 (2) that portion of the City of Chicago located within
13 the following area: Beginning at the intersection of West
14 55th Street with Central Avenue, then east along West 55th
15 Street to its intersection with South Cicero Avenue, then
16 south along South Cicero Avenue to its intersection with
17 West 63rd Street, then west along West 63rd Street to its
18 intersection with South Central Avenue, then north along
19 South Central Avenue to the point of beginning; and

20 (3) that portion of the City of Chicago located within
21 the following area: Beginning at the point 150 feet west of
22 the intersection of the west line of North Ashland Avenue
23 and the north line of West Diversey Avenue, then north 150
24 feet, then east along a line 150 feet north of the north
25 line of West Diversey Avenue extended to the shoreline of
26 Lake Michigan, then following the shoreline of Lake

1 Michigan (including Navy Pier and all other improvements
2 fixed to land, docks, or piers) to the point where the
3 shoreline of Lake Michigan and the Adlai E. Stevenson
4 Expressway extended east to that shoreline intersect, then
5 west along the Adlai E. Stevenson Expressway to a point 150
6 feet west of the west line of South Ashland Avenue, then
7 north along a line 150 feet west of the west line of South
8 and North Ashland Avenue to the point of beginning.

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

15 (c) By ordinance the Authority shall, as soon as
16 practicable after the effective date of this amendatory Act of
17 1991, impose an occupation tax upon all persons engaged in the
18 corporate limits of the City of Chicago in the business of
19 renting, leasing, or letting rooms in a hotel, as defined in
20 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
21 the gross rental receipts from the renting, leasing, or letting
22 of hotel rooms within the City of Chicago, excluding, however,
23 from gross rental receipts the proceeds of renting, leasing, or
24 letting to permanent residents of a hotel, as defined in that
25 Act. Gross rental receipts shall not include charges that are
26 added on account of the liability arising from any tax imposed

1 by the State or any governmental agency on the occupation of
2 renting, leasing, or letting rooms in a hotel.

3 The tax imposed by the Authority under this subsection and
4 all civil penalties that may be assessed as an incident to that
5 tax shall be collected and enforced by the Illinois Department
6 of Revenue. The certificate of registration that is issued by
7 the Department to a lessor under the Hotel Operators'
8 Occupation Tax Act shall permit that registrant to engage in a
9 business that is taxable under any ordinance enacted under this
10 subsection without registering separately with the Department
11 under that ordinance or under this subsection. The Department
12 shall have full power to administer and enforce this
13 subsection, to collect all taxes and penalties due under this
14 subsection, to dispose of taxes and penalties so collected in
15 the manner provided in this subsection, and to determine all
16 rights to credit memoranda arising on account of the erroneous
17 payment of tax or penalty under this subsection. In the
18 administration of and compliance with this subsection, the
19 Department and persons who are subject to this subsection shall
20 have the same rights, remedies, privileges, immunities,
21 powers, and duties, shall be subject to the same conditions,
22 restrictions, limitations, penalties, and definitions of
23 terms, and shall employ the same modes of procedure as are
24 prescribed in the Hotel Operators' Occupation Tax Act (except
25 where that Act is inconsistent with this subsection), as fully
26 as if the provisions contained in the Hotel Operators'

1 Occupation Tax Act were set out in this 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 Persons subject to any tax imposed under the authority
12 granted in this subsection may reimburse themselves for their
13 tax liability for that tax by separately stating that tax as an
14 additional charge, which charge may be stated in combination,
15 in a single amount, with State taxes imposed under the Hotel
16 Operators' Occupation Tax Act, the municipal tax imposed under
17 Section 8-3-13 of the Illinois Municipal Code, and the tax
18 imposed under Section 19 of the Illinois Sports Facilities
19 Authority Act.

20 The person filing the return shall, at the time of filing
21 the return, pay to the Department the amount of tax, less a
22 discount of 2.1% or \$25 per calendar year, whichever is
23 greater, which is allowed to reimburse the operator for the
24 expenses incurred in keeping records, preparing and filing
25 returns, remitting the tax, and supplying data to the
26 Department on request.

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

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

1 the first day of the third calendar month following the date of
2 filing.

3 (d) By ordinance the Authority shall, as soon as
4 practicable after the effective date of this amendatory Act of
5 1991, impose a tax upon all persons engaged in the business of
6 renting automobiles in the metropolitan area at the rate of 6%
7 of the gross receipts from that business, except that no tax
8 shall be imposed on the business of renting automobiles for use
9 as taxicabs or in livery service. The tax imposed under this
10 subsection and all civil penalties that may be assessed as an
11 incident to that tax shall be collected and enforced by the
12 Illinois Department of Revenue. The certificate of
13 registration issued by the Department to a retailer under the
14 Retailers' Occupation Tax Act or under the Automobile Renting
15 Occupation and Use Tax Act shall permit that person to engage
16 in a business that is taxable under any ordinance enacted under
17 this subsection without registering separately with the
18 Department under that ordinance or under this subsection. The
19 Department 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, be subject to the same conditions,
3 restrictions, limitations, penalties, and definitions of
4 terms, and employ the same modes of procedure as are prescribed
5 in Sections 2 and 3 (in respect to all provisions of those
6 Sections other than the State rate of tax; and in respect to
7 the provisions of the Retailers' Occupation Tax Act referred to
8 in those Sections, except as to the disposition of taxes and
9 penalties collected, except for the provision allowing
10 retailers a deduction from the tax to cover certain costs, and
11 except that credit memoranda issued under this subsection may
12 not be used to discharge any State tax liability) of the
13 Automobile Renting Occupation and Use Tax Act, as fully as if
14 provisions contained in those Sections of that Act were set
15 forth in this subsection.

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

24 Whenever the Department determines that a refund should be
25 made under this subsection to a claimant instead of issuing a
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause a warrant to be drawn for the
2 amount specified and to the person named in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of the Metropolitan Pier and Exposition Authority
5 trust fund held by the State Treasurer as trustee for the
6 Authority.

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

1 as required in subsection (g).

2 Nothing in this subsection authorizes the Authority to
3 impose a tax upon the privilege of engaging in any business
4 that under the Constitution of the United States may not be
5 made the subject of taxation by this State.

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

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

1 certificate of registration for the property may be issued. The
2 tax or proof of exemption may be transmitted to the Department
3 by way of the State agency with which or State officer with
4 whom the tangible personal property must be titled or
5 registered if the Department and that agency or State officer
6 determine that this procedure will expedite the processing of
7 applications for title or registration.

8 The Department shall have full power to administer and
9 enforce this subsection, to collect all taxes, penalties, and
10 interest due under this subsection, to dispose of taxes,
11 penalties, and interest so collected in the manner provided in
12 this subsection, and to determine all rights to credit
13 memoranda or refunds arising on account of the erroneous
14 payment of tax, penalty, or interest under this subsection. In
15 the administration of and compliance with this subsection, the
16 Department and persons who are subject to this subsection shall
17 have the same rights, remedies, privileges, immunities,
18 powers, and duties, be subject to the same conditions,
19 restrictions, limitations, penalties, and definitions of
20 terms, and employ the same modes of procedure as are prescribed
21 in Sections 2 and 4 (except provisions pertaining to the State
22 rate of tax; and in respect to the provisions of the Use Tax
23 Act referred to in that Section, except provisions concerning
24 collection or refunding of the tax by retailers, except the
25 provisions of Section 19 pertaining to claims by retailers,
26 except the last paragraph concerning refunds, and except that

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

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

15 Except as otherwise provided in this paragraph, the ~~The~~
16 Department shall forthwith pay over to the State Treasurer, ex
17 officio, as trustee, all taxes, penalties, and interest
18 collected under this subsection for deposit into a trust fund
19 held outside the State Treasury. On or before the 25th day of
20 each calendar month, the Department shall certify to the State
21 Comptroller the amounts to be paid under subsection (g) of this
22 Section, which shall be the amounts (not including credit
23 memoranda) collected under this subsection during the second
24 preceding calendar month by the Department, less any amounts
25 determined by the Department to be necessary for payment of
26 refunds, less 2% of the remainder, which the Department shall

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

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

17 (f) By ordinance the Authority shall, as soon as
18 practicable after the effective date of this amendatory Act of
19 1991, impose an occupation tax on all persons, other than a
20 governmental agency, engaged in the business of providing
21 ground transportation for hire to passengers in the
22 metropolitan area at a rate of (i) \$4 per taxi or livery
23 vehicle departure with passengers for hire from commercial
24 service airports in the metropolitan area, (ii) for each
25 departure with passengers for hire from a commercial service
26 airport in the metropolitan area in a bus or van operated by a

1 person other than a person described in item (iii): \$18 per bus
2 or van with a capacity of 1-12 passengers, \$36 per bus or van
3 with a capacity of 13-24 passengers, and \$54 per bus or van
4 with a capacity of over 24 passengers, and (iii) for each
5 departure with passengers for hire from a commercial service
6 airport in the metropolitan area in a bus or van operated by a
7 person regulated by the Interstate Commerce Commission or
8 Illinois Commerce Commission, operating scheduled service from
9 the airport, and charging fares on a per passenger basis: \$2
10 per passenger for hire in each bus or van. The term "commercial
11 service airports" means those airports receiving scheduled
12 passenger service and enplaning more than 100,000 passengers
13 per year.

14 In the ordinance imposing the tax, the Authority may
15 provide for the administration and enforcement of the tax and
16 the collection of the tax from persons subject to the tax as
17 the Authority determines to be necessary or practicable for the
18 effective administration of the tax. The Authority may enter
19 into agreements as it deems appropriate with any governmental
20 agency providing for that agency to act as the Authority's
21 agent to collect the tax.

22 In the ordinance imposing the tax, the Authority may
23 designate a method or methods for persons subject to the tax to
24 reimburse themselves for the tax liability arising under the
25 ordinance (i) by separately stating the full amount of the tax
26 liability as an additional charge to passengers departing the

1 airports, (ii) by separately stating one-half of the tax
2 liability as an additional charge to both passengers departing
3 from and to passengers arriving at the airports, or (iii) by
4 some other method determined by the Authority.

5 All taxes, penalties, and interest collected under any
6 ordinance adopted under this subsection, less any amounts
7 determined to be necessary for the payment of refunds and less
8 the taxes, penalties, and interest attributable to any increase
9 in the rate of tax authorized by Public Act 96-898, shall be
10 paid forthwith to the State Treasurer, ex officio, for deposit
11 into a trust fund held outside the State Treasury and shall be
12 administered by the State Treasurer as provided in subsection
13 (g) of this Section. All taxes, penalties, and interest
14 attributable to any increase in the rate of tax authorized by
15 Public Act 96-898 shall be paid by the State Treasurer as
16 follows: 25% for deposit into the Convention Center Support
17 Fund, to be used by the Village of Rosemont for the repair,
18 maintenance, and improvement of the Donald E. Stephens
19 Convention Center and for debt service on debt instruments
20 issued for those purposes by the village and 75% to the
21 Authority to be used for grants to an organization meeting the
22 qualifications set out in Section 5.6 of this Act, provided the
23 Metropolitan Pier and Exposition Authority has entered into a
24 marketing agreement with such an organization.

25 (g) Amounts deposited from the proceeds of taxes imposed by
26 the Authority under subsections (b), (c), (d), (e), and (f) of

1 this Section and amounts deposited under Section 19 of the
2 Illinois Sports Facilities Authority Act shall be held in a
3 trust fund outside the State Treasury and, other than the
4 amounts transferred into the Tax Compliance and Administration
5 Fund under subsections (b), (c), (d), and (e), shall be
6 administered by the Treasurer as follows:

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

10 (2) On July 20 and on the 20th of each month
11 thereafter, provided that the amount requested in the
12 annual certificate of the Chairman of the Authority filed
13 under Section 8.25f of the State Finance Act has been
14 appropriated for payment to the Authority, 1/8 of the local
15 tax transfer amount, together with any cumulative
16 deficiencies in the amounts transferred into the McCormick
17 Place Expansion Project Fund under this subparagraph (2)
18 during the fiscal year for which the certificate has been
19 filed, shall be transferred from the trust fund into the
20 McCormick Place Expansion Project Fund in the State
21 treasury until 100% of the local tax transfer amount has
22 been so transferred. "Local tax transfer amount" shall mean
23 the amount requested in the annual certificate, minus the
24 reduction amount. "Reduction amount" shall mean \$41.7
25 million in fiscal year 2011, \$36.7 million in fiscal year
26 2012, \$36.7 million in fiscal year 2013, \$36.7 million in

1 fiscal year 2014, and \$31.7 million in each fiscal year
2 thereafter until 2032, provided that the reduction amount
3 shall be reduced by (i) the amount certified by the
4 Authority to the State Comptroller and State Treasurer
5 under Section 8.25 of the State Finance Act, as amended,
6 with respect to that fiscal year and (ii) in any fiscal
7 year in which the amounts deposited in the trust fund under
8 this Section exceed \$318.3 million, exclusive of amounts
9 set aside for refunds and for the reserve account, one
10 dollar for each dollar of the deposits in the trust fund
11 above \$318.3 million with respect to that year, exclusive
12 of amounts set aside for refunds and for the reserve
13 account.

14 (3) On July 20, 2010, the Comptroller shall certify to
15 the Governor, the Treasurer, and the Chairman of the
16 Authority the 2010 deficiency amount, which means the
17 cumulative amount of transfers that were due from the trust
18 fund to the McCormick Place Expansion Project Fund in
19 fiscal years 2008, 2009, and 2010 under Section 13(g) of
20 this Act, as it existed prior to May 27, 2010 (the
21 effective date of Public Act 96-898), but not made. On July
22 20, 2011 and on July 20 of each year through July 20, 2014,
23 the Treasurer shall calculate for the previous fiscal year
24 the surplus revenues in the trust fund and pay that amount
25 to the Authority. On July 20, 2015 and on July 20 of each
26 year thereafter, as long as bonds and notes issued under

1 Section 13.2 or bonds and notes issued to refund those
2 bonds and notes are outstanding, the Treasurer shall
3 calculate for the previous fiscal year the surplus revenues
4 in the trust fund and pay one-half of that amount to the
5 State Treasurer for deposit into the General Revenue Fund
6 until the 2010 deficiency amount has been paid and shall
7 pay the balance of the surplus revenues to the Authority.
8 "Surplus revenues" means the amounts remaining in the trust
9 fund on June 30 of the previous fiscal year (A) after the
10 State Treasurer has set aside in the trust fund (i) amounts
11 retained for refunds under subparagraph (1) and (ii) any
12 amounts necessary to meet the reserve account amount and
13 (B) after the State Treasurer has transferred from the
14 trust fund to the General Revenue Fund 100% of any
15 post-2010 deficiency amount. "Reserve account amount"
16 means \$15 million in fiscal year 2011 and \$30 million in
17 each fiscal year thereafter. The reserve account amount
18 shall be set aside in the trust fund and used as a reserve
19 to be transferred to the McCormick Place Expansion Project
20 Fund in the event the proceeds of taxes imposed under this
21 Section 13 are not sufficient to fund the transfer required
22 in subparagraph (2). "Post-2010 deficiency amount" means
23 any deficiency in transfers from the trust fund to the
24 McCormick Place Expansion Project Fund with respect to
25 fiscal years 2011 and thereafter. It is the intention of
26 this subparagraph (3) that no surplus revenues shall be

1 paid to the Authority with respect to any year in which a
2 post-2010 deficiency amount has not been satisfied by the
3 Authority.

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

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

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

24 Section 35-30. The Metro-East Park and Recreation District
25 Act is amended by changing Section 30 as follows:

1 (70 ILCS 1605/30)

2 Sec. 30. Taxes.

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

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

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

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

1 Whenever the Department determines that a refund should be
2 made under this Section to a claimant instead of issuing a
3 credit memorandum, the Department shall notify the State
4 Comptroller, who shall cause the order 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 State Metro-East Park and Recreation
8 District Fund.

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

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

24 Persons subject to any tax imposed under the authority
25 granted in this subsection may reimburse themselves for their
26 serviceman's tax liability by separately stating the tax as an

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

6 Whenever the Department determines that a refund should be
7 made under this subsection to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause 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 State Metro-East Park and Recreation
13 District Fund.

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

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

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

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

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

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

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

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

26 (f) An ordinance imposing a tax under this Section or an

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

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

16 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

17 Section 35-35. The Local Mass Transit District Act is
18 amended by changing Section 5.01 as follows:

19 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

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

22 (a) The Board of Trustees of any Metro East Mass Transit
23 District may, by ordinance adopted with the concurrence of
24 two-thirds of the then trustees, impose throughout the District

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

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

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

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

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

1 amount specified, and to the person named, in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the Metro East Mass Transit District tax fund
4 established under paragraph (h) of this Section.

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

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

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

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

25 (c) If a tax has been imposed under subsection (b), a Metro
26 East Mass Transit District Service Occupation Tax shall also be

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

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

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

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

1 amount specified, and to the person named, in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the Metro East Mass Transit District tax fund
4 established under paragraph (h) of this Section.

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

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

1 with whom, the tangible personal property must be titled or
2 registered if the Department and the State agency or State
3 officer determine that this procedure will expedite the
4 processing of applications for title or registration.

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

1 Whenever the Department determines that a refund should be
2 made under this paragraph to a claimant instead of issuing a
3 credit memorandum, the Department shall notify the State
4 Comptroller, who shall cause the order 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 Metro East Mass Transit District tax fund
8 established under paragraph (h) of this Section.

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

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

22 Shall the tax rates for the Metro East Mass Transit
23 District Retailers' Occupation Tax, the Metro East Mass
24 Transit District Service Occupation Tax, and the Metro East
25 Mass Transit District Use Tax be increased from 0.25% to
26 0.75%?

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

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

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

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

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

26 Shall the tax rates for the Metro East Mass Transit

1 District Retailers' Occupation Tax, the Metro East Mass
 2 Transit District Service Occupation Tax, and the Metro East
 3 Mass Transit District Use Tax be increased from 0.25% to
 4 0.75%?

5 Name Address, with Street and Number.

6
 7

8 (C) The votes shall be recorded as "YES" or "NO". If a
 9 majority of all votes cast on the proposition are for the
 10 increase in the tax rates, the Metro East Mass Transit District
 11 shall begin imposing the increased rates in the District, and
 12 the Department of Revenue shall begin collecting the increased
 13 amounts, as provided under this Section. An ordinance imposing
 14 or discontinuing a tax hereunder or effecting a change in the
 15 rate thereof 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 the adoption and filing, or on or before the first
 20 day of April, whereupon the Department shall proceed to
 21 administer and enforce this Section as of the first day of July
 22 next following the adoption and filing.

23 (D) If the voters have approved a referendum under this
 24 subsection, before November 1, 1994, to increase the tax rate
 25 under this subsection, the Metro East Mass Transit District
 26 Board of Trustees may adopt by a majority vote an ordinance at

1 any time before January 1, 1995 that excludes from the rate
2 increase tangible personal property that is titled or
3 registered with an agency of this State's government. The
4 ordinance excluding titled or registered tangible personal
5 property from the rate increase must be filed with the
6 Department at least 15 days before its effective date. At any
7 time after adopting an ordinance excluding from the rate
8 increase tangible personal property that is titled or
9 registered with an agency of this State's government, the Metro
10 East Mass Transit District Board of Trustees may adopt an
11 ordinance applying the rate increase to that tangible personal
12 property. The ordinance shall be adopted, and a certified copy
13 of that ordinance shall be filed with the Department, on or
14 before October 1, whereupon the Department shall proceed to
15 administer and enforce the rate increase against tangible
16 personal property titled or registered with an agency of this
17 State's government as of the following January 1. After
18 December 31, 1995, any reimposed rate increase in effect under
19 this subsection shall no longer apply to tangible personal
20 property titled or registered with an agency of this State's
21 government. Beginning January 1, 1996, the Board of Trustees of
22 any Metro East Mass Transit District may never reimpose a
23 previously excluded tax rate increase on tangible personal
24 property titled or registered with an agency of this State's
25 government. After July 1, 2004, if the voters have approved a
26 referendum under this subsection to increase the tax rate under

1 this subsection, the Metro East Mass Transit District Board of
2 Trustees may adopt by a majority vote an ordinance that
3 excludes from the rate increase tangible personal property that
4 is titled or registered with an agency of this State's
5 government. The ordinance excluding titled or registered
6 tangible personal property from the rate increase shall be
7 adopted, and a certified copy of that ordinance shall be filed
8 with the Department on or before October 1, whereupon the
9 Department shall administer and enforce this exclusion from the
10 rate increase as of the following January 1, or on or before
11 April 1, whereupon the Department shall administer and enforce
12 this exclusion from the rate increase as of the following July
13 1. The Board of Trustees of any Metro East Mass Transit
14 District may never reimpose a previously excluded tax rate
15 increase on tangible personal property titled or registered
16 with an agency of this State's government.

17 (d-6) If the Board of Trustees of any Metro East Mass
18 Transit District has imposed a rate increase under subsection
19 (d-5) and filed an ordinance with the Department of Revenue
20 excluding titled property from the higher rate, then that Board
21 may, by ordinance adopted with the concurrence of two-thirds of
22 the then trustees, impose throughout the District a fee. The
23 fee on the excluded property shall not exceed \$20 per retail
24 transaction or an amount equal to the amount of tax excluded,
25 whichever is less, on tangible personal property that is titled
26 or registered with an agency of this State's government.

1 Beginning July 1, 2004, the fee shall apply only to titled
2 property that is subject to either the Metro East Mass Transit
3 District Retailers' Occupation Tax or the Metro East Mass
4 Transit District Service Occupation Tax. No fee shall be
5 imposed or collected under this subsection on the sale of a
6 motor vehicle in this State to a resident of another state if
7 that motor vehicle will not be titled in this State.

8 (d-7) Until June 30, 2004, if a fee has been imposed under
9 subsection (d-6), a fee shall also be imposed upon the
10 privilege of using, in the district, any item of tangible
11 personal property that is titled or registered with any agency
12 of this State's government, in an amount equal to the amount of
13 the fee imposed under subsection (d-6).

14 (d-7.1) Beginning July 1, 2004, any fee imposed by the
15 Board of Trustees of any Metro East Mass Transit District under
16 subsection (d-6) and all civil penalties that may be assessed
17 as an incident of the fees shall be collected and enforced by
18 the State Department of Revenue. Reference to "taxes" in this
19 Section shall be construed to apply to the administration,
20 payment, and remittance of all fees under this Section. For
21 purposes of any fee imposed under subsection (d-6), 4% of the
22 fee, penalty, and interest received by the Department in the
23 first 12 months that the fee is collected and enforced by the
24 Department and 2% of the fee, penalty, and interest following
25 the first 12 months shall be deposited into the Tax Compliance
26 and Administration Fund and shall be used by the Department,

1 subject to appropriation, to cover the costs of the Department.
2 No retailers' discount shall apply to any fee imposed under
3 subsection (d-6).

4 (d-8) No item of titled property shall be subject to both
5 the higher rate approved by referendum, as authorized under
6 subsection (d-5), and any fee imposed under subsection (d-6) or
7 (d-7).

8 (d-9) (Blank).

9 (d-10) (Blank).

10 (e) A certificate of registration issued by the State
11 Department of Revenue to a retailer under the Retailers'
12 Occupation Tax Act or under the Service Occupation Tax Act
13 shall permit the registrant to engage in a business that is
14 taxed under the tax imposed under paragraphs (b), (c) or (d) of
15 this Section and no additional registration shall be required
16 under the tax. A certificate issued under the Use Tax Act or
17 the Service Use Tax Act shall be applicable with regard to any
18 tax imposed under paragraph (c) of this Section.

19 (f) (Blank).

20 (g) Any ordinance imposing or discontinuing any tax under
21 this Section shall be adopted and a certified copy thereof
22 filed with the Department on or before June 1, whereupon the
23 Department of Revenue shall proceed to administer and enforce
24 this Section on behalf of the Metro East Mass Transit District
25 as of September 1 next following such adoption and filing.
26 Beginning January 1, 1992, an ordinance or resolution imposing

1 or discontinuing the tax hereunder shall be adopted and a
2 certified copy thereof filed with the Department on or before
3 the first day of July, whereupon the Department shall proceed
4 to administer and enforce this Section as of the first day of
5 October next following such adoption and filing. Beginning
6 January 1, 1993, except as provided in subsection (d-5) of this
7 Section, an ordinance or resolution imposing or discontinuing
8 the tax hereunder shall be adopted and a certified copy thereof
9 filed with the Department on or before the first day of
10 October, whereupon the Department shall proceed to administer
11 and enforce this Section as of the first day of January next
12 following such adoption and filing, or, beginning January 1,
13 2004, on or before the first day of April, whereupon the
14 Department shall proceed to administer and enforce this Section
15 as of the first day of July next following the adoption and
16 filing.

17 (h) Except as provided in subsection (d-7.1), the State
18 Department of Revenue shall, upon collecting any taxes as
19 provided in this Section, pay the taxes over to the State
20 Treasurer as trustee for the District. The taxes shall be held
21 in a trust fund outside the State Treasury.

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

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

7 After the monthly transfer to the STAR Bonds Revenue Fund,
8 on or before the 25th day of each calendar month, the State
9 Department of Revenue shall prepare and certify to the
10 Comptroller of the State of Illinois the amount to be paid to
11 the District, which shall be the amount (not including credit
12 memoranda) collected under this Section during the second
13 preceding calendar month by the Department plus an amount the
14 Department determines is necessary to offset any amounts that
15 were erroneously paid to a different taxing body, and not
16 including any amount equal to the amount of refunds made during
17 the second preceding calendar month by the Department on behalf
18 of the District, and not including any amount that the
19 Department determines is necessary to offset any amounts that
20 were payable to a different taxing body but were erroneously
21 paid to the District, and less any amounts that are transferred
22 to the STAR Bonds Revenue Fund, less 2% of the remainder, which
23 the Department shall transfer into the Tax Compliance and
24 Administration Fund. The Department, at the time of each
25 monthly disbursement to the District, shall prepare and certify
26 to the State Comptroller the amount to be transferred into the

1 Tax Compliance and Administration Fund under this subsection.
2 Within 10 days after receipt by the Comptroller of the
3 certification of the amount to be paid to the District and the
4 Tax Compliance and Administration Fund, the Comptroller shall
5 cause an order to be drawn for payment for the amount in
6 accordance with the direction in the certification.
7 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15.)

8 Section 35-40. The Regional Transportation Authority Act
9 is amended by changing Section 4.03 as follows:

10 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

11 Sec. 4.03. Taxes.

12 (a) In order to carry out any of the powers or purposes of
13 the Authority, the Board may by ordinance adopted with the
14 concurrence of 12 of the then Directors, impose throughout the
15 metropolitan region any or all of the taxes provided in this
16 Section. Except as otherwise provided in this Act, taxes
17 imposed under this Section and civil penalties imposed incident
18 thereto shall be collected and enforced by the State Department
19 of Revenue. The Department shall have the power to administer
20 and enforce the taxes and to determine all rights for refunds
21 for erroneous payments of the taxes. Nothing in Public Act
22 95-708 is intended to invalidate any taxes currently imposed by
23 the Authority. The increased vote requirements to impose a tax
24 shall only apply to actions taken after January 1, 2008 (the

1 effective date of Public Act 95-708).

2 (b) The Board may impose a public transportation tax upon
3 all persons engaged in the metropolitan region in the business
4 of selling at retail motor fuel for operation of motor vehicles
5 upon public highways. The tax shall be at a rate not to exceed
6 5% of the gross receipts from the sales of motor fuel in the
7 course of the business. As used in this Act, the term "motor
8 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
9 The Board may provide for details of the tax. The provisions of
10 any tax shall conform, as closely as may be practicable, to the
11 provisions of the Municipal Retailers Occupation Tax Act,
12 including without limitation, conformity to penalties with
13 respect to the tax imposed and as to the powers of the State
14 Department of Revenue to promulgate and enforce rules and
15 regulations relating to the administration and enforcement of
16 the provisions of the tax imposed, except that reference in the
17 Act to any municipality shall refer to the Authority and the
18 tax shall be imposed only with regard to receipts from sales of
19 motor fuel in the metropolitan region, at rates as limited by
20 this Section.

21 (c) In connection with the tax imposed under paragraph (b)
22 of this Section the Board may impose a tax upon the privilege
23 of using in the metropolitan region motor fuel for the
24 operation of a motor vehicle upon public highways, the tax to
25 be at a rate not in excess of the rate of tax imposed under
26 paragraph (b) of this Section. The Board may provide for

1 details of the tax.

2 (d) The Board may impose a motor vehicle parking tax upon
3 the privilege of parking motor vehicles at off-street parking
4 facilities in the metropolitan region at which a fee is
5 charged, and may provide for reasonable classifications in and
6 exemptions to the tax, for administration and enforcement
7 thereof and for civil penalties and refunds thereunder and may
8 provide criminal penalties thereunder, the maximum penalties
9 not to exceed the maximum criminal penalties provided in the
10 Retailers' Occupation Tax Act. The Authority may collect and
11 enforce the tax itself or by contract with any unit of local
12 government. The State Department of Revenue shall have no
13 responsibility for the collection and enforcement unless the
14 Department agrees with the Authority to undertake the
15 collection and enforcement. As used in this paragraph, the term
16 "parking facility" means a parking area or structure having
17 parking spaces for more than 2 vehicles at which motor vehicles
18 are permitted to park in return for an hourly, daily, or other
19 periodic fee, whether publicly or privately owned, but does not
20 include parking spaces on a public street, the use of which is
21 regulated by parking meters.

22 (e) The Board may impose a Regional Transportation
23 Authority Retailers' Occupation Tax upon all persons engaged in
24 the business of selling tangible personal property at retail in
25 the metropolitan region. In Cook County the tax rate shall be
26 1.25% of the gross receipts from sales of food for human

1 consumption that is to be consumed off the premises where it is
2 sold (other than alcoholic beverages, soft drinks and food that
3 has been prepared for immediate consumption) and prescription
4 and nonprescription medicines, drugs, medical appliances and
5 insulin, urine testing materials, syringes and needles used by
6 diabetics, and 1% of the gross receipts from other taxable
7 sales made in the course of that business. In DuPage, Kane,
8 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
9 of the gross receipts from all taxable sales made in the course
10 of that business. The tax imposed under this Section and all
11 civil penalties that may be assessed as an incident thereof
12 shall be collected and enforced by the State Department of
13 Revenue. The Department shall have full power to administer and
14 enforce this Section; to collect all taxes and penalties so
15 collected in the manner hereinafter provided; and to determine
16 all rights to credit memoranda arising on account of the
17 erroneous payment of tax or penalty hereunder. In the
18 administration of, and compliance with this Section, the
19 Department and persons who are subject to this Section shall
20 have the same rights, remedies, privileges, immunities, powers
21 and duties, and be subject to the same conditions,
22 restrictions, limitations, penalties, exclusions, exemptions
23 and definitions of terms, and employ the same modes of
24 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
25 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
26 therein other than the State rate of tax), 2c, 3 (except as to

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

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

13 Whenever the Department determines that a refund should be
14 made under this Section 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 Regional Transportation Authority tax fund
20 established under paragraph (n) of this Section.

21 If a tax is imposed under this subsection (e), a tax shall
22 also be imposed under subsections (f) and (g) of this Section.

23 For the purpose of determining whether a tax authorized
24 under this Section is applicable, a retail sale by a producer
25 of coal or other mineral mined in Illinois, is a sale at retail
26 at the place where the coal or other mineral mined in Illinois

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

6 No tax shall be imposed or collected under this subsection
7 on the sale of a motor vehicle in this State to a resident of
8 another state if that motor vehicle will not be titled in this
9 State.

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

15 (f) If a tax has been imposed under paragraph (e), a
16 Regional Transportation Authority Service Occupation Tax shall
17 also be imposed upon all persons engaged, in the metropolitan
18 region in the business of making sales of service, who as an
19 incident to making the sales of service, transfer tangible
20 personal property within the metropolitan region, either in the
21 form of tangible personal property or in the form of real
22 estate as an incident to a sale of service. In Cook County, the
23 tax rate shall be: (1) 1.25% of the serviceman's cost price of
24 food prepared for immediate consumption and transferred
25 incident to a sale of service subject to the service occupation
26 tax by an entity licensed under the Hospital Licensing Act, the

1 Nursing Home Care Act, the Specialized Mental Health
2 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
3 the MC/DD Act that is located in the metropolitan region; (2)
4 1.25% of the selling price of food for human consumption that
5 is to be consumed off the premises where it is sold (other than
6 alcoholic beverages, soft drinks and food that has been
7 prepared for immediate consumption) and prescription and
8 nonprescription medicines, drugs, medical appliances and
9 insulin, urine testing materials, syringes and needles used by
10 diabetics; and (3) 1% of the selling price from other taxable
11 sales of tangible personal property transferred. In DuPage,
12 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
13 of the selling price of all tangible personal property
14 transferred.

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

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

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

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

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the 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 Regional Transportation Authority tax fund
6 established under paragraph (n) of this Section.

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

11 (g) If a tax has been imposed under paragraph (e), a tax
12 shall also be imposed upon the privilege of using in the
13 metropolitan region, any item of tangible personal property
14 that is purchased outside the metropolitan region at retail
15 from a retailer, and that is titled or registered with an
16 agency of this State's government. In Cook County the tax rate
17 shall be 1% of the selling price of the tangible personal
18 property, as "selling price" is defined in the Use Tax Act. In
19 DuPage, Kane, Lake, McHenry and Will counties the tax rate
20 shall be 0.75% of the selling price of the tangible personal
21 property, as "selling price" is defined in the Use Tax Act. The
22 tax shall be collected from persons whose Illinois address for
23 titling or registration purposes is given as being in the
24 metropolitan region. The tax shall be collected by the
25 Department of Revenue for the Regional Transportation
26 Authority. The tax must be paid to the State, or an exemption

1 determination must be obtained from the Department of Revenue,
2 before the title or certificate of registration for the
3 property may be issued. The tax or proof of exemption may be
4 transmitted to the Department by way of the State agency with
5 which, or the State officer with whom, the tangible personal
6 property must be titled or registered if the Department and the
7 State agency or State officer determine that this procedure
8 will expedite the processing of applications for title or
9 registration.

10 The Department shall have full power to administer and
11 enforce this paragraph; to collect all taxes, penalties and
12 interest due hereunder; to dispose of taxes, penalties and
13 interest collected in the manner hereinafter provided; and to
14 determine all rights to credit memoranda or refunds arising on
15 account of the erroneous payment of tax, penalty or interest
16 hereunder. In the administration of and compliance with this
17 paragraph, the Department and persons who are subject to this
18 paragraph shall have the same rights, remedies, privileges,
19 immunities, powers and duties, and be subject to the same
20 conditions, restrictions, limitations, penalties, exclusions,
21 exemptions and definitions of terms and employ the same modes
22 of procedure, as are prescribed in Sections 2 (except the
23 definition of "retailer maintaining a place of business in this
24 State"), 3 through 3-80 (except provisions pertaining to the
25 State rate of tax, and except provisions concerning collection
26 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,

1 19 (except the portions pertaining to claims by retailers and
2 except the last paragraph concerning refunds), 20, 21 and 22 of
3 the Use Tax Act, and are not inconsistent with this paragraph,
4 as fully as if those provisions were set forth herein.

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 order 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 Regional Transportation Authority tax fund
12 established under paragraph (n) of this Section.

13 (h) The Authority may impose a replacement vehicle tax of
14 \$50 on any passenger car as defined in Section 1-157 of the
15 Illinois Vehicle Code purchased within the metropolitan region
16 by or on behalf of an insurance company to replace a passenger
17 car of an insured person in settlement of a total loss claim.
18 The tax imposed may not become effective before the first day
19 of the month following the passage of the ordinance imposing
20 the tax and receipt of a certified copy of the ordinance by the
21 Department of Revenue. The Department of Revenue shall collect
22 the tax for the Authority in accordance with Sections 3-2002
23 and 3-2003 of the Illinois Vehicle Code.

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

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

9 After the monthly transfer to the STAR Bonds Revenue Fund,
10 on or before the 25th day of each calendar month, the
11 Department shall prepare and certify to the Comptroller the
12 disbursement of stated sums of money to the Authority. The
13 amount to be paid to the Authority shall be the amount
14 collected hereunder during the second preceding calendar month
15 by the Department, less any amount determined by the Department
16 to be necessary for the payment of refunds, and less any
17 amounts that are transferred to the STAR Bonds Revenue Fund.
18 Within 10 days after receipt by the Comptroller of the
19 disbursement certification to the Authority provided for in
20 this Section to be given to the Comptroller by the Department,
21 the Comptroller shall cause the orders to be drawn for that
22 amount in accordance with the directions contained in the
23 certification.

24 (i) The Board may not impose any other taxes except as it
25 may from time to time be authorized by law to impose.

26 (j) A certificate of registration issued by the State

1 Department of Revenue to a retailer under the Retailers'
2 Occupation Tax Act or under the Service Occupation Tax Act
3 shall permit the registrant to engage in a business that is
4 taxed under the tax imposed under paragraphs (b), (e), (f) or
5 (g) of this Section and no additional registration shall be
6 required under the tax. A certificate issued under the Use Tax
7 Act or the Service Use Tax Act shall be applicable with regard
8 to any tax imposed under paragraph (c) of this Section.

9 (k) The provisions of any tax imposed under paragraph (c)
10 of this Section shall conform as closely as may be practicable
11 to the provisions of the Use Tax Act, including without
12 limitation conformity as to penalties with respect to the tax
13 imposed and as to the powers of the State Department of Revenue
14 to promulgate and enforce rules and regulations relating to the
15 administration and enforcement of the provisions of the tax
16 imposed. The taxes shall be imposed only on use within the
17 metropolitan region and at rates as provided in the paragraph.

18 (l) The Board in imposing any tax as provided in paragraphs
19 (b) and (c) of this Section, shall, after seeking the advice of
20 the State Department of Revenue, provide means for retailers,
21 users or purchasers of motor fuel for purposes other than those
22 with regard to which the taxes may be imposed as provided in
23 those paragraphs to receive refunds of taxes improperly paid,
24 which provisions may be at variance with the refund provisions
25 as applicable under the Municipal Retailers Occupation Tax Act.
26 The State Department of Revenue may provide for certificates of

1 registration for users or purchasers of motor fuel for purposes
2 other than those with regard to which taxes may be imposed as
3 provided in paragraphs (b) and (c) of this Section to
4 facilitate the reporting and nontaxability of the exempt sales
5 or uses.

6 (m) Any ordinance imposing or discontinuing any tax under
7 this Section shall be adopted and a certified copy thereof
8 filed with the Department on or before June 1, whereupon the
9 Department of Revenue shall proceed to administer and enforce
10 this Section on behalf of the Regional Transportation Authority
11 as of September 1 next following such adoption and filing.
12 Beginning January 1, 1992, an ordinance or resolution imposing
13 or discontinuing the tax hereunder shall be adopted and a
14 certified copy thereof filed with the Department on or before
15 the first day of July, whereupon the Department shall proceed
16 to administer and enforce this Section as of the first day of
17 October next following such adoption and filing. Beginning
18 January 1, 1993, an ordinance or resolution imposing,
19 increasing, decreasing, or discontinuing the tax hereunder
20 shall be adopted and a certified copy thereof filed with the
21 Department, whereupon the Department shall proceed to
22 administer and enforce this Section as of the first day of the
23 first month to occur not less than 60 days following such
24 adoption and filing. Any ordinance or resolution of the
25 Authority imposing a tax under this Section and in effect on
26 August 1, 2007 shall remain in full force and effect and shall

1 be administered by the Department of Revenue under the terms
2 and conditions and rates of tax established by such ordinance
3 or resolution until the Department begins administering and
4 enforcing an increased tax under this Section as authorized by
5 Public Act 95-708. The tax rates authorized by Public Act
6 95-708 are effective only if imposed by ordinance of the
7 Authority.

8 (n) Except as otherwise provided in this subsection (n),
9 the ~~the~~ State Department of Revenue shall, upon collecting any
10 taxes as provided in this Section, pay the taxes over to the
11 State Treasurer as trustee for the Authority. The taxes shall
12 be held in a trust fund outside the State Treasury. On or
13 before the 25th day of each calendar month, the State
14 Department of Revenue shall prepare and certify to the
15 Comptroller of the State of Illinois and to the Authority (i)
16 the amount of taxes collected in each County other than Cook
17 County in the metropolitan region, (ii) the amount of taxes
18 collected within the City of Chicago, and (iii) the amount
19 collected in that portion of Cook County outside of Chicago,
20 each amount less the amount necessary for the payment of
21 refunds to taxpayers located in those areas described in items
22 (i), (ii), and (iii), and less 2% of the remainder, which shall
23 be transferred from the trust fund into the Tax Compliance and
24 Administration Fund. The Department, at the time of each
25 monthly disbursement to the Authority, shall prepare and
26 certify to the State Comptroller the amount to be transferred

1 into the Tax Compliance and Administration Fund under this
2 subsection. Within 10 days after receipt by the Comptroller of
3 the certification of the amounts, the Comptroller shall cause
4 an order to be drawn for the transfer of the amount certified
5 into the Tax Compliance and Administration Fund and the payment
6 of two-thirds of the amounts certified in item (i) of this
7 subsection to the Authority and one-third of the amounts
8 certified in item (i) of this subsection to the respective
9 counties other than Cook County and the amount certified in
10 items (ii) and (iii) of this subsection to the Authority.

11 In addition to the disbursement required by the preceding
12 paragraph, an allocation shall be made in July 1991 and each
13 year thereafter to the Regional Transportation Authority. The
14 allocation shall be made in an amount equal to the average
15 monthly distribution during the preceding calendar year
16 (excluding the 2 months of lowest receipts) and the allocation
17 shall include the amount of average monthly distribution from
18 the Regional Transportation Authority Occupation and Use Tax
19 Replacement Fund. The distribution made in July 1992 and each
20 year thereafter under this paragraph and the preceding
21 paragraph shall be reduced by the amount allocated and
22 disbursed under this paragraph in the preceding calendar year.
23 The Department of Revenue shall prepare and certify to the
24 Comptroller for disbursement the allocations made in
25 accordance with this paragraph.

26 (o) Failure to adopt a budget ordinance or otherwise to

1 comply with Section 4.01 of this Act or to adopt a Five-year
2 Capital Program or otherwise to comply with paragraph (b) of
3 Section 2.01 of this Act shall not affect the validity of any
4 tax imposed by the Authority otherwise in conformity with law.

5 (p) At no time shall a public transportation tax or motor
6 vehicle parking tax authorized under paragraphs (b), (c) and
7 (d) of this Section be in effect at the same time as any
8 retailers' occupation, use or service occupation tax
9 authorized under paragraphs (e), (f) and (g) of this Section is
10 in effect.

11 Any taxes imposed under the authority provided in
12 paragraphs (b), (c) and (d) shall remain in effect only until
13 the time as any tax authorized by paragraphs (e), (f) or (g) of
14 this Section are imposed and becomes effective. Once any tax
15 authorized by paragraphs (e), (f) or (g) is imposed the Board
16 may not reimpose taxes as authorized in paragraphs (b), (c) and
17 (d) of the Section unless any tax authorized by paragraphs (e),
18 (f) or (g) of this Section becomes ineffective by means other
19 than an ordinance of the Board.

20 (q) Any existing rights, remedies and obligations
21 (including enforcement by the Regional Transportation
22 Authority) arising under any tax imposed under paragraphs (b),
23 (c) or (d) of this Section shall not be affected by the
24 imposition of a tax under paragraphs (e), (f) or (g) of this
25 Section.

26 (Source: P.A. 98-104, eff. 7-22-13; 99-180, eff. 7-29-15;

1 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

2 Section 35-45. The Water Commission Act of 1985 is amended
3 by changing Section 4 as follows:

4 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

5 Sec. 4. Taxes.

6 (a) The board of commissioners of any county water
7 commission may, by ordinance, impose throughout the territory
8 of the commission any or all of the taxes provided in this
9 Section for its corporate purposes. However, no county water
10 commission may impose any such tax unless the commission
11 certifies the proposition of imposing the tax to the proper
12 election officials, who shall submit the proposition to the
13 voters residing in the territory at an election in accordance
14 with the general election law, and the proposition has been
15 approved by a majority of those voting on the proposition.

16 The proposition shall be in the form provided in Section 5
17 or shall be substantially in the following form:

18 -----

19 Shall the (insert corporate

20 name of county water commission) YES

21 impose (state type of tax or -----

22 taxes to be imposed) at the NO

23 rate of 1/4%?

24 -----

1 Taxes imposed under this Section and civil penalties
2 imposed incident thereto shall be collected and enforced by the
3 State Department of Revenue. The Department shall have the
4 power to administer and enforce the taxes and to determine all
5 rights for refunds for erroneous payments of the taxes.

6 (b) The board of commissioners may impose a County Water
7 Commission Retailers' Occupation Tax upon all persons engaged
8 in the business of selling tangible personal property at retail
9 in the territory of the commission at a rate of 1/4% of the
10 gross receipts from the sales made in the course of such
11 business within the territory. The tax imposed under this
12 paragraph and all civil penalties that may be assessed as an
13 incident thereof shall be collected and enforced by the State
14 Department of Revenue. The Department shall have full power to
15 administer and enforce this paragraph; to collect all taxes and
16 penalties due hereunder; to dispose of taxes and penalties so
17 collected in the manner hereinafter provided; and to determine
18 all rights to credit memoranda arising on account of the
19 erroneous payment of tax or penalty hereunder. In the
20 administration of, and compliance with, this paragraph, the
21 Department and persons who are subject to this paragraph shall
22 have the same rights, remedies, privileges, immunities, powers
23 and duties, and be subject to the same conditions,
24 restrictions, limitations, penalties, exclusions, exemptions
25 and definitions of terms, and employ the same modes of
26 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,

1 le, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
2 therein other than the State rate of tax except that food for
3 human consumption that is to be consumed off the premises where
4 it is sold (other than alcoholic beverages, soft drinks, and
5 food that has been prepared for immediate consumption) and
6 prescription and nonprescription medicine, drugs, medical
7 appliances and insulin, urine testing materials, syringes, and
8 needles used by diabetics, for human use, shall not be subject
9 to tax hereunder), 2c, 3 (except as to the disposition of taxes
10 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
11 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of
12 the Retailers' Occupation Tax Act and Section 3-7 of the
13 Uniform Penalty and Interest Act, as fully as if those
14 provisions were set forth herein.

15 Persons subject to any tax imposed under the authority
16 granted in this paragraph may reimburse themselves for their
17 seller's tax liability hereunder by separately stating the tax
18 as an additional charge, which charge may be stated in
19 combination, in a single amount, with State taxes that sellers
20 are required to collect under the Use Tax Act and under
21 subsection (e) of Section 4.03 of the Regional Transportation
22 Authority Act, in accordance with such bracket schedules as the
23 Department may prescribe.

24 Whenever the Department determines that a refund should be
25 made under this paragraph to a claimant instead of issuing a
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause the warrant to be drawn for the
2 amount specified, and to the person named, in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of a county water commission tax fund established
5 under paragraph (g) of this Section.

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

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

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

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

26 (c) If a tax has been imposed under subsection (b), a

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

1 that food for human consumption that is to be consumed off the
2 premises where it is sold (other than alcoholic beverages, soft
3 drinks, and food that has been prepared for immediate
4 consumption) and prescription and nonprescription medicines,
5 drugs, medical appliances and insulin, urine testing
6 materials, syringes, and needles used by diabetics, for human
7 use, shall not be subject to tax hereunder), 4 (except that the
8 reference to the State shall be to the territory of the
9 commission), 5, 7, 8 (except that the jurisdiction to which the
10 tax shall be a debt to the extent indicated in that Section 8
11 shall be the commission), 9 (except as to the disposition of
12 taxes and penalties collected and except that the returned
13 merchandise credit for this tax may not be taken against any
14 State tax), 10, 11, 12 (except the reference therein to Section
15 2b of the Retailers' Occupation Tax Act), 13 (except that any
16 reference to the State shall mean the territory of the
17 commission), the first paragraph of Section 15, 15.5, 16, 17,
18 18, 19 and 20 of the Service Occupation Tax Act as fully as if
19 those provisions were set forth herein.

20 Persons subject to any tax imposed under the authority
21 granted in this paragraph may reimburse themselves for their
22 serviceman's tax liability hereunder by separately stating the
23 tax as an additional charge, which charge may be stated in
24 combination, in a single amount, with State tax that servicemen
25 are authorized to collect under the Service Use Tax Act, and
26 any tax for which servicemen may be liable under subsection (f)

1 of Section 4.03 of the Regional Transportation Authority Act,
2 in accordance with such bracket schedules as the Department may
3 prescribe.

4 Whenever the Department determines that a refund should be
5 made under this paragraph to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause the warrant to be drawn for the
8 amount specified, and to the person named, in the notification
9 from the Department. The refund shall be paid by the State
10 Treasurer out of a county water commission tax fund established
11 under paragraph (g) of this Section.

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

17 (d) If a tax has been imposed under subsection (b), a tax
18 shall also imposed upon the privilege of using, in the
19 territory of the commission, any item of tangible personal
20 property that is purchased outside the territory at retail from
21 a retailer, and that is titled or registered with an agency of
22 this State's government, at a rate of 1/4% of the selling price
23 of the tangible personal property within the territory, as
24 "selling price" is defined in the Use Tax Act. The tax shall be
25 collected from persons whose Illinois address for titling or
26 registration purposes is given as being in the territory. The

1 tax shall be collected by the Department of Revenue for a
2 county water commission. The tax must be paid to the State, or
3 an exemption determination must be obtained from the Department
4 of Revenue, before the title or certificate of registration for
5 the property may be issued. The tax or proof of exemption may
6 be transmitted to the Department by way of the State agency
7 with which, or the State officer with whom, the tangible
8 personal property must be titled or registered if the
9 Department and the State agency or State officer determine that
10 this procedure will expedite the processing of applications for
11 title or registration.

12 The Department shall have full power to administer and
13 enforce this paragraph; to collect all taxes, penalties and
14 interest due hereunder; to dispose of taxes, penalties and
15 interest so collected in the manner hereinafter provided; and
16 to determine all rights to credit memoranda or refunds arising
17 on account of the erroneous payment of tax, penalty or 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, and except that food for
3 human consumption that is to be consumed off the premises where
4 it is sold (other than alcoholic beverages, soft drinks, and
5 food that has been prepared for immediate consumption) and
6 prescription and nonprescription medicines, drugs, medical
7 appliances and insulin, urine testing materials, syringes, and
8 needles used by diabetics, for human use, shall not be subject
9 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
10 portions pertaining to claims by retailers and except the last
11 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
12 and Section 3-7 of the Uniform Penalty and Interest Act that
13 are not inconsistent with this paragraph, as fully as if those
14 provisions were set forth herein.

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

23 (e) A certificate of registration issued by the State
24 Department of Revenue to a retailer under the Retailers'
25 Occupation Tax Act or under the Service Occupation Tax Act
26 shall permit the registrant to engage in a business that is

1 taxed under the tax imposed under paragraphs (b), (c) or (d) of
2 this Section and no additional registration shall be required
3 under the tax. A certificate issued under the Use Tax Act or
4 the Service Use Tax Act shall be applicable with regard to any
5 tax imposed under paragraph (c) of this Section.

6 (f) Any ordinance imposing or discontinuing any tax under
7 this Section shall be adopted and a certified copy thereof
8 filed with the Department on or before June 1, whereupon the
9 Department of Revenue shall proceed to administer and enforce
10 this Section on behalf of the county water commission as of
11 September 1 next following the adoption and filing. Beginning
12 January 1, 1992, an ordinance or resolution imposing or
13 discontinuing the tax hereunder shall be adopted and a
14 certified copy thereof filed with the Department on or before
15 the first day of July, whereupon the Department shall proceed
16 to administer and enforce this Section as of the first day of
17 October next following such adoption and filing. Beginning
18 January 1, 1993, an ordinance or resolution imposing or
19 discontinuing the tax hereunder shall be adopted and a
20 certified copy thereof filed with the Department on or before
21 the first day of October, whereupon the Department shall
22 proceed to administer and enforce this Section as of the first
23 day of January next following such adoption and filing.

24 (g) The State Department of Revenue shall, upon collecting
25 any taxes as provided in this Section, pay the taxes over to
26 the State Treasurer as trustee for the commission. The taxes

1 shall be held in a trust fund outside the State Treasury.

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

10 After the monthly transfer to the STAR Bonds Revenue Fund,
11 on or before the 25th day of each calendar month, the State
12 Department of Revenue shall prepare and certify to the
13 Comptroller of the State of Illinois the amount to be paid to
14 the commission, which shall be the amount (not including credit
15 memoranda) collected under this Section during the second
16 preceding calendar month by the Department plus an amount the
17 Department determines is necessary to offset any amounts that
18 were erroneously paid to a different taxing body, and not
19 including any amount equal to the amount of refunds made during
20 the second preceding calendar month by the Department on behalf
21 of the commission, and not including any amount that the
22 Department determines is necessary to offset any amounts that
23 were payable to a different taxing body but were erroneously
24 paid to the commission, and less any amounts that are
25 transferred to the STAR Bonds Revenue Fund, less 2% of the
26 remainder, which shall be transferred into the Tax Compliance

1 and Administration Fund. The Department, at the time of each
2 monthly disbursement to the commission, shall prepare and
3 certify to the State Comptroller the amount to be transferred
4 into the Tax Compliance and Administration Fund under this
5 subsection. Within 10 days after receipt by the Comptroller of
6 the certification of the amount to be paid to the commission
7 and the Tax Compliance and Administration Fund, the Comptroller
8 shall cause an order to be drawn for the payment for the amount
9 in accordance with the direction in the certification.

10 (h) Beginning June 1, 2016, any tax imposed pursuant to
11 this Section may no longer be imposed or collected, unless a
12 continuation of the tax is approved by the voters at a
13 referendum as set forth in this Section.

14 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15;
15 99-642, eff. 7-28-16.)

16 ARTICLE 40. PUBLIC AID CODE

17 Section 40-5. The Illinois Public Aid Code is amended by
18 adding Section 5-35 as follows:

19 (305 ILCS 5/5-35 new)

20 Sec. 5-35. Personal needs allowance. For a person who is a
21 resident in a facility licensed under the ID/DD Community Care
22 Act, the Community-Integrated Living Arrangements Licensure
23 and Certification Act, the Specialized Mental Health

1 Rehabilitation Act of 2013, or the MC/DD Act for whom payments
2 are made under this Article throughout a month and who is
3 determined to be eligible for medical assistance under this
4 Article, the State shall pay an amount in addition to the
5 minimum monthly personal needs allowance authorized under
6 Section 1902(q) of Title XIX of the Social Security Act (42
7 U.S.C. 1396(q)) so that the person's total monthly personal
8 needs allowance from both State and federal sources equals \$60.

9 ARTICLE 45. ILLINOIS LOTTERY LAW

10 Section 45-1. Purpose.

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

12 (1) Section 7.12 of the Illinois Lottery Law contained
13 an internal repealer date of July 1, 2017.

14 (2) It is the purpose of this Article to reenact
15 Section 7.12 of the Illinois Lottery Law as if it had never
16 been internally repealed, and make additional changes to
17 that Section. The reenacted material is shown as existing
18 text; striking and underscoring have been used only to show
19 the changes being made by this Article in the reenacted
20 text.

21 (3) This Article is not intended to supersede any other
22 Public Act of the 100th General Assembly.

23 (4) This Article is intended to validate the
24 requirements arising under Section 17.12 of the Illinois

1 Lottery Law and actions taken in compliance with those
2 requirements.

3 Section 45-5. The Illinois Lottery Law is amended by
4 reenacting and changing Section 7.12 as follows:

5 (20 ILCS 1605/7.12)

6 Sec. 7.12. Internet program.

7 (a) The General Assembly finds that:

8 (1) the consumer market in Illinois has changed since
9 the creation of the Illinois State Lottery in 1974;

10 (2) the Internet has become an integral part of
11 everyday life for a significant number of Illinois
12 residents not only in regards to their professional life,
13 but also in regards to personal business and communication;
14 and

15 (3) the current practices of selling lottery tickets
16 does not appeal to the new form of market participants who
17 prefer to make purchases on the Internet at their own
18 convenience.

19 It is the intent of the General Assembly to create an
20 Internet program for the sale of lottery tickets to capture
21 this new form of market participant.

22 (b) The Department shall create a program that allows an
23 individual 18 years of age or older to purchase lottery tickets
24 or shares on the Internet without using a Lottery retailer with

1 on-line status, as those terms are defined by rule. The
2 Department shall restrict the sale of lottery tickets on the
3 Internet to transactions initiated and received or otherwise
4 made exclusively within the State of Illinois. The Department
5 shall adopt rules necessary for the administration of this
6 program. These rules shall include, among other things,
7 requirements for marketing of the Lottery to infrequent
8 players, as well as limitations on the purchases that may be
9 made through any one individual's lottery account. The
10 provisions of this Act and the rules adopted under this Act
11 shall apply to the sale of lottery tickets or shares under this
12 program.

13 Before beginning the program, the Department of the Lottery
14 must submit a request to the United States Department of
15 Justice for review of the State's plan to implement a program
16 for the sale of lottery tickets on the Internet and its
17 propriety under federal law. The Department shall implement the
18 Internet program only if the Department of Justice does not
19 object to the implementation of the program within a reasonable
20 period of time after its review.

21 The Department is obligated to implement the program set
22 forth in this Section and Sections 7.15 and 7.16 only at such
23 time, and to such extent, that the Department of Justice does
24 not object to the implementation of the program within a
25 reasonable period of time after its review. While the Illinois
26 Lottery may only offer Lotto, Mega Millions, and Powerball

1 games through the program, the Department shall request review
2 from the federal Department of Justice for the Illinois Lottery
3 to sell lottery tickets on the Internet on behalf of the State
4 of Illinois that are not limited to just these games.

5 The Department shall authorize the private manager to
6 implement and administer the program pursuant to the management
7 agreement entered into under Section 9.1 and in a manner
8 consistent with the provisions of this Section. If a private
9 manager has not been selected pursuant to Section 9.1 at the
10 time the Department is obligated to implement the program, then
11 the Department shall not proceed with the program until after
12 the selection of the private manager, at which time the
13 Department shall authorize the private manager to implement and
14 administer the program pursuant to the management agreement
15 entered into under Section 9.1 and in a manner consistent with
16 the provisions of this Section.

17 Nothing in this Section shall be construed as prohibiting
18 the Department from implementing and operating a website portal
19 whereby individuals who are 18 years of age or older with an
20 Illinois mailing address may apply to purchase lottery tickets
21 via subscription. Nothing in this Section shall also be
22 construed as prohibiting the sale of Lotto, Mega Millions, and
23 Powerball games by a lottery licensee pursuant to the
24 Department's rules.

25 (c) (Blank).

26 (d) This Section is repealed on July 1, 2018 ~~2017~~.

1 (Source: P.A. 98-499, eff. 8-16-13; 99-523, eff. 6-30-16.)

2 ARTICLE 50. FISCAL YEAR LIMITATIONS

3 Section 50-5. The State Finance Act is amended by changing
4 Section 25 as follows:

5 (30 ILCS 105/25) (from Ch. 127, par. 161)

6 Sec. 25. Fiscal year limitations.

7 (a) All appropriations shall be available for expenditure
8 for the fiscal year or for a lesser period if the Act making
9 that appropriation so specifies. A deficiency or emergency
10 appropriation shall be available for expenditure only through
11 June 30 of the year when the Act making that appropriation is
12 enacted unless that Act otherwise provides.

13 (b) Outstanding liabilities as of June 30, payable from
14 appropriations which have otherwise expired, may be paid out of
15 the expiring appropriations during the 2-month period ending at
16 the close of business on August 31. Any service involving
17 professional or artistic skills or any personal services by an
18 employee whose compensation is subject to income tax
19 withholding must be performed as of June 30 of the fiscal year
20 in order to be considered an "outstanding liability as of June
21 30" that is thereby eligible for payment out of the expiring
22 appropriation.

23 (b-1) However, payment of tuition reimbursement claims

1 under Section 14-7.03 or 18-3 of the School Code may be made by
2 the State Board of Education from its appropriations for those
3 respective purposes for any fiscal year, even though the claims
4 reimbursed by the payment may be claims attributable to a prior
5 fiscal year, and payments may be made at the direction of the
6 State Superintendent of Education from the fund from which the
7 appropriation is made without regard to any fiscal year
8 limitations, except as required by subsection (j) of this
9 Section. Beginning on June 30, 2021, payment of tuition
10 reimbursement claims under Section 14-7.03 or 18-3 of the
11 School Code as of June 30, payable from appropriations that
12 have otherwise expired, may be paid out of the expiring
13 appropriation during the 4-month period ending at the close of
14 business on October 31.

15 (b-2) All outstanding liabilities as of June 30, 2010,
16 payable from appropriations that would otherwise expire at the
17 conclusion of the lapse period for fiscal year 2010, and
18 interest penalties payable on those liabilities under the State
19 Prompt Payment Act, may be paid out of the expiring
20 appropriations until December 31, 2010, without regard to the
21 fiscal year in which the payment is made, as long as vouchers
22 for the liabilities are received by the Comptroller no later
23 than August 31, 2010.

24 (b-2.5) All outstanding liabilities as of June 30, 2011,
25 payable from appropriations that would otherwise expire at the
26 conclusion of the lapse period for fiscal year 2011, and

1 interest penalties payable on those liabilities under the State
2 Prompt Payment Act, may be paid out of the expiring
3 appropriations until December 31, 2011, without regard to the
4 fiscal year in which the payment is made, as long as vouchers
5 for the liabilities are received by the Comptroller no later
6 than August 31, 2011.

7 (b-2.6) All outstanding liabilities as of June 30, 2012,
8 payable from appropriations that would otherwise expire at the
9 conclusion of the lapse period for fiscal year 2012, and
10 interest penalties payable on those liabilities under the State
11 Prompt Payment Act, may be paid out of the expiring
12 appropriations until December 31, 2012, without regard to the
13 fiscal year in which the payment is made, as long as vouchers
14 for the liabilities are received by the Comptroller no later
15 than August 31, 2012.

16 (b-2.6a) All outstanding liabilities as of June 30, 2017,
17 payable from appropriations that would otherwise expire at the
18 conclusion of the lapse period for fiscal year 2017, and
19 interest penalties payable on those liabilities under the State
20 Prompt Payment Act, may be paid out of the expiring
21 appropriations until December 31, 2017, without regard to the
22 fiscal year in which the payment is made, as long as vouchers
23 for the liabilities are received by the Comptroller no later
24 than September 30, 2017.

25 (b-2.7) For fiscal years 2012, 2013, and 2014, interest
26 penalties payable under the State Prompt Payment Act associated

1 with a voucher for which payment is issued after June 30 may be
2 paid out of the next fiscal year's appropriation. The future
3 year appropriation must be for the same purpose and from the
4 same fund as the original payment. An interest penalty voucher
5 submitted against a future year appropriation must be submitted
6 within 60 days after the issuance of the associated voucher,
7 and the Comptroller must issue the interest payment within 60
8 days after acceptance of the interest voucher.

9 (b-3) Medical payments may be made by the Department of
10 Veterans' Affairs from its appropriations for those purposes
11 for any fiscal year, without regard to the fact that the
12 medical services being compensated for by such payment may have
13 been rendered in a prior fiscal year, except as required by
14 subsection (j) of this Section. Beginning on June 30, 2021,
15 medical payments payable from appropriations that have
16 otherwise expired may be paid out of the expiring appropriation
17 during the 4-month period ending at the close of business on
18 October 31.

19 (b-4) Medical payments and child care payments may be made
20 by the Department of Human Services (as successor to the
21 Department of Public Aid) from appropriations for those
22 purposes for any fiscal year, without regard to the fact that
23 the medical or child care services being compensated for by
24 such payment may have been rendered in a prior fiscal year; and
25 payments may be made at the direction of the Department of
26 Healthcare and Family Services (or successor agency) from the

1 Health Insurance Reserve Fund without regard to any fiscal year
2 limitations, except as required by subsection (j) of this
3 Section. Beginning on June 30, 2021, medical and child care
4 payments made by the Department of Human Services and payments
5 made at the discretion of the Department of Healthcare and
6 Family Services (or successor agency) from the Health Insurance
7 Reserve Fund and payable from appropriations that have
8 otherwise expired may be paid out of the expiring appropriation
9 during the 4-month period ending at the close of business on
10 October 31.

11 (b-5) Medical payments may be made by the Department of
12 Human Services from its appropriations relating to substance
13 abuse treatment services for any fiscal year, without regard to
14 the fact that the medical services being compensated for by
15 such payment may have been rendered in a prior fiscal year,
16 provided the payments are made on a fee-for-service basis
17 consistent with requirements established for Medicaid
18 reimbursement by the Department of Healthcare and Family
19 Services, except as required by subsection (j) of this Section.
20 Beginning on June 30, 2021, medical payments made by the
21 Department of Human Services relating to substance abuse
22 treatment services 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-6) Additionally, payments may be made by the Department

1 of Human Services from its appropriations, or any other State
2 agency from its appropriations with the approval of the
3 Department of Human Services, from the Immigration Reform and
4 Control Fund for purposes authorized pursuant to the
5 Immigration Reform and Control Act of 1986, without regard to
6 any fiscal year limitations, except as required by subsection
7 (j) of this Section. Beginning on June 30, 2021, payments made
8 by the Department of Human Services from the Immigration Reform
9 and Control Fund for purposes authorized pursuant to the
10 Immigration Reform and Control Act of 1986 payable from
11 appropriations that have otherwise expired may be paid out of
12 the expiring appropriation during the 4-month period ending at
13 the close of business on October 31.

14 (b-7) Payments may be made in accordance with a plan
15 authorized by paragraph (11) or (12) of Section 405-105 of the
16 Department of Central Management Services Law from
17 appropriations for those payments without regard to fiscal year
18 limitations.

19 (b-8) Reimbursements to eligible airport sponsors for the
20 construction or upgrading of Automated Weather Observation
21 Systems may be made by the Department of Transportation from
22 appropriations for those purposes for any fiscal year, without
23 regard to the fact that the qualification or obligation may
24 have occurred in a prior fiscal year, provided that at the time
25 the expenditure was made the project had been approved by the
26 Department of Transportation prior to June 1, 2012 and, as a

1 result of recent changes in federal funding formulas, can no
2 longer receive federal reimbursement.

3 (b-9) Medical payments not exceeding \$150,000,000 may be
4 made by the Department on Aging from its appropriations
5 relating to the Community Care Program for fiscal year 2014,
6 without regard to the fact that the medical services being
7 compensated for by such payment may have been rendered in a
8 prior fiscal year, provided the payments are made on a
9 fee-for-service basis consistent with requirements established
10 for Medicaid reimbursement by the Department of Healthcare and
11 Family Services, except as required by subsection (j) of this
12 Section.

13 (c) Further, payments may be made by the Department of
14 Public Health and the Department of Human Services (acting as
15 successor to the Department of Public Health under the
16 Department of Human Services Act) from their respective
17 appropriations for grants for medical care to or on behalf of
18 premature and high-mortality risk infants and their mothers and
19 for grants for supplemental food supplies provided under the
20 United States Department of Agriculture Women, Infants and
21 Children Nutrition Program, for any fiscal year without regard
22 to the fact that the services being compensated for by such
23 payment may have been rendered in a prior fiscal year, except
24 as required by subsection (j) of this Section. Beginning on
25 June 30, 2021, payments made by the Department of Public Health
26 and the Department of Human Services from their respective

1 appropriations for grants for medical care to or on behalf of
2 premature and high-mortality risk infants and their mothers and
3 for grants for supplemental food supplies provided under the
4 United States Department of Agriculture Women, Infants and
5 Children Nutrition Program payable from appropriations that
6 have otherwise expired may be paid out of the expiring
7 appropriations during the 4-month period ending at the close of
8 business on October 31.

9 (d) The Department of Public Health and the Department of
10 Human Services (acting as successor to the Department of Public
11 Health under the Department of Human Services Act) shall each
12 annually submit to the State Comptroller, Senate President,
13 Senate Minority Leader, Speaker of the House, House Minority
14 Leader, and the respective Chairmen and Minority Spokesmen of
15 the Appropriations Committees of the Senate and the House, on
16 or before December 31, a report of fiscal year funds used to
17 pay for services provided in any prior fiscal year. This report
18 shall document by program or service category those
19 expenditures from the most recently completed fiscal year used
20 to pay for services provided in prior fiscal years.

21 (e) The Department of Healthcare and Family Services, the
22 Department of Human Services (acting as successor to the
23 Department of Public Aid), and the Department of Human Services
24 making fee-for-service payments relating to substance abuse
25 treatment services provided during a previous fiscal year shall
26 each annually submit to the State Comptroller, Senate

1 President, Senate Minority Leader, Speaker of the House, House
2 Minority Leader, the respective Chairmen and Minority
3 Spokesmen of the Appropriations Committees of the Senate and
4 the House, on or before November 30, a report that shall
5 document by program or service category those expenditures from
6 the most recently completed fiscal year used to pay for (i)
7 services provided in prior fiscal years and (ii) services for
8 which claims were received in prior fiscal years.

9 (f) The Department of Human Services (as successor to the
10 Department of Public Aid) shall annually submit to the State
11 Comptroller, Senate President, Senate Minority Leader, Speaker
12 of the House, House Minority Leader, and the respective
13 Chairmen and Minority Spokesmen of the Appropriations
14 Committees of the Senate and the House, on or before December
15 31, a report of fiscal year funds used to pay for services
16 (other than medical care) provided in any prior fiscal year.
17 This report shall document by program or service category those
18 expenditures from the most recently completed fiscal year used
19 to pay for services provided in prior fiscal years.

20 (g) In addition, each annual report required to be
21 submitted by the Department of Healthcare and Family Services
22 under subsection (e) shall include the following information
23 with respect to the State's Medicaid program:

24 (1) Explanations of the exact causes of the variance
25 between the previous year's estimated and actual
26 liabilities.

1 (2) Factors affecting the Department of Healthcare and
2 Family Services' liabilities, including but not limited to
3 numbers of aid recipients, levels of medical service
4 utilization by aid recipients, and inflation in the cost of
5 medical services.

6 (3) The results of the Department's efforts to combat
7 fraud and abuse.

8 (h) As provided in Section 4 of the General Assembly
9 Compensation Act, any utility bill for service provided to a
10 General Assembly member's district office for a period
11 including portions of 2 consecutive fiscal years may be paid
12 from funds appropriated for such expenditure in either fiscal
13 year.

14 (i) An agency which administers a fund classified by the
15 Comptroller as an internal service fund may issue rules for:

16 (1) billing user agencies in advance for payments or
17 authorized inter-fund transfers based on estimated charges
18 for goods or services;

19 (2) issuing credits, refunding through inter-fund
20 transfers, or reducing future inter-fund transfers during
21 the subsequent fiscal year for all user agency payments or
22 authorized inter-fund transfers received during the prior
23 fiscal year which were in excess of the final amounts owed
24 by the user agency for that period; and

25 (3) issuing catch-up billings to user agencies during
26 the subsequent fiscal year for amounts remaining due when

1 payments or authorized inter-fund transfers received from
2 the user agency during the prior fiscal year were less than
3 the total amount owed for that period.

4 User agencies are authorized to reimburse internal service
5 funds for catch-up billings by vouchers drawn against their
6 respective appropriations for the fiscal year in which the
7 catch-up billing was issued or by increasing an authorized
8 inter-fund transfer during the current fiscal year. For the
9 purposes of this Act, "inter-fund transfers" means transfers
10 without the use of the voucher-warrant process, as authorized
11 by Section 9.01 of the State Comptroller Act.

12 (i-1) Beginning on July 1, 2021, all outstanding
13 liabilities, not payable during the 4-month lapse period as
14 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and
15 (c) of this Section, that are made from appropriations for that
16 purpose for any fiscal year, without regard to the fact that
17 the services being compensated for by those payments may have
18 been rendered in a prior fiscal year, are limited to only those
19 claims that have been incurred but for which a proper bill or
20 invoice as defined by the State Prompt Payment Act has not been
21 received by September 30th following the end of the fiscal year
22 in which the service was rendered.

23 (j) Notwithstanding any other provision of this Act, the
24 aggregate amount of payments to be made without regard for
25 fiscal year limitations as contained in subsections (b-1),
26 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and

1 determined by using Generally Accepted Accounting Principles,
2 shall not exceed the following amounts:

3 (1) \$6,000,000,000 for outstanding liabilities related
4 to fiscal year 2012;

5 (2) \$5,300,000,000 for outstanding liabilities related
6 to fiscal year 2013;

7 (3) \$4,600,000,000 for outstanding liabilities related
8 to fiscal year 2014;

9 (4) \$4,000,000,000 for outstanding liabilities related
10 to fiscal year 2015;

11 (5) \$3,300,000,000 for outstanding liabilities related
12 to fiscal year 2016;

13 (6) \$2,600,000,000 for outstanding liabilities related
14 to fiscal year 2017;

15 (7) \$2,000,000,000 for outstanding liabilities related
16 to fiscal year 2018;

17 (8) \$1,300,000,000 for outstanding liabilities related
18 to fiscal year 2019;

19 (9) \$600,000,000 for outstanding liabilities related
20 to fiscal year 2020; and

21 (10) \$0 for outstanding liabilities related to fiscal
22 year 2021 and fiscal years thereafter.

23 (k) Department of Healthcare and Family Services Medical
24 Assistance Payments.

25 (1) Definition of Medical Assistance.

26 For purposes of this subsection, the term "Medical

1 Assistance" shall include, but not necessarily be
2 limited to, medical programs and services authorized
3 under Titles XIX and XXI of the Social Security Act,
4 the Illinois Public Aid Code, the Children's Health
5 Insurance Program Act, the Covering ALL KIDS Health
6 Insurance Act, the Long Term Acute Care Hospital
7 Quality Improvement Transfer Program Act, and medical
8 care to or on behalf of persons suffering from chronic
9 renal disease, persons suffering from hemophilia, and
10 victims of sexual assault.

11 (2) Limitations on Medical Assistance payments that
12 may be paid from future fiscal year appropriations.

13 (A) The maximum amounts of annual unpaid Medical
14 Assistance bills received and recorded by the
15 Department of Healthcare and Family Services on or
16 before June 30th of a particular fiscal year
17 attributable in aggregate to the General Revenue Fund,
18 Healthcare Provider Relief Fund, Tobacco Settlement
19 Recovery Fund, Long-Term Care Provider Fund, and the
20 Drug Rebate Fund that may be paid in total by the
21 Department from future fiscal year Medical Assistance
22 appropriations to those funds are: \$700,000,000 for
23 fiscal year 2013 and \$100,000,000 for fiscal year 2014
24 and each fiscal year thereafter.

25 (B) Bills for Medical Assistance services rendered
26 in a particular fiscal year, but received and recorded

1 by the Department of Healthcare and Family Services
2 after June 30th of that fiscal year, may be paid from
3 either appropriations for that fiscal year or future
4 fiscal year appropriations for Medical Assistance.
5 Such payments shall not be subject to the requirements
6 of subparagraph (A).

7 (C) Medical Assistance bills received by the
8 Department of Healthcare and Family Services in a
9 particular fiscal year, but subject to payment amount
10 adjustments in a future fiscal year may be paid from a
11 future fiscal year's appropriation for Medical
12 Assistance. Such payments shall not be subject to the
13 requirements of subparagraph (A).

14 (D) Medical Assistance payments made by the
15 Department of Healthcare and Family Services from
16 funds other than those specifically referenced in
17 subparagraph (A) may be made from appropriations for
18 those purposes for any fiscal year without regard to
19 the fact that the Medical Assistance services being
20 compensated for by such payment may have been rendered
21 in a prior fiscal year. Such payments shall not be
22 subject to the requirements of subparagraph (A).

23 (3) Extended lapse period for Department of Healthcare
24 and Family Services Medical Assistance payments.
25 Notwithstanding any other State law to the contrary,
26 outstanding Department of Healthcare and Family Services

1 Medical Assistance liabilities, as of June 30th, payable
2 from appropriations which have otherwise expired, may be
3 paid out of the expiring appropriations during the 6-month
4 period ending at the close of business on December 31st.

5 (l) The changes to this Section made by Public Act 97-691
6 shall be effective for payment of Medical Assistance bills
7 incurred in fiscal year 2013 and future fiscal years. The
8 changes to this Section made by Public Act 97-691 shall not be
9 applied to Medical Assistance bills incurred in fiscal year
10 2012 or prior fiscal years.

11 (m) The Comptroller must issue payments against
12 outstanding liabilities that were received prior to the lapse
13 period deadlines set forth in this Section as soon thereafter
14 as practical, but no payment may be issued after the 4 months
15 following the lapse period deadline without the signed
16 authorization of the Comptroller and the Governor.

17 (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;
18 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.
19 8-10-12; 98-8, eff. 5-3-13; 98-24, eff. 6-19-13; 98-215, eff.
20 8-9-13; 98-463, eff. 8-16-13; 98-756, eff. 7-16-14.)

21 ARTICLE 55. FACILITY PAYMENT

22 Section 55-5. The Specialized Mental Health Rehabilitation
23 Act of 2013 is amended by adding Section 5-103 as follows:

1 (210 ILCS 49/5-103 new)

2 Sec. 5-103. Medicaid rates. Notwithstanding any provision
3 of law to the contrary, the Medicaid rates for Specialized
4 Mental Health Rehabilitation Facilities effective on July 1,
5 2017 must be equal to the rates in effect for Specialized
6 Mental Health Rehabilitation Facilities on June 30, 2017,
7 increased by 2.8%.

8 ARTICLE 60. TOURISM FUNDS

9 Section 60-5. The Department of Commerce and Economic
10 Opportunity Law of the Civil Administrative Code of Illinois is
11 amended by changing Section 605-710 as follows:

12 (20 ILCS 605/605-710)

13 Sec. 605-710. Regional tourism development organizations.

14 (a) The Department may, subject to appropriation, provide
15 grants from the Tourism Promotion Fund for the administrative
16 costs of not-for-profit regional tourism development
17 organizations that assist the Department in developing tourism
18 throughout a multi-county geographical area designated by the
19 Department. Regional tourism development organizations
20 receiving funds under this Section may be required by the
21 Department to submit to audits of contracts awarded by the
22 Department to determine whether the regional tourism
23 development organization has performed all contractual

1 obligations under those contracts.

2 Every employee of a regional tourism development
3 organization receiving funds under this Section shall disclose
4 to the organization's governing board and to the Department any
5 economic interest that employee may have in any entity with
6 which the regional tourism development organization has
7 contracted or to which the regional tourism development
8 organization has granted funds.

9 (b) The Department, from moneys ~~transferred from the~~
10 ~~General Revenue Fund to the Tourism Promotion Fund and~~
11 appropriated from the Tourism Promotion Fund, shall first
12 provide funding of \$5,000,000 annually to a governmental entity
13 with at least 2,000,000 square feet of exhibition space that
14 has as part of its duties the promotion of cultural, scientific
15 and trade exhibits and events within a county with a population
16 of more than 3,000,000, to be used for any of the governmental
17 entity's general corporate purposes.

18 (Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651,
19 eff. 7-11-02.)

20 Section 60-10. The Illinois Promotion Act is amended by
21 changing Sections 4a, 5, and 8 as follows:

22 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

23 Sec. 4a. Funds.

24 (1) All moneys deposited in the Tourism Promotion Fund

1 pursuant to this subsection are allocated to the Department for
2 utilization, as appropriated, in the performance of its powers
3 under Section 4; except that during fiscal year 2013, the
4 Department shall reserve \$9,800,000 of the total funds
5 available for appropriation in the Tourism Promotion Fund for
6 appropriation to the Historic Preservation Agency for the
7 operation of the Abraham Lincoln Presidential Library and
8 Museum and State historic sites.

9 As soon as possible after the first day of each month,
10 beginning July 1, 1997 and ending on the effective date of this
11 amendatory Act of the 100th General Assembly, upon
12 certification of the Department of Revenue, the Comptroller
13 shall order transferred and the Treasurer shall transfer from
14 the General Revenue Fund to the Tourism Promotion Fund an
15 amount equal to 13% of the net revenue realized from the Hotel
16 Operators' Occupation Tax Act plus an amount equal to 13% of
17 the net revenue realized from any tax imposed under Section
18 4.05 of the Chicago World's Fair-1992 Authority Act during the
19 preceding month. "Net revenue realized for a month" means the
20 revenue collected by the State under that Act during the
21 previous month less the amount paid out during that same month
22 as refunds to taxpayers for overpayment of liability under that
23 Act.

24 (1.1) (Blank).

25 (2) As soon as possible after the first day of each month,
26 beginning July 1, 1997 and ending on the effective date of this

1 amendatory Act of the 100th General Assembly, upon
2 certification of the Department of Revenue, the Comptroller
3 shall order transferred and the Treasurer shall transfer from
4 the General Revenue Fund to the Tourism Promotion Fund an
5 amount equal to 8% of the net revenue realized from the Hotel
6 Operators' Occupation Tax plus an amount equal to 8% of the net
7 revenue realized from any tax imposed under Section 4.05 of the
8 Chicago World's Fair-1992 Authority Act during the preceding
9 month. "Net revenue realized for a month" means the revenue
10 collected by the State under that Act during the previous month
11 less the amount paid out during that same month as refunds to
12 taxpayers for overpayment of liability under that Act.

13 All monies deposited in the Tourism Promotion Fund under
14 this subsection (2) shall be used solely as provided in this
15 subsection to advertise and promote tourism throughout
16 Illinois. Appropriations of monies deposited in the Tourism
17 Promotion Fund pursuant to this subsection (2) shall be used
18 solely for advertising to promote tourism, including but not
19 limited to advertising production and direct advertisement
20 costs, but shall not be used to employ any additional staff,
21 finance any individual event, or lease, rent or purchase any
22 physical facilities. The Department shall coordinate its
23 advertising under this subsection (2) with other public and
24 private entities in the State engaged in similar promotion
25 activities. Print or electronic media production made pursuant
26 to this subsection (2) for advertising promotion shall not

1 contain or include the physical appearance of or reference to
2 the name or position of any public officer. "Public officer"
3 means a person who is elected to office pursuant to statute, or
4 who is appointed to an office which is established, and the
5 qualifications and duties of which are prescribed, by statute,
6 to discharge a public duty for the State or any of its
7 political subdivisions.

8 (3) Notwithstanding anything in this Section to the
9 contrary, amounts transferred from the General Revenue Fund to
10 the Tourism Promotion Fund pursuant to this Section shall not
11 exceed \$26,300,000 in State fiscal year 2012.

12 (4) As soon as possible after the first day of each month,
13 beginning July 1, 2017, if the amount of revenue deposited into
14 the Tourism Promotion Fund under subsection (c) of Section 6 of
15 the Hotel Operators' Occupation Tax Act is less than 21% of the
16 net revenue realized from the Hotel Operators' Occupation Tax
17 during the preceding month, then, upon certification of the
18 Department of Revenue, the State Comptroller shall direct and
19 the State Treasurer shall transfer from the General Revenue
20 Fund to the Tourism Promotion Fund an amount equal to the
21 difference between 21% of the net revenue realized from the
22 Hotel Operators' Occupation Tax during the preceding month and
23 the amount of revenue deposited into the Tourism Promotion Fund
24 under subsection (c) of Section 6 of the Hotel Operators'
25 Occupation Tax Act.

26 (Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

1 (20 ILCS 665/5) (from Ch. 127, par. 200-25)

2 Sec. 5. Marketing and private sector programs.

3 (a) The Department is authorized to make grants, subject to
4 appropriation, from ~~funds transferred into~~ the Tourism
5 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,
6 municipalities, not-for-profit organizations, and local
7 promotion groups and to assist such counties, municipalities
8 and local promotion groups in the promotion of tourism
9 attractions and tourism events. The Department, after review of
10 the application and if satisfied that the program and proposed
11 expenditures of the applicant appear to be in accord with the
12 purposes of this Act, must grant to the applicant an amount not
13 to exceed 60% of the proposed expenditures.

14 (b) The Department may make grants, subject to
15 appropriation, from ~~funds transferred into~~ the Tourism
16 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,
17 municipalities, not-for-profit organizations, local promotion
18 groups, and for-profit businesses to assist in attracting and
19 hosting tourism events matched with funds from sources in the
20 private sector. The Department, after review of the application
21 and if satisfied that the program and proposed expenditures of
22 the applicant appear to be in accord with the purposes of this
23 Act, must grant to the applicant an amount not to exceed 50% of
24 the proposed expenditures.

25 Before any such grant may be made the county, municipality,

1 not-for-profit organization, local promotion group, or
2 for-profit business must make application to the Department for
3 such grant, setting forth the studies, surveys and
4 investigations proposed to be made and other activities
5 proposed to be undertaken. The application shall further state,
6 under oath or affirmation, with evidence thereof satisfactory
7 to the Department, the amount of funds held by, committed to or
8 subscribed to, and proposed to be expended by, the applicant
9 for the purposes herein described and the amount of the grant
10 for which application is made.

11 (Source: P.A. 92-38, eff. 6-28-01.)

12 (20 ILCS 665/8) (from Ch. 127, par. 200-28)

13 Sec. 8. Allocation of appropriations.

14 (1) Amounts ~~transferred under subsection (1) of Section 4a~~
15 that are appropriated from the Tourism Promotion Fund to the
16 Department for the purpose of making grants under Sections 5
17 and 6 of this Act shall be allocated by the Department as
18 follows:

19 (a) 62.5% to local promotion groups, municipalities,
20 and counties not wholly or partially within any county of
21 more than 1 million population;

22 (b) 37.5% to local promotion groups, municipalities,
23 and counties wholly or partially within any county of more
24 than 1 million population.

25 However, if sufficient local funds cannot be raised to

1 match the allocation made under either paragraph (a) or (b) of
2 this subsection, such appropriations may be reallocated, in
3 whole or in part, to any applicant or applicants able to
4 qualify for a grant or may be used by the Department to promote
5 the tourist attractions of the State of Illinois as a whole.

6 (2) Amounts ~~transferred under subsection (1) of Section 4a~~
7 that are appropriated from the Tourism Promotion Fund to the
8 Department for the purpose of making grants under Sections 5
9 and 6 of this Act to match funds from the private sector may be
10 used by the Department in any county of this State.

11 (Source: P.A. 90-26, eff. 7-1-97.)

12 Section 60-20. The Hotel Operators' Occupation Tax Act is
13 amended by changing Section 6 as follows:

14 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

15 Sec. 6. Filing of returns and distribution of proceeds.

16 Except as provided hereinafter in this Section, on or
17 before the last day of each calendar month, every person
18 engaged in the business of renting, leasing or letting rooms in
19 a hotel in this State during the preceding calendar month shall
20 file a return with the Department, stating:

21 1. The name of the operator;

22 2. His residence address and the address of his
23 principal place of business and the address of the
24 principal place of business (if that is a different

1 address) from which he engages in the business of renting,
2 leasing or letting rooms in a hotel in this State;

3 3. Total amount of rental receipts received by him
4 during the preceding calendar month from renting, leasing
5 or letting rooms during such preceding calendar month;

6 4. Total amount of rental receipts received by him
7 during the preceding calendar month from renting, leasing
8 or letting rooms to permanent residents during such
9 preceding calendar month;

10 5. Total amount of other exclusions from gross rental
11 receipts allowed by this Act;

12 6. Gross rental receipts which were received by him
13 during the preceding calendar month and upon the basis of
14 which the tax is imposed;

15 7. The amount of tax due;

16 8. Such other reasonable information as the Department
17 may require.

18 If the operator's average monthly tax liability to the
19 Department does not exceed \$200, the Department may authorize
20 his returns to be filed on a quarter annual basis, with the
21 return for January, February and March of a given year being
22 due by April 30 of such year; with the return for April, May
23 and June of a given year being due by July 31 of such year; with
24 the return for July, August and September of a given year being
25 due by October 31 of such year, and with the return for
26 October, November and December of a given year being due by

1 January 31 of the following year.

2 If the operator's average monthly tax liability to the
3 Department does not exceed \$50, the Department may authorize
4 his returns to be filed on an annual basis, with the return for
5 a given year being due by January 31 of the following year.

6 Such quarter annual and annual returns, as to form and
7 substance, shall be subject to the same requirements as monthly
8 returns.

9 Notwithstanding any other provision in this Act concerning
10 the time within which an operator may file his return, in the
11 case of any operator who ceases to engage in a kind of business
12 which makes him responsible for filing returns under this Act,
13 such operator shall file a final return under this Act with the
14 Department not more than 1 month after discontinuing such
15 business.

16 Where the same person has more than 1 business registered
17 with the Department under separate registrations under this
18 Act, such person shall not file each return that is due as a
19 single return covering all such registered businesses, but
20 shall file separate returns for each such registered business.

21 In his return, the operator shall determine the value of
22 any consideration other than money received by him in
23 connection with the renting, leasing or letting of rooms in the
24 course of his business and he shall include such value in his
25 return. Such determination shall be subject to review and
26 revision by the Department in the manner hereinafter provided

1 for the correction of returns.

2 Where the operator is a corporation, the return filed on
3 behalf of such corporation shall be signed by the president,
4 vice-president, secretary or treasurer or by the properly
5 accredited agent of such corporation.

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

16 There shall be deposited in the Build Illinois Fund in the
17 State Treasury for each State fiscal year 40% of the amount of
18 total net proceeds from the tax imposed by subsection (a) of
19 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
20 in the Illinois Sports Facilities Fund and credited to the
21 Subsidy Account each fiscal year by making monthly deposits in
22 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
23 such deposits for prior months, and an additional \$8,000,000
24 shall be deposited in the Illinois Sports Facilities Fund and
25 credited to the Advance Account each fiscal year by making
26 monthly deposits in the amount of 1/8 of \$8,000,000 plus any

1 cumulative deficiencies in such deposits for prior months;
2 provided, that for fiscal years ending after June 30, 2001, the
3 amount to be so deposited into the Illinois Sports Facilities
4 Fund and credited to the Advance Account each fiscal year shall
5 be increased from \$8,000,000 to the then applicable Advance
6 Amount and the required monthly deposits beginning with July
7 2001 shall be in the amount of 1/8 of the then applicable
8 Advance Amount plus any cumulative deficiencies in those
9 deposits for prior months. (The deposits of the additional
10 \$8,000,000 or the then applicable Advance Amount, as
11 applicable, during each fiscal year shall be treated as
12 advances of funds to the Illinois Sports Facilities Authority
13 for its corporate purposes to the extent paid to the Authority
14 or its trustee and shall be repaid into the General Revenue
15 Fund in the State Treasury by the State Treasurer on behalf of
16 the Authority pursuant to Section 19 of the Illinois Sports
17 Facilities Authority Act, as amended. If in any fiscal year the
18 full amount of the then applicable Advance Amount is not repaid
19 into the General Revenue Fund, then the deficiency shall be
20 paid from the amount in the Local Government Distributive Fund
21 that would otherwise be allocated to the City of Chicago under
22 the State Revenue Sharing Act.)

23 For purposes of the foregoing paragraph, the term "Advance
24 Amount" means, for fiscal year 2002, \$22,179,000, and for
25 subsequent fiscal years through fiscal year 2032, 105.615% of
26 the Advance Amount for the immediately preceding fiscal year,

1 rounded up to the nearest \$1,000.

2 Of the remaining 60% of the amount of total net proceeds
3 prior to August 1, 2011 from the tax imposed by subsection (a)
4 of Section 3 after all required deposits in the Illinois Sports
5 Facilities Fund, the amount equal to 8% of the net revenue
6 realized from this Act plus an amount equal to 8% of the net
7 revenue realized from any tax imposed under Section 4.05 of the
8 Chicago World's Fair-1992 Authority Act during the preceding
9 month shall be deposited in the Local Tourism Fund each month
10 for purposes authorized by Section 605-705 of the Department of
11 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
12 the remaining 60% of the amount of total net proceeds beginning
13 on August 1, 2011 from the tax imposed by subsection (a) of
14 Section 3 after all required deposits in the Illinois Sports
15 Facilities Fund, an amount equal to 8% of the net revenue
16 realized from this Act plus an amount equal to 8% of the net
17 revenue realized from any tax imposed under Section 4.05 of the
18 Chicago World's Fair-1992 Authority Act during the preceding
19 month shall be deposited as follows: 18% of such amount shall
20 be deposited into the Chicago Travel Industry Promotion Fund
21 for the purposes described in subsection (n) of Section 5 of
22 the Metropolitan Pier and Exposition Authority Act and the
23 remaining 82% of such amount shall be deposited into the Local
24 Tourism Fund each month for purposes authorized by Section
25 605-705 of the Department of Commerce and Economic Opportunity
26 Law. Beginning on August 1, 1999 and ending on July 31, 2011,

1 an amount equal to 4.5% of the net revenue realized from the
2 Hotel Operators' Occupation Tax Act during the preceding month
3 shall be deposited into the International Tourism Fund for the
4 purposes authorized in Section 605-707 of the Department of
5 Commerce and Economic Opportunity Law. Beginning on August 1,
6 2011, an amount equal to 4.5% of the net revenue realized from
7 this Act during the preceding month shall be deposited as
8 follows: 55% of such amount shall be deposited into the Chicago
9 Travel Industry Promotion Fund for the purposes described in
10 subsection (n) of Section 5 of the Metropolitan Pier and
11 Exposition Authority Act and the remaining 45% of such amount
12 deposited into the International Tourism Fund for the purposes
13 authorized in Section 605-707 of the Department of Commerce and
14 Economic Opportunity Law. "Net revenue realized for a month"
15 means the revenue collected by the State under that Act during
16 the previous month less the amount paid out during that same
17 month as refunds to taxpayers for overpayment of liability
18 under that Act.

19 After making all these deposits, all other proceeds of the
20 tax imposed under subsection (a) of Section 3 shall be
21 deposited in the Tourism Promotion ~~General Revenue~~ Fund in the
22 State Treasury. All moneys received by the Department from the
23 additional tax imposed under subsection (b) of Section 3 shall
24 be deposited into the Build Illinois Fund in the State
25 Treasury.

26 The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the
2 Department on a form prescribed by the Department within not
3 less than 60 days after receipt of the notice an annual
4 information return for the tax year specified in the notice.
5 Such annual return to the Department shall include a statement
6 of gross receipts as shown by the operator's last State income
7 tax return. If the total receipts of the business as reported
8 in the State income tax return do not agree with the gross
9 receipts reported to the Department for the same period, the
10 operator shall attach to his annual information return a
11 schedule showing a reconciliation of the 2 amounts and the
12 reasons for the difference. The operator's annual information
13 return to the Department shall also disclose pay roll
14 information of the operator's business during the year covered
15 by such return and any additional reasonable information which
16 the Department deems would be helpful in determining the
17 accuracy of the monthly, quarterly or annual tax returns by
18 such operator as hereinbefore provided for in this Section.

19 If the annual information return required by this Section
20 is not filed when and as required the taxpayer shall be liable
21 for a penalty in an amount determined in accordance with
22 Section 3-4 of the Uniform Penalty and Interest Act until such
23 return is filed as required, the penalty to be assessed and
24 collected in the same manner as any other penalty provided for
25 in this Act.

26 The chief executive officer, proprietor, owner or highest

1 ranking manager shall sign the annual return to certify the
2 accuracy of the information contained therein. Any person who
3 willfully signs the annual return containing false or
4 inaccurate information shall be guilty of perjury and punished
5 accordingly. The annual return form prescribed by the
6 Department shall include a warning that the person signing the
7 return may be liable for perjury.

8 The foregoing portion of this Section concerning the filing
9 of an annual information return shall not apply to an operator
10 who is not required to file an income tax return with the
11 United States Government.

12 (Source: P.A. 97-617, eff. 10-26-11.)

13 ARTICLE 65. PUBLIC CONTRACTS

14 Section 65-5. The Illinois Procurement Code is amended by
15 changing Sections 20-60, 25-45, and 40-25 as follows:

16 (30 ILCS 500/20-60)

17 Sec. 20-60. Duration of contracts.

18 (a) Maximum duration. A contract, ~~other than a contract~~
19 ~~entered into pursuant to the State University Certificates of~~
20 ~~Participation Act,~~ may be entered into for any period of time
21 deemed to be in the best interests of the State but not
22 exceeding 10 years inclusive, beginning January 1, 2010, of
23 proposed contract renewals. The length of a lease for real

1 property or capital improvements shall be in accordance with
2 the provisions of Section 40-25. The length of energy
3 conservation program contracts or energy savings contracts or
4 leases shall be in accordance with the provisions of Section
5 25-45. A contract for bond or mortgage insurance awarded by the
6 Illinois Housing Development Authority, however, may be
7 entered into for any period of time less than or equal to the
8 maximum period of time that the subject bond or mortgage may
9 remain outstanding.

10 (b) Subject to appropriation. All contracts made or entered
11 into shall recite that they are subject to termination and
12 cancellation in any year for which the General Assembly fails
13 to make an appropriation to make payments under the terms of
14 the contract.

15 (c) The chief procurement officer shall file a proposed
16 extension or renewal of a contract with the Procurement Policy
17 Board prior to entering into any extension or renewal if the
18 cost associated with the extension or renewal exceeds \$249,999.
19 The Procurement Policy Board may object to the proposed
20 extension or renewal within 30 calendar days and require a
21 hearing before the Board prior to entering into the extension
22 or renewal. If the Procurement Policy Board does not object
23 within 30 calendar days or takes affirmative action to
24 recommend the extension or renewal, the chief procurement
25 officer may enter into the extension or renewal of a contract.
26 This subsection does not apply to any emergency procurement,

1 any procurement under Article 40, or any procurement exempted
2 by Section 1-10(b) of this Code. If any State agency contract
3 is paid for in whole or in part with federal-aid funds, grants,
4 or loans and the provisions of this subsection would result in
5 the loss of those federal-aid funds, grants, or loans, then the
6 contract is exempt from the provisions of this subsection in
7 order to remain eligible for those federal-aid funds, grants,
8 or loans, and the State agency shall file notice of this
9 exemption with the Procurement Policy Board prior to entering
10 into the proposed extension or renewal. Nothing in this
11 subsection permits a chief procurement officer to enter into an
12 extension or renewal in violation of subsection (a). By August
13 1 each year, the Procurement Policy Board shall file a report
14 with the General Assembly identifying for the previous fiscal
15 year (i) the proposed extensions or renewals that were filed
16 with the Board and whether the Board objected and (ii) the
17 contracts exempt from this subsection.

18 (Source: P.A. 95-344, eff. 8-21-07; 96-15, eff. 6-22-09;
19 96-795, eff. 7-1-10 (see Section 5 of P.A. 96-793 for the
20 effective date of changes made by P.A. 96-795); 96-920, eff.
21 7-1-10; 96-1478, eff. 8-23-10.)

22 (30 ILCS 500/25-45)

23 Sec. 25-45. Energy conservation program contracts; energy
24 savings contracts or leases.

25 (a) For the purposes of this Section, an "energy savings

1 contract or lease" means a contract or lease for an
2 improvement, repair, alteration, betterment, equipment,
3 fixture, or furnishing that is designed to reduce energy
4 consumption or operating costs, and that includes an agreement
5 that payments, except obligations on termination of the
6 contract or lease before its expiration, shall be made over
7 time and that savings are guaranteed to the extent practicable
8 to pay for the cost of the improvement, repair, alteration,
9 betterment, equipment, fixture, or furnishing.

10 (b) State purchasing officers may enter into energy
11 conservation program contracts or energy savings contracts or
12 leases that provide for utility cost savings. Notwithstanding
13 any other law to the contrary, energy savings contracts or
14 leases may include an alternative financing or lease to
15 purchase option.

16 (c) Energy conservation program contracts or energy
17 savings contracts and leases may entered into for a period of
18 time deemed to be in the best interest of the State but not
19 exceeding 15 years inclusive of proposed contract or lease
20 renewals.

21 (d) The chief procurement officer shall promulgate and
22 adopt rules for the implementation of this Section.

23 (Source: P.A. 90-572, eff. date - See Sec. 99-5.)

24 (30 ILCS 500/40-25)

25 Sec. 40-25. Length of leases.

1 (a) Maximum term. Leases shall be for a term not to exceed
2 10 years inclusive, beginning January, 1, 2010, of proposed
3 contract renewals and shall include a termination option in
4 favor of the State after 5 years. The length of energy
5 conservation program contracts or energy savings contracts or
6 leases shall be in accordance with the provisions of Section
7 25-45.

8 (b) Renewal. Leases may include a renewal option. An option
9 to renew may be exercised only when a State purchasing officer
10 determines in writing that renewal is in the best interest of
11 the State and notice of the exercise of the option is published
12 in the appropriate volume of the Procurement Bulletin at least
13 60 calendar days prior to the exercise of the option.

14 (c) Subject to appropriation. All leases shall recite that
15 they are subject to termination and cancellation in any year
16 for which the General Assembly fails to make an appropriation
17 to make payments under the terms of the lease.

18 (d) Holdover. Beginning January 1, 2010, no lease may
19 continue on a month-to-month or other holdover basis for a
20 total of more than 6 months. Beginning July 1, 2010, the
21 Comptroller shall withhold payment of leases beyond this
22 holdover period.

23 (Source: P.A. 98-1076, eff. 1-1-15.)

24 Section 65-10. The Illinois Municipal Code is amended by
25 adding Division 13 to Article 8 as follows:

1 (65 ILCS 5/Art. 8 Div. 13 heading new)

2 DIVISION 13. ASSIGNMENT OF RECEIPTS

3 (65 ILCS 5/8-13-5 new)

4 Sec. 8-13-5. Definitions. As used in this Article:

5 "Assignment agreement" means an agreement between a
6 transferring unit and an issuing entity for the conveyance of
7 all or part of any revenues or taxes received by the
8 transferring unit from a State entity.

9 "Conveyance" means an assignment, sale, transfer, or other
10 conveyance.

11 "Deposit account" means a designated escrow account
12 established by an issuing entity at a trust company or bank
13 having trust powers for the deposit of transferred receipts
14 under an assignment agreement.

15 "Issuing entity" means (i) a corporation, trust or other
16 entity that has been established for the limited purpose of
17 issuing obligations for the benefit of a transferring unit, or
18 (ii) a bank or trust company in its capacity as trustee for
19 obligations issued by such bank or trust company for the
20 benefit of a transferring unit.

21 "State entity" means the State Comptroller, the State
22 Treasurer, or the Illinois Department of Revenue.

23 "Transferred receipts" means all or part of any revenues or
24 taxes received from a State entity that have been conveyed by a

1 transferring unit under an assignment agreement.

2 "Transferring unit" means a home rule municipality located
3 in the State.

4 (65 ILCS 5/8-13-10 new)

5 Sec. 8-13-10. Assignment of receipts.

6 (a) Any transferring unit which receives revenues or taxes
7 from a State entity may (to the extent not prohibited by any
8 applicable statute, regulation, rule, or agreement governing
9 the use of such revenues or taxes) authorize, by ordinance, the
10 conveyance of all or any portion of such revenues or taxes to
11 an issuing entity. Any conveyance of transferred receipts
12 shall: (i) be made pursuant to an assignment agreement in
13 exchange for the net proceeds of obligations issued by the
14 issuing entity for the benefit of the transferring unit and
15 shall, for all purposes, constitute an absolute conveyance of
16 all right, title, and interest therein; (ii) not be deemed a
17 pledge or other security interest for any borrowing by the
18 transferring unit; (iii) be valid, binding, and enforceable in
19 accordance with the terms thereof and of any related
20 instrument, agreement, or other arrangement, including any
21 pledge, grant of security interest, or other encumbrance made
22 by the issuing entity to secure any obligations issued by the
23 issuing entity for the benefit of the transferring unit; and
24 (iv) not be subject to disavowal, disaffirmance, cancellation,
25 or avoidance by reason of insolvency of any party, lack of

1 consideration, or any other fact, occurrence, or State law or
2 rule. On and after the effective date of the conveyance of the
3 transferred receipts, the transferring unit shall have no
4 right, title or interest in or to the transferred receipts
5 conveyed and the transferred receipts so conveyed shall be the
6 property of the issuing entity to the extent necessary to pay
7 the obligations issued by the issuing entity for the benefit of
8 the transferring unit, and shall be received, held, and
9 disbursed by the issuing entity in a trust fund outside the
10 treasury of the transferring unit. An assignment agreement may
11 provide for the periodic reconveyance to the transferring unit
12 of amounts of transferred receipts remaining after the payment
13 of the obligations issued by the issuing entity for the benefit
14 of the transferring unit.

15 (b) In connection with any conveyance of transferred
16 receipts, the transferring unit is authorized to direct the
17 applicable State entity to deposit or cause to be deposited any
18 amount of such transferred receipts into a deposit account in
19 order to secure the obligations issued by the issuing entity
20 for the benefit of the transferring unit. Where the
21 transferring unit states that such direction is irrevocable,
22 the direction shall be treated by the applicable State entity
23 as irrevocable with respect to the transferred receipts
24 described in such direction. Each State entity shall comply
25 with the terms of any such direction received from a
26 transferring unit and shall execute and deliver such

1 acknowledgments and agreements, including escrow and similar
2 agreements, as the transferring unit may require to effectuate
3 the deposit of transferred receipts in accordance with the
4 direction of the transferring unit.

5 (c) Not later than the date of issuance by an issuing
6 entity of any obligations secured by collections of transferred
7 receipts, a certified copy of the ordinance authorizing the
8 conveyance of the right to receive the transferred receipts,
9 together with executed copies of the applicable assignment
10 agreement and the agreement providing for the establishment of
11 the deposit account, shall be filed with the State entity
12 having custody of the transferred receipts.

13 (65 ILCS 5/8-13-11 new)

14 Sec. 8-13-11. Liens for obligations.

15 (a) As used in this Section, "statutory lien" has the
16 meaning given to that term under 11 U.S.C. 101(53) of the
17 federal Bankruptcy Code.

18 (b) Obligations issued by an issuing entity shall be
19 secured by a statutory lien on the transferred receipts
20 received, or entitled to be received, by the issuing entity
21 that are designated as pledged for such obligations. The
22 statutory lien shall automatically attach from the time the
23 obligations are issued without further action or authorization
24 by the issuing entity or any other entity, person, governmental
25 authority, or officer. The statutory lien shall be valid and

1 binding from the time the obligations are executed and
2 delivered without any physical delivery thereof or further act
3 required, and shall be a first priority lien unless the
4 obligations, or documents authorizing the obligations or
5 providing a source of payment or security for those
6 obligations, shall otherwise provide.

7 The transferred receipts received or entitled to be
8 received shall be immediately subject to the statutory lien
9 from the time the obligations are issued, and the statutory
10 lien shall automatically attach to the transferred receipts
11 (whether received or entitled to be received by the issuing
12 entity) and be effective, binding, and enforceable against the
13 issuing entity, the transferring unit, the State entity, the
14 State of Illinois, and their agents, successors, and
15 transferees, and creditors, and all others asserting rights
16 therein or having claims of any kind in tort, contract, or
17 otherwise, irrespective of whether those parties have notice of
18 the lien and without the need for any physical delivery,
19 recordation, filing, or further act.

20 The statutory lien imposed by this Section is automatically
21 released and discharged with respect to amounts of transferred
22 receipts reconveyed to the transferring unit pursuant to
23 Section 8-13-10 of this Code, effective upon such reconveyance.

24 (c) The statutory lien provided in this Section is separate
25 from and shall not affect any special revenues lien or other
26 protection afforded to special revenue obligations under the

1 federal Bankruptcy Code.

2 (65 ILCS 5/8-13-15 new)

3 Sec. 8-13-15. Pledges and agreements of the State. The
4 State of Illinois pledges to and agrees with each transferring
5 unit and issuing entity that the State will not limit or alter
6 the rights and powers vested in the State entities by this
7 Article with respect to the disposition of transferred receipts
8 so as to impair the terms of any contract, including any
9 assignment agreement, made by the transferring unit with the
10 issuing entity or any contract executed by the issuing entity
11 in connection with the issuance of obligations by the issuing
12 entity for the benefit of the transferring unit until all
13 requirements with respect to the deposit by such State entity
14 of transferred receipts for the benefit of such issuing entity
15 have been fully met and discharged. In addition, the State
16 pledges to and agrees with each transferring unit and each
17 issuing entity that the State will not limit or alter the basis
18 on which the transferring unit's share or percentage of
19 transferred receipts is derived, or the use of such funds, so
20 as to impair the terms of any such contract. Each transferring
21 unit and issuing entity is authorized to include these pledges
22 and agreements of the State in any contract executed and
23 delivered as described in this Article. In no way shall the
24 pledge and agreements of the State be interpreted to construe
25 the State as a guarantor of any debt or obligation subject to

1 an assignment agreement under this Division.

2 (65 ILCS 5/8-13-20 new)

3 Sec. 8-13-20. Home rule. A home rule unit may not enter
4 into assignment agreements in a manner inconsistent with the
5 provisions of this Article. This Section is a limitation under
6 subsection (i) of Section 6 of Article VII of the Illinois
7 Constitution on the concurrent exercise by home rule units of
8 powers and functions exercised by the State.

9 ARTICLE 70. COMMUNITY CARE PROGRAM SERVICES TASK FORCE

10 Section 70-5. The Illinois Act on the Aging is amended by
11 adding Section 4.02g as follows:

12 (20 ILCS 105/4.02g new)

13 Sec. 4.02g. Community Care Program Services Task Force.

14 (a) The Director of Aging shall establish a Community Care
15 Program Services Task Force to review community care program
16 services for seniors and strategies to reduce costs without
17 diminishing the level of care. The Task Force shall consist of
18 all of the following persons who must be appointed within 30
19 days after the effective date of this amendatory Act of the
20 100th General Assembly:

21 (1) the Director of Aging, or his or her designee, who
22 shall serve as chairperson of the task force;

1 (2) one representative of the Department of Healthcare
2 and Family Services appointed by the Director of Healthcare
3 and Family Services;

4 (3) one representative of the Department of Human
5 Services appointed by the Secretary of Human Services;

6 (4) one individual representing Adult Day Care Centers
7 appointed by the Director of Aging;

8 (5) one individual representing Care Coordination
9 Units appointed by the Director of Aging;

10 (6) one individual representing Area Agencies on Aging
11 appointed by the Director of Aging;

12 (7) one individual from a statewide organization that
13 advocates for seniors appointed by the Director of Aging;

14 (8) one home and community-based care employee
15 appointed by the Director of Aging;

16 (9) one individual from an organization that
17 represents caregivers in the Community Care Program;

18 (10) two members of the Senate appointed by the
19 President of the Senate, one of whom shall serve as
20 co-chairperson;

21 (11) two members of the Senate appointed by the
22 Minority Leader of the Senate, one of whom shall serve as
23 co-chairperson;

24 (12) two members of the House of Representatives
25 appointed by the Speaker of the House of Representatives,
26 one of whom shall serve as co-chairperson;

1 (13) two members of the House of Representatives
2 appointed by the Minority Leader of the House of
3 Representatives, one of whom shall serve as
4 co-chairperson; and

5 (14) two members appointed by the Governor.

6 (b) The Task Force shall:

7 (1) review the current services provided to seniors
8 living in the community;

9 (2) review potential savings associated with
10 alternative services to seniors;

11 (3) review effective care models for the growing senior
12 population;

13 (4) review current federal Medicaid matching funds for
14 services provided and ways to maximize federal support for
15 the current services provided;

16 (5) make recommendations to contain costs and better
17 tailor services to Community Care Program participants'
18 specific needs;

19 (6) review different services available to keep
20 seniors out of nursing homes; and

21 (7) review best practices used in other states for
22 maintaining seniors in home and community-based settings
23 including providing services to non-Medicaid eligible
24 seniors.

25 (c) The Department on Aging shall provide administrative
26 support to the Task Force.

1 (d) Task Force members shall receive no compensation.

2 (e) The Task Force must hold at least 4 meetings and public
3 hearings as necessary.

4 (f) The Task Force shall report its findings and
5 recommendations to the Governor and General Assembly no later
6 than January 30, 2018, and, upon filing its report, the Task
7 Force is dissolved.

8 (g) This Section is repealed on March 1, 2018.

9 ARTICLE 75. CASH FLOW BORROWING AND BONDS

10 Section 75-5. The State Finance Act is amended by adding
11 Sections 5.878 and 5h.5 as follows:

12 (30 ILCS 105/5.878 new)

13 Sec. 5.878. The Income Tax Bond Fund.

14 (30 ILCS 105/5h.5 new)

15 Sec. 5h.5. Cash flow borrowing and general funds liquidity;
16 Fiscal Year 2018.

17 (a) In order to meet cash flow deficits and to maintain
18 liquidity in general funds and the Health Insurance Reserve
19 Fund, on and after July 1, 2017 and through December 31, 2018,
20 the State Treasurer and the State Comptroller, in consultation
21 with the Governor's Office of Management and Budget, shall make
22 transfers to general funds and the Health Insurance Reserve

1 Fund, as directed by the State Comptroller, out of special
2 funds of the State, to the extent allowed by federal law.

3 No such transfer may reduce the cumulative balance of all
4 of the special funds of the State to an amount less than the
5 total debt service payable during the 12 months immediately
6 following the date of the transfer on any bonded indebtedness
7 of the State and any certificates issued under the Short Term
8 Borrowing Act. At no time shall the outstanding total transfers
9 made from the special funds of the State to general funds and
10 the Health Insurance Reserve Fund under this Section exceed
11 \$1,200,000,000; once the amount of \$1,200,000,000 has been
12 transferred from the special funds of the State to general
13 funds and the Health Insurance Reserve Fund, additional
14 transfers may be made from the special funds of the State to
15 general funds and the Health Insurance Reserve Fund under this
16 Section only to the extent that moneys have first been
17 re-transferred from general funds and the Health Insurance
18 Reserve Fund to those special funds of the State.
19 Notwithstanding any other provision of this Section, no such
20 transfer may be made from any special fund that is exclusively
21 collected by or directly appropriated to any other
22 constitutional officer without the written approval of that
23 constitutional officer.

24 (b) If moneys have been transferred to general funds and
25 the Health Insurance Reserve Fund pursuant to subsection (a) of
26 this Section, this amendatory Act of the 100th General Assembly

1 shall constitute the continuing authority for and direction to
2 the State Treasurer and State Comptroller to reimburse the
3 funds of origin from general funds by transferring to the funds
4 of origin, at such times and in such amounts as directed by the
5 Comptroller when necessary to support appropriated
6 expenditures from the funds, an amount equal to that
7 transferred from them plus any interest that would have accrued
8 thereon had the transfer not occurred, except that any moneys
9 transferred pursuant to subsection (a) of this Section shall be
10 repaid to the fund of origin within 24 months after the date on
11 which they were borrowed. When any of the funds from which
12 moneys have been transferred pursuant to subsection (a) have
13 insufficient cash from which the State Comptroller may make
14 expenditures properly supported by appropriations from the
15 fund, then the State Treasurer and State Comptroller shall
16 transfer from general funds to the fund only such amount as is
17 immediately necessary to satisfy outstanding expenditure
18 obligations on a timely basis.

19 (c) On the first day of each quarterly period in each
20 fiscal year, until such time as a report indicates that all
21 moneys borrowed and interest pursuant to this Section have been
22 repaid, the Comptroller shall provide to the President and the
23 Minority Leader of the Senate, the Speaker and the Minority
24 Leader of the House of Representatives, and the Commission on
25 Government Forecasting and Accountability a report on all
26 transfers made pursuant to this Section in the prior quarterly

1 period. The report must be provided in electronic format. The
2 report must include all of the following:

3 (1) the date each transfer was made;

4 (2) the amount of each transfer;

5 (3) in the case of a transfer from general funds to a
6 fund of origin pursuant to subsection (b) of this Section,
7 the amount of interest being paid to the fund of origin;
8 and

9 (4) the end of day balance of the fund of origin, the
10 general funds, and the Health Insurance Reserve Fund on the
11 date the transfer was made.

12 Section 75-10. The General Obligation Bond Act is amended
13 by changing Sections 2, 2.5, 9, 11, 12, and 13 and by adding
14 Section 7.6 as follows:

15 (30 ILCS 330/2) (from Ch. 127, par. 652)

16 Sec. 2. Authorization for Bonds. The State of Illinois is
17 authorized to issue, sell and provide for the retirement of
18 General Obligation Bonds of the State of Illinois for the
19 categories and specific purposes expressed in Sections 2
20 through 8 of this Act, in the total amount of \$55,917,925,743
21 ~~\$49,917,925,743~~.

22 The bonds authorized in this Section 2 and in Section 16 of
23 this Act are herein called "Bonds".

24 Of the total amount of Bonds authorized in this Act, up to

1 \$2,200,000,000 in aggregate original principal amount may be
2 issued and sold in accordance with the Baccalaureate Savings
3 Act in the form of General Obligation College Savings Bonds.

4 Of the total amount of Bonds authorized in this Act, up to
5 \$300,000,000 in aggregate original principal amount may be
6 issued and sold in accordance with the Retirement Savings Act
7 in the form of General Obligation Retirement Savings Bonds.

8 Of the total amount of Bonds authorized in this Act, the
9 additional \$10,000,000,000 authorized by Public Act 93-2, the
10 \$3,466,000,000 authorized by Public Act 96-43, and the
11 \$4,096,348,300 authorized by Public Act 96-1497 shall be used
12 solely as provided in Section 7.2.

13 Of the total amount of Bonds authorized in this Act, the
14 additional \$6,000,000,000 authorized by this amendatory Act of
15 the 100th General Assembly shall be used solely as provided in
16 Section 7.6 and shall be issued by December 31, 2017.

17 The issuance and sale of Bonds pursuant to the General
18 Obligation Bond Act is an economical and efficient method of
19 financing the long-term capital needs of the State. This Act
20 will permit the issuance of a multi-purpose General Obligation
21 Bond with uniform terms and features. This will not only lower
22 the cost of registration but also reduce the overall cost of
23 issuing debt by improving the marketability of Illinois General
24 Obligation Bonds.

25 (Source: P.A. 97-333, eff. 8-12-11; 97-771, eff. 7-10-12;
26 97-813, eff. 7-13-12; 98-94, eff. 7-17-13; 98-463, eff.

1 8-16-13; 98-781, eff. 7-22-14.)

2 (30 ILCS 330/2.5)

3 Sec. 2.5. Limitation on issuance of Bonds.

4 (a) Except as provided in subsection (b), no Bonds may be
5 issued if, after the issuance, in the next State fiscal year
6 after the issuance of the Bonds, the amount of debt service
7 (including principal, whether payable at maturity or pursuant
8 to mandatory sinking fund installments, and interest) on all
9 then-outstanding Bonds, other than (i) Bonds authorized by this
10 amendatory Act of the 100th General Assembly, (ii) Bonds issued
11 authorized by Public Act 96-43, and (iii) ~~other than~~ Bonds
12 authorized by Public Act 96-1497, would exceed 7% of the
13 aggregate appropriations from the general funds (which consist
14 of the General Revenue Fund, the Common School Fund, the
15 General Revenue Common School Special Account Fund, and the
16 Education Assistance Fund) and the Road Fund for the fiscal
17 year immediately prior to the fiscal year of the issuance.

18 (b) If the Comptroller and Treasurer each consent in
19 writing, Bonds may be issued even if the issuance does not
20 comply with subsection (a). In addition, \$2,000,000,000 in
21 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
22 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
23 issued during State fiscal year 2017 without complying with
24 subsection (a).

25 (Source: P.A. 99-523, eff. 6-30-16.)

1 (30 ILCS 330/7.6 new)

2 Sec. 7.6. Income Tax Proceed Bonds.

3 (a) As used in this Act, "Income Tax Proceed Bonds" means
4 Bonds (i) authorized by this amendatory Act of the 100th
5 General Assembly or any other Public Act of the 100th General
6 Assembly authorizing the issuance of Income Tax Proceed Bonds
7 and (ii) used for the payment of unpaid obligations of the
8 State as incurred from time to time and as authorized by the
9 General Assembly.

10 (b) Income Tax Proceed Bonds in the amount of
11 \$6,000,000,000 are hereby authorized to be used for the purpose
12 of paying vouchers incurred by the State prior to July 1, 2017.

13 (c) The Income Tax Bond Fund is hereby created as a special
14 fund in the State treasury. All moneys from the proceeds of the
15 sale of the Income Tax Proceed Bonds, less the amounts
16 authorized in the Bond Sale Order to be directly paid out for
17 bond sale expenses under Section 8, shall be deposited into the
18 Income Tax Bond Fund. All moneys in the Income Tax Bond Fund
19 shall be used for the purpose of paying vouchers incurred by
20 the State prior to July 1, 2017. For the purpose of paying such
21 vouchers, the Comptroller has the authority to transfer moneys
22 from the Income Tax Bond Fund to general funds and the Health
23 Insurance Reserve Fund. "General funds" has the meaning
24 provided in Section 50-40 of the State Budget Law.

1 (30 ILCS 330/9) (from Ch. 127, par. 659)

2 Sec. 9. Conditions for Issuance and Sale of Bonds -
3 Requirements for Bonds.

4 (a) Except as otherwise provided in this subsection and
5 subsection (h), Bonds shall be issued and sold from time to
6 time, in one or more series, in such amounts and at such prices
7 as may be directed by the Governor, upon recommendation by the
8 Director of the Governor's Office of Management and Budget.
9 Bonds shall be in such form (either coupon, registered or book
10 entry), in such denominations, payable within 25 years from
11 their date, subject to such terms of redemption with or without
12 premium, bear interest payable at such times and at such fixed
13 or variable rate or rates, and be dated as shall be fixed and
14 determined by the Director of the Governor's Office of
15 Management and Budget in the order authorizing the issuance and
16 sale of any series of Bonds, which order shall be approved by
17 the Governor and is herein called a "Bond Sale Order"; provided
18 however, that interest payable at fixed or variable rates shall
19 not exceed that permitted in the Bond Authorization Act, as now
20 or hereafter amended. Bonds shall be payable at such place or
21 places, within or without the State of Illinois, and may be
22 made registrable as to either principal or as to both principal
23 and interest, as shall be specified in the Bond Sale Order.
24 Bonds may be callable or subject to purchase and retirement or
25 tender and remarketing as fixed and determined in the Bond Sale
26 Order. Bonds, other than Bonds issued under Section 3 of this

1 Act for the costs associated with the purchase and
2 implementation of information technology, (i) except for
3 refunding Bonds satisfying the requirements of Section 16 of
4 this Act and sold during fiscal year 2009, 2010, 2011, or 2017
5 must be issued with principal or mandatory redemption amounts
6 in equal amounts, with the first maturity issued occurring
7 within the fiscal year in which the Bonds are issued or within
8 the next succeeding fiscal year and (ii) must mature or be
9 subject to mandatory redemption each fiscal year thereafter up
10 to 25 years, except for refunding Bonds satisfying the
11 requirements of Section 16 of this Act and sold during fiscal
12 year 2009, 2010, or 2011 which must mature or be subject to
13 mandatory redemption each fiscal year thereafter up to 16
14 years. Bonds issued under Section 3 of this Act for the costs
15 associated with the purchase and implementation of information
16 technology must be issued with principal or mandatory
17 redemption amounts in equal amounts, with the first maturity
18 issued occurring with the fiscal year in which the respective
19 bonds are issued or with the next succeeding fiscal year, with
20 the respective bonds issued maturing or subject to mandatory
21 redemption each fiscal year thereafter up to 10 years.
22 Notwithstanding any provision of this Act to the contrary, the
23 Bonds authorized by Public Act 96-43 shall be payable within 5
24 years from their date and must be issued with principal or
25 mandatory redemption amounts in equal amounts, with payment of
26 principal or mandatory redemption beginning in the first fiscal

1 year following the fiscal year in which the Bonds are issued.

2 Notwithstanding any provision of this Act to the contrary,
3 the Bonds authorized by Public Act 96-1497 shall be payable
4 within 8 years from their date and shall be issued with payment
5 of maturing principal or scheduled mandatory redemptions in
6 accordance with the following schedule, except the following
7 amounts shall be prorated if less than the total additional
8 amount of Bonds authorized by Public Act 96-1497 are issued:

9	Fiscal Year After Issuance	Amount
10	1-2	\$0
11	3	\$110,712,120
12	4	\$332,136,360
13	5	\$664,272,720
14	6-8	\$996,409,080

15 Notwithstanding any provision of this Act to the contrary,
16 Income Tax Proceed Bonds issued under Section 7.6 shall be
17 payable 12 years from the date of sale and shall be issued with
18 payment of principal or mandatory redemption.

19 In the case of any series of Bonds bearing interest at a
20 variable interest rate ("Variable Rate Bonds"), in lieu of
21 determining the rate or rates at which such series of Variable
22 Rate Bonds shall bear interest and the price or prices at which
23 such Variable Rate Bonds shall be initially sold or remarketed
24 (in the event of purchase and subsequent resale), the Bond Sale
25 Order may provide that such interest rates and prices may vary
26 from time to time depending on criteria established in such

1 Bond Sale Order, which criteria may include, without
2 limitation, references to indices or variations in interest
3 rates as may, in the judgment of a remarketing agent, be
4 necessary to cause Variable Rate Bonds of such series to be
5 remarketable from time to time at a price equal to their
6 principal amount, and may provide for appointment of a bank,
7 trust company, investment bank, or other financial institution
8 to serve as remarketing agent in that connection. The Bond Sale
9 Order may provide that alternative interest rates or provisions
10 for establishing alternative interest rates, different
11 security or claim priorities, or different call or amortization
12 provisions will apply during such times as Variable Rate Bonds
13 of any series are held by a person providing credit or
14 liquidity enhancement arrangements for such Bonds as
15 authorized in subsection (b) of this Section. The Bond Sale
16 Order may also provide for such variable interest rates to be
17 established pursuant to a process generally known as an auction
18 rate process and may provide for appointment of one or more
19 financial institutions to serve as auction agents and
20 broker-dealers in connection with the establishment of such
21 interest rates and the sale and remarketing of such Bonds.

22 (b) In connection with the issuance of any series of Bonds,
23 the State may enter into arrangements to provide additional
24 security and liquidity for such Bonds, including, without
25 limitation, bond or interest rate insurance or letters of
26 credit, lines of credit, bond purchase contracts, or other

1 arrangements whereby funds are made available to retire or
2 purchase Bonds, thereby assuring the ability of owners of the
3 Bonds to sell or redeem their Bonds. The State may enter into
4 contracts and may agree to pay fees to persons providing such
5 arrangements, but only under circumstances where the Director
6 of the Governor's Office of Management and Budget certifies
7 that he or she reasonably expects the total interest paid or to
8 be paid on the Bonds, together with the fees for the
9 arrangements (being treated as if interest), would not, taken
10 together, cause the Bonds to bear interest, calculated to their
11 stated maturity, at a rate in excess of the rate that the Bonds
12 would bear in the absence of such arrangements.

13 The State may, with respect to Bonds issued or anticipated
14 to be issued, participate in and enter into arrangements with
15 respect to interest rate protection or exchange agreements,
16 guarantees, or financial futures contracts for the purpose of
17 limiting, reducing, or managing interest rate exposure. The
18 authority granted under this paragraph, however, shall not
19 increase the principal amount of Bonds authorized to be issued
20 by law. The arrangements may be executed and delivered by the
21 Director of the Governor's Office of Management and Budget on
22 behalf of the State. Net payments for such arrangements shall
23 constitute interest on the Bonds and shall be paid from the
24 General Obligation Bond Retirement and Interest Fund. The
25 Director of the Governor's Office of Management and Budget
26 shall at least annually certify to the Governor and the State

1 Comptroller his or her estimate of the amounts of such net
2 payments to be included in the calculation of interest required
3 to be paid by the State.

4 (c) Prior to the issuance of any Variable Rate Bonds
5 pursuant to subsection (a), the Director of the Governor's
6 Office of Management and Budget shall adopt an interest rate
7 risk management policy providing that the amount of the State's
8 variable rate exposure with respect to Bonds shall not exceed
9 20%. This policy shall remain in effect while any Bonds are
10 outstanding and the issuance of Bonds shall be subject to the
11 terms of such policy. The terms of this policy may be amended
12 from time to time by the Director of the Governor's Office of
13 Management and Budget but in no event shall any amendment cause
14 the permitted level of the State's variable rate exposure with
15 respect to Bonds to exceed 20%.

16 (d) "Build America Bonds" in this Section means Bonds
17 authorized by Section 54AA of the Internal Revenue Code of
18 1986, as amended ("Internal Revenue Code"), and bonds issued
19 from time to time to refund or continue to refund "Build
20 America Bonds".

21 (e) Notwithstanding any other provision of this Section,
22 Qualified School Construction Bonds shall be issued and sold
23 from time to time, in one or more series, in such amounts and
24 at such prices as may be directed by the Governor, upon
25 recommendation by the Director of the Governor's Office of
26 Management and Budget. Qualified School Construction Bonds

1 shall be in such form (either coupon, registered or book
2 entry), in such denominations, payable within 25 years from
3 their date, subject to such terms of redemption with or without
4 premium, and if the Qualified School Construction Bonds are
5 issued with a supplemental coupon, bear interest payable at
6 such times and at such fixed or variable rate or rates, and be
7 dated as shall be fixed and determined by the Director of the
8 Governor's Office of Management and Budget in the order
9 authorizing the issuance and sale of any series of Qualified
10 School Construction Bonds, which order shall be approved by the
11 Governor and is herein called a "Bond Sale Order"; except that
12 interest payable at fixed or variable rates, if any, shall not
13 exceed that permitted in the Bond Authorization Act, as now or
14 hereafter amended. Qualified School Construction Bonds shall
15 be payable at such place or places, within or without the State
16 of Illinois, and may be made registrable as to either principal
17 or as to both principal and interest, as shall be specified in
18 the Bond Sale Order. Qualified School Construction Bonds may be
19 callable or subject to purchase and retirement or tender and
20 remarketing as fixed and determined in the Bond Sale Order.
21 Qualified School Construction Bonds must be issued with
22 principal or mandatory redemption amounts or sinking fund
23 payments into the General Obligation Bond Retirement and
24 Interest Fund (or subaccount therefor) in equal amounts, with
25 the first maturity issued, mandatory redemption payment or
26 sinking fund payment occurring within the fiscal year in which

1 the Qualified School Construction Bonds are issued or within
2 the next succeeding fiscal year, with Qualified School
3 Construction Bonds issued maturing or subject to mandatory
4 redemption or with sinking fund payments thereof deposited each
5 fiscal year thereafter up to 25 years. Sinking fund payments
6 set forth in this subsection shall be permitted only to the
7 extent authorized in Section 54F of the Internal Revenue Code
8 or as otherwise determined by the Director of the Governor's
9 Office of Management and Budget. "Qualified School
10 Construction Bonds" in this subsection means Bonds authorized
11 by Section 54F of the Internal Revenue Code and for bonds
12 issued from time to time to refund or continue to refund such
13 "Qualified School Construction Bonds".

14 (f) Beginning with the next issuance by the Governor's
15 Office of Management and Budget to the Procurement Policy Board
16 of a request for quotation for the purpose of formulating a new
17 pool of qualified underwriting banks list, all entities
18 responding to such a request for quotation for inclusion on
19 that list shall provide a written report to the Governor's
20 Office of Management and Budget and the Illinois Comptroller.
21 The written report submitted to the Comptroller shall (i) be
22 published on the Comptroller's Internet website and (ii) be
23 used by the Governor's Office of Management and Budget for the
24 purposes of scoring such a request for quotation. The written
25 report, at a minimum, shall:

26 (1) disclose whether, within the past 3 months,

1 pursuant to its credit default swap market-making
2 activities, the firm has entered into any State of Illinois
3 credit default swaps ("CDS");

4 (2) include, in the event of State of Illinois CDS
5 activity, disclosure of the firm's cumulative notional
6 volume of State of Illinois CDS trades and the firm's
7 outstanding gross and net notional amount of State of
8 Illinois CDS, as of the end of the current 3-month period;

9 (3) indicate, pursuant to the firm's proprietary
10 trading activities, disclosure of whether the firm, within
11 the past 3 months, has entered into any proprietary trades
12 for its own account in State of Illinois CDS;

13 (4) include, in the event of State of Illinois
14 proprietary trades, disclosure of the firm's outstanding
15 gross and net notional amount of proprietary State of
16 Illinois CDS and whether the net position is short or long
17 credit protection, as of the end of the current 3-month
18 period;

19 (5) list all time periods during the past 3 months
20 during which the firm held net long or net short State of
21 Illinois CDS proprietary credit protection positions, the
22 amount of such positions, and whether those positions were
23 net long or net short credit protection positions; and

24 (6) indicate whether, within the previous 3 months, the
25 firm released any publicly available research or marketing
26 reports that reference State of Illinois CDS and include

1 those research or marketing reports as attachments.

2 (g) All entities included on a Governor's Office of
3 Management and Budget's pool of qualified underwriting banks
4 list shall, as soon as possible after March 18, 2011 (the
5 effective date of Public Act 96-1554), but not later than
6 January 21, 2011, and on a quarterly fiscal basis thereafter,
7 provide a written report to the Governor's Office of Management
8 and Budget and the Illinois Comptroller. The written reports
9 submitted to the Comptroller shall be published on the
10 Comptroller's Internet website. The written reports, at a
11 minimum, shall:

12 (1) disclose whether, within the past 3 months,
13 pursuant to its credit default swap market-making
14 activities, the firm has entered into any State of Illinois
15 credit default swaps ("CDS");

16 (2) include, in the event of State of Illinois CDS
17 activity, disclosure of the firm's cumulative notional
18 volume of State of Illinois CDS trades and the firm's
19 outstanding gross and net notional amount of State of
20 Illinois CDS, as of the end of the current 3-month period;

21 (3) indicate, pursuant to the firm's proprietary
22 trading activities, disclosure of whether the firm, within
23 the past 3 months, has entered into any proprietary trades
24 for its own account in State of Illinois CDS;

25 (4) include, in the event of State of Illinois
26 proprietary trades, disclosure of the firm's outstanding

1 gross and net notional amount of proprietary State of
2 Illinois CDS and whether the net position is short or long
3 credit protection, as of the end of the current 3-month
4 period;

5 (5) list all time periods during the past 3 months
6 during which the firm held net long or net short State of
7 Illinois CDS proprietary credit protection positions, the
8 amount of such positions, and whether those positions were
9 net long or net short credit protection positions; and

10 (6) indicate whether, within the previous 3 months, the
11 firm released any publicly available research or marketing
12 reports that reference State of Illinois CDS and include
13 those research or marketing reports as attachments.

14 (h) Notwithstanding any other provision of this Section,
15 for purposes of maximizing market efficiencies and cost
16 savings, Income Tax Proceed Bonds may be issued and sold from
17 time to time, in one or more series, in such amounts and at
18 such prices as may be directed by the Governor, upon
19 recommendation by the Director of the Governor's Office of
20 Management and Budget. Income Tax Proceed Bonds shall be in
21 such form, either coupon, registered, or book entry, in such
22 denominations, shall bear interest payable at such times and at
23 such fixed or variable rate or rates, and be dated as shall be
24 fixed and determined by the Director of the Governor's Office
25 of Management and Budget in the order authorizing the issuance
26 and sale of any series of Income Tax Proceed Bonds, which order

1 shall be approved by the Governor and is herein called a "Bond
2 Sale Order"; provided, however, that interest payable at fixed
3 or variable rates shall not exceed that permitted in the Bond
4 Authorization Act. Income Tax Proceed Bonds shall be payable at
5 such place or places, within or without the State of Illinois,
6 and may be made registrable as to either principal or as to
7 both principal and interest, as shall be specified in the Bond
8 Sale Order. Income Tax Proceed Bonds may be callable or subject
9 to purchase and retirement or tender and remarketing as fixed
10 and determined in the Bond Sale Order.

11 (Source: P.A. 99-523, eff. 6-30-16.)

12 (30 ILCS 330/11) (from Ch. 127, par. 661)

13 Sec. 11. Sale of Bonds. Except as otherwise provided in
14 this Section, Bonds shall be sold from time to time pursuant to
15 notice of sale and public bid or by negotiated sale in such
16 amounts and at such times as is directed by the Governor, upon
17 recommendation by the Director of the Governor's Office of
18 Management and Budget. At least 25%, based on total principal
19 amount, of all Bonds issued each fiscal year shall be sold
20 pursuant to notice of sale and public bid. At all times during
21 each fiscal year, no more than 75%, based on total principal
22 amount, of the Bonds issued each fiscal year, shall have been
23 sold by negotiated sale. Failure to satisfy the requirements in
24 the preceding 2 sentences shall not affect the validity of any
25 previously issued Bonds; provided that all Bonds authorized by

1 Public Act 96-43 and Public Act 96-1497 shall not be included
2 in determining compliance for any fiscal year with the
3 requirements of the preceding 2 sentences; and further provided
4 that refunding Bonds satisfying the requirements of Section 16
5 of this Act and sold during fiscal year 2009, 2010, 2011, or
6 2017 shall not be subject to the requirements in the preceding
7 2 sentences.

8 If any Bonds, including refunding Bonds, are to be sold by
9 negotiated sale, the Director of the Governor's Office of
10 Management and Budget shall comply with the competitive request
11 for proposal process set forth in the Illinois Procurement Code
12 and all other applicable requirements of that Code.

13 If Bonds are to be sold pursuant to notice of sale and
14 public bid, the Director of the Governor's Office of Management
15 and Budget may, from time to time, as Bonds are to be sold,
16 advertise the sale of the Bonds in at least 2 daily newspapers,
17 one of which is published in the City of Springfield and one in
18 the City of Chicago. The sale of the Bonds shall also be
19 advertised in the volume of the Illinois Procurement Bulletin
20 that is published by the Department of Central Management
21 Services, and shall be published once at least 10 days prior to
22 the date fixed for the opening of the bids. The Director of the
23 Governor's Office of Management and Budget may reschedule the
24 date of sale upon the giving of such additional notice as the
25 Director deems adequate to inform prospective bidders of such
26 change; provided, however, that all other conditions of the

1 sale shall continue as originally advertised.

2 Executed Bonds shall, upon payment therefor, be delivered
3 to the purchaser, and the proceeds of Bonds shall be paid into
4 the State Treasury as directed by Section 12 of this Act.

5 All Income Tax Proceed Bonds shall comply with this
6 Section. Notwithstanding anything to the contrary, however,
7 for purposes of complying with this Section, Income Tax Proceed
8 Bonds, regardless of the number of series or issuances sold
9 thereunder, shall be considered a single issue or series.
10 Furthermore, for purposes of complying with the competitive
11 bidding requirements of this Section, the words "at all times"
12 shall not apply to any such sale of the Income Tax Proceed
13 Bonds. The Director of the Governor's Office of Management and
14 Budget shall determine the time and manner of any competitive
15 sale of the Income Tax Proceed Bonds; however, that sale shall
16 under no circumstances take place later than 60 days after the
17 State closes the sale of 75% of the Income Tax Proceed Bonds by
18 negotiated sale.

19 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

20 (30 ILCS 330/12) (from Ch. 127, par. 662)

21 Sec. 12. Allocation of Proceeds from Sale of Bonds.

22 (a) Proceeds from the sale of Bonds, authorized by Section
23 3 of this Act, shall be deposited in the separate fund known as
24 the Capital Development Fund.

25 (b) Proceeds from the sale of Bonds, authorized by

1 paragraph (a) of Section 4 of this Act, shall be deposited in
2 the separate fund known as the Transportation Bond, Series A
3 Fund.

4 (c) Proceeds from the sale of Bonds, authorized by
5 paragraphs (b) and (c) of Section 4 of this Act, shall be
6 deposited in the separate fund known as the Transportation
7 Bond, Series B Fund.

8 (c-1) Proceeds from the sale of Bonds, authorized by
9 paragraph (d) of Section 4 of this Act, shall be deposited into
10 the Transportation Bond Series D Fund, which is hereby created.

11 (d) Proceeds from the sale of Bonds, authorized by Section
12 5 of this Act, shall be deposited in the separate fund known as
13 the School Construction Fund.

14 (e) Proceeds from the sale of Bonds, authorized by Section
15 6 of this Act, shall be deposited in the separate fund known as
16 the Anti-Pollution Fund.

17 (f) Proceeds from the sale of Bonds, authorized by Section
18 7 of this Act, shall be deposited in the separate fund known as
19 the Coal Development Fund.

20 (f-2) Proceeds from the sale of Bonds, authorized by
21 Section 7.2 of this Act, shall be deposited as set forth in
22 Section 7.2.

23 (f-5) Proceeds from the sale of Bonds, authorized by
24 Section 7.5 of this Act, shall be deposited as set forth in
25 Section 7.5.

26 (f-7) Proceeds from the sale of Bonds, authorized by

1 Section 7.6 of this Act, shall be deposited as set forth in
2 Section 7.6.

3 (g) Proceeds from the sale of Bonds, authorized by Section
4 8 of this Act, shall be deposited in the Capital Development
5 Fund.

6 (h) Subsequent to the issuance of any Bonds for the
7 purposes described in Sections 2 through 8 of this Act, the
8 Governor and the Director of the Governor's Office of
9 Management and Budget may provide for the reallocation of
10 unspent proceeds of such Bonds to any other purposes authorized
11 under said Sections of this Act, subject to the limitations on
12 aggregate principal amounts contained therein. Upon any such
13 reallocation, such unspent proceeds shall be transferred to the
14 appropriate funds as determined by reference to paragraphs (a)
15 through (g) of this Section.

16 (Source: P.A. 96-36, eff. 7-13-09.)

17 (30 ILCS 330/13) (from Ch. 127, par. 663)

18 Sec. 13. Appropriation of Proceeds from Sale of Bonds.

19 (a) At all times, the proceeds from the sale of Bonds
20 issued pursuant to this Act are subject to appropriation by the
21 General Assembly and, except as provided in Sections ~~Section~~
22 7.2 and 7.6, may be obligated or expended only with the written
23 approval of the Governor, in such amounts, at such times, and
24 for such purposes as the respective State agencies, as defined
25 in Section 1-7 of the Illinois State Auditing Act, as amended,

1 deem necessary or desirable for the specific purposes
2 contemplated in Sections 2 through 8 of this Act.
3 Notwithstanding any other provision of this Act, proceeds from
4 the sale of Bonds issued pursuant to this Act appropriated by
5 the General Assembly to the Architect of the Capitol may be
6 obligated or expended by the Architect of the Capitol without
7 the written approval of the Governor.

8 (b) Proceeds from the sale of Bonds for the purpose of
9 development of coal and alternative forms of energy shall be
10 expended in such amounts and at such times as the Department of
11 Commerce and Economic Opportunity, with the advice and
12 recommendation of the Illinois Coal Development Board for coal
13 development projects, may deem necessary and desirable for the
14 specific purpose contemplated by Section 7 of this Act. In
15 considering the approval of projects to be funded, the
16 Department of Commerce and Economic Opportunity shall give
17 special consideration to projects designed to remove sulfur and
18 other pollutants in the preparation and utilization of coal,
19 and in the use and operation of electric utility generating
20 plants and industrial facilities which utilize Illinois coal as
21 their primary source of fuel.

22 (c) Except as directed in subsection (c-1) or (c-2), any
23 monies received by any officer or employee of the state
24 representing a reimbursement of expenditures previously paid
25 from general obligation bond proceeds shall be deposited into
26 the General Obligation Bond Retirement and Interest Fund

1 authorized in Section 14 of this Act.

2 (c-1) Any money received by the Department of
3 Transportation as reimbursement for expenditures for high
4 speed rail purposes pursuant to appropriations from the
5 Transportation Bond, Series B Fund for (i) CREATE (Chicago
6 Region Environmental and Transportation Efficiency), (ii) High
7 Speed Rail, or (iii) AMTRAK projects authorized by the federal
8 government under the provisions of the American Recovery and
9 Reinvestment Act of 2009 or the Safe Accountable Flexible
10 Efficient Transportation Equity Act—A Legacy for Users
11 (SAFETEA-LU), or any successor federal transportation
12 authorization Act, shall be deposited into the Federal High
13 Speed Rail Trust Fund.

14 (c-2) Any money received by the Department of
15 Transportation as reimbursement for expenditures for transit
16 capital purposes pursuant to appropriations from the
17 Transportation Bond, Series B Fund for projects authorized by
18 the federal government under the provisions of the American
19 Recovery and Reinvestment Act of 2009 or the Safe Accountable
20 Flexible Efficient Transportation Equity Act—A Legacy for
21 Users (SAFETEA-LU), or any successor federal transportation
22 authorization Act, shall be deposited into the Federal Mass
23 Transit Trust Fund.

24 (Source: P.A. 98-674, eff. 6-30-14.)

25

ARTICLE 80. SPECIAL FUND TRANSFERS

1 Section 80-5. The State Finance Act is amended by adding
2 Section 8.52 as follows:

3 (30 ILCS 105/8.52 new)

4 Sec. 8.52. Special fund transfers.

5 (a) In order to maintain the integrity of special funds and
6 improve stability in the General Revenue Fund, the Budget
7 Stabilization Fund, the Healthcare Provider Relief Fund, and
8 the Health Insurance Reserve Fund, the State Treasurer and the
9 State Comptroller shall make transfers to the General Revenue
10 Fund, the Budget Stabilization Fund, the Healthcare Provider
11 Relief Fund, or the Health Insurance Reserve Fund, from time to
12 time through June 30, 2018, in consultation with the Governor's
13 Office of Management and Budget, in amounts not to exceed the
14 total set forth below for each fund:

15	<u>Abandoned Residential Property Municipality</u>	
16	<u>Relief Fund</u>	<u>\$6,600,000</u>
17	<u>Aggregate Operations Regulatory Fund</u>	<u>\$500,000</u>
18	<u>Agricultural Master Fund</u>	<u>\$900,000</u>
19	<u>Alternate Fuels Fund</u>	<u>\$1,300,000</u>
20	<u>Appraisal Administration Fund</u>	<u>\$400,000</u>
21	<u>Bank and Trust Company Fund</u>	<u>\$917,400</u>
22	<u>Care Provider Fund for Persons with a</u>	
23	<u>Developmental Disability</u>	<u>\$1,000,000</u>
24	<u>Cemetery Oversight Licensing and Disciplinary Fund</u> ..	<u>\$50,900</u>

1	<u>Clean Air Act Permit Fund</u>	<u>\$911,600</u>
2	<u>Coal Technology Development Assistance Fund</u>	<u>\$9,500,000</u>
3	<u>Community Health Center Care Fund</u>	<u>\$800,000</u>
4	<u>Compassionate Use of Medical Cannabis Fund</u>	<u>\$2,500,000</u>
5	<u>Conservation Police Operations Assistance Fund</u>	<u>\$1,400,000</u>
6	<u>Credit Union Fund</u>	<u>\$176,200</u>
7	<u>Criminal Justice Information Projects Fund</u>	<u>\$400,000</u>
8	<u>Death Certificate Surcharge Fund</u>	<u>\$70,500</u>
9	<u>Death Penalty Abolition Fund</u>	<u>\$309,800</u>
10	<u>Department of Corrections Reimbursement and</u>	
11	<u>Education Fund</u>	<u>\$180,000</u>
12	<u>Department of Human Rights Special Fund</u>	<u>\$100,000</u>
13	<u>DHS Private Resources Fund</u>	<u>\$1,000,000</u>
14	<u>DHS Recoveries Trust Fund</u>	<u>\$5,515,000</u>
15	<u>DHS Technology Initiative Fund</u>	<u>\$2,250,000</u>
16	<u>Digital Divide Elimination Fund</u>	<u>\$1,347,000</u>
17	<u>Distance Learning Fund</u>	<u>\$180,000</u>
18	<u>Dram Shop Fund</u>	<u>\$365,000</u>
19	<u>Drug Treatment Fund</u>	<u>\$195,000</u>
20	<u>Drunk and Drugged Driving Prevention Fund</u>	<u>\$90,000</u>
21	<u>Early Intervention Services Revolving Fund</u>	<u>\$5,000,000</u>
22	<u>Economic Research and Information Fund</u>	<u>\$11,000</u>
23	<u>Electronics Recycling Fund</u>	<u>\$450,000</u>
24	<u>Energy Efficiency Trust Fund</u>	<u>\$7,600,000</u>
25	<u>Environmental Laboratory Certification Fund</u>	<u>\$200,000</u>
26	<u>Environmental Protection Permit and Inspection Fund</u> ..	<u>\$461,800</u>

1	<u>Environmental Protection Trust Fund</u>	<u>\$265,000</u>
2	<u>Explosives Regulatory Fund</u>	<u>\$280,000</u>
3	<u>Feed Control Fund</u>	<u>\$6,800,000</u>
4	<u>Fertilizer Control Fund</u>	<u>\$4,100,000</u>
5	<u>Financial Institution Fund</u>	<u>\$328,200</u>
6	<u>Fire Prevention Fund</u>	<u>\$10,000,000</u>
7	<u>Foreclosure Prevention Program Fund</u>	<u>\$2,500,000</u>
8	<u>Foreclosure Prevention Program Graduated Fund</u>	<u>\$2,500,000</u>
9	<u>General Professions Dedicated Fund</u>	<u>\$612,700</u>
10	<u>Good Samaritan Energy Trust Fund</u>	<u>\$29,000</u>
11	<u>Hazardous Waste Fund</u>	<u>\$431,600</u>
12	<u>Health Facility Plan Review Fund</u>	<u>\$78,200</u>
13	<u>Home Inspector Administration Fund</u>	<u>\$500,000</u>
14	<u>Horse Racing Fund</u>	<u>\$197,900</u>
15	<u>Hospital Licensure Fund</u>	<u>\$1,000,000</u>
16	<u>Human Services Priority Capital Program Fund</u>	<u>\$3,200</u>
17	<u>ICJIA Violence Prevention Special Projects Fund</u>	<u>\$100,000</u>
18	<u>Illinois Adoption Registry and Medical Information</u>	
19	<u>Exchange Fund</u>	<u>\$80,000</u>
20	<u>Illinois Affordable Housing Trust Fund</u>	<u>\$5,000,000</u>
21	<u>Illinois Capital Revolving Loan Fund</u>	<u>\$1,263,000</u>
22	<u>Illinois Clean Water Fund</u>	<u>\$4,400,000</u>
23	<u>Illinois Equity Fund</u>	<u>\$535,000</u>
24	<u>Illinois Fisheries Management Fund</u>	<u>\$2,000,000</u>
25	<u>Illinois Forestry Development Fund</u>	<u>\$264,300</u>
26	<u>Illinois Gaming Law Enforcement Fund</u>	<u>\$62,000</u>

1	<u>Illinois Health Facilities Planning Fund</u>	<u>\$2,500,000</u>
2	<u>Illinois National Guard Billeting Fund</u>	<u>\$100,000</u>
3	<u>Illinois Standardbred Breeders Fund</u>	<u>\$500,000</u>
4	<u>Illinois State Dental Disciplinary Fund</u>	<u>\$1,500,000</u>
5	<u>Illinois State Medical Disciplinary Fund</u>	<u>\$5,000,000</u>
6	<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>\$2,000,000</u>
7	<u>Illinois State Podiatric Disciplinary Fund</u>	<u>\$200,000</u>
8	<u>Illinois Thoroughbred Breeders Fund</u>	<u>\$500,000</u>
9	<u>Illinois Workers' Compensation Commission</u>	
10	<u>Operations Fund</u>	<u>\$11,272,900</u>
11	<u>Insurance Financial Regulation Fund</u>	<u>\$10,941,900</u>
12	<u>Insurance Producer Administration Fund</u>	<u>\$15,000,000</u>
13	<u>Intercity Passenger Rail Fund</u>	<u>\$500,000</u>
14	<u>International and Promotional Fund</u>	<u>\$37,000</u>
15	<u>Large Business Attraction Fund</u>	<u>\$1,562,000</u>
16	<u>Law Enforcement Camera Grant Fund</u>	<u>\$1,500,000</u>
17	<u>LEADS Maintenance Fund</u>	<u>\$118,900</u>
18	<u>Low-Level Radioactive Waste Facility Development</u>	
19	<u>and Operation Fund</u>	<u>\$1,300,000</u>
20	<u>Medicaid Buy-In Program Revolving Fund</u>	<u>\$300,000</u>
21	<u>Mental Health Fund</u>	<u>\$1,101,300</u>
22	<u>Mental Health Reporting Fund</u>	<u>\$624,100</u>
23	<u>Metabolic Screening and Treatment Fund</u>	<u>\$5,000,000</u>
24	<u>Money Laundering Asset Recovery Fund</u>	<u>\$63,700</u>
25	<u>Motor Carrier Safety Inspection Fund</u>	<u>\$115,000</u>
26	<u>Motor Vehicle Theft Prevention Trust Fund</u>	<u>\$6,000,000</u>

1	<u>Natural Areas Acquisition Fund</u>	<u>\$2,000,000</u>
2	<u>Natural Resources Restoration Trust Fund</u>	<u>\$2,100,000</u>
3	<u>Nuclear Safety Emergency Preparedness Fund</u>	<u>\$6,000,000</u>
4	<u>Nursing Dedicated and Professional Fund</u>	<u>\$5,000,000</u>
5	<u>Pesticide Control Fund</u>	<u>\$400,000</u>
6	<u>Plugging and Restoration Fund</u>	<u>\$1,200,000</u>
7	<u>Plumbing Licensure and Program Fund</u>	<u>\$89,000</u>
8	<u>Pollution Control Board Fund</u>	<u>\$300,000</u>
9	<u>Port Development Revolving Loan Fund</u>	<u>\$410,000</u>
10	<u>Prescription Pill and Drug Disposal Fund</u>	<u>\$250,000</u>
11	<u>Professions Indirect Cost Fund</u>	<u>\$1,409,500</u>
12	<u>Provider Inquiry Trust Fund</u>	<u>\$500,000</u>
13	<u>Public Health Special State Projects Fund</u>	<u>\$10,000,000</u>
14	<u>Public Infrastructure Construction Loan</u>	
15	<u>Revolving Fund</u>	<u>\$1,500,000</u>
16	<u>Public Pension Regulation Fund</u>	<u>\$100,300</u>
17	<u>Quality of Life Endowment Fund</u>	<u>\$337,500</u>
18	<u>Radiation Protection Fund</u>	<u>\$4,500,000</u>
19	<u>Rail Freight Loan Repayment Fund</u>	<u>\$1,000,000</u>
20	<u>Real Estate License Administration Fund</u>	<u>\$3,000,000</u>
21	<u>Real Estate Research and Education Fund</u>	<u>\$250,000</u>
22	<u>Registered Certified Public Accountants' Administration</u>	
23	<u>and Disciplinary Fund</u>	<u>\$1,500,000</u>
24	<u>Regulatory Evaluation and Basic Enforcement Fund</u>	<u>\$150,000</u>
25	<u>Regulatory Fund</u>	<u>\$330,000</u>
26	<u>Renewable Energy Resources Trust Fund</u>	<u>\$12,000,000</u>

1	<u>Rental Housing Support Program Fund</u>	\$760,000
2	<u>Residential Finance Regulatory Fund</u>	\$127,000
3	<u>Roadside Memorial Fund</u>	\$200,000
4	<u>Safe Bottled Water Fund</u>	\$150,000
5	<u>School Technology Revolving Loan Fund</u>	\$1,500,000
6	<u>Sex Offender Registration Fund</u>	\$100,000
7	<u>Small Business Environmental Assistance Fund</u>	\$294,000
8	<u>Snowmobile Trail Establishment Fund</u>	\$150,000
9	<u>Solid Waste Management Fund</u>	\$13,900,000
10	<u>Spinal Cord Injury Paralysis Cure Research</u>	
11	<u>Trust Fund</u>	\$300,000
12	<u>State Asset Forfeiture Fund</u>	\$185,000
13	<u>State Charter School Commission Fund</u>	\$100,000
14	<u>State Crime Laboratory Fund</u>	\$150,500
15	<u>State Furbearer Fund</u>	\$200,000
16	<u>State Offender DNA Identification System Fund</u>	\$98,200
17	<u>State Parks Fund</u>	\$662,000
18	<u>State Police DUI Fund</u>	\$57,100
19	<u>State Police Firearm Services Fund</u>	\$7,200,000
20	<u>State Police Merit Board Public Safety Fund</u>	\$58,200
21	<u>State Police Operations Assistance Fund</u>	\$1,022,000
22	<u>State Police Services Fund</u>	\$3,500,000
23	<u>State Police Whistleblower Reward and</u>	
24	<u>Protection Fund</u>	\$625,700
25	<u>State Rail Freight Loan Repayment Fund</u>	\$6,000,000
26	<u>Statewide 9-1-1 Fund</u>	\$5,926,000

1	<u>Subtitle D Management Fund</u>	<u>\$1,000,000</u>
2	<u>Tax Compliance and Administration Fund</u>	<u>\$2,800,000</u>
3	<u>TOMA Consumer Protection Fund</u>	<u>\$200,000</u>
4	<u>Tourism Promotion Fund</u>	<u>\$5,000,000</u>
5	<u>Traffic and Criminal Conviction Surcharge Fund</u>	<u>\$638,100</u>
6	<u>Trauma Center Fund</u>	<u>\$3,000,000</u>
7	<u>Underground Resources Conservation</u>	
8	<u>Enforcement Fund</u>	<u>\$700,000</u>
9	<u>Used Tire Management Fund</u>	<u>\$17,500,000</u>
10	<u>Weights and Measures Fund</u>	<u>\$256,100</u>
11	<u>Wireless Carrier Reimbursement Fund</u>	<u>\$327,000</u>
12	<u>Workforce, Technology, and Economic</u>	
13	<u>Development Fund</u>	<u>\$65,000</u>
14	<u>Total</u>	<u>\$292,826,300</u>

15 (b) On and after the effective date of this amendatory Act
16 of the 100th General Assembly through the end of State fiscal
17 year 2018, when any of the funds listed in subsection (a) has
18 insufficient cash from which the State Comptroller may make
19 expenditures properly supported by appropriations from the
20 fund, then the State Treasurer and State Comptroller, in
21 consultation with the Governor's Office of Management and
22 Budget, shall transfer from the General Revenue Fund to the
23 fund only such amount as is immediately necessary to satisfy
24 outstanding expenditure obligations on a timely basis, subject
25 to the provisions of the State Prompt Payment Act. All or a
26 portion of the amounts transferred from the General Revenue

1 Fund to a fund pursuant to this subsection (b) from time to
2 time may be re-transferred by the State Comptroller and the
3 State Treasurer from the receiving fund into the General
4 Revenue Fund as soon as and to the extent that deposits are
5 made into or receipts are collected by the receiving fund.

6 (c) The State Treasurer and State Comptroller shall
7 transfer the amounts designated under subsection (a) of this
8 Section as soon as may be practicable. If the Director of the
9 Governor's Office of Management and Budget determines that any
10 transfer authorized by this Section from a special fund under
11 subsection (a) either (i) jeopardizes federal funding based on
12 a written communication from a federal official or (ii)
13 violates an order of a court of competent jurisdiction, then
14 the Director may request the State Treasurer and State
15 Comptroller, in writing, to transfer from the General Revenue
16 Fund to that listed special fund all or part of the amounts
17 transferred from that special fund under subsection (a).

18 (d) During State fiscal year 2018, the report filed under
19 Section 7.2 of the Governor's Office of Management and Budget
20 Act shall contain, in addition to the information otherwise
21 required, information on all transfers made pursuant to this
22 Section, including all of the following:

23 (1) The date each transfer was made.

24 (2) The amount of each transfer.

25 (3) In the case of a transfer from the General Revenue
26 Fund to a fund of origin pursuant to subsection (b) or (c),

1 (c) Notwithstanding any other provision of State law to the
 2 contrary, on or after July 1, 2007, and until June 30, 2008, in
 3 addition to any other transfers that may be provided for by
 4 law, at the direction of and upon notification of the Secretary
 5 of State, the State Comptroller shall direct and the State
 6 Treasurer shall transfer amounts into the Secretary of State
 7 Identification Security and Theft Prevention Fund from the
 8 designated funds not exceeding the following totals:

- 9 Lobbyist Registration Administration Fund \$100,000
- 10 Registered Limited Liability Partnership Fund \$75,000
- 11 Securities Investors Education Fund \$500,000
- 12 Securities Audit and Enforcement Fund \$5,725,000
- 13 Department of Business Services
- 14 Special Operations Fund \$3,000,000
- 15 Corporate Franchise Tax Refund Fund \$3,000,000.

16 (d) Notwithstanding any other provision of State law to the
 17 contrary, on or after July 1, 2008, and until June 30, 2009, in
 18 addition to any other transfers that may be provided for by
 19 law, at the direction of and upon notification of the Secretary
 20 of State, the State Comptroller shall direct and the State
 21 Treasurer shall transfer amounts into the Secretary of State
 22 Identification Security and Theft Prevention Fund from the
 23 designated funds not exceeding the following totals:

- 24 Lobbyist Registration Administration Fund \$100,000
- 25 Registered Limited Liability Partnership Fund \$75,000
- 26 Securities Investors Education Fund \$500,000

1 Securities Audit and Enforcement Fund \$5,725,000

2 Department of Business Services

3 Special Operations Fund \$3,000,000

4 Corporate Franchise Tax Refund Fund \$3,000,000

5 State Parking Facility Maintenance Fund \$100,000

6 (e) Notwithstanding any other provision of State law to the
7 contrary, on or after July 1, 2009, and until June 30, 2010, in
8 addition to any other transfers that may be provided for by
9 law, at the direction of and upon notification of the Secretary
10 of State, the State Comptroller shall direct and the State
11 Treasurer shall transfer amounts into the Secretary of State
12 Identification Security and Theft Prevention Fund from the
13 designated funds not exceeding the following totals:

14 Lobbyist Registration Administration Fund \$100,000

15 Registered Limited Liability Partnership Fund \$175,000

16 Securities Investors Education Fund \$750,000

17 Securities Audit and Enforcement Fund \$750,000

18 Department of Business Services

19 Special Operations Fund \$3,000,000

20 Corporate Franchise Tax Refund Fund \$3,000,000

21 State Parking Facility Maintenance Fund \$100,000

22 (f) Notwithstanding any other provision of State law to the
23 contrary, on or after July 1, 2010, and until June 30, 2011, in
24 addition to any other transfers that may be provided for by
25 law, at the direction of and upon notification of the Secretary
26 of State, the State Comptroller shall direct and the State

1 Treasurer shall transfer amounts into the Secretary of State
2 Identification Security and Theft Prevention Fund from the
3 designated funds not exceeding the following totals:

4	Registered Limited Liability Partnership Fund	\$287,000
5	Securities Investors Education Board	\$750,000
6	Securities Audit and Enforcement Fund	\$750,000
7	Department of Business Services Special	
8	Operations Fund	\$3,000,000
9	Corporate Franchise Tax Refund Fund	\$3,000,000

10 (g) Notwithstanding any other provision of State law to the
11 contrary, on or after July 1, 2011, and until June 30, 2012, in
12 addition to any other transfers that may be provided for by
13 law, at the direction of and upon notification of the Secretary
14 of State, the State Comptroller shall direct and the State
15 Treasurer shall transfer amounts into the Secretary of State
16 Identification Security and Theft Prevention Fund from the
17 designated funds not exceeding the following totals:

18	Division of Corporations Registered	
19	Limited Liability Partnership Fund	\$287,000
20	Securities Investors Education Fund	\$750,000
21	Securities Audit and Enforcement Fund	\$3,500,000
22	Department of Business Services	
23	Special Operations Fund	\$3,000,000
24	Corporate Franchise Tax Refund Fund	\$3,000,000

25 (h) Notwithstanding any other provision of State law to the
26 contrary, on or after the effective date of this amendatory Act

1 of the 98th General Assembly, and until June 30, 2014, in
 2 addition to any other transfers that may be provided for by
 3 law, at the direction of and upon notification from the
 4 Secretary of State, the State Comptroller shall direct and the
 5 State Treasurer shall transfer amounts into the Secretary of
 6 State Identification Security and Theft Prevention Fund from
 7 the designated funds not exceeding the following totals:

8 Division of Corporations Registered Limited

9	Liability Partnership Fund	\$287,000
10	Securities Investors Education Fund	\$1,500,000
11	Department of Business Services Special	
12	Operations Fund.....	\$3,000,000
13	Securities Audit and Enforcement Fund	\$3,500,000
14	Corporate Franchise Tax Refund Fund	\$3,000,000

15 (i) Notwithstanding any other provision of State law to the
 16 contrary, on or after the effective date of this amendatory Act
 17 of the 98th General Assembly, and until June 30, 2015, in
 18 addition to any other transfers that may be provided for by
 19 law, at the direction of and upon notification of the Secretary
 20 of State, the State Comptroller shall direct and the State
 21 Treasurer shall transfer amounts into the Secretary of State
 22 Identification Security and Theft Prevention Fund from the
 23 designated funds not exceeding the following totals:

24 Division of Corporations Registered Limited

25	Liability Partnership Fund	\$287,000
26	Securities Investors Education Fund	\$1,500,000

1 Department of Business Services
 2 Special Operations Fund \$3,000,000
 3 Securities Audit and Enforcement Fund \$3,500,000
 4 Corporate Franchise Tax Refund Fund \$3,000,000

5 (j) Notwithstanding any other provision of State law to the
 6 contrary, on or after July 1, 2017, and until June 30, 2018, in
 7 addition to any other transfers that may be provided for by
 8 law, at the direction of and upon notification of the Secretary
 9 of State, the State Comptroller shall direct and the State
 10 Treasurer shall transfer amounts into the Secretary of State
 11 Identification Security and Theft Prevention Fund from the
 12 designated funds not exceeding the following totals:

13 Registered Limited Liability Partnership Fund \$287,000
 14 Securities Investors Education Fund \$1,500,000
 15 Department of Business Services Special
 16 Operations Fund \$3,000,000
 17 Securities Audit and Enforcement Fund \$3,500,000
 18 Corporate Franchise Tax Refund Fund \$3,000,000

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

21 ARTICLE 99. MISCELLANEOUS PROVISIONS

22 Section 99-5. The State Mandates Act is amended by adding
 23 Section 8.41 as follows:

1 (30 ILCS 805/8.41 new)

2 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8
3 of this Act, no reimbursement by the State is required for the
4 implementation of any mandate created by this amendatory Act of
5 the 100th General Assembly.

6 Section 99-95. No acceleration or delay. Where this Act
7 makes changes in a statute that is represented in this Act by
8 text that is not yet or no longer in effect (for example, a
9 Section represented by multiple versions), the use of that text
10 does not accelerate or delay the taking effect of (i) the
11 changes made by this Act or (ii) provisions derived from any
12 other Public Act.

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