



Sen. Andy Manar

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LRB100 04925 JWD 26555 a

1 AMENDMENT TO SENATE BILL 42

2 AMENDMENT NO. _____. Amend Senate Bill 42 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 1. GENERAL PROVISIONS

5 Section 1-1. Short title. This Act may be cited as the
6 FY2017 and 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 budget recommendations for State fiscal years 2017 and 2018.

10 Section 1-10. Designation of reserves.

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

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

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

14 (c) As used in this Section:

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

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

23 ARTICLE 3. MEDICAL ASSISTANCE PROGRAM MODIFICATION

24 Section 3-1. Short title. This Article may be cited as the

1 Medical Assistance Program Modification Act.

2 Section 3-5. Medical Assistance Program modifications.
3 Notwithstanding any other provision of law, the Governor may
4 take any action establishing rates, benefits, or eligibility
5 criteria for payments made by an agency to providers of
6 services of medical assistance under Title XIX or Title XXI of
7 the federal Social Security Act to achieve program savings of
8 up to 5% of spending on Medicaid Title XIX or Title XXI
9 programs for fiscal year 2018 as estimated by the Governor's
10 Office of Management and Budget.

11 Section 3-10. Emergency rules. Notwithstanding any other
12 provision of law, an agency may adopt emergency rules pursuant
13 to subsection (y) of Section 5-45 of the Illinois
14 Administrative Procedure Act to limit, reduce, or adjust
15 services, payment rates, expenditures, transfers of funds, and
16 eligibility criteria, to the extent permitted by federal law,
17 as necessary to implement modifications made by the Governor
18 pursuant to Section 3-5. Nothing in this Section shall require
19 rulemaking if the limitation, reduction, or adjustment would
20 otherwise be within the authority of the agency without
21 rulemaking.

22 Section 3-15. The Illinois Administrative Procedure Act is
23 amended by changing Section 5-45 as follows:

1 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

2 (Text of Section before amendment by P.A. 99-906)

3 Sec. 5-45. Emergency rulemaking.

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

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

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

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

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

1 annuitants, survivors, retired employees, or any combination
2 of those entities, for that program of group health benefits,
3 shall be adopted as emergency rules. The adoption of those
4 rules shall be considered an emergency and necessary for the
5 public interest, safety, and welfare.

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

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

1 emergency rules authorized by this subsection (e) shall be
2 deemed to be necessary for the public interest, safety, and
3 welfare.

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

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

1 welfare.

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

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

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

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

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

1 Illinois Public Aid Code, the Senior Citizens and Persons with
2 Disabilities Property Tax Relief Act, the Senior Citizens and
3 Disabled Persons Prescription Drug Discount Program Act (now
4 the Illinois Prescription Drug Discount Program Act), and the
5 Children's Health Insurance Program Act. The adoption of
6 emergency rules authorized by this subsection (k) shall be
7 deemed to be necessary for the public interest, safety, and
8 welfare.

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

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

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

9 (n) In order to provide for the expeditious and timely
10 implementation of the provisions of the State's fiscal year
11 2010 budget, emergency rules to implement any provision of
12 Public Act 96-45 or any other budget initiative authorized by
13 the 96th General Assembly for fiscal year 2010 may be adopted
14 in accordance with this Section by the agency charged with
15 administering that provision or initiative. The adoption of
16 emergency rules authorized by this subsection (n) shall be
17 deemed to be necessary for the public interest, safety, and
18 welfare. The rulemaking authority granted in this subsection
19 (n) shall apply only to rules promulgated during Fiscal Year
20 2010.

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

1 administering that provision or initiative. The adoption of
2 emergency rules authorized by this subsection (o) is deemed to
3 be necessary for the public interest, safety, and welfare. The
4 rulemaking authority granted in this subsection (o) applies
5 only to rules promulgated on or after July 1, 2010 (the
6 effective date of Public Act 96-958) through June 30, 2011.

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

20 (q) In order to provide for the expeditious and timely
21 implementation of the provisions of Articles 7, 8, 9, 11, and
22 12 of Public Act 98-104, emergency rules to implement any
23 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104
24 may be adopted in accordance with this subsection (q) by the
25 agency charged with administering that provision or
26 initiative. The 24-month limitation on the adoption of

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

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

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

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

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

22 (v) In order to provide for the expeditious and timely
23 implementation of the provisions of Public Act 99-516 ~~this~~
24 ~~amendatory Act of the 99th General Assembly~~, emergency rules to
25 implement Public Act 99-516 ~~this amendatory Act of the 99th~~
26 ~~General Assembly~~ may be adopted in accordance with this

1 subsection (v) by the Department of Healthcare and Family
2 Services. The 24-month limitation on the adoption of emergency
3 rules does not apply to rules adopted under this subsection
4 (v). The adoption of emergency rules authorized by this
5 subsection (v) is deemed to be necessary for the public
6 interest, safety, and welfare.

7 (w) ~~(v)~~ In order to provide for the expeditious and timely
8 implementation of the provisions of Public Act 99-796 ~~this~~
9 ~~amendatory Act of the 99th General Assembly~~, emergency rules to
10 implement the changes made by Public Act 99-796 ~~this amendatory~~
11 ~~Act of the 99th General Assembly~~ may be adopted in accordance
12 with this subsection (w) ~~(v)~~ by the Adjutant General. The
13 adoption of emergency rules authorized by this subsection (w)
14 ~~(v)~~ is deemed to be necessary for the public interest, safety,
15 and welfare.

16 (y) In order to provide for the expeditious and timely
17 implementation of the provisions of the State's budget for
18 medical assistance under Title XIX or XXI of the federal Social
19 Security Act, emergency rules to implement Section 3-5 of the
20 Medical Assistance Program Modification Act may be adopted in
21 accordance with this Section by each agency as defined in the
22 Budget Management and Control Act. The adoption of emergency
23 rules authorized by this subsection (y) shall be deemed to be
24 necessary for the public interest, safety, and welfare.

25 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;
26 98-651, eff. 6-16-14; 99-2, eff. 3-26-15; 99-6, eff. 1-1-16;

1 99-143, eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff.
2 6-30-16; 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; revised
3 9-21-16.)

4 (Text of Section after amendment by P.A. 99-906)

5 Sec. 5-45. Emergency rulemaking.

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

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

1 (c) An emergency rule may be effective for a period of not
2 longer than 150 days, but the agency's authority to adopt an
3 identical rule under Section 5-40 is not precluded. No
4 emergency rule may be adopted more than once in any 24-month
5 period, except that this limitation on the number of emergency
6 rules that may be adopted in a 24-month period does not apply
7 to (i) emergency rules that make additions to and deletions
8 from the Drug Manual under Section 5-5.16 of the Illinois
9 Public Aid Code or the generic drug formulary under Section
10 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)
11 emergency rules adopted by the Pollution Control Board before
12 July 1, 1997 to implement portions of the Livestock Management
13 Facilities Act, (iii) emergency rules adopted by the Illinois
14 Department of Public Health under subsections (a) through (i)
15 of Section 2 of the Department of Public Health Act when
16 necessary to protect the public's health, (iv) emergency rules
17 adopted pursuant to subsection (n) of this Section, (v)
18 emergency rules adopted pursuant to subsection (o) of this
19 Section, ~~or~~ (vi) emergency rules adopted pursuant to subsection
20 (c-5) of this Section, or (vii) emergency rules adopted
21 pursuant to subsection (y) of this Section. Two or more
22 emergency rules having substantially the same purpose and
23 effect shall be deemed to be a single rule for purposes of this
24 Section.

25 (c-5) To facilitate the maintenance of the program of group
26 health benefits provided to annuitants, survivors, and retired

1 employees under the State Employees Group Insurance Act of
2 1971, rules to alter the contributions to be paid by the State,
3 annuitants, survivors, retired employees, or any combination
4 of those entities, for that program of group health benefits,
5 shall be adopted as emergency rules. The adoption of those
6 rules shall be considered an emergency and necessary for the
7 public interest, safety, and welfare.

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

20 (e) In order to provide for the expeditious and timely
21 implementation of the State's fiscal year 2000 budget,
22 emergency rules to implement any provision of Public Act 91-24
23 or any other budget initiative for fiscal year 2000 may be
24 adopted in accordance with this Section by the agency charged
25 with administering that provision or initiative, except that
26 the 24-month limitation on the adoption of emergency rules and

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

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

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

1 emergency rules authorized by this subsection (g) shall be
2 deemed to be necessary for the public interest, safety, and
3 welfare.

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

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

1 welfare.

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

18 (k) In order to provide for the expeditious and timely
19 implementation of the provisions of the State's fiscal year
20 2006 budget, emergency rules to implement any provision of
21 Public Act 94-48 or any other budget initiative for fiscal year
22 2006 may be adopted in accordance with this Section by the
23 agency charged with administering that provision or
24 initiative, except that the 24-month limitation on the adoption
25 of emergency rules and the provisions of Sections 5-115 and
26 5-125 do not apply to rules adopted under this subsection (k).

1 The Department of Healthcare and Family Services may also adopt
2 rules under this subsection (k) necessary to administer the
3 Illinois Public Aid Code, the Senior Citizens and Persons with
4 Disabilities Property Tax Relief Act, the Senior Citizens and
5 Disabled Persons Prescription Drug Discount Program Act (now
6 the Illinois Prescription Drug Discount Program Act), and the
7 Children's Health Insurance Program Act. The adoption of
8 emergency rules authorized by this subsection (k) shall be
9 deemed to be necessary for the public interest, safety, and
10 welfare.

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

24 (m) In order to provide for the expeditious and timely
25 implementation of the provisions of the State's fiscal year
26 2008 budget, the Department of Healthcare and Family Services

1 may adopt emergency rules during fiscal year 2008, including
2 rules effective July 1, 2008, in accordance with this
3 subsection to the extent necessary to administer the
4 Department's responsibilities with respect to amendments to
5 the State plans and Illinois waivers approved by the federal
6 Centers for Medicare and Medicaid Services necessitated by the
7 requirements of Title XIX and Title XXI of the federal Social
8 Security Act. The adoption of emergency rules authorized by
9 this subsection (m) shall be deemed to be necessary for the
10 public interest, safety, and welfare.

11 (n) In order to provide for the expeditious and timely
12 implementation of the provisions of the State's fiscal year
13 2010 budget, emergency rules to implement any provision of
14 Public Act 96-45 or any other budget initiative authorized by
15 the 96th General Assembly for fiscal year 2010 may be adopted
16 in accordance with this Section by the agency charged with
17 administering that provision or initiative. The adoption of
18 emergency rules authorized by this subsection (n) shall be
19 deemed to be necessary for the public interest, safety, and
20 welfare. The rulemaking authority granted in this subsection
21 (n) shall apply only to rules promulgated during Fiscal Year
22 2010.

23 (o) In order to provide for the expeditious and timely
24 implementation of the provisions of the State's fiscal year
25 2011 budget, emergency rules to implement any provision of
26 Public Act 96-958 or any other budget initiative authorized by

1 the 96th General Assembly for fiscal year 2011 may be adopted
2 in accordance with this Section by the agency charged with
3 administering that provision or initiative. The adoption of
4 emergency rules authorized by this subsection (o) is deemed to
5 be necessary for the public interest, safety, and welfare. The
6 rulemaking authority granted in this subsection (o) applies
7 only to rules promulgated on or after July 1, 2010 (the
8 effective date of Public Act 96-958) through June 30, 2011.

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

22 (q) In order to provide for the expeditious and timely
23 implementation of the provisions of Articles 7, 8, 9, 11, and
24 12 of Public Act 98-104, emergency rules to implement any
25 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104
26 may be adopted in accordance with this subsection (q) by the

1 agency charged with administering that provision or
2 initiative. The 24-month limitation on the adoption of
3 emergency rules does not apply to rules adopted under this
4 subsection (q). The adoption of emergency rules authorized by
5 this subsection (q) is deemed to be necessary for the public
6 interest, safety, and welfare.

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

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

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

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

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

24 (v) In order to provide for the expeditious and timely
25 implementation of the provisions of Public Act 99-516,
26 emergency rules to implement Public Act 99-516 may be adopted

1 in accordance with this subsection (v) by the Department of
2 Healthcare and Family Services. The 24-month limitation on the
3 adoption of emergency rules does not apply to rules adopted
4 under this subsection (v). The adoption of emergency rules
5 authorized by this subsection (v) is deemed to be necessary for
6 the public interest, safety, and welfare.

7 (w) In order to provide for the expeditious and timely
8 implementation of the provisions of Public Act 99-796,
9 emergency rules to implement the changes made by Public Act
10 99-796 may be adopted in accordance with this subsection (w) by
11 the Adjutant General. The adoption of emergency rules
12 authorized by this subsection (w) is deemed to be necessary for
13 the public interest, safety, and welfare.

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

1 (y) In order to provide for the expeditious and timely
2 implementation of the provisions of the State's budget for
3 medical assistance under Title XIX or XXI of the federal Social
4 Security Act, emergency rules to implement Section 3-5 of the
5 Medical Assistance Program Modification Act may be adopted in
6 accordance with this Section by each agency as defined in the
7 Budget Management and Control Act. The adoption of emergency
8 rules authorized by this subsection (y) shall be deemed to be
9 necessary for the public interest, safety, and welfare.

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

15 Section 3-20. The Illinois Public Aid Code is amended by
16 changing Section 5A-10 as follows:

17 (305 ILCS 5/5A-10) (from Ch. 23, par. 5A-10)

18 Sec. 5A-10. Applicability.

19 (a) The assessment imposed by subsection (a) of Section
20 5A-2 shall cease to be imposed and the Department's obligation
21 to make payments shall immediately cease, and any moneys
22 remaining in the Fund shall be refunded to hospital providers
23 in proportion to the amounts paid by them, if:

24 (1) The payments to hospitals required under this

1 Article are not eligible for federal matching funds under
2 Title XIX or XXI of the Social Security Act;

3 (2) For State fiscal years 2009 through 2018, the
4 Department of Healthcare and Family Services adopts any
5 administrative rule change to reduce payment rates or
6 alters any payment methodology that reduces any payment
7 rates made to operating hospitals under the approved Title
8 XIX or Title XXI State plan in effect January 1, 2008
9 except for:

10 (A) any changes for hospitals described in
11 subsection (b) of Section 5A-3;

12 (B) any rates for payments made under this Article
13 V-A;

14 (C) any changes proposed in State plan amendment
15 transmittal numbers 08-01, 08-02, 08-04, 08-06, and
16 08-07;

17 (D) in relation to any admissions on or after
18 January 1, 2011, a modification in the methodology for
19 calculating outlier payments to hospitals for
20 exceptionally costly stays, for hospitals reimbursed
21 under the diagnosis-related grouping methodology in
22 effect on July 1, 2011; provided that the Department
23 shall be limited to one such modification during the
24 36-month period after the effective date of this
25 amendatory Act of the 96th General Assembly;

26 (E) any changes affecting hospitals authorized by

1 Public Act 97-689;

2 (F) any changes authorized by Section 14-12 of this
3 Code, or for any changes authorized under Section 5A-15
4 of this Code; ~~or~~

5 (G) any changes authorized under Section 5-5b.1;
6 or -

7 (H) any changes authorized under the Medical
8 Assistance Program Modification Act.

9 (b) The assessment imposed by Section 5A-2 shall not take
10 effect or shall cease to be imposed, and the Department's
11 obligation to make payments shall immediately cease, if the
12 assessment is determined to be an impermissible tax under Title
13 XIX of the Social Security Act. Moneys in the Hospital Provider
14 Fund derived from assessments imposed prior thereto shall be
15 disbursed in accordance with Section 5A-8 to the extent federal
16 financial participation is not reduced due to the
17 impermissibility of the assessments, and any remaining moneys
18 shall be refunded to hospital providers in proportion to the
19 amounts paid by them.

20 (c) The assessments imposed by subsection (b-5) of Section
21 5A-2 shall not take effect or shall cease to be imposed, the
22 Department's obligation to make payments shall immediately
23 cease, and any moneys remaining in the Fund shall be refunded
24 to hospital providers in proportion to the amounts paid by
25 them, if the payments to hospitals required under Section
26 5A-12.4 are not eligible for federal matching funds under Title

1 XIX of the Social Security Act.

2 (d) The assessments imposed by Section 5A-2 shall not take
3 effect or shall cease to be imposed, the Department's
4 obligation to make payments shall immediately cease, and any
5 moneys remaining in the Fund shall be refunded to hospital
6 providers in proportion to the amounts paid by them, if:

7 (1) for State fiscal years 2013 through 2018, the
8 Department reduces any payment rates to hospitals as in
9 effect on May 1, 2012, or alters any payment methodology as
10 in effect on May 1, 2012, that has the effect of reducing
11 payment rates to hospitals, except for any changes
12 affecting hospitals authorized in Public Act 97-689 and any
13 changes authorized by Section 14-12 of this Code, and
14 except for any changes authorized under Section 5A-15, and
15 except for any changes authorized under Section 5-5b.1, and
16 except for any changes authorized under the Medical
17 Assistance Program Modification Act;

18 (2) for State fiscal years 2013 through 2018, the
19 Department reduces any supplemental payments made to
20 hospitals below the amounts paid for services provided in
21 State fiscal year 2011 as implemented by administrative
22 rules adopted and in effect on or prior to June 30, 2011,
23 except for any changes affecting hospitals authorized in
24 Public Act 97-689 and any changes authorized by Section
25 14-12 of this Code, and except for any changes authorized
26 under Section 5A-15, and except for any changes authorized

1 under Section 5-5b.1, and except for any changes authorized
2 under the Medical Assistance Program Modification Act; or

3 (3) for State fiscal years 2015 through 2018, the
4 Department reduces the overall effective rate of
5 reimbursement to hospitals below the level authorized
6 under Section 14-12 of this Code, except for any changes
7 under Section 14-12 or Section 5A-15 of this Code, and
8 except for any changes authorized under Section 5-5b.1, and
9 except for any changes authorized under the Medical
10 Assistance Program Modification Act.

11 (Source: P.A. 98-463, eff. 8-16-13; 98-651, eff. 6-16-14; 99-2,
12 eff. 3-26-15.)

13 ARTICLE 5. AMENDATORY PROVISIONS

14 Section 5-2. The State Budget Law of the Civil
15 Administrative Code of Illinois is amended by adding Section
16 50-40 as follows:

17 (15 ILCS 20/50-40 new)

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

1 Section 5-3. The Renewable Energy, Energy Efficiency, and
2 Coal Resources Development Law of 1997 is amended by changing
3 Section 6-5 as follows:

4 (20 ILCS 687/6-5)

5 (Section scheduled to be repealed on December 31, 2020)

6 Sec. 6-5. Renewable Energy Resources and Coal Technology
7 Development Assistance Charge.

8 (a) Notwithstanding the provisions of Section 16-111 of the
9 Public Utilities Act but subject to subsection (e) of this
10 Section, each public utility, electric cooperative, as defined
11 in Section 3.4 of the Electric Supplier Act, and municipal
12 utility, as referenced in Section 3-105 of the Public Utilities
13 Act, that is engaged in the delivery of electricity or the
14 distribution of natural gas within the State of Illinois shall,
15 effective January 1, 1998, assess each of its customer accounts
16 a monthly Renewable Energy Resources and Coal Technology
17 Development Assistance Charge. The delivering public utility,
18 municipal electric or gas utility, or electric or gas
19 cooperative for a self-assessing purchaser remains subject to
20 the collection of the fee imposed by this Section. The monthly
21 charge shall be as follows:

22 (1) \$0.05 per month on each account for residential
23 electric service as defined in Section 13 of the Energy
24 Assistance Act;

1 (2) \$0.05 per month on each account for residential gas
2 service as defined in Section 13 of the Energy Assistance
3 Act;

4 (3) \$0.50 per month on each account for nonresidential
5 electric service, as defined in Section 13 of the Energy
6 Assistance Act, which had less than 10 megawatts of peak
7 demand during the previous calendar year;

8 (4) \$0.50 per month on each account for nonresidential
9 gas service, as defined in Section 13 of the Energy
10 Assistance Act, which had distributed to it less than
11 4,000,000 therms of gas during the previous calendar year;

12 (5) \$37.50 per month on each account for nonresidential
13 electric service, as defined in Section 13 of the Energy
14 Assistance Act, which had 10 megawatts or greater of peak
15 demand during the previous calendar year; and

16 (6) \$37.50 per month on each account for nonresidential
17 gas service, as defined in Section 13 of the Energy
18 Assistance Act, which had 4,000,000 or more therms of gas
19 distributed to it during the previous calendar year.

20 (b) The Renewable Energy Resources and Coal Technology
21 Development Assistance Charge assessed by electric and gas
22 public utilities shall be considered a charge for public
23 utility service.

24 (c) Fifty percent of the moneys collected pursuant to this
25 Section shall be deposited in the Lead Poisoning Screening,
26 Prevention, and Abatement ~~Renewable Energy Resources Trust~~

1 Fund by the Department of Revenue. The remaining 50 percent of
2 the moneys collected pursuant to this Section shall be
3 deposited in the Coal Technology Development Assistance Fund by
4 the Department of Revenue for the exclusive purposes of (1)
5 capturing or sequestering carbon emissions produced by coal
6 combustion; (2) supporting research on the capture and
7 sequestration of carbon emissions produced by coal combustion;
8 and (3) improving coal miner safety.

9 (d) By the 20th day of the month following the month in
10 which the charges imposed by this Section were collected, each
11 utility and alternative retail electric supplier collecting
12 charges pursuant to this Section shall remit to the Department
13 of Revenue for deposit in the Lead Poisoning Screening,
14 Prevention, and Abatement ~~Renewable Energy Resources Trust~~
15 Fund and the Coal Technology Development Assistance Fund all
16 moneys received as payment of the charge provided for in this
17 Section on a return prescribed and furnished by the Department
18 of Revenue showing such information as the Department of
19 Revenue may reasonably require.

20 (e) The charges imposed by this Section shall only apply to
21 customers of municipal electric or gas utilities and electric
22 or gas cooperatives if the municipal electric or gas utility or
23 electric or gas cooperative makes an affirmative decision to
24 impose the charge. If a municipal electric or gas utility or an
25 electric or gas cooperative makes an affirmative decision to
26 impose the charge provided by this Section, the municipal

1 electric or gas utility or electric or gas cooperative shall
2 inform the Department of Revenue in writing of such decision
3 when it begins to impose the charge. If a municipal electric or
4 gas utility or electric or gas cooperative does not assess this
5 charge, its customers shall not be eligible for the Renewable
6 Energy Resources Program.

7 (f) The Department of Revenue may establish such rules as
8 it deems necessary to implement this Section.

9 (Source: P.A. 95-481, eff. 8-28-07.)

10 Section 5-5. The Military Code of Illinois is amended by
11 changing Section 22-3 as follows:

12 (20 ILCS 1805/22-3) (from Ch. 129, par. 220.22-3)

13 Sec. 22-3. All monies received from the sale of Illinois
14 National Guard facilities and lands pursuant to authority
15 contained in Section 22-2, all monies received from the
16 transfer or exchange of any realty under the control of the
17 Department pursuant to authority contained in Section 22-5, and
18 all funds received from the Federal government under terms of
19 the Federal Master Cooperative Agreement related to
20 constructing and maintaining real property between the
21 Department of Military Affairs and the United States Property
22 and Fiscal Officer for Illinois shall be paid into the State
23 Treasury without delay and shall be deposited ~~covered~~ into a
24 special fund to be known as the Illinois National Guard

1 Construction Fund. The monies in this fund shall be used
2 exclusively by the Adjutant General for the purpose of
3 acquiring building sites, ~~and~~ constructing new facilities,
4 rehabilitating existing facilities, and making other capital
5 improvements. The provisions directing the distributions from
6 the Illinois National Guard Construction Fund provided for in
7 this Section shall constitute an irrevocable and continuing
8 appropriation of all amounts as provided herein. The State
9 Treasurer and State Comptroller are hereby authorized and
10 directed to make distributions as provided in this Section.
11 ~~Expenditures from this fund shall be subject to appropriation~~
12 ~~by the General Assembly and written release by the Governor.~~

13 (Source: P.A. 97-764, eff. 7-6-12.)

14 (20 ILCS 1805/22-6 rep.)

15 Section 5-10. The Military Code of Illinois is amended by
16 repealing Section 22-6.

17 Section 5-12. The Balanced Budget Note Act is amended by
18 changing Section 5 as follows:

19 (25 ILCS 80/5) (from Ch. 63, par. 42.93-5)

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

1 submission of a conference committee report) on or after July 1
2 of a fiscal year and (b) proposes (as introduced or as amended
3 as the case may be) to authorize, increase, decrease, or
4 reallocate any general funds appropriation for that same fiscal
5 year. For purposes of this Section, "general funds" has the
6 meaning provided in Section 50-40 of the State Budget Law. ~~The~~
7 ~~general funds consist of the General Revenue Fund, the Common~~
8 ~~School Fund, the General Revenue Common School Special Account~~
9 ~~Fund, and the Education Assistance Fund.~~

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

11 Section 5-15. The State Finance Act is amended by changing
12 Sections 5.857, 6t, 6z-30, 6z-32, 6z-45, 6z-52, 6z-100, 8.3,
13 8.25e, 8g, 8g-1, and 13.2 as follows:

14 (30 ILCS 105/5.857)

15 (Section scheduled to be repealed on July 1, 2017)

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

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

20 (30 ILCS 105/6t) (from Ch. 127, par. 142t)

21 Sec. 6t. The Capital Development Board Contributory Trust
22 Fund is created and there shall be paid into the Capital
23 Development Board Contributory Trust Fund the monies

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

18 Except as provided in Section 22-3 of the Military Code of
19 Illinois, there ~~There~~ shall be paid into the Capital
20 Development Board Contributory Trust Fund all federal funds to
21 be utilized for the construction of capital projects under the
22 jurisdiction of the Capital Development Board, and all proceeds
23 resulting from such federal funds. All such funds shall be
24 remitted to the Capital Development Board within 10 working
25 days of their receipt by the receiving authority.

26 There shall also be paid into this Fund all monies

1 designated as gifts, donations or charitable contributions
2 which may be contributed by an individual or entity, whether
3 public or private, for a specific capital improvement project.

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

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

16 The monies in the Capital Development Board Contributory
17 Trust Fund shall be expended only for actual contracts let, and
18 then only for the specific project for which funds were
19 received in accordance with the judgment of the Capital
20 Development Board, compatible with the duties and obligations
21 of the Capital Development Board in furtherance of the specific
22 capital improvement for which such funds were received.
23 Contributions, insured-loss reimbursements or other funds
24 received as damages through settlement or judgement for damage,
25 destruction or loss of capital improvement projects shall be
26 expended for the repair of such projects; or if the projects

1 have been or are being repaired before receipt of the funds,
2 the funds may be used to repair other such capital improvement
3 projects. Any funds not expended for a project within 36 months
4 after the date received shall be paid into the General
5 Obligation Bond Retirement and Interest Fund.

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

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

26 Except as provided in Section 22-3 of the Military Code of

1 Illinois, the ~~The~~ unused portion of any federal funds received
2 for a capital improvement project which are not contributed,
3 upon its completion, towards the cost of the project, shall
4 remain in the Capital Development Board Contributory Trust Fund
5 and shall be used for capital projects and for no other
6 purpose, subject to appropriation and as directed by the
7 Capital Development Board.

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

9 (30 ILCS 105/6z-30)

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

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

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

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

1 State Comptroller and the State Treasurer shall transfer
2 \$90,000,000 from the General Revenue Fund to the University
3 of Illinois Hospital Services Fund under this paragraph,
4 and, in fiscal year 2013 only, the State Comptroller and
5 the State Treasurer shall transfer no amounts from the
6 General Revenue Fund to the University of Illinois Hospital
7 Services Fund under this paragraph.

8 (1.7) Starting in fiscal year 2018, at the direction of
9 and upon notification from the Director of Healthcare and
10 Family Services, the State Comptroller shall direct and the
11 State Treasurer shall transfer amounts not exceeding a
12 total of \$45,000,000 from the General Revenue Fund to the
13 University of Illinois Hospital Services Fund in each
14 fiscal year.

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

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

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

1 (b) Moneys in the fund may be used by the Department of
2 Healthcare and Family Services, subject to appropriation and to
3 an interagency agreement between that Department and the Board
4 of Trustees of the University of Illinois, to reimburse the
5 University of Illinois Hospital for hospital and pharmacy
6 services, to reimburse practitioners who are employed by the
7 University of Illinois, to reimburse other health care
8 facilities and health plans operated by the University of
9 Illinois, and to pass through to the University of Illinois
10 federal financial participation earned by the State as a result
11 of expenditures made by the University of Illinois.

12 (c) (Blank).

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

14 (30 ILCS 105/6z-32)

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

16 (a) The Partners for Conservation Fund (formerly known as
17 the Conservation 2000 Fund) and the Partners for Conservation
18 Projects Fund (formerly known as the Conservation 2000 Projects
19 Fund) are created as special funds in the State Treasury. These
20 funds shall be used to establish a comprehensive program to
21 protect Illinois' natural resources through cooperative
22 partnerships between State government and public and private
23 landowners. Moneys in these Funds may be used, subject to
24 appropriation, by the Department of Natural Resources,
25 Environmental Protection Agency, and the Department of

1 Agriculture for purposes relating to natural resource
2 protection, planning, recreation, tourism, and compatible
3 agricultural and economic development activities. Without
4 limiting these general purposes, moneys in these Funds may be
5 used, subject to appropriation, for the following specific
6 purposes:

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

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

21 (3) To develop a systematic and long-term program to
22 effectively measure and monitor natural resources and
23 ecological conditions through investments in technology
24 and involvement of scientific experts.

25 (4) To initiate strategies to enhance, use, and
26 maintain Illinois' inland lakes through education,

1 technical assistance, research, and financial incentives.

2 (5) To partner with private landowners and with units
3 of State, federal, and local government and with
4 not-for-profit organizations in order to integrate State
5 and federal programs with Illinois' natural resource
6 protection and restoration efforts and to meet
7 requirements to obtain federal and other funds for
8 conservation or protection of natural resources.

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

16 Fiscal Year	Amount
17 1996	\$ 3,500,000
18 1997	\$ 9,000,000
19 1998	\$10,000,000
20 1999	\$11,000,000
21 2000	\$12,500,000
22 2001 through 2004	\$14,000,000
23 2005	\$7,000,000
24 2006	\$11,000,000
25 2007	\$0
26 2008 through 2011	<u>.....</u> \$14,000,000

1	2012	\$12,200,000
2	2013 through <u>2017</u> 2021	\$14,000,000
3	<u>2018</u>	<u>\$1,500,000</u>
4	<u>2019 through 2021</u>	<u>\$14,000,000</u>

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

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

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

18 (30 ILCS 105/6z-45)

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

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

22 In addition to any other deposits authorized by law,
23 beginning January 1, 2000, on the first day of each month, or
24 as soon thereafter as may be practical, the State Treasurer and
25 State Comptroller shall transfer the sum of \$5,000,000 from the

1 General Revenue Fund to the School Infrastructure Fund, except
2 that, notwithstanding any other provision of law, and in
3 addition to any other transfers that may be provided for by
4 law, before June 30, 2012, the Comptroller and the Treasurer
5 shall transfer \$45,000,000 from the General Revenue Fund into
6 the School Infrastructure Fund, and, for fiscal year 2013 only,
7 the Treasurer and the Comptroller shall transfer \$1,250,000
8 from the General Revenue Fund to the School Infrastructure Fund
9 on the first day of each month; provided, however, that no such
10 transfers shall be made from July 1, 2001 through June 30,
11 2003.

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

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

1 In addition to other transfers to the General Obligation
2 Bond Retirement and Interest Fund made pursuant to Section 15
3 of the General Obligation Bond Act, upon each delivery of bonds
4 issued for construction of school improvements under the School
5 Construction Law, the State Comptroller shall compute and
6 certify to the State Treasurer the total amount of principal
7 of, interest on, and premium, if any, on such bonds during the
8 then current and each succeeding fiscal year. With respect to
9 the interest payable on variable rate bonds, such
10 certifications shall be calculated at the maximum rate of
11 interest that may be payable during the fiscal year, after
12 taking into account any credits permitted in the related
13 indenture or other instrument against the amount of such
14 interest required to be appropriated for that period.

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

1 related indenture or other instrument against the amount of
2 such interest required to be appropriated for that period.
3 Interest for which moneys have already been deposited into the
4 capitalized interest account within the General Obligation
5 Bond Retirement and Interest Fund shall not be included in the
6 calculation of the amounts to be transferred under this
7 subsection. Beginning July 1, 2017 through June 30, 2020, no
8 transfers shall be required under this subsection (b) from the
9 School Infrastructure Fund to the General Obligation Bond
10 Retirement and Interest Fund.

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

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

20 First - to make 3 payments to the School Technology
21 Revolving Loan Fund as follows:

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

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

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

25 ~~Second - to pay the expenses of the State Board of~~
26 ~~Education and the Capital Development Board in administering~~

1 ~~programs under the School Construction Law, the total expenses~~
2 ~~not to exceed \$1,200,000 in any fiscal year.~~

3 Second ~~Third~~ - to pay any amounts due for grants for school
4 construction projects and debt service under the School
5 Construction Law.

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

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

9 (30 ILCS 105/6z-52)

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

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

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

17 (1) For payments for reimbursement or coverage for
18 prescription drugs and other pharmacy products provided to
19 a recipient of medical assistance under the Illinois Public
20 Aid Code, the Children's Health Insurance Program Act, the
21 Covering ALL KIDS Health Insurance Act, and the Veterans'
22 Health Insurance Program Act of 2008.

23 (1.5) For payments to managed care organizations as
24 defined in Section 5-30.1 of the Illinois Public Aid Code.

25 (2) For reimbursement of moneys collected by the

1 Department of Healthcare and Family Services (formerly
2 Illinois Department of Public Aid) through error or
3 mistake.

4 (3) For payments of any amounts that are reimbursable
5 to the federal government resulting from a payment into
6 this Fund.

7 (4) For payments of operational and administrative
8 expenses related to providing and managing coverage for
9 prescription drugs and other pharmacy products provided to
10 a recipient of medical assistance under the Illinois Public
11 Aid Code, the Children's Health Insurance Program Act, the
12 Covering ALL KIDS Health Insurance Act, and the Veterans'
13 Health Insurance Program Act of 2008, ~~and the Senior
14 Citizens and Disabled Persons Property Tax Relief and
15 Pharmaceutical Assistance Act.~~

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

17 (1) Upon notification from the Director of Healthcare
18 and Family Services, the Comptroller shall direct and the
19 Treasurer shall transfer the net State share (disregarding
20 the reduction in net State share attributable to the
21 American Recovery and Reinvestment Act of 2009 or any other
22 federal economic stimulus program) of all moneys received
23 by the Department of Healthcare and Family Services
24 (formerly Illinois Department of Public Aid) from drug
25 rebate agreements with pharmaceutical manufacturers
26 pursuant to Title XIX of the federal Social Security Act,

1 including any portion of the balance in the Public Aid
2 Recoveries Trust Fund on July 1, 2001 that is attributable
3 to such receipts.

4 (2) All federal matching funds received by the Illinois
5 Department as a result of expenditures made by the
6 Department that are attributable to moneys deposited in the
7 Fund.

8 (3) Any premium collected by the Illinois Department
9 from participants under a waiver approved by the federal
10 government relating to provision of pharmaceutical
11 services.

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

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

16 (30 ILCS 105/6z-100)

17 (Section scheduled to be repealed on July 1, 2017)

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

1 Development Board, as appropriated, for expenditures for
2 personal services, retirement, social security, contractual
3 services, legal services, travel, commodities, printing,
4 equipment, electronic data processing, or telecommunications.
5 Unexpended moneys in the Fund shall not be transferred or
6 allocated by the Comptroller or Treasurer to any other fund,
7 nor shall the Governor authorize the transfer or allocation of
8 those moneys to any other fund. This Section is repealed July
9 1, 2018 ~~2017~~.

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

11 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

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

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

24 secondly -- for expenses of the Department of
25 Transportation for construction, reconstruction,

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

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

1 the Road Fund. Appropriations may also be made from the Road
2 Fund for the administrative expenses of any State agency that
3 are related to motor vehicles or arise from the use of motor
4 vehicles.

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

11 1. Department of Public Health;

12 2. Department of Transportation, only with respect to
13 subsidies for one-half fare Student Transportation and
14 Reduced Fare for Elderly, except during fiscal year 2012
15 only when no more than \$40,000,000 may be expended and
16 except during fiscal year 2013 only when no more than
17 \$17,570,300 may be expended and except during fiscal year
18 2014 only when no more than \$17,570,000 may be expended and
19 except during fiscal year 2015 only when no more than
20 \$17,570,000 may be expended and except during fiscal year
21 2016 only when no more than \$17,570,000 may be expended and
22 except during fiscal year 2017 only when no more than
23 \$17,570,000 may be expended;

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

1 4. Judicial Systems and Agencies.

2 Beginning with fiscal year 1981 and thereafter, no Road
3 Fund monies shall be appropriated to the following Departments
4 or agencies of State government for administration, grants, or
5 operations; but this limitation is not a restriction upon
6 appropriating for those purposes any Road Fund monies that are
7 eligible for federal reimbursement:

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

10 2. Department of Transportation, only with respect to
11 Intercity Rail Subsidies, except during fiscal year 2012
12 only when no more than \$40,000,000 may be expended and
13 except during fiscal year 2013 only when no more than
14 \$26,000,000 may be expended and except during fiscal year
15 2014 only when no more than \$38,000,000 may be expended and
16 except during fiscal year 2015 only when no more than
17 \$42,000,000 may be expended and except during fiscal year
18 2016 only when no more than \$38,300,000 may be expended and
19 except during fiscal year 2017 only when no more than
20 \$50,000,000 may be expended and except during fiscal year
21 2018 only when no more than \$52,000,000 may be expended,
22 and Rail Freight Services.

23 Beginning with fiscal year 1982 and thereafter, no Road
24 Fund monies shall be appropriated to the following Departments
25 or agencies of State government for administration, grants, or
26 operations; but this limitation is not a restriction upon

1 appropriating for those purposes any Road Fund monies that are
2 eligible for federal reimbursement: Department of Central
3 Management Services, except for awards made by the Illinois
4 Workers' Compensation Commission under the terms of the
5 Workers' Compensation Act or Workers' Occupational Diseases
6 Act for injury or death of an employee of the Division of
7 Highways in the Department of Transportation.

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

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

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

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

10 first -- to pay the cost of administration of Chapters
11 2 through 10 of the Illinois Vehicle Code; and

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

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

1 grades of such highways with railroads and costs associated
2 with protection of at-grade highway and railroad crossing
3 shall also be permissible.

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

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

26 In fiscal year 1994, no Road Fund monies shall be

1 appropriated to the Secretary of State for the purposes of this
2 Section in excess of the total fiscal year 1991 Road Fund
3 appropriations to the Secretary of State for those purposes,
4 plus \$9,800,000. It shall not be lawful to circumvent this
5 limitation on appropriations by governmental reorganization or
6 other method.

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

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

18	Fiscal Year 2000	\$80,500,000;
19	Fiscal Year 2001	\$80,500,000;
20	Fiscal Year 2002	\$80,500,000;
21	Fiscal Year 2003	\$130,500,000;
22	Fiscal Year 2004	\$130,500,000;
23	Fiscal Year 2005	\$130,500,000;
24	Fiscal Year 2006	\$130,500,000;
25	Fiscal Year 2007	\$130,500,000;
26	Fiscal Year 2008	\$130,500,000;

1 Fiscal Year 2009 \$130,500,000.

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

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

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

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

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

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

1 The additional amounts authorized for expenditure by the
2 Secretary of State and the Department of State Police in this
3 Section by this amendatory Act of the 94th General Assembly
4 shall be repaid to the Road Fund from the General Revenue Fund
5 in the next succeeding fiscal year that the General Revenue
6 Fund has a positive budgetary balance, as determined by
7 generally accepted accounting principles applicable to
8 government.

9 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
10 99-523, eff. 6-30-16.)

11 (30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

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

1 that fund is equal to or less than zero and provided that no
2 transfer shall be made to a fund in any fiscal year after the
3 amount deposited into such fund exceeds the amount of
4 pari-mutuel tax deposited into such fund during fiscal year
5 1986.

6 (b) The State Comptroller and the State Treasurer shall
7 automatically transfer on the last day of each month, beginning
8 on October 1, 1989 and ending on June 30, 2017, from the
9 General Revenue Fund to the Metropolitan Exposition,
10 Auditorium and Office Building Fund, the amount of \$2,750,000
11 plus any cumulative deficiencies in such transfers for prior
12 months, until the sum of \$16,500,000 has been transferred for
13 the fiscal year beginning July 1, 1989 and until the sum of
14 \$22,000,000 has been transferred for each fiscal year
15 thereafter.

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

23 (c) After the transfer of funds from the Metropolitan
24 Exposition, Auditorium and Office Building Fund to the Bond
25 Retirement Fund pursuant to subsection (b) of Section 15
26 ~~Section 15(b)~~ of the Metropolitan Civic Center Support Act, the

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

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

11 (30 ILCS 105/8g)

12 Sec. 8g. Fund transfers.

13 (a) In addition to any other transfers that may be provided
14 for by law, as soon as may be practical after the effective
15 date of this amendatory Act of the 91st General Assembly, the
16 State Comptroller shall direct and the State Treasurer shall
17 transfer the sum of \$10,000,000 from the General Revenue Fund
18 to the Motor Vehicle License Plate Fund created by Senate Bill
19 1028 of the 91st General Assembly.

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

1 the 91st General Assembly.

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

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

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

1 the Fair and Exposition Fund; the Illinois Standardbred
 2 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the
 3 Illinois Veterans' Rehabilitation Fund. Except that, during
 4 State fiscal year 2018 only, the State Comptroller shall direct
 5 and the State Treasurer shall transfer amounts from the General
 6 Revenue Fund to the designated funds not exceeding the
 7 following amounts:

8	<u>Agricultural Premium Fund</u>	<u>\$0</u>
9	<u>Fair and Exposition Fund</u>	<u>0</u>
10	<u>Illinois Standardbred Breeders Fund</u>	<u>0</u>
11	<u>Illinois Thoroughbred Breeders Fund</u>	<u>0</u>
12	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>0</u>

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

20 (f) In addition to any other transfers that may be provided
 21 for by law, as soon as may be practical after the effective
 22 date of this amendatory Act of the 91st General Assembly, but
 23 in no event later than June 30, 2000, the State Comptroller
 24 shall direct and the State Treasurer shall transfer the sum of
 25 \$70,000,000 from the General Revenue Fund to the Long-Term Care
 26 Provider Fund.

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

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

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

17 (i) On or after July 1, 2001 and until May 1, 2002, in
18 addition to any other transfers that may be provided for by
19 law, at the direction of and upon notification from the
20 Governor, the State Comptroller shall direct and the State
21 Treasurer shall transfer amounts not exceeding a total of
22 \$80,000,000 from the General Revenue Fund to the Tobacco
23 Settlement Recovery Fund. Any amounts so transferred shall be
24 re-transferred by the State Comptroller and the State Treasurer
25 from the Tobacco Settlement Recovery Fund to the General
26 Revenue Fund at the direction of and upon notification from the

1 Governor, but in any event on or before June 30, 2002.

2 (i-1) On or after July 1, 2002 and until May 1, 2003, in
 3 addition to any other transfers that may be provided for by
 4 law, at the direction of and upon notification from the
 5 Governor, the State Comptroller shall direct and the State
 6 Treasurer shall transfer amounts not exceeding a total of
 7 \$80,000,000 from the General Revenue Fund to the Tobacco
 8 Settlement Recovery Fund. Any amounts so transferred shall be
 9 re-transferred by the State Comptroller and the State Treasurer
 10 from the Tobacco Settlement Recovery Fund to the General
 11 Revenue Fund at the direction of and upon notification from the
 12 Governor, but in any event on or before June 30, 2003.

13 (j) On or after July 1, 2001 and no later than June 30,
 14 2002, in addition to any other transfers that may be provided
 15 for by law, 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 to exceed the following
 18 sums into the Statistical Services Revolving Fund:

19	From the General Revenue Fund	\$8,450,000
20	From the Public Utility Fund	1,700,000
21	From the Transportation Regulatory Fund	2,650,000
22	From the Title III Social Security and	
23	Employment Fund	3,700,000
24	From the Professions Indirect Cost Fund	4,050,000
25	From the Underground Storage Tank Fund	550,000
26	From the Agricultural Premium Fund	750,000

1	From the State Pensions Fund	200,000
2	From the Road Fund	2,000,000
3	From the Health Facilities	
4	Planning Fund	1,000,000
5	From the Savings and Residential Finance	
6	Regulatory Fund	130,800
7	From the Appraisal Administration Fund	28,600
8	From the Pawnbroker Regulation Fund	3,600
9	From the Auction Regulation	
10	Administration Fund	35,800
11	From the Bank and Trust Company Fund.....	634,800
12	From the Real Estate License	
13	Administration Fund	313,600

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

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

26 (k-2) In addition to any other transfers that may be

1 provided for by law, on July 1, 2003, or as soon as may be
 2 practical thereafter, the State Comptroller shall direct and
 3 the State Treasurer shall transfer the sum of \$2,000,000 from
 4 the General Revenue Fund to the Teachers Health Insurance
 5 Security Fund.

6 (k-3) On or after July 1, 2002 and no later than June 30,
 7 2003, in addition to any other transfers that may be provided
 8 for by law, at the direction of and upon notification from the
 9 Governor, the State Comptroller shall direct and the State
 10 Treasurer shall transfer amounts not to exceed the following
 11 sums into the Statistical Services Revolving Fund:

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

25 (l) In addition to any other transfers that may be provided
 26 for by law, on July 1, 2002, or as soon as may be practical

1 thereafter, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$3,000,000 from the General
3 Revenue Fund to the Presidential Library and Museum Operating
4 Fund.

5 (m) In addition to any other transfers that may be provided
6 for by law, on July 1, 2002 and on the effective date of this
7 amendatory Act of the 93rd General Assembly, or as soon
8 thereafter as may be practical, the State Comptroller shall
9 direct and the State Treasurer shall transfer the sum of
10 \$1,200,000 from the General Revenue Fund to the Violence
11 Prevention Fund.

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

17 (o) On or after July 1, 2003, and no later than June 30,
18 2004, in addition to any other transfers that may be provided
19 for by law, at the direction of and upon notification from the
20 Governor, the State Comptroller shall direct and the State
21 Treasurer shall transfer amounts not to exceed the following
22 sums into the Vehicle Inspection Fund:

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

24 (p) On or after July 1, 2003 and until May 1, 2004, in
25 addition to any other transfers that may be provided for by
26 law, at the direction of and upon notification from the

1 Governor, the State Comptroller shall direct and the State
2 Treasurer shall transfer amounts not exceeding a total of
3 \$80,000,000 from the General Revenue Fund to the Tobacco
4 Settlement Recovery Fund. Any amounts so transferred shall be
5 re-transferred from the Tobacco Settlement Recovery Fund to the
6 General Revenue Fund at the direction of and upon notification
7 from the Governor, but in any event on or before June 30, 2004.

8 (q) In addition to any other transfers that may be provided
9 for by law, on July 1, 2003, or as soon as may be practical
10 thereafter, 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 Illinois Military Family Relief Fund.

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

19 (s) In addition to any other transfers that may be provided
20 for by law, on or after July 1, 2003, the State Comptroller
21 shall direct and the State Treasurer shall transfer the sum of
22 \$4,800,000 from the Statewide Economic Development Fund to the
23 General Revenue Fund.

24 (t) In addition to any other transfers that may be provided
25 for by law, on or after July 1, 2003, the State Comptroller
26 shall direct and the State Treasurer shall transfer the sum of

1 \$50,000,000 from the General Revenue Fund to the Budget
2 Stabilization Fund.

3 (u) On or after July 1, 2004 and until May 1, 2005, in
4 addition to any other transfers that may be provided for by
5 law, at the direction of and upon notification from the
6 Governor, the State Comptroller shall direct and the State
7 Treasurer shall transfer amounts not exceeding a total of
8 \$80,000,000 from the General Revenue Fund to the Tobacco
9 Settlement Recovery Fund. Any amounts so transferred shall be
10 retransferred by the State Comptroller and the State Treasurer
11 from the Tobacco Settlement Recovery Fund to the General
12 Revenue Fund at the direction of and upon notification from the
13 Governor, but in any event on or before June 30, 2005.

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

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

25 (x) In addition to any other transfers that may be provided
26 for by law, on January 15, 2005, or as soon thereafter as may

1 be practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer to the General Revenue Fund the
3 following sums:

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

5 From the State Police Wireless Service Emergency Fund,
6 \$200,000;

7 From the State Offender DNA Identification System
8 Fund, \$800,000; and

9 From the State Police Whistleblower Reward and
10 Protection Fund, \$500,000.

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

19 (1) the Keep Illinois Beautiful Fund;

20 (2) the Metropolitan Fair and Exposition Authority
21 Reconstruction Fund;

22 (3) the New Technology Recovery Fund;

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

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

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

26 (7) the State Postsecondary Review Program Fund;

1 (8) the Tourism Attraction Development Matching Grant
2 Fund;

3 (9) the Patent and Copyright Fund;

4 (10) the Credit Enhancement Development Fund;

5 (11) the Community Mental Health and Developmental
6 Disabilities Services Provider Participation Fee Trust
7 Fund;

8 (12) the Nursing Home Grant Assistance Fund;

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

10 (14) the Illinois Student Assistance Commission Higher
11 EdNet Fund;

12 (15) the DORS State Project Fund;

13 (16) the School Technology Revolving Fund;

14 (17) the Energy Assistance Contribution Fund;

15 (18) the Illinois Building Commission Revolving Fund;

16 (19) the Illinois Aquaculture Development Fund;

17 (20) the Homelessness Prevention Fund;

18 (21) the DCFS Refugee Assistance Fund;

19 (22) the Illinois Century Network Special Purposes
20 Fund; and

21 (23) the Build Illinois Purposes Fund.

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

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

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

13 (cc) In addition to any other transfers that may be
14 provided for by law, on or after July 1, 2005 and until May 1,
15 2006, 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 re-transferred 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, 2006.

24 (dd) In addition to any other transfers that may be
25 provided for by law, on April 1, 2005, or as soon thereafter as
26 may be practical, at the direction of the Director of Public

1 Aid (now Director of Healthcare and Family Services), the State
2 Comptroller shall direct and the State Treasurer shall transfer
3 from the Public Aid Recoveries Trust Fund amounts not to exceed
4 \$14,000,000 to the Community Mental Health Medicaid Trust Fund.

5 (ee) Notwithstanding any other provision of law, on July 1,
6 2006, or as soon thereafter as practical, the State Comptroller
7 shall direct and the State Treasurer shall transfer the
8 remaining balance from the Illinois Civic Center Bond Fund to
9 the Illinois Civic Center Bond Retirement and Interest Fund.

10 (ff) In addition to any other transfers that may be
11 provided for by law, on and after July 1, 2006 and until June
12 30, 2007, at the direction of and upon notification from the
13 Director of the Governor's Office of Management and Budget, the
14 State Comptroller shall direct and the State Treasurer shall
15 transfer amounts not exceeding a total of \$1,900,000 from the
16 General Revenue Fund to the Illinois Capital Revolving Loan
17 Fund.

18 (gg) In addition to any other transfers that may be
19 provided for by law, on and after July 1, 2006 and until May 1,
20 2007, at the direction of and upon notification from the
21 Governor, the State Comptroller shall direct and the State
22 Treasurer shall transfer amounts not exceeding a total of
23 \$80,000,000 from the General Revenue Fund to the Tobacco
24 Settlement Recovery Fund. Any amounts so transferred shall be
25 retransferred by the State Comptroller and the State Treasurer
26 from the Tobacco Settlement Recovery Fund to the General

1 Revenue Fund at the direction of and upon notification from the
2 Governor, but in any event on or before June 30, 2007.

3 (hh) In addition to any other transfers that may be
4 provided for by law, on and after July 1, 2006 and until June
5 30, 2007, at the direction of and upon notification from the
6 Governor, the State Comptroller shall direct and the State
7 Treasurer shall transfer amounts from the Illinois Affordable
8 Housing Trust Fund to the designated funds not exceeding the
9 following amounts:

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

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

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

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

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

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

24 (nn) In addition to any other transfers that may be
25 provided for by law, on July 1, 2006, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$3,000,000 from the General
2 Revenue Fund to the African-American HIV/AIDS Response Fund.

3 (oo) In addition to any other transfers that may be
4 provided for by law, on and after July 1, 2006 and until June
5 30, 2007, at the direction of and upon notification from the
6 Governor, the State Comptroller shall direct and the State
7 Treasurer shall transfer amounts identified as net receipts
8 from the sale of all or part of the Illinois Student Assistance
9 Commission loan portfolio from the Student Loan Operating Fund
10 to the General Revenue Fund. The maximum amount that may be
11 transferred pursuant to this Section is \$38,800,000. In
12 addition, no transfer may be made pursuant to this Section that
13 would have the effect of reducing the available balance in the
14 Student Loan Operating Fund to an amount less than the amount
15 remaining unexpended and unreserved from the total
16 appropriations from the Fund estimated to be expended for the
17 fiscal year. The State Treasurer and Comptroller shall transfer
18 the amounts designated under this Section as soon as may be
19 practical after receiving the direction to transfer from the
20 Governor.

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

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

1 provided for by law, on and after July 1, 2007 and until May 1,
 2 2008, 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, 2008.

11 (rr) In addition to any other transfers that may be
 12 provided for by law, on and after July 1, 2007 and until June
 13 30, 2008, 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 (ss) In addition to any other transfers that may be
 24 provided for by law, on July 1, 2007, or as soon thereafter as
 25 practical, the State Comptroller shall direct and the State
 26 Treasurer shall transfer the sum of \$8,250,000 from the General

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

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

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

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

23 (xx) In addition to any other transfers that may be
24 provided for by law, on July 1, 2007, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$5,000,000 from the General

1 Revenue Fund to the Digital Divide Elimination Fund.

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

8 (zz) In addition to any other transfers that may be
9 provided for by law, on July 1, 2008, 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 (aaa) In addition to any other transfers that may be
14 provided for by law, on and after July 1, 2008 and until May 1,
15 2009, 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, 2009.

24 (bbb) In addition to any other transfers that may be
25 provided for by law, on and after July 1, 2008 and until June
26 30, 2009, 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 (ccc) In addition to any other transfers that may be
11 provided for by law, on July 1, 2008, or as soon thereafter as
12 practical, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$7,450,000 from the General
14 Revenue Fund to the Presidential Library and Museum Operating
15 Fund.

16 (ddd) In addition to any other transfers that may be
17 provided for by law, on July 1, 2008, 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 (eee) 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 Digital Divide Elimination Fund.

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

1 provided for by law, on and after July 1, 2009 and until May 1,
2 2010, 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, 2010.

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

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

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

1 (jjj) In addition to any other transfers that may be
2 provided for by law, on and after July 1, 2009 and until June
3 30, 2010, at the direction of and upon notification from the
4 Governor, the State Comptroller shall direct and the State
5 Treasurer shall transfer amounts not exceeding a total of
6 \$17,000,000 from the General Revenue Fund to the DCFS
7 Children's Services Fund.

8 (lll) 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 Communications Revolving Fund.

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

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

24 (ooo) In addition to any other transfers that may be
25 provided 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 \$600,000 from the General
2 Revenue Fund to the Temporary Relocation Expenses Revolving
3 Fund.

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

9 (qqq) In addition to any other transfers that may be
10 provided for by law, on and after July 1, 2010 and until May 1,
11 2011, at the direction of and upon notification from the
12 Governor, the State Comptroller shall direct and the State
13 Treasurer shall transfer amounts not exceeding a total of
14 \$80,000,000 from the General Revenue Fund to the Tobacco
15 Settlement Recovery Fund. Any amounts so transferred shall be
16 retransferred by the State Comptroller and the State Treasurer
17 from the Tobacco Settlement Recovery Fund to the General
18 Revenue Fund at the direction of and upon notification from the
19 Governor, but in any event on or before June 30, 2011.

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

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

1 provided for by law, on July 1, 2010, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$1,400,000 from the General
4 Revenue Fund to the Violence Prevention Fund.

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

10 (uuu) In addition to any other transfers that may be
11 provided for by law, on July 1, 2010, 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 Communications Revolving Fund.

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

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

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

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$2,000,000 from the Digital
3 Divide Elimination Infrastructure Fund, of which \$1,000,000
4 shall go to the Workforce, Technology, and Economic Development
5 Fund and \$1,000,000 to the Public Utility Fund.

6 (yyy) In addition to any other transfers that may be
7 provided for by law, on and after July 1, 2011 and until May 1,
8 2012, at the direction of and upon notification from the
9 Governor, the State Comptroller shall direct and the State
10 Treasurer shall transfer amounts not exceeding a total of
11 \$80,000,000 from the General Revenue Fund to the Tobacco
12 Settlement Recovery Fund. Any amounts so transferred shall be
13 retransferred by the State Comptroller and the State Treasurer
14 from the Tobacco Settlement Recovery Fund to the General
15 Revenue Fund at the direction of and upon notification from the
16 Governor, but in any event on or before June 30, 2012.

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

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

1 Fund.

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

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

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

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

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

24 (30 ILCS 105/8g-1)

25 Sec. 8g-1. Fund transfers.

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

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

23 (c) In addition to any other transfers that may be provided
24 for by law, on July 1, 2013, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$1,400,000 from the General

1 Revenue Fund to the ICJIA Violence Prevention Fund.

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

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

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

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

23 (h) In addition to any other transfers that may be provided
24 for by law, on July 1, 2013, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$9,800,000 from the General

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

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

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

20 (k) In addition to any other transfers that may be provided
21 for by law, as soon as may be practical after the effective
22 date of this amendatory Act of the 100th General Assembly, the
23 State Comptroller shall direct and the State Treasurer shall
24 transfer the sum of \$1,000,000 from the General Revenue Fund to
25 the Grant Accountability and Transparency Fund.

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

1 for by law, on July 1, 2017, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$1,000,000 from the General
4 Revenue Fund to the Grant Accountability and Transparency Fund.

5 (m) Notwithstanding any other provision of law, in addition
6 to any other transfers that may be provided by law, on July 1,
7 2017, or as soon thereafter as practical, the State Comptroller
8 shall direct and the State Treasurer shall transfer the
9 remaining balance from the Performance-enhancing Substance
10 Testing Fund into the General Revenue Fund. Upon completion of
11 the transfers, the Performance-enhancing Substance Testing
12 Fund is dissolved, and any future deposits due to that Fund and
13 any outstanding obligations or liabilities of that Fund pass to
14 the General Revenue Fund.

15 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;
16 98-674, eff. 6-30-14.)

17 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

18 Sec. 13.2. Transfers among line item appropriations.

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

25 (a-1) No transfers may be made from one agency to another

1 agency, nor may transfers be made from one institution of
2 higher education to another institution of higher education
3 except as provided by subsection (a-4).

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

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

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

22 (a-3) Further, if an agency receives a separate
23 appropriation for employee retirement contributions paid by
24 the employer, any transfer by that agency into an appropriation
25 for personal services must be accompanied by a corresponding
26 transfer into the appropriation for employee retirement

1 contributions paid by the employer, in an amount sufficient to
2 meet the employer share of the employee contributions required
3 to be remitted to the retirement system.

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

1 General Assembly of the amounts to be transferred. Notice shall
2 be given at least 30 days prior to transfer.

3 (b) In addition to the general transfer authority provided
4 under subsection (c), the following agencies have the specific
5 transfer authority granted in this subsection:

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

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

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

26 The State Treasurer is authorized to make transfers among

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

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

17 The State Board of Education is authorized to make
18 transfers between the following line item appropriations
19 within the same treasury fund: Disabled Student
20 Services/Materials (Section 14-13.01 of the School Code),
21 Disabled Student Transportation Reimbursement (Section
22 14-13.01 of the School Code), Disabled Student Tuition -
23 Private Tuition (Section 14-7.02 of the School Code),
24 Extraordinary Special Education (Section 14-7.02b of the
25 School Code), Reimbursement for Free Lunch/Breakfast Program,
26 Summer School Payments (Section 18-4.3 of the School Code), and

1 Transportation - Regular/Vocational Reimbursement (Section
2 29-5 of the School Code). Such transfers shall be made only
3 when the balance remaining in one or more such line item
4 appropriations is insufficient for the purpose for which the
5 appropriation was made and provided that no such transfer may
6 be made unless the amount transferred is no longer required for
7 the purpose for which that appropriation was made.

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

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

1 payment of workers' compensation claims to an agency to which
2 the authority to evaluate, administer and pay such claims has
3 been delegated by the Department of Central Management Services
4 may be transferred to any other expenditure object where such
5 amounts exceed the amount necessary for the payment of such
6 claims.

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

1 education, awards and grants.

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

12 (c-3) Special provisions for State fiscal year 2015.
13 Notwithstanding any other provision of this Section, for State
14 fiscal year 2015, transfers among line item appropriations to a
15 State agency from the same State treasury fund may be made for
16 operational or lump sum expenses only, provided that the sum of
17 such transfers for a State agency in State fiscal year 2015
18 shall not exceed 4% of the aggregate amount appropriated to
19 that State agency for operational or lump sum expenses for
20 State fiscal year 2015. For the purpose of this subsection,
21 "operational or lump sum expenses" includes the following
22 objects: personal services; extra help; student and inmate
23 compensation; State contributions to retirement systems; State
24 contributions to social security; State contributions for
25 employee group insurance; contractual services; travel;
26 commodities; printing; equipment; electronic data processing;

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

10 (c-4) Special provisions for State fiscal year 2018.
11 Notwithstanding any other provision of this Section, for State
12 fiscal year 2018, transfers among line item appropriations to a
13 State agency from the same State treasury fund may be made for
14 operational or lump sum expenses only, provided that the sum of
15 such transfers for a State agency in State fiscal year 2015
16 shall not exceed 4% of the aggregate amount appropriated to
17 that State agency for operational or lump sum expenses for
18 State fiscal year 2018. For the purpose of this subsection
19 (c-4), "operational or lump sum expenses" includes the
20 following objects: personal services; extra help; student and
21 inmate compensation; State contributions to retirement
22 systems; State contributions to social security; State
23 contributions for employee group insurance; contractual
24 services; travel; commodities; printing; equipment; electronic
25 data processing; operation of automotive equipment;
26 telecommunications services; travel and allowance for

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

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

22 The officer responsible for approval shall certify that the
23 transfer is necessary to carry out the programs and purposes
24 for which the appropriations were made by the General Assembly
25 and shall transmit to the State Comptroller a certified copy of
26 the approval which shall set forth the specific amounts

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

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

18 (1) Disabled Student Personnel Reimbursement (Section
19 14-13.01 of the School Code);

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

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

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

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

1 (6) Summer School Payments (Section 18-4.3 of the
2 School Code);

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

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

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

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

11 Section 5-20. The State Revenue Sharing Act is amended by
12 changing Section 12 as follows:

13 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

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

24 (b) all amounts realized from the additional personal

1 property replacement invested capital taxes imposed by Section
2 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue
3 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and
4 Section 3 of the Water Company Invested Capital Tax Act, and
5 amounts payable to the Department of Revenue under the
6 Telecommunications Infrastructure Maintenance Fee Act.

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

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

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

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

1 Fund as a result of those Acts minus the amount outstanding and
2 obligated from the General Revenue Fund in state vouchers or
3 warrants prior to the effective date of this amendatory Act of
4 1980 as refunds to taxpayers for overpayment of liability under
5 those Acts.

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

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

1 of the taxes imposed by this amendatory Act of 1979 receive
2 less than 60% of the funds such taxing district collected from
3 the 1978 personal property tax. In the event that the total of
4 the allocations made as above provided for all taxing
5 districts, during either of such 3 years, exceeds the amount
6 available for distribution the allocation of each taxing
7 district shall be proportionately reduced. Except as provided
8 in Section 13 of this Act, the Department shall then certify,
9 pursuant to appropriation, such allocations to the State
10 Comptroller who shall pay over to the several taxing districts
11 the respective amounts allocated to them.

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

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

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

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

19 Any taxing district which receives an allocation based in
20 whole or in part upon personal property taxes which it levied
21 for another governmental body or school district in Cook County
22 in 1976 or for another governmental body or school district in
23 the remainder of the State in 1977 shall immediately pay over
24 to that governmental body or school district the amount of
25 personal property replacement funds which such governmental
26 body or school district would receive directly under the

1 provisions of paragraph (2) of this Section, had it levied its
2 own taxes.

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

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

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

1 held, and defined above, shall be transferred by the
2 Treasurer and Comptroller to the Personal Property Tax
3 Replacement Fund within 10 days of such certification.

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

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

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

1 to review for accuracy and completeness the personal property
2 tax collections for each taxing district within Cook County for
3 the 1976 tax year.

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

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

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

1 taxing district shall be added to the Tax Base of the taxing
2 district assuming such powers, duties and obligations.

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

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

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

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

1 property tax collected for the 1977 tax year within the
2 territorial jurisdiction of the district.

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

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

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

13 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11;
14 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff.
15 6-30-14.)

16 Section 5-25. The General Obligation Bond Act is amended by
17 changing Sections 2.5 and 15 as follows:

18 (30 ILCS 330/2.5)

19 Sec. 2.5. Limitation on issuance of Bonds.

20 (a) Except as provided in subsection (b), no Bonds may be
21 issued if, after the issuance, in the next State fiscal year
22 after the issuance of the Bonds, the amount of debt service
23 (including principal, whether payable at maturity or pursuant
24 to mandatory sinking fund installments, and interest) on all

1 then-outstanding Bonds, other than Bonds authorized by Public
2 Act 96-43 and other than Bonds authorized by Public Act
3 96-1497, would exceed 7% of the aggregate appropriations from
4 the general funds ~~(which consist of the General Revenue Fund,
5 the Common School Fund, the General Revenue Common School
6 Special Account Fund, and the Education Assistance Fund)~~ and
7 the Road Fund for the fiscal year immediately prior to the
8 fiscal year of the issuance. For purposes of this subsection
9 (a), "general funds" has the meaning provided in Section 50-40
10 of the State Budget Law.

11 (b) If the Comptroller and Treasurer each consent in
12 writing, Bonds may be issued even if the issuance does not
13 comply with subsection (a). In addition, \$2,000,000,000 in
14 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
15 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
16 issued during State fiscal year 2017 without complying with
17 subsection (a).

18 (Source: P.A. 99-523, eff. 6-30-16.)

19 (30 ILCS 330/15) (from Ch. 127, par. 665)

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

21 (a) Upon each delivery of Bonds authorized to be issued
22 under this Act, the Comptroller shall compute and certify to
23 the Treasurer the total amount of principal of, interest on,
24 and premium, if any, on Bonds issued that will be payable in
25 order to retire such Bonds, the amount of principal of,

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

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

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

1 before the 15th day of the month prior to the required debt
2 service payment, the State Treasurer and Comptroller shall
3 transfer from the General Revenue Fund to the General
4 Obligation Bond Retirement and Interest Fund an amount
5 sufficient to pay the aggregate of the principal of, interest
6 on, and premium, if any, on the Bonds payable in that next
7 month.

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

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

26 (c) Except as provided in Section 22-3 of the Military Code

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

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

14 Section 5-30. The Capital Development Bond Act of 1972 is
15 amended by changing Section 9a as follows:

16 (30 ILCS 420/9a) (from Ch. 127, par. 759a)

17 Sec. 9a. Except as provided in Section 22-3 of the Military
18 Code of Illinois, the ~~The~~ unused portion of federal funds
19 received for or as reimbursement for a capital improvement
20 project for which moneys from the Capital Development Fund have
21 been expended shall remain in the Capital Development Board
22 Contributory Trust Fund and shall be used for capital projects
23 and for no other purpose, subject to appropriation and as
24 directed by the Capital Development Board. ~~Any federal funds~~

1 ~~received as reimbursement for the completed construction of a~~
2 ~~capital improvement project for which moneys from the Capital~~
3 ~~Development Fund have been expended shall be deposited in the~~
4 ~~Capital Development Bond Retirement and Interest Fund.~~

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

6 Section 5-32. The State Prompt Payment Act is amended by
7 adding Section 3-5 as follows:

8 (30 ILCS 540/3-5 new)

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

17 Section 5-35. The Illinois Coal Technology Development
18 Assistance Act is amended by changing Section 3 as follows:

19 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

20 Sec. 3. Transfers to Coal Technology Development
21 Assistance Fund.

22 (a) As soon as may be practicable after the first day of

1 each month, the Department of Revenue shall certify to the
2 Treasurer an amount equal to 1/64 of the revenue realized from
3 the tax imposed by the Electricity Excise Tax Law, Section 2 of
4 the Public Utilities Revenue Act, Section 2 of the Messages Tax
5 Act, and Section 2 of the Gas Revenue Tax Act, during the
6 preceding month. Upon receipt of the certification, the
7 Treasurer shall transfer the amount shown on such certification
8 from the General Revenue Fund to the Coal Technology
9 Development Assistance Fund, which is hereby created as a
10 special fund in the State treasury, except that no transfer
11 shall be made in any month in which the Fund has reached the
12 following balance:

13 (1) \$7,000,000 during fiscal year 1994.

14 (2) \$8,500,000 during fiscal year 1995.

15 (3) \$10,000,000 during fiscal years 1996 and 1997.

16 (4) During fiscal year 1998 through fiscal year 2004,
17 an amount equal to the sum of \$10,000,000 plus additional
18 moneys deposited into the Coal Technology Development
19 Assistance Fund from the Renewable Energy Resources and
20 Coal Technology Development Assistance Charge under
21 Section 6.5 of the Renewable Energy, Energy Efficiency, and
22 Coal Resources Development Law of 1997.

23 (5) During fiscal year 2005, an amount equal to the sum
24 of \$7,000,000 plus additional moneys deposited into the
25 Coal Technology Development Assistance Fund from the
26 Renewable Energy Resources and Coal Technology Development

1 Assistance Charge under Section 6.5 of the Renewable
2 Energy, Energy Efficiency, and Coal Resources Development
3 Law of 1997.

4 (6) During fiscal year 2006 through fiscal year 2017
5 ~~and each fiscal year thereafter~~, an amount equal to the sum
6 of \$10,000,000 plus additional moneys deposited into the
7 Coal Technology Development Assistance Fund from the
8 Renewable Energy Resources and Coal Technology Development
9 Assistance Charge under Section 6.5 of the Renewable
10 Energy, Energy Efficiency, and Coal Resources Development
11 Law of 1997.

12 (b) Beginning in fiscal year 2018 and each fiscal year
13 thereafter, the Treasurer shall make no further transfers from
14 the General Revenue Fund to the Coal Technology Development
15 Assistance Fund.

16 (Source: P.A. 99-78, eff. 7-20-15.)

17 Section 5-37. The Downstate Public Transportation Act is
18 amended by changing Sections 2-2.04, 2-3, 2-5.1, 2-7, and 2-15
19 as follows:

20 (30 ILCS 740/2-2.04) (from Ch. 111 2/3, par. 662.04)

21 Sec. 2-2.04. "Eligible operating expenses" means all
22 expenses required for public transportation, including
23 employee wages and benefits, materials, fuels, supplies,
24 rental of facilities, taxes other than income taxes, payment

1 made for debt service (including principal and interest) on
2 publicly owned equipment or facilities, and any other
3 expenditure which is an operating expense according to standard
4 accounting practices for the providing of public
5 transportation. Eligible operating expenses shall not include
6 allowances: (a) for depreciation whether funded or unfunded;
7 (b) for amortization of any intangible costs; (c) for debt
8 service on capital acquired with the assistance of capital
9 grant funds provided by the State of Illinois; (d) for profits
10 or return on investment; (e) for excessive payment to
11 associated entities; (f) for Comprehensive Employment Training
12 Act expenses; (g) for costs reimbursed under Sections 6 and 8
13 of the "Urban Mass Transportation Act of 1964", as amended; (h)
14 for entertainment expenses; (i) for charter expenses; (j) for
15 fines and penalties; (k) for charitable donations; (l) for
16 interest expense on long term borrowing and debt retirement
17 other than on publicly owned equipment or facilities; (m) for
18 income taxes; or (n) for such other expenses as the Department
19 may determine consistent with federal Department of
20 Transportation regulations or requirements. In consultation
21 with participants, the Department shall, by October 2008,
22 promulgate or update rules, pursuant to the Illinois
23 Administrative Procedure Act, concerning eligible expenses to
24 ensure consistent application of the Act, and the Department
25 shall provide written copies of those rules to all eligible
26 recipients. The Department shall review this process in the

1 same manner no less frequently than every 5 years.

2 With respect to participants other than any Metro-East
3 Transit District participant and those receiving federal
4 research development and demonstration funds pursuant to
5 Section 6 of the "Urban Mass Transportation Act of 1964", as
6 amended, during the fiscal year ending June 30, 1979, the
7 maximum eligible operating expenses for any such participant in
8 any fiscal year after Fiscal Year 1980 shall be the amount
9 appropriated for such participant for the fiscal year ending
10 June 30, 1980, plus in each year a 10% increase over the
11 maximum established for the preceding fiscal year. For Fiscal
12 Year 1980 the maximum eligible operating expenses for any such
13 participant shall be the amount of projected operating expenses
14 upon which the appropriation for such participant for Fiscal
15 Year 1980 is based.

16 With respect to participants receiving federal research
17 development and demonstration operating assistance funds for
18 operating assistance pursuant to Section 6 of the "Urban Mass
19 Transportation Act of 1964", as amended, during the fiscal year
20 ending June 30, 1979, the maximum eligible operating expenses
21 for any such participant in any fiscal year after Fiscal Year
22 1980 shall not exceed such participant's eligible operating
23 expenses for the fiscal year ending June 30, 1980, plus in each
24 year a 10% increase over the maximum established for the
25 preceding fiscal year. For Fiscal Year 1980, the maximum
26 eligible operating expenses for any such participant shall be

1 the eligible operating expenses incurred during such fiscal
2 year, or projected operating expenses upon which the
3 appropriation for such participant for the Fiscal Year 1980 is
4 based; whichever is less.

5 With respect to all participants other than any Metro-East
6 Transit District participant, the maximum eligible operating
7 expenses for any such participant in any fiscal year after
8 Fiscal Year 1985 (except Fiscal Year 2008 and Fiscal Year 2009)
9 shall be the amount appropriated for such participant for the
10 fiscal year ending June 30, 1985, plus in each year a 10%
11 increase over the maximum established for the preceding year.
12 For Fiscal Year 1985, the maximum eligible operating expenses
13 for any such participant shall be the amount of projected
14 operating expenses upon which the appropriation for such
15 participant for Fiscal Year 1985 is based.

16 With respect to any mass transit district participant that
17 has increased its district boundaries by annexing counties
18 since 1998 and is maintaining a level of local financial
19 support, including all income and revenues, equal to or greater
20 than the level in the State fiscal year ending June 30, 2001,
21 the maximum eligible operating expenses for any State fiscal
22 year after 2002 (except State fiscal years 2006 through 2009)
23 shall be the amount appropriated for that participant for the
24 State fiscal year ending June 30, 2002, plus, in each State
25 fiscal year, a 10% increase over the preceding State fiscal
26 year. For State fiscal year 2002, the maximum eligible

1 operating expenses for any such participant shall be the amount
2 of projected operating expenses upon which the appropriation
3 for that participant for State fiscal year 2002 is based. For
4 that participant, eligible operating expenses for State fiscal
5 year 2002 in excess of the eligible operating expenses for the
6 State fiscal year ending June 30, 2001, plus 10%, must be
7 attributed to the provision of services in the newly annexed
8 counties. Beginning July 1, 2017 the 10% mandatory
9 appropriation increase for each State fiscal year shall no
10 longer be applied.

11 With respect to a participant that receives an initial
12 appropriation in State fiscal year 2002 or thereafter, the
13 maximum eligible operating expenses for any State fiscal year
14 after 2003 (except State fiscal years 2006 through 2009) shall
15 be the amount appropriated for that participant for the State
16 fiscal year in which it received its initial appropriation,
17 plus, in each year, a 10% increase over the preceding year. For
18 the initial State fiscal year in which a participant received
19 an appropriation, the maximum eligible operating expenses for
20 any such participant shall be the amount of projected operating
21 expenses upon which the appropriation for that participant for
22 that State fiscal year is based. Beginning July 1, 2017 the 10%
23 mandatory appropriation increase for each State fiscal year
24 shall no longer be applied.

25 With respect to the District serving primarily the counties
26 of Monroe and St. Clair, beginning July 1, 2005, the St. Clair

1 County Transit District shall no longer be included for new
2 appropriation funding purposes as part of the Metro-East Public
3 Transportation Fund and instead shall be included for new
4 appropriation funding purposes as part of the Downstate Public
5 Transportation Fund; provided, however, that nothing herein
6 shall alter the eligibility of that District for previously
7 appropriated funds to which it would otherwise be entitled.

8 With respect to the District serving primarily Madison
9 County, beginning July 1, 2008, the Madison County Transit
10 District shall no longer be included for new appropriation
11 funding purposes as part of the Metro-East Public
12 Transportation Fund and instead shall be included for new
13 appropriation funding purposes as part of the Downstate Public
14 Transportation Fund; provided, however, that nothing herein
15 shall alter the eligibility of that District for previously
16 appropriated funds to which it would otherwise be entitled.

17 With respect to the fiscal year beginning July 1, 2007, and
18 thereafter, the following shall be included for new
19 appropriation funding purposes as part of the Downstate Public
20 Transportation Fund: Bond County; Bureau County; Coles County;
21 Edgar County; Stephenson County and the City of Freeport; Henry
22 County; Jo Daviess County; Kankakee and McLean Counties; Peoria
23 County; Piatt County; Shelby County; Tazewell and Woodford
24 Counties; Vermilion County; Williamson County; and Kendall
25 County.

26 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

1 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

2 Sec. 2-3. (a) As soon as possible after the first day of
3 each month, beginning July 1, 1984, upon certification of the
4 Department of Revenue, the Comptroller shall order
5 transferred, and the Treasurer shall transfer, from the General
6 Revenue Fund to a special fund in the State Treasury which is
7 hereby created, to be known as the "Downstate Public
8 Transportation Fund", an amount equal to 2/32 (beginning July
9 1, 2005, 3/32) (beginning July 1, 2017, 9/132) of the net
10 revenue realized from the "Retailers' Occupation Tax Act", as
11 now or hereafter amended, the "Service Occupation Tax Act", as
12 now or hereafter amended, the "Use Tax Act", as now or
13 hereafter amended, and the "Service Use Tax Act", as now or
14 hereafter amended, from persons incurring municipal or county
15 retailers' or service occupation tax liability for the benefit
16 of any municipality or county located wholly within the
17 boundaries of each participant other than any Metro-East
18 Transit District participant certified pursuant to subsection
19 (c) of this Section during the preceding month, except that the
20 Department shall pay into the Downstate Public Transportation
21 Fund 2/32 (beginning July 1, 2005, 3/32) (beginning July 1,
22 2017, 9/132) of 80% of the net revenue realized under the State
23 tax Acts named above within any municipality or county located
24 wholly within the boundaries of each participant, other than
25 any Metro-East participant, for tax periods beginning on or

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

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

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

8 (b-5) As soon as possible after the first day of each
9 month, beginning July 1, 2005, upon certification of the
10 Department of Revenue, the Comptroller shall order
11 transferred, and the Treasurer shall transfer, from the General
12 Revenue Fund to the Downstate Public Transportation Fund, an
13 amount equal to 3/32 (beginning July 1, 2017, 9/132) of 80% of
14 the net revenue realized from within the boundaries of Monroe
15 and St. Clair Counties under the State Tax Acts specified in
16 subsection (a) of this Section and provided further that,
17 beginning July 1, 2005, the provisions of subsection (b) shall
18 no longer apply with respect to such tax receipts from Monroe
19 and St. Clair Counties.

20 (b-6) As soon as possible after the first day of each
21 month, beginning July 1, 2008, upon certification by the
22 Department of Revenue, the Comptroller shall order transferred
23 and the Treasurer shall transfer, from the General Revenue Fund
24 to the Downstate Public Transportation Fund, an amount equal to
25 3/32 (beginning July 1, 2017, 9/132) of 80% of the net revenue
26 realized from within the boundaries of Madison County under the

1 State Tax Acts specified in subsection (a) of this Section and
2 provided further that, beginning July 1, 2008, the provisions
3 of subsection (b) shall no longer apply with respect to such
4 tax receipts from Madison County.

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

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

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

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

1 (30 ILCS 740/2-5.1)

2 Sec. 2-5.1. Additional requirements.

3 (a) Any unit of local government that becomes a participant
4 on or after the effective date of this amendatory Act of the
5 94th General Assembly shall, in addition to any other
6 requirements under this Article, meet all of the following
7 requirements when applying for grants under this Article:

8 (1) The grant application must demonstrate the
9 participant's plan to provide general public
10 transportation with an emphasis on persons with
11 disabilities and elderly and economically disadvantaged
12 populations.

13 (2) The grant application must demonstrate the
14 participant's plan for interagency coordination that, at a
15 minimum, allows the participation of all State-funded and
16 federally-funded agencies and programs with transportation
17 needs in the proposed service area in the development of
18 the applicant's public transportation program.

19 (3) Any participant serving a nonurbanized area that is
20 not receiving Federal Section 5311 funding must meet the
21 operating and safety compliance requirements as set forth
22 in that federal program.

23 (4) The participant is required to hold public hearings
24 to allow comment on the proposed service plan in all
25 municipalities with populations of 1,500 inhabitants or
26 more within the proposed service area.

1 (b) Service extensions by any participant after July 1,
2 2005 by either annexation or intergovernmental agreement must
3 meet the 4 requirements of subsection (a).

4 (c) In order to receive funding, the Department shall
5 certify that the participant has met the requirements of this
6 Section. Funding priority shall be given to service extension,
7 multi-county, and multi-jurisdictional projects.

8 (d) The Department shall develop an annual application
9 process for existing or potential participants to request an
10 initial appropriation or an appropriation exceeding the
11 formula amount found in subsection (b-10) of Section 2-7 for
12 funding service in new areas in the next fiscal year. The
13 application shall include, but not be limited to, a description
14 of the new service area, proposed service in the new area, and
15 a budget for providing existing and new service. The Department
16 shall review the application for reasonableness and compliance
17 with the requirements of this Section, and, if it approves the
18 application, shall recommend to the Governor an appropriation
19 for the next fiscal year in an amount sufficient to provide 55%
20 ~~65%~~ of projected eligible operating expenses associated with a
21 new participant's service area or the portion of an existing
22 participant's service area that has been expanded by annexation
23 or intergovernmental agreement. The recommended appropriation
24 for the next fiscal year may exceed the formula amount found in
25 subsection (b-10) of Section 2-7.

26 (Source: P.A. 99-143, eff. 7-27-15.)

1 (30 ILCS 740/2-7) (from Ch. 111 2/3, par. 667)

2 Sec. 2-7. Quarterly reports; annual audit.

3 (a) Any Metro-East Transit District participant shall, no
4 later than 60 days following the end of each quarter of any
5 fiscal year, file with the Department on forms provided by the
6 Department for that purpose, a report of the actual operating
7 deficit experienced during that quarter. The Department shall,
8 upon receipt of the quarterly report, determine whether the
9 operating deficits were incurred in conformity with the program
10 of proposed expenditures approved by the Department pursuant to
11 Section 2-11. Any Metro-East District may either monthly or
12 quarterly for any fiscal year file a request for the
13 participant's eligible share, as allocated in accordance with
14 Section 2-6, of the amounts transferred into the Metro-East
15 Public Transportation Fund.

16 (b) Each participant other than any Metro-East Transit
17 District participant shall, 30 days before the end of each
18 quarter, file with the Department on forms provided by the
19 Department for such purposes a report of the projected eligible
20 operating expenses to be incurred in the next quarter and 30
21 days before the third and fourth quarters of any fiscal year a
22 statement of actual eligible operating expenses incurred in the
23 preceding quarters. Except as otherwise provided in subsection
24 (b-5), within 45 days of receipt by the Department of such
25 quarterly report, the Comptroller shall order paid and the

1 Treasurer shall pay from the Downstate Public Transportation
2 Fund to each participant an amount equal to one-third of such
3 participant's eligible operating expenses; provided, however,
4 that in Fiscal Year 1997, the amount paid to each participant
5 from the Downstate Public Transportation Fund shall be an
6 amount equal to 47% of such participant's eligible operating
7 expenses and shall be increased to 49% in Fiscal Year 1998, 51%
8 in Fiscal Year 1999, 53% in Fiscal Year 2000, 55% in Fiscal
9 Years 2001 through 2007, ~~and~~ 65% in Fiscal Years ~~Year~~ 2008
10 through 2017, and 55% in Fiscal Year 2018 and thereafter;
11 however, in any year that a participant receives funding under
12 subsection (i) of Section 2705-305 of the Department of
13 Transportation Law ~~(20 ILCS 2705/2705-305)~~, that participant
14 shall be eligible only for assistance equal to the following
15 percentage of its eligible operating expenses: 42% in Fiscal
16 Year 1997, 44% in Fiscal Year 1998, 46% in Fiscal Year 1999,
17 48% in Fiscal Year 2000, and 50% in Fiscal Year 2001 and
18 thereafter. Any such payment for the third and fourth quarters
19 of any fiscal year shall be adjusted to reflect actual eligible
20 operating expenses for preceding quarters of such fiscal year.
21 However, no participant shall receive an amount less than that
22 which was received in the immediate prior year, provided in the
23 event of a shortfall in the fund those participants receiving
24 less than their full allocation pursuant to Section 2-6 of this
25 Article shall be the first participants to receive an amount
26 not less than that received in the immediate prior year.

1 (b-5) (Blank.)

2 (b-10) On July 1, 2008, each participant shall receive an
3 appropriation in an amount equal to 65% of its fiscal year 2008
4 eligible operating expenses adjusted by the annual 10% increase
5 required by Section 2-2.04 of this Act. In no case shall any
6 participant receive an appropriation that is less than its
7 fiscal year 2008 appropriation. ~~Every fiscal year thereafter,~~
8 ~~each participant's appropriation shall increase by 10% over the~~
9 ~~appropriation established for the preceding fiscal year as~~
10 ~~required by Section 2-2.04 of this Act.~~

11 (b-15) Beginning on July 1, 2007, and for each fiscal year
12 thereafter, each participant shall maintain a minimum local
13 share contribution (from farebox and all other local revenues)
14 equal to the actual amount provided in Fiscal Year 2006 or, for
15 new recipients, an amount equivalent to the local share
16 provided in the first year of participation. The local share
17 contribution shall be reduced by an amount equal to the total
18 amount of lost revenue for services provided under Section
19 2-15.2 and Section 2-15.3 of this Act.

20 (b-20) Any participant in the Downstate Public
21 Transportation Fund may use State operating assistance
22 pursuant to this Section to provide transportation services
23 within any county that is contiguous to its territorial
24 boundaries as defined by the Department and subject to
25 Departmental approval. Any such contiguous-area service
26 provided by a participant after July 1, 2007 must meet the

1 requirements of subsection (a) of Section 2-5.1.

2 (c) No later than 180 days following the last day of the
3 Fiscal Year each participant shall provide the Department with
4 an audit prepared by a Certified Public Accountant covering
5 that Fiscal Year. For those participants other than a
6 Metro-East Transit District, any discrepancy between the
7 grants paid and the percentage of the eligible operating
8 expenses provided for by paragraph (b) of this Section shall be
9 reconciled by appropriate payment or credit. In the case of any
10 Metro-East Transit District, any amount of payments from the
11 Metro-East Public Transportation Fund which exceed the
12 eligible deficit of the participant shall be reconciled by
13 appropriate payment or credit.

14 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08;
15 95-906, eff. 8-26-08.)

16 (30 ILCS 740/2-15) (from Ch. 111 2/3, par. 675.1)

17 Sec. 2-15. Residual fund balance.

18 (a) Except as otherwise provided in this Section, all funds
19 which remain in the Downstate Public Transportation Fund or the
20 Metro-East Public Transportation Fund after the payment of the
21 fourth quarterly payment to participants other than Metro-East
22 Transit District participants and the last monthly payment to
23 Metro-East Transit participants in each fiscal year shall be
24 transferred (i) to the General Revenue Fund through fiscal year
25 2008, ~~and~~ (ii) to the Downstate Transit Improvement Fund for

1 fiscal year 2009, and (iii) to the General Revenue Fund for
2 fiscal year 2018 and each fiscal year thereafter. Transfers
3 shall be made no later than 90 days following the end of such
4 fiscal year. Beginning fiscal year 2010, all moneys each year
5 in the Downstate Transit Improvement Fund, held solely for the
6 benefit of the participants in the Downstate Public
7 Transportation Fund and shall be appropriated to the Department
8 to make competitive capital grants to the participants of the
9 respective funds. However, such amount as the Department
10 determines to be necessary for (1) allocation to participants
11 for the purposes of Section 2-7 for the first quarter of the
12 succeeding fiscal year and (2) an amount equal to 2% of the
13 total allocations to participants in the fiscal year just ended
14 to be used for the purpose of audit adjustments shall be
15 retained in such Funds to be used by the Department for such
16 purposes.

17 (b) Notwithstanding any other provision of law, in addition
18 to any other transfers that may be provided by law, on July 1,
19 2011, or as soon thereafter as practical, the State Comptroller
20 shall direct and the State Treasurer shall transfer the
21 remaining balance from the Metro East Public Transportation
22 Fund into the General Revenue Fund. Upon completion of the
23 transfers, the Metro East Public Transportation Fund is
24 dissolved, and any future deposits due to that Fund and any
25 outstanding obligations or liabilities of that Fund pass to the
26 General Revenue Fund.

1 (Source: P.A. 97-72, eff. 7-1-11.)

2 Section 5-40. The Illinois Income Tax Act is amended by
3 changing Section 901 as follows:

4 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

5 Sec. 901. Collection authority.

6 (a) In general.

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

24 (b) Local Government Distributive Fund.

1 Beginning August 1, 1969, and continuing through June 30,
2 1994, the Treasurer shall transfer each month from the General
3 Revenue Fund to a special fund in the State treasury, to be
4 known as the "Local Government Distributive Fund", an amount
5 equal to 1/12 of the net revenue realized from the tax imposed
6 by subsections (a) and (b) of Section 201 of this Act during
7 the preceding month. Beginning July 1, 1994, and continuing
8 through June 30, 1995, the Treasurer shall transfer each month
9 from the General Revenue Fund to the Local Government
10 Distributive Fund an amount equal to 1/11 of the net revenue
11 realized from the tax imposed by subsections (a) and (b) of
12 Section 201 of this Act during the preceding month. Beginning
13 July 1, 1995 and continuing through January 31, 2011, the
14 Treasurer shall transfer each month from the General Revenue
15 Fund to the Local Government Distributive Fund an amount equal
16 to the net of (i) 1/10 of the net revenue realized from the tax
17 imposed by subsections (a) and (b) of Section 201 of the
18 Illinois Income Tax Act during the preceding month (ii) minus,
19 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,
20 and beginning July 1, 2004, zero. Beginning February 1, 2011,
21 and continuing through January 31, 2015, the Treasurer shall
22 transfer each month from the General Revenue Fund to the Local
23 Government Distributive Fund an amount equal to the sum of (i)
24 6% (10% of the ratio of the 3% individual income tax rate prior
25 to 2011 to the 5% individual income tax rate after 2010) of the
26 net revenue realized from the tax imposed by subsections (a)

1 and (b) of Section 201 of this Act upon individuals, trusts,
2 and estates during the preceding month and (ii) 6.86% (10% of
3 the ratio of the 4.8% corporate income tax rate prior to 2011
4 to the 7% corporate income tax rate after 2010) of the net
5 revenue realized from the tax imposed by subsections (a) and
6 (b) of Section 201 of this Act upon corporations during the
7 preceding month. Beginning February 1, 2015 and continuing
8 through the last day of the month ending prior to the effective
9 date of this amendatory Act of the 100th General Assembly
10 ~~January 31, 2025~~, the Treasurer shall transfer each month from
11 the General Revenue Fund to the Local Government Distributive
12 Fund an amount equal to the sum of (i) 8% (10% of the ratio of
13 the 3% individual income tax rate prior to 2011 to the 3.75%
14 individual income tax rate after 2014) of the net revenue
15 realized from the tax imposed by subsections (a) and (b) of
16 Section 201 of this Act upon individuals, trusts, and estates
17 during the preceding month and (ii) 9.14% (10% of the ratio of
18 the 4.8% corporate income tax rate prior to 2011 to the 5.25%
19 corporate income tax rate after 2014) of the net revenue
20 realized from the tax imposed by subsections (a) and (b) of
21 Section 201 of this Act upon corporations during the preceding
22 month. Beginning with the first day of the first month
23 beginning after the effective date of this amendatory Act of
24 the 100th General Assembly and continuing through June 30, 2017
25 ~~February 1, 2025~~, the Treasurer shall transfer each month from
26 the General Revenue Fund to the Local Government Distributive

1 Fund an amount equal to the sum of (i) 6.02% ~~9.23%~~ (10% of the
2 ratio of the 3% individual income tax rate prior to 2011 to the
3 4.95% ~~3.25%~~ individual income tax rate beginning in 2017 ~~after~~
4 ~~2024~~) of the net revenue realized from the tax imposed by
5 subsections (a) and (b) of Section 201 of this Act upon
6 individuals, trusts, and estates during the preceding month and
7 (ii) 6.86% (10% of the ratio of the 4.8% corporate income tax
8 rate prior to 2011 to the 7% corporate income tax rate
9 beginning in 2017) ~~10%~~ of the net revenue realized from the tax
10 imposed by subsections (a) and (b) of Section 201 of this Act
11 upon corporations during the preceding month. Net revenue
12 realized for a month shall be defined as the revenue from the
13 tax imposed by subsections (a) and (b) of Section 201 of this
14 Act which is deposited in the General Revenue Fund, the
15 Education Assistance Fund, the Income Tax Surcharge Local
16 Government Distributive Fund, the Fund for the Advancement of
17 Education, and the Commitment to Human Services Fund during the
18 month minus the amount paid out of the General Revenue Fund in
19 State warrants during that same month as refunds to taxpayers
20 for overpayment of liability under the tax imposed by
21 subsections (a) and (b) of Section 201 of this Act.

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 Beginning July 1, 2017 through June 30, 2018, of the
2 amounts collected pursuant to subsections (a) and (b) of
3 Section 201 of this Act, minus deposits into the Income Tax
4 Refund Fund, the Department shall deposit into the Local
5 Government Distributive Fund the sum of (i) 5.45% (9.0% of the
6 ratio of the 3% income tax rate imposed on individuals, trusts
7 and estates prior to 2011 to the 4.95% individual income tax
8 rate beginning in 2017) of the amount collected from the tax
9 imposed by subsections (a) and (b) of Section 201 of this Act
10 upon individuals, trusts and estates plus (ii) 6.17% (9.0% of
11 the ratio of the 4.8% corporate income tax rate prior to 2011
12 to the 7% corporate income tax rate beginning in 2017) of the
13 amount collected from the tax imposed by subsections (a) and
14 (b) of Section 201 of this Act upon corporations.

15 Beginning July 1, 2018 and thereafter, of the amounts
16 collected pursuant to subsections (a) and (b) of Section 201 of
17 this Act, minus deposits into the Income Tax Refund Fund, the
18 Department shall deposit into the Local Government
19 Distributive Fund the sum of (i) 7.6% (9.5% of the ratio of the
20 3% income tax rate imposed on individuals, trusts and estates
21 prior to 2011 to the 3.75% individual income tax rate beginning
22 in 2022) of the amount collected from the tax imposed by
23 subsections (a) and (b) of Section 201 of this Act upon
24 individuals, trusts and estates plus (ii) 8.7% (9.5% of the
25 ratio of the 4.8% corporate income tax rate prior to 2011 to
26 the 5.2% corporate income tax rate beginning in 2022) of the

1 amount collected from the tax imposed by subsections (a) and
2 (b) of Section 201 of this Act upon corporations.

3 (c) Deposits Into Income Tax Refund Fund.

4 (1) Beginning on January 1, 1989 and thereafter, the
5 Department shall deposit a percentage of the amounts
6 collected pursuant to subsections (a) and (b)(1), (2), and
7 (3), of Section 201 of this Act into a fund in the State
8 treasury known as the Income Tax Refund Fund. The
9 Department shall deposit 6% of such amounts during the
10 period beginning January 1, 1989 and ending on June 30,
11 1989. Beginning with State fiscal year 1990 and for each
12 fiscal year thereafter, the percentage deposited into the
13 Income Tax Refund Fund during a fiscal year shall be the
14 Annual Percentage. For fiscal years 1999 through 2001, the
15 Annual Percentage shall be 7.1%. For fiscal year 2003, the
16 Annual Percentage shall be 8%. For fiscal year 2004, the
17 Annual Percentage shall be 11.7%. Upon the effective date
18 of this amendatory Act of the 93rd General Assembly, the
19 Annual Percentage shall be 10% for fiscal year 2005. For
20 fiscal year 2006, the Annual Percentage shall be 9.75%. For
21 fiscal year 2007, the Annual Percentage shall be 9.75%. For
22 fiscal year 2008, the Annual Percentage shall be 7.75%. For
23 fiscal year 2009, the Annual Percentage shall be 9.75%. For
24 fiscal year 2010, the Annual Percentage shall be 9.75%. For
25 fiscal year 2011, the Annual Percentage shall be 8.75%. For
26 fiscal year 2012, the Annual Percentage shall be 8.75%. For

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

23 (2) Beginning on January 1, 1989 and thereafter, the
24 Department shall deposit a percentage of the amounts
25 collected pursuant to subsections (a) and (b) (6), (7), and
26 (8), (c) and (d) of Section 201 of this Act into a fund in

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

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

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

20 (d) Expenditures from Income Tax Refund Fund.

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

1 purpose, and for making transfers pursuant to this
2 subsection (d).

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

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

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

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

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

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

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

23 On July 1, 1991, and thereafter, of the amounts collected
24 pursuant to subsections (a) and (b) of Section 201 of this Act,
25 minus deposits into the Income Tax Refund Fund, the Department
26 shall deposit 7.3% into the Education Assistance Fund in the

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

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

25 (1) beginning February 1, 2015, and prior to February
26 1, 2025, 1/30; and

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

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

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

13 (1) beginning February 1, 2015, and prior to February
14 1, 2025, 1/30; and

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

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

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

1 the cash receipts collected during the preceding fiscal year by
2 the Audit Bureau of the Department from the tax imposed by
3 subsections (a), (b), (c), and (d) of Section 201 of this Act,
4 net of deposits into the Income Tax Refund Fund made from those
5 cash receipts.

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

9 Section 5-45. The School Code is amended by changing
10 Section 18-8.05 as follows:

11 (105 ILCS 5/18-8.05)

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

15 (A) General Provisions.

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

1 provides for the basis to calculate a per pupil level of
2 general State financial aid that, when added to Available Local
3 Resources, equals or exceeds the Foundation Level. The amount
4 of per pupil general State financial aid for school districts,
5 in general, varies in inverse relation to Available Local
6 Resources. Per pupil amounts are based upon each school
7 district's Average Daily Attendance as that term is defined in
8 this Section.

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

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

21 (a) Any school district which fails for any given
22 school year to maintain school as required by law, or to
23 maintain a recognized school is not eligible to file for
24 such school year any claim upon the Common School Fund. In
25 case of nonrecognition of one or more attendance centers in
26 a school district otherwise operating recognized schools,

1 the claim of the district shall be reduced in the
2 proportion which the Average Daily Attendance in the
3 attendance center or centers bear to the Average Daily
4 Attendance in the school district. A "recognized school"
5 means any public school which meets the standards as
6 established for recognition by the State Board of
7 Education. A school district or attendance center not
8 having recognition status at the end of a school term is
9 entitled to receive State aid payments due upon a legal
10 claim which was filed while it was recognized.

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

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

19 (d) (Blank).

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

24 School districts are not required to exert a minimum
25 Operating Tax Rate in order to qualify for assistance under
26 this Section.

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

3 (a) "Average Daily Attendance": A count of pupil
4 attendance in school, averaged as provided for in
5 subsection (C) and utilized in deriving per pupil financial
6 support levels.

7 (b) "Available Local Resources": A computation of
8 local financial support, calculated on the basis of Average
9 Daily Attendance and derived as provided pursuant to
10 subsection (D).

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

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

20 (e) "Operating Tax Rate": All school district property
21 taxes extended for all purposes, except Bond and Interest,
22 Summer School, Rent, Capital Improvement, and Vocational
23 Education Building purposes.

24 (B) Foundation Level.

25 (1) The Foundation Level is a figure established by the

1 State representing the minimum level of per pupil financial
2 support that should be available to provide for the basic
3 education of each pupil in Average Daily Attendance. As set
4 forth in this Section, each school district is assumed to exert
5 a sufficient local taxing effort such that, in combination with
6 the aggregate of general State financial aid provided the
7 district, an aggregate of State and local resources are
8 available to meet the basic education needs of pupils in the
9 district.

10 (2) For the 1998-1999 school year, the Foundation Level of
11 support is \$4,225. For the 1999-2000 school year, the
12 Foundation Level of support is \$4,325. For the 2000-2001 school
13 year, the Foundation Level of support is \$4,425. For the
14 2001-2002 school year and 2002-2003 school year, the Foundation
15 Level of support is \$4,560. For the 2003-2004 school year, the
16 Foundation Level of support is \$4,810. For the 2004-2005 school
17 year, the Foundation Level of support is \$4,964. For the
18 2005-2006 school year, the Foundation Level of support is
19 \$5,164. For the 2006-2007 school year, the Foundation Level of
20 support is \$5,334. For the 2007-2008 school year, the
21 Foundation Level of support is \$5,734. For the 2008-2009 school
22 year, the Foundation Level of support is \$5,959.

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

1 (C) Average Daily Attendance.

2 (1) For purposes of calculating general State aid pursuant
3 to subsection (E), an Average Daily Attendance figure shall be
4 utilized. The Average Daily Attendance figure for formula
5 calculation purposes shall be the monthly average of the actual
6 number of pupils in attendance of each school district, as
7 further averaged for the best 3 months of pupil attendance for
8 each school district. In compiling the figures for the number
9 of pupils in attendance, school districts and the State Board
10 of Education shall, for purposes of general State aid funding,
11 conform attendance figures to the requirements of subsection
12 (F).

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

22 (D) Available Local Resources.

23 (1) For purposes of calculating general State aid pursuant
24 to subsection (E), a representation of Available Local

1 Resources per pupil, as that term is defined and determined in
2 this subsection, shall be utilized. Available Local Resources
3 per pupil shall include a calculated dollar amount representing
4 local school district revenues from local property taxes and
5 from Corporate Personal Property Replacement Taxes, expressed
6 on the basis of pupils in Average Daily Attendance. Calculation
7 of Available Local Resources shall exclude any tax amnesty
8 funds received as a result of Public Act 93-26.

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

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

1 of the district multiplied by 1.05%, and divided by the
2 district's Average Daily Attendance figure.

3 For partial elementary unit districts created pursuant to
4 Article 11E of this Code, local property tax revenues per pupil
5 shall be calculated as the product of the equalized assessed
6 valuation for property within the partial elementary unit
7 district for elementary purposes, as defined in Article 11E of
8 this Code, multiplied by 2.06% and divided by the district's
9 Average Daily Attendance figure, plus the product of the
10 equalized assessed valuation for property within the partial
11 elementary unit district for high school purposes, as defined
12 in Article 11E of this Code, multiplied by 0.94% and divided by
13 the district's Average Daily Attendance figure.

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

24 (E) Computation of General State Aid.

25 (1) For each school year, the amount of general State aid

1 allotted to a school district shall be computed by the State
2 Board of Education as provided in this subsection.

3 (2) For any school district for which Available Local
4 Resources per pupil is less than the product of 0.93 times the
5 Foundation Level, general State aid for that district shall be
6 calculated as an amount equal to the Foundation Level minus
7 Available Local Resources, multiplied by the Average Daily
8 Attendance of the school district.

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

25 (4) For any school district for which Available Local
26 Resources per pupil equals or exceeds the product of 1.75 times

1 the Foundation Level, the general State aid for the school
2 district shall be calculated as the product of \$218 multiplied
3 by the Average Daily Attendance of the school district.

4 (5) The amount of general State aid allocated to a school
5 district for the 1999-2000 school year meeting the requirements
6 set forth in paragraph (4) of subsection (G) shall be increased
7 by an amount equal to the general State aid that would have
8 been received by the district for the 1998-1999 school year by
9 utilizing the Extension Limitation Equalized Assessed
10 Valuation as calculated in paragraph (4) of subsection (G) less
11 the general State aid allotted for the 1998-1999 school year.
12 This amount shall be deemed a one time increase, and shall not
13 affect any future general State aid allocations.

14 (F) Compilation of Average Daily Attendance.

15 (1) Each school district shall, by July 1 of each year,
16 submit to the State Board of Education, on forms prescribed by
17 the State Board of Education, attendance figures for the school
18 year that began in the preceding calendar year. The attendance
19 information so transmitted shall identify the average daily
20 attendance figures for each month of the school year. Beginning
21 with the general State aid claim form for the 2002-2003 school
22 year, districts shall calculate Average Daily Attendance as
23 provided in subdivisions (a), (b), and (c) of this paragraph
24 (1).

25 (a) In districts that do not hold year-round classes,

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

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

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

20 Except as otherwise provided in this Section, days of
21 attendance by pupils shall be counted only for sessions of not
22 less than 5 clock hours of school work per day under direct
23 supervision of: (i) teachers, or (ii) non-teaching personnel or
24 volunteer personnel when engaging in non-teaching duties and
25 supervising in those instances specified in subsection (a) of
26 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils

1 of legal school age and in kindergarten and grades 1 through
2 12. Days of attendance by pupils through verified participation
3 in an e-learning program approved by the State Board of
4 Education under Section 10-20.56 of the Code shall be
5 considered as full days of attendance for purposes of this
6 Section.

7 Days of attendance by tuition pupils shall be accredited
8 only to the districts that pay the tuition to a recognized
9 school.

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

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

22 (b) (Blank).

23 (c) A session of 4 or more clock hours may be counted
24 as a day of attendance upon certification by the regional
25 superintendent, and approved by the State Superintendent
26 of Education to the extent that the district has been

1 forced to use daily multiple sessions.

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

1 subsection (F)(1)(c), in which the time used for the
2 parent-teacher conferences is equivalent to a minimum of 5
3 clock hours; and (2) when days in addition to those
4 provided in items (1) and (1.5) are scheduled by a school
5 pursuant to its school improvement plan adopted under
6 Article 34 or its revised or amended school improvement
7 plan adopted under Article 2, provided that (i) such
8 sessions of 3 or more clock hours are scheduled to occur at
9 regular intervals, (ii) the remainder of the school days in
10 which such sessions occur are utilized for in-service
11 training programs or other staff development activities
12 for teachers, and (iii) a sufficient number of minutes of
13 school work under the direct supervision of teachers are
14 added to the school days between such regularly scheduled
15 sessions to accumulate not less than the number of minutes
16 by which such sessions of 3 or more clock hours fall short
17 of 5 clock hours. Any full days used for the purposes of
18 this paragraph shall not be considered for computing
19 average daily attendance. Days scheduled for in-service
20 training programs, staff development activities, or
21 parent-teacher conferences may be scheduled separately for
22 different grade levels and different attendance centers of
23 the district.

24 (e) A session of not less than one clock hour of
25 teaching hospitalized or homebound pupils on-site or by
26 telephone to the classroom may be counted as 1/2 day of

1 attendance, however these pupils must receive 4 or more
2 clock hours of instruction to be counted for a full day of
3 attendance.

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

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

16 (h) A recognized kindergarten which provides for only
17 1/2 day of attendance by each pupil shall not have more
18 than 1/2 day of attendance counted in any one day. However,
19 kindergartens may count 2 1/2 days of attendance in any 5
20 consecutive school days. When a pupil attends such a
21 kindergarten for 2 half days on any one school day, the
22 pupil shall have the following day as a day absent from
23 school, unless the school district obtains permission in
24 writing from the State Superintendent of Education.
25 Attendance at kindergartens which provide for a full day of
26 attendance by each pupil shall be counted the same as

1 attendance by first grade pupils. Only the first year of
2 attendance in one kindergarten shall be counted, except in
3 case of children who entered the kindergarten in their
4 fifth year whose educational development requires a second
5 year of kindergarten as determined under the rules and
6 regulations of the State Board of Education.

7 (i) On the days when the assessment that includes a
8 college and career ready determination is administered
9 under subsection (c) of Section 2-3.64a-5 of this Code, the
10 day of attendance for a pupil whose school day must be
11 shortened to accommodate required testing procedures may
12 be less than 5 clock hours and shall be counted towards the
13 176 days of actual pupil attendance required under Section
14 10-19 of this Code, provided that a sufficient number of
15 minutes of school work in excess of 5 clock hours are first
16 completed on other school days to compensate for the loss
17 of school work on the examination days.

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

26 (i) for students enrolled in a building holding year-round

1 classes if the student is classified as participating in
2 the remote educational program on a year-round schedule or
3 (ii) for students enrolled in a building not holding
4 year-round classes if the student is not classified as
5 participating in the remote educational program on a
6 year-round schedule.

7 (G) Equalized Assessed Valuation Data.

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

18 The Department of Revenue shall add to the equalized
19 assessed value of all taxable property of each school district
20 situated entirely or partially within a county that is or was
21 subject to the provisions of Section 15-176 or 15-177 of the
22 Property Tax Code (a) an amount equal to the total amount by
23 which the homestead exemption allowed under Section 15-176 or
24 15-177 of the Property Tax Code for real property situated in
25 that school district exceeds the total amount that would have

1 been allowed in that school district if the maximum reduction
2 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
3 all other counties in tax year 2003 or (ii) \$5,000 in all
4 counties in tax year 2004 and thereafter and (b) an amount
5 equal to the aggregate amount for the taxable year of all
6 additional exemptions under Section 15-175 of the Property Tax
7 Code for owners with a household income of \$30,000 or less. The
8 county clerk of any county that is or was subject to the
9 provisions of Section 15-176 or 15-177 of the Property Tax Code
10 shall annually calculate and certify to the Department of
11 Revenue for each school district all homestead exemption
12 amounts under Section 15-176 or 15-177 of the Property Tax Code
13 and all amounts of additional exemptions under Section 15-175
14 of the Property Tax Code for owners with a household income of
15 \$30,000 or less. It is the intent of this paragraph that if the
16 general homestead exemption for a parcel of property is
17 determined under Section 15-176 or 15-177 of the Property Tax
18 Code rather than Section 15-175, then the calculation of
19 Available Local Resources shall not be affected by the
20 difference, if any, between the amount of the general homestead
21 exemption allowed for that parcel of property under Section
22 15-176 or 15-177 of the Property Tax Code and the amount that
23 would have been allowed had the general homestead exemption for
24 that parcel of property been determined under Section 15-175 of
25 the Property Tax Code. It is further the intent of this
26 paragraph that if additional exemptions are allowed under

1 Section 15-175 of the Property Tax Code for owners with a
2 household income of less than \$30,000, then the calculation of
3 Available Local Resources shall not be affected by the
4 difference, if any, because of those additional exemptions.

5 This equalized assessed valuation, as adjusted further by
6 the requirements of this subsection, shall be utilized in the
7 calculation of Available Local Resources.

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

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

1 Industrial Jobs Recovery Law. For the purpose of the
2 equalized assessed valuation of the district, the total
3 initial equalized assessed valuation or the current
4 equalized assessed valuation, whichever is lower, shall be
5 used until such time as all redevelopment project costs
6 have been paid.

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

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

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

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

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

7 "Preceding Tax Year": The property tax levy year
8 immediately preceding the Base Tax Year.

9 "Base Tax Year's Tax Extension": The product of the
10 equalized assessed valuation utilized by the County Clerk
11 in the Base Tax Year multiplied by the limiting rate as
12 calculated by the County Clerk and defined in the Property
13 Tax Extension Limitation Law.

14 "Preceding Tax Year's Tax Extension": The product of
15 the equalized assessed valuation utilized by the County
16 Clerk in the Preceding Tax Year multiplied by the Operating
17 Tax Rate as defined in subsection (A).

18 "Extension Limitation Ratio": A numerical ratio,
19 certified by the County Clerk, in which the numerator is
20 the Base Tax Year's Tax Extension and the denominator is
21 the Preceding Tax Year's Tax Extension.

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

24 If a school district is subject to property tax extension
25 limitations as imposed under the Property Tax Extension
26 Limitation Law, the State Board of Education shall calculate

1 the Extension Limitation Equalized Assessed Valuation of that
2 district. For the 1999-2000 school year, the Extension
3 Limitation Equalized Assessed Valuation of a school district as
4 calculated by the State Board of Education shall be equal to
5 the product of the district's 1996 Equalized Assessed Valuation
6 and the district's Extension Limitation Ratio. Except as
7 otherwise provided in this paragraph for a school district that
8 has approved or does approve an increase in its limiting rate,
9 for the 2000-2001 school year and each school year thereafter,
10 the Extension Limitation Equalized Assessed Valuation of a
11 school district as calculated by the State Board of Education
12 shall be equal to the product of the Equalized Assessed
13 Valuation last used in the calculation of general State aid and
14 the district's Extension Limitation Ratio. If the Extension
15 Limitation Equalized Assessed Valuation of a school district as
16 calculated under this subsection (G)(3) is less than the
17 district's equalized assessed valuation as calculated pursuant
18 to subsections (G)(1) and (G)(2), then for purposes of
19 calculating the district's general State aid for the Budget
20 Year pursuant to subsection (E), that Extension Limitation
21 Equalized Assessed Valuation shall be utilized to calculate the
22 district's Available Local Resources under subsection (D). For
23 the 2009-2010 school year and each school year thereafter, if a
24 school district has approved or does approve an increase in its
25 limiting rate, pursuant to Section 18-190 of the Property Tax
26 Code, affecting the Base Tax Year, the Extension Limitation

1 Equalized Assessed Valuation of the school district, as
2 calculated by the State Board of Education, shall be equal to
3 the product of the Equalized Assessed Valuation last used in
4 the calculation of general State aid times an amount equal to
5 one plus the percentage increase, if any, in the Consumer Price
6 Index for all Urban Consumers for all items published by the
7 United States Department of Labor for the 12-month calendar
8 year preceding the Base Tax Year, plus the Equalized Assessed
9 Valuation of new property, annexed property, and recovered tax
10 increment value and minus the Equalized Assessed Valuation of
11 disconnected property. New property and recovered tax
12 increment value shall have the meanings set forth in the
13 Property Tax Extension Limitation Law.

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

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

25 (4) For the purposes of calculating general State aid for
26 the 1999-2000 school year only, if a school district

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

19 (5) For school districts having a majority of their
20 equalized assessed valuation in any county except Cook, DuPage,
21 Kane, Lake, McHenry, or Will, if the amount of general State
22 aid allocated to the school district for the 1999-2000 school
23 year under the provisions of subsection (E), (H), and (J) of
24 this Section is less than the amount of general State aid
25 allocated to the district for the 1998-1999 school year under
26 these subsections, then the general State aid of the district

1 for the 1999-2000 school year only shall be increased by the
2 difference between these amounts. The total payments made under
3 this paragraph (5) shall not exceed \$14,000,000. Claims shall
4 be prorated if they exceed \$14,000,000.

5 (H) Supplemental General State Aid.

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

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

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

26 (1.10) This paragraph (1.10) applies to the 2003-2004

1 school year and each school year thereafter. For purposes of
2 this subsection (H), the term "Low-Income Concentration Level"
3 shall, for each fiscal year, be the low-income eligible pupil
4 count as of July 1 of the immediately preceding fiscal year (as
5 determined by the Department of Human Services based on the
6 number of pupils who are eligible for at least one of the
7 following low income programs: Medicaid, the Children's Health
8 Insurance Program, TANF, or Food Stamps, excluding pupils who
9 are eligible for services provided by the Department of
10 Children and Family Services, averaged over the 2 immediately
11 preceding fiscal years for fiscal year 2004 and over the 3
12 immediately preceding fiscal years for each fiscal year
13 thereafter) divided by the Average Daily Attendance of the
14 school district.

15 (2) Supplemental general State aid pursuant to this
16 subsection (H) shall be provided as follows for the 1998-1999,
17 1999-2000, and 2000-2001 school years only:

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

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

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

1 Concentration Level of at least 50% and less than 60%, the
2 grant for the 1998-99 school year shall be \$1,500
3 multiplied by the low income eligible pupil count.

4 (d) For any school district with a Low Income
5 Concentration Level of 60% or more, the grant for the
6 1998-99 school year shall be \$1,900 multiplied by the low
7 income eligible pupil count.

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

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

16 (2.5) Supplemental general State aid pursuant to this
17 subsection (H) shall be provided as follows for the 2002-2003
18 school year:

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

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

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

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

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

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

17 (2.10) Except as otherwise provided, supplemental general
18 State aid pursuant to this subsection (H) shall be provided as
19 follows for the 2003-2004 school year and each school year
20 thereafter:

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

25 (b) For any school district with a Low Income
26 Concentration Level greater than 15%, the grant for each

1 school year shall be \$294.25 added to the product of \$2,700
2 and the square of the Low Income Concentration Level, all
3 multiplied by the low income eligible pupil count.

4 For the 2003-2004 school year and each school year
5 thereafter through the 2008-2009 school year only, the grant
6 shall be no less than the grant for the 2002-2003 school year.
7 For the 2009-2010 school year only, the grant shall be no less
8 than the grant for the 2002-2003 school year multiplied by
9 0.66. For the 2010-2011 school year only, the grant shall be no
10 less than the grant for the 2002-2003 school year multiplied by
11 0.33. Notwithstanding the provisions of this paragraph to the
12 contrary, if for any school year supplemental general State aid
13 grants are prorated as provided in paragraph (1) of this
14 subsection (H), then the grants under this paragraph shall be
15 prorated.

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

1 received during the 2002-2003 school year. For the 2005-2006
2 school year only, the grant shall be no greater than the grant
3 received during the 2002-2003 school year added to the product
4 of 0.75 multiplied by the difference between the grant amount
5 calculated under subsection (a) or (b) of this paragraph
6 (2.10), whichever is applicable, and the grant received during
7 the 2002-2003 school year.

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

18 (4) School districts with an Average Daily Attendance of
19 50,000 or more that qualify for supplemental general State aid
20 pursuant to this subsection shall be required to distribute
21 from funds available pursuant to this Section, no less than
22 \$261,000,000 in accordance with the following requirements:

23 (a) The required amounts shall be distributed to the
24 attendance centers within the district in proportion to the
25 number of pupils enrolled at each attendance center who are
26 eligible to receive free or reduced-price lunches or

1 breakfasts under the federal Child Nutrition Act of 1966
2 and under the National School Lunch Act during the
3 immediately preceding school year.

4 (b) The distribution of these portions of supplemental
5 and general State aid among attendance centers according to
6 these requirements shall not be compensated for or
7 contravened by adjustments of the total of other funds
8 appropriated to any attendance centers, and the Board of
9 Education shall utilize funding from one or several sources
10 in order to fully implement this provision annually prior
11 to the opening of school.

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

20 (d) Any funds made available under this subsection that
21 by reason of the provisions of this subsection are not
22 required to be allocated and provided to attendance centers
23 may be used and appropriated by the board of the district
24 for any lawful school purpose.

25 (e) Funds received by an attendance center pursuant to
26 this subsection shall be used by the attendance center at

1 the discretion of the principal and local school council
2 for programs to improve educational opportunities at
3 qualifying schools through the following programs and
4 services: early childhood education, reduced class size or
5 improved adult to student classroom ratio, enrichment
6 programs, remedial assistance, attendance improvement, and
7 other educationally beneficial expenditures which
8 supplement the regular and basic programs as determined by
9 the State Board of Education. Funds provided shall not be
10 expended for any political or lobbying purposes as defined
11 by board rule.

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

1 Board of Education.

2 Upon notification by the State Board of Education that
3 the district has not submitted a plan prior to July 15 or a
4 modified plan within the time period specified herein, the
5 State aid funds affected by that plan or modified plan
6 shall be withheld by the State Board of Education until a
7 plan or modified plan is submitted.

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

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

1 receipt of that notification inform the State
2 Superintendent of Education of the remedial or corrective
3 action to be taken, whether by amendment of the current
4 plan, if feasible, or by adjustment in the plan for the
5 following year. Failure to provide the expenditure report
6 or the notification of remedial or corrective action in a
7 timely manner shall result in a withholding of the affected
8 funds.

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

15 (I) (Blank).

16 (J) (Blank).

17 (K) Grants to Laboratory and Alternative Schools.

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

1 As used in this Section, "laboratory school" means a public
2 school which is created and operated by a public university and
3 approved by the State Board of Education. The governing board
4 of a public university which receives funds from the State
5 Board under this subsection (K) may not increase the number of
6 students enrolled in its laboratory school from a single
7 district, if that district is already sending 50 or more
8 students, except under a mutual agreement between the school
9 board of a student's district of residence and the university
10 which operates the laboratory school. A laboratory school may
11 not have more than 1,000 students, excluding students with
12 disabilities in a special education program.

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

1 such terms as the regional superintendents of schools of those
2 educational service regions may agree.

3 Each laboratory and alternative school shall file, on forms
4 provided by the State Superintendent of Education, an annual
5 State aid claim which states the Average Daily Attendance of
6 the school's students by month. The best 3 months' Average
7 Daily Attendance shall be computed for each school. The general
8 State aid entitlement shall be computed by multiplying the
9 applicable Average Daily Attendance by the Foundation Level as
10 determined under this Section.

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

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

25 (2) (Blank).

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

3 (M) Education Funding Advisory Board.

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

1 commence on the date of their respective appointments and
2 expire on the third Monday of January, 2000. All members
3 appointed to serve on the Board shall serve until their
4 respective successors are appointed and confirmed. Vacancies
5 shall be filled in the same manner as original appointments. If
6 a vacancy in membership occurs at a time when the Senate is not
7 in session, the Governor shall make a temporary appointment
8 until the next meeting of the Senate, when he or she shall
9 appoint, by and with the advice and consent of the Senate, a
10 person to fill that membership for the unexpired term. If the
11 Senate is not in session when the initial appointments are
12 made, those appointments shall be made as in the case of
13 vacancies.

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

22 The State Board of Education shall provide such staff
23 assistance to the Education Funding Advisory Board as is
24 reasonably required for the proper performance by the Board of
25 its responsibilities.

26 For school years after the 2000-2001 school year, the

1 Education Funding Advisory Board, in consultation with the
2 State Board of Education, shall make recommendations as
3 provided in this subsection (M) to the General Assembly for the
4 foundation level under subdivision (B)(3) of this Section and
5 for the supplemental general State aid grant level under
6 subsection (H) of this Section for districts with high
7 concentrations of children from poverty. The recommended
8 foundation level shall be determined based on a methodology
9 which incorporates the basic education expenditures of
10 low-spending schools exhibiting high academic performance. The
11 Education Funding Advisory Board shall make such
12 recommendations to the General Assembly on January 1 of odd
13 numbered years, beginning January 1, 2001.

14 (N) (Blank).

15 (O) References.

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

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

1 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
2 changes to this Section. Under Section 6 of the Statute on
3 Statutes there is an irreconcilable conflict between Public Act
4 93-808 and Public Act 93-838. Public Act 93-838, being the last
5 acted upon, is controlling. The text of Public Act 93-838 is
6 the law regardless of the text of Public Act 93-808.

7 (Q) State Fiscal Year 2015 Payments.

8 For payments made for State fiscal year 2015, the State
9 Board of Education shall, for each school district, calculate
10 that district's pro-rata share of a minimum sum of \$13,600,000
11 or additional amounts as needed from the total net General
12 State Aid funding as calculated under this Section that shall
13 be deemed attributable to the provision of special educational
14 facilities and services, as defined in Section 14-1.08 of this
15 Code, in a manner that ensures compliance with maintenance of
16 State financial support requirements under the federal
17 Individuals with Disabilities Education Act. Each school
18 district must use such funds only for the provision of special
19 educational facilities and services, as defined in Section
20 14-1.08 of this Code, and must comply with any expenditure
21 verification procedures adopted by the State Board of
22 Education.

23 (R) State Fiscal Year 2016 Payments.

24 For payments made for State fiscal year 2016, the State

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

15 (S) State Fiscal Year 2017 Payments.

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

1 district must use such funds only for the provision of special
2 educational facilities and services, as defined in Section
3 14-1.08 of this Code, and must comply with any expenditure
4 verification procedures adopted by the State Board of
5 Education.

6 (T) State Fiscal Year 2018 Payments.

7 For payments made for State fiscal year 2018, the State
8 Board of Education shall, for each school district, calculate
9 that district's pro rata share of a minimum sum of \$1 or
10 additional amounts as needed from the total net General State
11 Aid funding as calculated under this Section that shall be
12 deemed attributable to the provision of special educational
13 facilities and services, as defined in Section 14-1.08 of this
14 Code, in a manner that ensures compliance with maintenance of
15 State financial support requirements under the federal
16 Individuals with Disabilities Education Act. Each school
17 district must use such funds only for the provision of special
18 educational facilities and services, as defined in Section
19 14-1.08 of this Code, and must comply with any expenditure
20 verification procedures adopted by the State Board of
21 Education.

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

24 Section 5-50. The Public Community College Act is amended

1 by changing Section 5-11 as follows:

2 (110 ILCS 805/5-11) (from Ch. 122, par. 105-11)

3 Sec. 5-11. Any public community college which subsequent to
4 July 1, 1972 but before July 1, 2016, commenced construction of
5 any facilities approved by the State Board and the Illinois
6 Board of Higher Education may, after completion thereof, apply
7 to the State for a grant for expenditures made by the community
8 college from its own funds for building purposes for such
9 facilities in excess of 25% of the cost of such facilities as
10 approved by the State Board and the Illinois Board of Higher
11 Education. Any public community college that, on or after July
12 1, 2016, commenced construction of any facilities approved by
13 the State Board may, after completion thereof, apply to the
14 State for a grant for expenditures made by the community
15 college from its own funds for building purposes for such
16 facilities in excess of 25% of the cost of such facilities as
17 approved by the State Board. A grant shall be contingent upon
18 said community college having otherwise complied with Sections
19 5-3, 5-4, 5-5 and 5-10 of this Act.

20 If any payments or contributions of any kind which are
21 based upon, or are to be applied to, the cost of such
22 construction are received from the Federal government, or an
23 agency thereof, subsequent to receipt of the grant herein
24 provided, the amount of such subsequent payment or
25 contributions shall be paid over to the Capital Development

1 Board by the community college for deposit in the Capital
2 Development Board Contributory Trust ~~Bond Interest and~~
3 ~~Retirement~~ Fund.

4 (Source: P.A. 99-655, eff. 7-28-16.)

5 Section 5-55. The Comprehensive Lead Education, Reduction,
6 and Window Replacement Program Act is amended by changing
7 Sections 5, 10, 15, 20, 25, and 30 as follows:

8 (410 ILCS 43/5)

9 Sec. 5. Findings; intent; establishment of program;
10 authority.

11 (a) The General Assembly finds all of the following:

12 (1) Lead-based paint poisoning is a potentially
13 devastating, but preventable disease. It is one of the top
14 environmental threats to children's health in the United
15 States.

16 (2) The number of lead-poisoned children in Illinois is
17 among the highest in the nation, especially in older, more
18 affordable properties.

19 (3) Lead poisoning causes irreversible damage to the
20 development of a child's nervous system. Even at low and
21 moderate levels, lead poisoning causes learning
22 disabilities, problems with speech, shortened attention
23 span, hyperactivity, and behavioral problems. Recent
24 research links low levels of lead exposure to lower IQ

1 scores and to juvenile delinquency.

2 (4) Older housing is the number one risk factor for
3 childhood lead poisoning. Properties built before 1950 are
4 statistically much more likely to contain lead-based paint
5 hazards than buildings constructed more recently.

6 (5) The State of Illinois ranks 10th out of the 50
7 states in the age of its housing stock. More than 50% of
8 the housing units in Chicago and in Rock Island, Peoria,
9 Macon, Madison, and Kankakee counties were built before
10 1960. More than 43% of the housing units in St. Clair,
11 Winnebago, Sangamon, Kane, and Cook counties were built
12 before 1950.

13 (6) There are nearly 1.4 million households with
14 lead-based paint hazards in Illinois.

15 (7) Most children are lead poisoned in their own homes
16 through exposure to lead dust from deteriorated lead paint
17 surfaces, like windows, and when lead paint deteriorates or
18 is disturbed through home renovation and repainting.

19 (8) Fewer ~~Less~~ than 25% of children in Illinois age 6
20 and under have been tested for lead poisoning. While
21 children are lead poisoned throughout Illinois, counties
22 above the statewide average include: Alexander, Cass,
23 Cook, Fulton, Greene, Kane, Kankakee, Knox, LaSalle,
24 Macon, Mercer, Peoria, Perry, Rock Island, Sangamon, St.
25 Clair, Stephenson, Vermilion, Will, and Winnebago.

26 (9) The control of lead hazards significantly reduces

1 lead-poisoning rates. Other communities, including New
2 York City and Milwaukee, have successfully reduced
3 lead-poisoning rates by removing lead-based paint hazards
4 on windows.

5 (10) Windows are considered a higher lead exposure risk
6 more often than other components in a housing unit. Windows
7 are a major contributor of lead dust in the home, due to
8 both weathering conditions and friction effects on paint.

9 (11) There is an insufficient pool of licensed lead
10 abatement workers and contractors to address the problem in
11 some areas of the State.

12 (12) Through grants from the U.S. Department of Housing
13 and Urban Development, some communities in Illinois have
14 begun to reduce lead poisoning of children. While this is
15 an ongoing effort, it only addresses a small number of the
16 low-income children statewide in communities with high
17 levels of lead paint in the housing stock.

18 (b) It is the intent of the General Assembly to:

19 (1) address the problem of lead poisoning of children
20 by eliminating lead hazards in homes;

21 (2) provide training within communities to encourage
22 the use of lead paint safe work practices;

23 (3) create job opportunities for community members in
24 the lead abatement industry;

25 (4) support the efforts of small business and property
26 owners committed to maintaining lead-safe housing; and

1 (5) assist in the maintenance of affordable lead-safe
2 housing stock.

3 (c) The General Assembly hereby establishes the
4 Comprehensive Lead Education, Reduction, and Window
5 Replacement Program to assist residential property owners
6 through a Lead Direct Assistance Program to reduce lead hazards
7 in residential properties ~~loan and grant programs to reduce~~
8 ~~lead paint hazards through window replacement in pilot area~~
9 ~~communities. Where there is a lack of workers trained to remove~~
10 ~~lead-based paint hazards, job training programs must be~~
11 ~~initiated. The General Assembly also recognizes that training,~~
12 ~~insurance, and licensing costs are prohibitively high and~~
13 ~~hereby establishes incentives for contractors to do lead~~
14 ~~abatement work.~~

15 (d) The Department of Public Health is authorized to:

16 (1) make and adopt such rules as necessary to implement
17 this Act;

18 (2) assess administrative fines and penalties, as
19 established by rule, for persons violating rules adopted by
20 the Department;

21 (3) charge \$0.25 per page for documents requested by
22 the public, whether in paper or electronic format;

23 (4) make referrals for prosecution to the Illinois
24 Attorney General or the State's Attorney for the county in
25 which a violation occurs for any violation of this Act or
26 the rules adopted under this Act; and

1 (5) establish agreements, pursuant to the
2 Intergovernmental Cooperation Act, with the Department of
3 Commerce and Economic Opportunity, the Illinois Housing
4 Development Authority, or any other public agency as
5 required, to implement this Act.

6 (Source: P.A. 95-492, eff. 1-1-08.)

7 (410 ILCS 43/10)

8 Sec. 10. Definitions. In this Act:

9 "Advisory Council" refers to the Lead Safe Housing Advisory
10 Council established under Public Act 93-0789.

11 "CLEAR-WIN Program" refers to the Comprehensive Lead
12 Education, Reduction, and Window Replacement Program created
13 pursuant to this Act to assist property owners of single family
14 homes and multi-unit residential properties in the State,
15 through direct assistance programs that reduce lead paint and
16 leaded plumbing hazards and, where necessary, through other
17 lead hazard control techniques ~~pilot area communities, through~~
18 ~~loan and grant programs that reduce lead paint hazards~~
19 ~~primarily through window replacement and, where necessary,~~
20 ~~through other lead-based paint hazard control techniques.~~

21 "Department" means the Department of Public Health.

22 "Director" means the Director of Public Health.

23 "Lead Safe Housing Maintenance Standards" refers to the
24 standards developed by the Department in conjunction with the
25 Lead Safe Housing Advisory Council.

1 "Leaded Plumbing" means that portion of a building's
2 potable water plumbing that is suspected or known to contain
3 lead or lead-containing material as indicated by lead in
4 potable water samples.

5 "Low-income" means a household at or below 80% of the
6 median income level for a given county as determined annually
7 by the U.S. Department of Housing and Urban Development.

8 "Person" means any individual, corporation, partnership,
9 firm, organization, or association, acting individually or as a
10 group.

11 "Plumbing" has the meaning ascribed to it in the Illinois
12 Plumbing License Law.

13 "Property" means a single-family residence.

14 "Recipient" means a person receiving direct assistance
15 pursuant to this Act.

16 ~~"Pilot area communities" means the counties or cities~~
17 ~~selected by the Department, with the advice of the Advisory~~
18 ~~Council, where properties whose owners are eligible for the~~
19 ~~assistance provided by this Act are located.~~

20 ~~"Window" means the inside, outside, and sides of sashes and~~
21 ~~mullions and the frames to the outside edge of the frame,~~
22 ~~including sides, sash guides, and window wells and sills.~~

23 (Source: P.A. 95-492, eff. 1-1-08.)

24 (410 ILCS 43/15)

25 Sec. 15. Lead Direct Assistance Program Grant and loan

1 ~~program.~~

2 (a) Subject to appropriation, the Department, in
3 consultation with the Advisory Council, shall establish and
4 operate the Lead Direct Assistance Program throughout the State
5 ~~CLEAR WIN Program in two pilot area communities selected by the~~
6 ~~Department with advice from the Advisory Council. Pilot area~~
7 ~~communities shall be selected based upon the prevalence of~~
8 ~~low income families whose children are lead poisoned, the age~~
9 ~~of the housing stock, and other sources of funding available to~~
10 ~~the communities to address lead-based paint hazards.~~

11 (b) The Department shall be responsible for administering
12 the Lead Direct Assistance Program to remediate lead-based
13 paint and leaded plumbing hazards in residential buildings
14 ~~CLEAR WIN grant program. The grant shall be used to correct~~
15 ~~lead based paint hazards in residential buildings. Conditions~~
16 for receiving direct assistance ~~a grant~~ shall be developed by
17 the Department, in consultation with the Department of Commerce
18 and Economic Opportunity and the Illinois Housing Development
19 Authority ~~based on criteria established by the Advisory~~
20 ~~Council. Criteria, including but not limited to the following~~
21 program components, shall include (i) income of the resident
22 ~~eligibility for receipt of the grants, with priority given to~~
23 low-income homeowners ~~tenants or owners who rent to low income~~
24 ~~tenants;~~ (ii) properties where at least one child has been
25 found to have an elevated blood level pursuant to the Lead
26 Poisoning Prevention Act ~~to be covered under CLEAR WIN; and~~

1 (iii) properties where the potable water has been tested and
2 found to contain lead exceeding levels established by rule ~~the~~
3 ~~number of units to be covered in a property.~~ Recipients of
4 direct assistance under this program shall be provided a copy
5 of the Department's ~~Prior to making a grant, the Department~~
6 ~~must provide the grant recipient with a copy of the Lead Safe~~
7 ~~Housing Maintenance Standards generated by the Advisory~~
8 ~~Council.~~ The homeowner ~~property owner~~ must certify that he or
9 she has received the Standards and intends to comply with them,
10 ~~has provided a copy of the Standards to all tenants in the~~
11 ~~building; will continue to rent to the same tenant or other~~
12 ~~low-income tenant for a period of not less than 5 years~~
13 ~~following completion of the work;~~ and will continue to maintain
14 the property as lead-safe. Failure to comply with the ~~grant~~
15 conditions of the Lead Direct Assistance Program is a violation
16 of this Act ~~may result in repayment of grant funds.~~

17 (c) (Blank). ~~The Advisory Council shall also consider~~
18 ~~development of a loan program to assist property owners not~~
19 ~~eligible for grants.~~

20 (d) All lead-based paint hazard control work performed
21 pursuant to the Lead Direct Assistance Program shall comply
22 ~~with these grant or loan funds shall be conducted in~~
23 ~~conformance~~ with the Lead Poisoning Prevention Act and the
24 Illinois Lead Poisoning Prevention Code. All plumbing work
25 performed pursuant to the Lead Direct Assistance Program shall
26 comply with the Illinois Plumbing Licensing Act and the

1 Illinois Plumbing Code. Before persons ~~contractors~~ are paid for
2 ~~repair~~ work conducted pursuant to this Act ~~under the CLEAR WIN~~
3 ~~Program,~~ each subject property dwelling unit ~~assisted~~ must be
4 inspected by a lead risk assessor or lead inspector licensed in
5 Illinois, and an appropriate number of dust samples must be
6 collected ~~from~~ in and around the work areas for lead analysis,
7 with results in compliance with levels set by the Lead
8 Poisoning Prevention Act and the Illinois Lead Poisoning
9 Prevention Code or in the case of leaded plumbing work, be
10 inspected by an Illinois-certified plumbing inspector. All
11 costs associated with such inspections, including laboratory
12 fees, ~~of evaluation~~ shall be compensable to the person
13 contracted to provide direct assistance, as prescribed by rule
14 ~~the responsibility of the property owner who received the grant~~
15 ~~or loan, but will be provided for by the Department for grant~~
16 ~~recipients and may be included in the amount of the loan.~~
17 Additional repairs and clean-up costs associated with a failed
18 clearance test, including follow-up tests, shall be the
19 responsibility of the person performing the work pursuant to
20 the Lead Direct Assistance Program ~~contractor.~~

21 (e) ~~The~~ Within 6 months after the effective date of this
22 ~~Act, the Advisory Council shall recommend to the Department~~
23 shall issue Lead Safe Housing Maintenance Standards pursuant to
24 this Act ~~for purposes of the CLEAR WIN Program.~~ Except for
25 properties where all lead-based paint, leaded plumbing, or
26 other identified lead hazards have ~~has~~ been removed, the

1 standards shall describe the responsibilities of property
2 owners and tenants in maintaining lead-safe housing, including
3 but not limited to, prescribing special cleaning, repair,
4 flushing, filtering, and maintenance necessary to minimize the
5 risk that subject ~~reduce the chance that~~ properties will cause
6 lead poisoning in child occupants. Recipients of CLEAR-WIN
7 grants and loans shall be required to continue to maintain
8 their properties in compliance with these Lead Safe Housing
9 Maintenance Standards. Failure to maintain properties in
10 accordance with these Standards is a violation and may subject
11 the recipient to fines and penalties prescribed by rule ~~may~~
12 ~~result in repayment of grant funds or termination of the loan.~~

13 (f) From funds appropriated, the Department may pay its own
14 ~~grants and~~ reasonable administrative costs and by agreement,
15 the reasonable administrative costs of other public agencies.

16 (g) Failure by any person performing work pursuant to the
17 Lead Direct Assistance Program to comply with rules or any
18 contractual agreement made thereunder may subject the person to
19 administrative action by the Department or other public
20 agencies, pursuant to rules adopted hereunder, including, but
21 not limited to, civil penalties, retainage of payment, and loss
22 of eligibility to participate. Civil actions, including for
23 reimbursement, damages and money penalties, and criminal
24 actions may be brought by the Attorney General or the state's
25 attorney for the county in which the violation occurs.

26 (Source: P.A. 95-492, eff. 1-1-08; 96-959, eff. 7-1-10.)

1 (410 ILCS 43/20)

2 Sec. 20. Lead abatement training. The Advisory Council
3 shall advise the Department ~~determine~~ whether a sufficient
4 number of lead abatement training programs exist to serve the
5 State pilot sites. If the Department determines ~~it is~~
6 ~~determined~~ additional training programs are needed, the
7 Department may utilize funds appropriated pursuant to this Act
8 to address deficiencies ~~Advisory Council shall work with the~~
9 ~~Department to establish the additional training programs for~~
10 ~~purposes of the CLEAR WIN Program.~~

11 (Source: P.A. 95-492, eff. 1-1-08.)

12 (410 ILCS 43/25)

13 Sec. 25. Insurance assistance. The Department through
14 agreements with other public agencies may allow for
15 reimbursement of certain insurance costs associated with
16 persons performing work pursuant to this Act ~~shall make~~
17 ~~available, for the portion of a policy related to lead~~
18 ~~activities, 100% insurance subsidies to licensed lead~~
19 ~~abatement contractors who primarily target their work to the~~
20 ~~pilot area communities and employ a significant number of~~
21 ~~licensed lead abatement workers from the pilot area~~
22 ~~communities. Receipt of the subsidies shall be reviewed~~
23 ~~annually by the Department. The Department shall adopt rules~~
24 ~~for implementation of these insurance subsidies within 6 months~~

1 ~~after the effective date of this Act.~~

2 (Source: P.A. 95-492, eff. 1-1-08.)

3 (410 ILCS 43/30)

4 Sec. 30. Advisory Council. The Advisory Council shall
5 assist the Department in developing ~~submit~~ an annual written
6 report to the Governor and General Assembly on the operation
7 and effectiveness of the CLEAR-WIN Program. The report must
8 evaluate the program's effectiveness on reducing the
9 prevalence of lead poisoning in children ~~in the pilot area~~
10 ~~communities and in training and employing persons in the pilot~~
11 ~~area communities.~~ The report may also contain information about
12 training and employment associated with persons providing
13 direct assistance work. The report also must describe the
14 numbers of units in which lead hazards were remediated or
15 leaded plumbing replaced ~~lead based paint was abated~~; specify
16 the type of work completed and the types of dwellings and
17 demographics of persons assisted; summarize the cost of lead
18 ~~lead based paint~~ hazard control and CLEAR-WIN Program
19 administration; rent increases or decreases in the residential
20 property affected by direct assistance work ~~pilot area~~
21 ~~communities~~; rental property ownership changes; and any other
22 CLEAR-WIN actions taken by the Department, other public
23 agencies, or the Advisory Council and recommend any necessary
24 legislation or rule-making to improve the effectiveness of the
25 CLEAR-WIN Program.

1 (Source: P.A. 95-492, eff. 1-1-08.)

2 ARTICLE 10. RETIREMENT CONTRIBUTIONS

3 Section 10-5. The State Finance Act is amended by changing
4 Sections 8.12 and 14.1 as follows:

5 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

6 Sec. 8.12. State Pensions Fund.

7 (a) The moneys in the State Pensions Fund shall be used
8 exclusively for the administration of the Uniform Disposition
9 of Unclaimed Property Act and for the expenses incurred by the
10 Auditor General for administering the provisions of Section
11 2-8.1 of the Illinois State Auditing Act and for the funding of
12 the unfunded liabilities of the designated retirement systems.
13 Beginning in State fiscal year 2019 ~~2018~~, payments to the
14 designated retirement systems under this Section shall be in
15 addition to, and not in lieu of, any State contributions
16 required under the Illinois Pension Code.

17 "Designated retirement systems" means:

18 (1) the State Employees' Retirement System of
19 Illinois;

20 (2) the Teachers' Retirement System of the State of
21 Illinois;

22 (3) the State Universities Retirement System;

23 (4) the Judges Retirement System of Illinois; and

1 (5) the General Assembly Retirement System.

2 (b) Each year the General Assembly may make appropriations
3 from the State Pensions Fund for the administration of the
4 Uniform Disposition of Unclaimed Property Act.

5 Each month, the Commissioner of the Office of Banks and
6 Real Estate shall certify to the State Treasurer the actual
7 expenditures that the Office of Banks and Real Estate incurred
8 conducting unclaimed property examinations under the Uniform
9 Disposition of Unclaimed Property Act during the immediately
10 preceding month. Within a reasonable time following the
11 acceptance of such certification by the State Treasurer, the
12 State Treasurer shall pay from its appropriation from the State
13 Pensions Fund to the Bank and Trust Company Fund, the Savings
14 Bank Regulatory Fund, and the Residential Finance Regulatory
15 Fund an amount equal to the expenditures incurred by each Fund
16 for that month.

17 Each month, the Director of Financial Institutions shall
18 certify to the State Treasurer the actual expenditures that the
19 Department of Financial Institutions incurred conducting
20 unclaimed property examinations under the Uniform Disposition
21 of Unclaimed Property Act during the immediately preceding
22 month. Within a reasonable time following the acceptance of
23 such certification by the State Treasurer, the State Treasurer
24 shall pay from its appropriation from the State Pensions Fund
25 to the Financial Institution Fund and the Credit Union Fund an
26 amount equal to the expenditures incurred by each Fund for that

1 month.

2 (c) As soon as possible after the effective date of this
3 amendatory Act of the 93rd General Assembly, the General
4 Assembly shall appropriate from the State Pensions Fund (1) to
5 the State Universities Retirement System the amount certified
6 under Section 15-165 during the prior year, (2) to the Judges
7 Retirement System of Illinois the amount certified under
8 Section 18-140 during the prior year, and (3) to the General
9 Assembly Retirement System the amount certified under Section
10 2-134 during the prior year as part of the required State
11 contributions to each of those designated retirement systems;
12 except that amounts appropriated under this subsection (c) in
13 State fiscal year 2005 shall not reduce the amount in the State
14 Pensions Fund below \$5,000,000. If the amount in the State
15 Pensions Fund does not exceed the sum of the amounts certified
16 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
17 the amount paid to each designated retirement system under this
18 subsection shall be reduced in proportion to the amount
19 certified by each of those designated retirement systems.

20 (c-5) For fiscal years 2006 through 2018 ~~2017~~, the General
21 Assembly shall appropriate from the State Pensions Fund to the
22 State Universities Retirement System the amount estimated to be
23 available during the fiscal year in the State Pensions Fund;
24 provided, however, that the amounts appropriated under this
25 subsection (c-5) shall not reduce the amount in the State
26 Pensions Fund below \$5,000,000.

1 (c-6) For fiscal year 2019 ~~2018~~ and each fiscal year
2 thereafter, as soon as may be practical after any money is
3 deposited into the State Pensions Fund from the Unclaimed
4 Property Trust Fund, the State Treasurer shall apportion the
5 deposited amount among the designated retirement systems as
6 defined in subsection (a) to reduce their actuarial reserve
7 deficiencies. The State Comptroller and State Treasurer shall
8 pay the apportioned amounts to the designated retirement
9 systems to fund the unfunded liabilities of the designated
10 retirement systems. The amount apportioned to each designated
11 retirement system shall constitute a portion of the amount
12 estimated to be available for appropriation from the State
13 Pensions Fund that is the same as that retirement system's
14 portion of the total actual reserve deficiency of the systems,
15 as determined annually by the Governor's Office of Management
16 and Budget at the request of the State Treasurer. The amounts
17 apportioned under this subsection shall not reduce the amount
18 in the State Pensions Fund below \$5,000,000.

19 (d) The Governor's Office of Management and Budget shall
20 determine the individual and total reserve deficiencies of the
21 designated retirement systems. For this purpose, the
22 Governor's Office of Management and Budget shall utilize the
23 latest available audit and actuarial reports of each of the
24 retirement systems and the relevant reports and statistics of
25 the Public Employee Pension Fund Division of the Department of
26 Insurance.

1 (d-1) As soon as practicable after the effective date of
2 this amendatory Act of the 93rd General Assembly, the
3 Comptroller shall direct and the Treasurer shall transfer from
4 the State Pensions Fund to the General Revenue Fund, as funds
5 become available, a sum equal to the amounts that would have
6 been paid from the State Pensions Fund to the Teachers'
7 Retirement System of the State of Illinois, the State
8 Universities Retirement System, the Judges Retirement System
9 of Illinois, the General Assembly Retirement System, and the
10 State Employees' Retirement System of Illinois after the
11 effective date of this amendatory Act during the remainder of
12 fiscal year 2004 to the designated retirement systems from the
13 appropriations provided for in this Section if the transfers
14 provided in Section 6z-61 had not occurred. The transfers
15 described in this subsection (d-1) are to partially repay the
16 General Revenue Fund for the costs associated with the bonds
17 used to fund the moneys transferred to the designated
18 retirement systems under Section 6z-61.

19 (e) The changes to this Section made by this amendatory Act
20 of 1994 shall first apply to distributions from the Fund for
21 State fiscal year 1996.

22 (Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;
23 98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15;
24 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

25 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

1 Sec. 14.1. Appropriations for State contributions to the
2 State Employees' Retirement System; payroll requirements.

3 (a) Appropriations for State contributions to the State
4 Employees' Retirement System of Illinois shall be expended in
5 the manner provided in this Section. Except as otherwise
6 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
7 time of each payment of salary to an employee under the
8 personal services line item, payment shall be made to the State
9 Employees' Retirement System, from the amount appropriated for
10 State contributions to the State Employees' Retirement System,
11 of an amount calculated at the rate certified for the
12 applicable fiscal year by the Board of Trustees of the State
13 Employees' Retirement System under Section 14-135.08 of the
14 Illinois Pension Code. If a line item appropriation to an
15 employer for this purpose is exhausted or is unavailable due to
16 any limitation on appropriations that may apply, (including,
17 but not limited to, limitations on appropriations from the Road
18 Fund under Section 8.3 of the State Finance Act), the amounts
19 shall be paid under the continuing appropriation for this
20 purpose contained in the State Pension Funds Continuing
21 Appropriation Act.

22 (a-1) Beginning on the effective date of this amendatory
23 Act of the 93rd General Assembly through the payment of the
24 final payroll from fiscal year 2004 appropriations,
25 appropriations for State contributions to the State Employees'
26 Retirement System of Illinois shall be expended in the manner

1 provided in this subsection (a-1). At the time of each payment
2 of salary to an employee under the personal services line item
3 from a fund other than the General Revenue Fund, payment shall
4 be made for deposit into the General Revenue Fund from the
5 amount appropriated for State contributions to the State
6 Employees' Retirement System of an amount calculated at the
7 rate certified for fiscal year 2004 by the Board of Trustees of
8 the State Employees' Retirement System under Section 14-135.08
9 of the Illinois Pension Code. This payment shall be made to the
10 extent that a line item appropriation to an employer for this
11 purpose is available or unexhausted. No payment from
12 appropriations for State contributions shall be made in
13 conjunction with payment of salary to an employee under the
14 personal services line item from the General Revenue Fund.

15 (a-2) For fiscal year 2010 only, at the time of each
16 payment of salary to an employee under the personal services
17 line item from a fund other than the General Revenue Fund,
18 payment shall be made for deposit into the State Employees'
19 Retirement System of Illinois from the amount appropriated for
20 State contributions to the State Employees' Retirement System
21 of Illinois of an amount calculated at the rate certified for
22 fiscal year 2010 by the Board of Trustees of the State
23 Employees' Retirement System of Illinois under Section
24 14-135.08 of the Illinois Pension Code. This payment shall be
25 made to the extent that a line item appropriation to an
26 employer for this purpose is available or unexhausted. For

1 fiscal year 2010 only, no payment from appropriations for State
2 contributions shall be made in conjunction with payment of
3 salary to an employee under the personal services line item
4 from the General Revenue Fund.

5 (a-3) For fiscal year 2011 only, at the time of each
6 payment of salary to an employee under the personal services
7 line item from a fund other than the General Revenue Fund,
8 payment shall be made for deposit into the State Employees'
9 Retirement System of Illinois from the amount appropriated for
10 State contributions to the State Employees' Retirement System
11 of Illinois of an amount calculated at the rate certified for
12 fiscal year 2011 by the Board of Trustees of the State
13 Employees' Retirement System of Illinois under Section
14 14-135.08 of the Illinois Pension Code. This payment shall be
15 made to the extent that a line item appropriation to an
16 employer for this purpose is available or unexhausted. For
17 fiscal year 2011 only, no payment from appropriations for State
18 contributions shall be made in conjunction with payment of
19 salary to an employee under the personal services line item
20 from the General Revenue Fund.

21 (a-4) In fiscal years 2012 through 2018 ~~2017~~ only, at the
22 time of each payment of salary to an employee under the
23 personal services line item from a fund other than the General
24 Revenue Fund, payment shall be made for deposit into the State
25 Employees' Retirement System of Illinois from the amount
26 appropriated for State contributions to the State Employees'

1 Retirement System of Illinois of an amount calculated at the
2 rate certified for the applicable fiscal year by the Board of
3 Trustees of the State Employees' Retirement System of Illinois
4 under Section 14-135.08 of the Illinois Pension Code. In fiscal
5 years 2012 through 2018 ~~2017~~ only, no payment from
6 appropriations for State contributions shall be made in
7 conjunction with payment of salary to an employee under the
8 personal services line item from the General Revenue Fund.

9 (b) Except during the period beginning on the effective
10 date of this amendatory Act of the 93rd General Assembly and
11 ending at the time of the payment of the final payroll from
12 fiscal year 2004 appropriations, the State Comptroller shall
13 not approve for payment any payroll voucher that (1) includes
14 payments of salary to eligible employees in the State
15 Employees' Retirement System of Illinois and (2) does not
16 include the corresponding payment of State contributions to
17 that retirement system at the full rate certified under Section
18 14-135.08 for that fiscal year for eligible employees, unless
19 the balance in the fund on which the payroll voucher is drawn
20 is insufficient to pay the total payroll voucher, or
21 unavailable due to any limitation on appropriations that may
22 apply, including, but not limited to, limitations on
23 appropriations from the Road Fund under Section 8.3 of the
24 State Finance Act. If the State Comptroller approves a payroll
25 voucher under this Section for which the fund balance is
26 insufficient to pay the full amount of the required State

1 contribution to the State Employees' Retirement System, the
2 Comptroller shall promptly so notify the Retirement System.

3 (b-1) For fiscal year 2010 and fiscal year 2011 only, the
4 State Comptroller shall not approve for payment any non-General
5 Revenue Fund payroll voucher that (1) includes payments of
6 salary to eligible employees in the State Employees' Retirement
7 System of Illinois and (2) does not include the corresponding
8 payment of State contributions to that retirement system at the
9 full rate certified under Section 14-135.08 for that fiscal
10 year for eligible employees, unless the balance in the fund on
11 which the payroll voucher is drawn is insufficient to pay the
12 total payroll voucher, or unavailable due to any limitation on
13 appropriations that may apply, including, but not limited to,
14 limitations on appropriations from the Road Fund under Section
15 8.3 of the State Finance Act. If the State Comptroller approves
16 a payroll voucher under this Section for which the fund balance
17 is insufficient to pay the full amount of the required State
18 contribution to the State Employees' Retirement System of
19 Illinois, the Comptroller shall promptly so notify the
20 retirement system.

21 (c) Notwithstanding any other provisions of law, beginning
22 July 1, 2007, required State and employee contributions to the
23 State Employees' Retirement System of Illinois relating to
24 affected legislative staff employees shall be paid out of
25 moneys appropriated for that purpose to the Commission on
26 Government Forecasting and Accountability, rather than out of

1 the lump-sum appropriations otherwise made for the payroll and
2 other costs of those employees.

3 These payments must be made pursuant to payroll vouchers
4 submitted by the employing entity as part of the regular
5 payroll voucher process.

6 For the purpose of this subsection, "affected legislative
7 staff employees" means legislative staff employees paid out of
8 lump-sum appropriations made to the General Assembly, an
9 Officer of the General Assembly, or the Senate Operations
10 Commission, but does not include district-office staff or
11 employees of legislative support services agencies.

12 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
13 eff. 7-9-15; 99-523, eff. 6-30-16.)

14 Section 10-10. The Illinois Pension Code is amended by
15 changing Section 14-131 as follows:

16 (40 ILCS 5/14-131)

17 Sec. 14-131. Contributions by State.

18 (a) The State shall make contributions to the System by
19 appropriations of amounts which, together with other employer
20 contributions from trust, federal, and other funds, employee
21 contributions, investment income, and other income, will be
22 sufficient to meet the cost of maintaining and administering
23 the System on a 90% funded basis in accordance with actuarial
24 recommendations.

1 For the purposes of this Section and Section 14-135.08,
2 references to State contributions refer only to employer
3 contributions and do not include employee contributions that
4 are picked up or otherwise paid by the State or a department on
5 behalf of the employee.

6 (b) The Board shall determine the total amount of State
7 contributions required for each fiscal year on the basis of the
8 actuarial tables and other assumptions adopted by the Board,
9 using the formula in subsection (e).

10 The Board shall also determine a State contribution rate
11 for each fiscal year, expressed as a percentage of payroll,
12 based on the total required State contribution for that fiscal
13 year (less the amount received by the System from
14 appropriations under Section 8.12 of the State Finance Act and
15 Section 1 of the State Pension Funds Continuing Appropriation
16 Act, if any, for the fiscal year ending on the June 30
17 immediately preceding the applicable November 15 certification
18 deadline), the estimated payroll (including all forms of
19 compensation) for personal services rendered by eligible
20 employees, and the recommendations of the actuary.

21 For the purposes of this Section and Section 14.1 of the
22 State Finance Act, the term "eligible employees" includes
23 employees who participate in the System, persons who may elect
24 to participate in the System but have not so elected, persons
25 who are serving a qualifying period that is required for
26 participation, and annuitants employed by a department as

1 described in subdivision (a) (1) or (a) (2) of Section 14-111.

2 (c) Contributions shall be made by the several departments
3 for each pay period by warrants drawn by the State Comptroller
4 against their respective funds or appropriations based upon
5 vouchers stating the amount to be so contributed. These amounts
6 shall be based on the full rate certified by the Board under
7 Section 14-135.08 for that fiscal year. From the effective date
8 of this amendatory Act of the 93rd General Assembly through the
9 payment of the final payroll from fiscal year 2004
10 appropriations, the several departments shall not make
11 contributions for the remainder of fiscal year 2004 but shall
12 instead make payments as required under subsection (a-1) of
13 Section 14.1 of the State Finance Act. The several departments
14 shall resume those contributions at the commencement of fiscal
15 year 2005.

16 (c-1) Notwithstanding subsection (c) of this Section, for
17 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, ~~and 2017,~~ and
18 2018 only, contributions by the several departments are not
19 required to be made for General Revenue Funds payrolls
20 processed by the Comptroller. Payrolls paid by the several
21 departments from all other State funds must continue to be
22 processed pursuant to subsection (c) of this Section.

23 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,
24 2016, ~~and 2017,~~ and 2018 only, on or as soon as possible after
25 the 15th day of each month, the Board shall submit vouchers for
26 payment of State contributions to the System, in a total

1 monthly amount of one-twelfth of the fiscal year General
2 Revenue Fund contribution as certified by the System pursuant
3 to Section 14-135.08 of the Illinois Pension Code.

4 (d) If an employee is paid from trust funds or federal
5 funds, the department or other employer shall pay employer
6 contributions from those funds to the System at the certified
7 rate, unless the terms of the trust or the federal-State
8 agreement preclude the use of the funds for that purpose, in
9 which case the required employer contributions shall be paid by
10 the State. From the effective date of this amendatory Act of
11 the 93rd General Assembly through the payment of the final
12 payroll from fiscal year 2004 appropriations, the department or
13 other employer shall not pay contributions for the remainder of
14 fiscal year 2004 but shall instead make payments as required
15 under subsection (a-1) of Section 14.1 of the State Finance
16 Act. The department or other employer shall resume payment of
17 contributions at the commencement of fiscal year 2005.

18 (e) For State fiscal years 2012 through 2045, the minimum
19 contribution to the System to be made by the State for each
20 fiscal year shall be an amount determined by the System to be
21 sufficient to bring the total assets of the System up to 90% of
22 the total actuarial liabilities of the System by the end of
23 State fiscal year 2045. In making these determinations, the
24 required State contribution shall be calculated each year as a
25 level percentage of payroll over the years remaining to and
26 including fiscal year 2045 and shall be determined under the

1 projected unit credit actuarial cost method.

2 For State fiscal years 1996 through 2005, the State
3 contribution to the System, as a percentage of the applicable
4 employee payroll, shall be increased in equal annual increments
5 so that by State fiscal year 2011, the State is contributing at
6 the rate required under this Section; except that (i) for State
7 fiscal year 1998, for all purposes of this Code and any other
8 law of this State, the certified percentage of the applicable
9 employee payroll shall be 5.052% for employees earning eligible
10 creditable service under Section 14-110 and 6.500% for all
11 other employees, notwithstanding any contrary certification
12 made under Section 14-135.08 before the effective date of this
13 amendatory Act of 1997, and (ii) in the following specified
14 State fiscal years, the State contribution to the System shall
15 not be less than the following indicated percentages of the
16 applicable employee payroll, even if the indicated percentage
17 will produce a State contribution in excess of the amount
18 otherwise required under this subsection and subsection (a):
19 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY
20 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

21 Notwithstanding any other provision of this Article, the
22 total required State contribution to the System for State
23 fiscal year 2006 is \$203,783,900.

24 Notwithstanding any other provision of this Article, the
25 total required State contribution to the System for State
26 fiscal year 2007 is \$344,164,400.

1 For each of State fiscal years 2008 through 2009, the State
2 contribution to the System, as a percentage of the applicable
3 employee payroll, shall be increased in equal annual increments
4 from the required State contribution for State fiscal year
5 2007, so that by State fiscal year 2011, the State is
6 contributing at the rate otherwise required under this Section.

7 Notwithstanding any other provision of this Article, the
8 total required State General Revenue Fund contribution for
9 State fiscal year 2010 is \$723,703,100 and shall be made from
10 the proceeds of bonds sold in fiscal year 2010 pursuant to
11 Section 7.2 of the General Obligation Bond Act, less (i) the
12 pro rata share of bond sale expenses determined by the System's
13 share of total bond proceeds, (ii) any amounts received from
14 the General Revenue Fund in fiscal year 2010, and (iii) any
15 reduction in bond proceeds due to the issuance of discounted
16 bonds, if applicable.

17 Notwithstanding any other provision of this Article, the
18 total required State General Revenue Fund contribution for
19 State fiscal year 2011 is the amount recertified by the System
20 on or before April 1, 2011 pursuant to Section 14-135.08 and
21 shall be made from the proceeds of bonds sold in fiscal year
22 2011 pursuant to Section 7.2 of the General Obligation Bond
23 Act, less (i) the pro rata share of bond sale expenses
24 determined by the System's share of total bond proceeds, (ii)
25 any amounts received from the General Revenue Fund in fiscal
26 year 2011, and (iii) any reduction in bond proceeds due to the

1 issuance of discounted bonds, if applicable.

2 Beginning in State fiscal year 2046, the minimum State
3 contribution for each fiscal year shall be the amount needed to
4 maintain the total assets of the System at 90% of the total
5 actuarial liabilities of the System.

6 Amounts received by the System pursuant to Section 25 of
7 the Budget Stabilization Act or Section 8.12 of the State
8 Finance Act in any fiscal year do not reduce and do not
9 constitute payment of any portion of the minimum State
10 contribution required under this Article in that fiscal year.
11 Such amounts shall not reduce, and shall not be included in the
12 calculation of, the required State contributions under this
13 Article in any future year until the System has reached a
14 funding ratio of at least 90%. A reference in this Article to
15 the "required State contribution" or any substantially similar
16 term does not include or apply to any amounts payable to the
17 System under Section 25 of the Budget Stabilization Act.

18 Notwithstanding any other provision of this Section, the
19 required State contribution for State fiscal year 2005 and for
20 fiscal year 2008 and each fiscal year thereafter, as calculated
21 under this Section and certified under Section 14-135.08, shall
22 not exceed an amount equal to (i) the amount of the required
23 State contribution that would have been calculated under this
24 Section for that fiscal year if the System had not received any
25 payments under subsection (d) of Section 7.2 of the General
26 Obligation Bond Act, minus (ii) the portion of the State's

1 total debt service payments for that fiscal year on the bonds
2 issued in fiscal year 2003 for the purposes of that Section
3 7.2, as determined and certified by the Comptroller, that is
4 the same as the System's portion of the total moneys
5 distributed under subsection (d) of Section 7.2 of the General
6 Obligation Bond Act. In determining this maximum for State
7 fiscal years 2008 through 2010, however, the amount referred to
8 in item (i) shall be increased, as a percentage of the
9 applicable employee payroll, in equal increments calculated
10 from the sum of the required State contribution for State
11 fiscal year 2007 plus the applicable portion of the State's
12 total debt service payments for fiscal year 2007 on the bonds
13 issued in fiscal year 2003 for the purposes of Section 7.2 of
14 the General Obligation Bond Act, so that, by State fiscal year
15 2011, the State is contributing at the rate otherwise required
16 under this Section.

17 (f) After the submission of all payments for eligible
18 employees from personal services line items in fiscal year 2004
19 have been made, the Comptroller shall provide to the System a
20 certification of the sum of all fiscal year 2004 expenditures
21 for personal services that would have been covered by payments
22 to the System under this Section if the provisions of this
23 amendatory Act of the 93rd General Assembly had not been
24 enacted. Upon receipt of the certification, the System shall
25 determine the amount due to the System based on the full rate
26 certified by the Board under Section 14-135.08 for fiscal year

1 2004 in order to meet the State's obligation under this
2 Section. The System shall compare this amount due to the amount
3 received by the System in fiscal year 2004 through payments
4 under this Section and under Section 6z-61 of the State Finance
5 Act. If the amount due is more than the amount received, the
6 difference shall be termed the "Fiscal Year 2004 Shortfall" for
7 purposes of this Section, and the Fiscal Year 2004 Shortfall
8 shall be satisfied under Section 1.2 of the State Pension Funds
9 Continuing Appropriation Act. If the amount due is less than
10 the amount received, the difference shall be termed the "Fiscal
11 Year 2004 Overpayment" for purposes of this Section, and the
12 Fiscal Year 2004 Overpayment shall be repaid by the System to
13 the Pension Contribution Fund as soon as practicable after the
14 certification.

15 (g) For purposes of determining the required State
16 contribution to the System, the value of the System's assets
17 shall be equal to the actuarial value of the System's assets,
18 which shall be calculated as follows:

19 As of June 30, 2008, the actuarial value of the System's
20 assets shall be equal to the market value of the assets as of
21 that date. In determining the actuarial value of the System's
22 assets for fiscal years after June 30, 2008, any actuarial
23 gains or losses from investment return incurred in a fiscal
24 year shall be recognized in equal annual amounts over the
25 5-year period following that fiscal year.

26 (h) For purposes of determining the required State

1 contribution to the System for a particular year, the actuarial
2 value of assets shall be assumed to earn a rate of return equal
3 to the System's actuarially assumed rate of return.

4 (i) After the submission of all payments for eligible
5 employees from personal services line items paid from the
6 General Revenue Fund in fiscal year 2010 have been made, the
7 Comptroller shall provide to the System a certification of the
8 sum of all fiscal year 2010 expenditures for personal services
9 that would have been covered by payments to the System under
10 this Section if the provisions of this amendatory Act of the
11 96th General Assembly had not been enacted. Upon receipt of the
12 certification, the System shall determine the amount due to the
13 System based on the full rate certified by the Board under
14 Section 14-135.08 for fiscal year 2010 in order to meet the
15 State's obligation under this Section. The System shall compare
16 this amount due to the amount received by the System in fiscal
17 year 2010 through payments under this Section. If the amount
18 due is more than the amount received, the difference shall be
19 termed the "Fiscal Year 2010 Shortfall" for purposes of this
20 Section, and the Fiscal Year 2010 Shortfall shall be satisfied
21 under Section 1.2 of the State Pension Funds Continuing
22 Appropriation Act. If the amount due is less than the amount
23 received, the difference shall be termed the "Fiscal Year 2010
24 Overpayment" for purposes of this Section, and the Fiscal Year
25 2010 Overpayment shall be repaid by the System to the General
26 Revenue Fund as soon as practicable after the certification.

1 (j) After the submission of all payments for eligible
2 employees from personal services line items paid from the
3 General Revenue Fund in fiscal year 2011 have been made, the
4 Comptroller shall provide to the System a certification of the
5 sum of all fiscal year 2011 expenditures for personal services
6 that would have been covered by payments to the System under
7 this Section if the provisions of this amendatory Act of the
8 96th General Assembly had not been enacted. Upon receipt of the
9 certification, the System shall determine the amount due to the
10 System based on the full rate certified by the Board under
11 Section 14-135.08 for fiscal year 2011 in order to meet the
12 State's obligation under this Section. The System shall compare
13 this amount due to the amount received by the System in fiscal
14 year 2011 through payments under this Section. If the amount
15 due is more than the amount received, the difference shall be
16 termed the "Fiscal Year 2011 Shortfall" for purposes of this
17 Section, and the Fiscal Year 2011 Shortfall shall be satisfied
18 under Section 1.2 of the State Pension Funds Continuing
19 Appropriation Act. If the amount due is less than the amount
20 received, the difference shall be termed the "Fiscal Year 2011
21 Overpayment" for purposes of this Section, and the Fiscal Year
22 2011 Overpayment shall be repaid by the System to the General
23 Revenue Fund as soon as practicable after the certification.

24 (k) For fiscal years 2012 through 2018 ~~2017~~ only, after the
25 submission of all payments for eligible employees from personal
26 services line items paid from the General Revenue Fund in the

1 fiscal year have been made, the Comptroller shall provide to
2 the System a certification of the sum of all expenditures in
3 the fiscal year for personal services. Upon receipt of the
4 certification, the System shall determine the amount due to the
5 System based on the full rate certified by the Board under
6 Section 14-135.08 for the fiscal year in order to meet the
7 State's obligation under this Section. The System shall compare
8 this amount due to the amount received by the System for the
9 fiscal year. If the amount due is more than the amount
10 received, the difference shall be termed the "Prior Fiscal Year
11 Shortfall" for purposes of this Section, and the Prior Fiscal
12 Year Shortfall shall be satisfied under Section 1.2 of the
13 State Pension Funds Continuing Appropriation Act. If the amount
14 due is less than the amount received, the difference shall be
15 termed the "Prior Fiscal Year Overpayment" for purposes of this
16 Section, and the Prior Fiscal Year Overpayment shall be repaid
17 by the System to the General Revenue Fund as soon as
18 practicable after the certification.

19 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
20 eff. 7-9-15; 99-523, eff. 6-30-16.)

21 Section 10-15. The State Pension Funds Continuing
22 Appropriation Act is amended by changing Section 1.2 as
23 follows:

24 (40 ILCS 15/1.2)

1 Sec. 1.2. Appropriations for the State Employees'
2 Retirement System.

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

25 (a-1) If a Fiscal Year 2004 Shortfall is certified under
26 subsection (f) of Section 14-131 of the Illinois Pension Code,

1 there is hereby appropriated to the State Employees' Retirement
2 System of Illinois on a continuing basis from the General
3 Revenue Fund an additional aggregate amount equal to the Fiscal
4 Year 2004 Shortfall.

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

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

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

23 (b) The continuing appropriations provided for by this
24 Section shall first be available in State fiscal year 1996.

25 (c) Beginning in Fiscal Year 2005, any continuing
26 appropriation under this Section arising out of an

1 appropriation for personal services from the Road Fund to the
2 Department of State Police or the Secretary of State shall be
3 payable from the General Revenue Fund rather than the Road
4 Fund.

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

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

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

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

1 Section 10-20. The Uniform Disposition of Unclaimed
2 Property Act is amended by changing Section 18 as follows:

3 (765 ILCS 1025/18) (from Ch. 141, par. 118)

4 Sec. 18. Deposit of funds received under the Act.

5 (a) The State Treasurer shall retain all funds received
6 under this Act, including the proceeds from the sale of
7 abandoned property under Section 17, in a trust fund known as
8 the Unclaimed Property Trust Fund. The State Treasurer may
9 deposit any amount in the Unclaimed Property Trust Fund into
10 the State Pensions Fund during the fiscal year at his or her
11 discretion; however, he or she shall, on April 15 and October
12 15 of each year, deposit any amount in the Unclaimed Property
13 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
14 If on either April 15 or October 15, the State Treasurer
15 determines that a balance of \$2,500,000 is insufficient for the
16 prompt payment of unclaimed property claims authorized under
17 this Act, the Treasurer may retain more than \$2,500,000 in the
18 Unclaimed Property Trust Fund in order to ensure the prompt
19 payment of claims. Beginning in State fiscal year 2019 ~~2018~~,
20 all amounts that are deposited into the State Pensions Fund
21 from the Unclaimed Property Trust Fund shall be apportioned to
22 the designated retirement systems as provided in subsection
23 (c-6) of Section 8.12 of the State Finance Act to reduce their
24 actuarial reserve deficiencies. He or she shall make prompt
25 payment of claims he or she duly allows as provided for in this

1 Act for the Unclaimed Property Trust Fund. Before making the
2 deposit the State Treasurer shall record the name and last
3 known address of each person appearing from the holders'
4 reports to be entitled to the abandoned property. The record
5 shall be available for public inspection during reasonable
6 business hours.

7 (b) Before making any deposit to the credit of the State
8 Pensions Fund, the State Treasurer may deduct: (1) any costs in
9 connection with sale of abandoned property, (2) any costs of
10 mailing and publication in connection with any abandoned
11 property, and (3) any costs in connection with the maintenance
12 of records or disposition of claims made pursuant to this Act.
13 The State Treasurer shall semiannually file an itemized report
14 of all such expenses with the Legislative Audit Commission.

15 (Source: P.A. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674,
16 eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523,
17 eff. 6-30-16.)

18 ARTICLE 15. TOURISM FUNDS CONSOLIDATION

19 Section 15-5. The Department of Commerce and Economic
20 Opportunity Law of the Civil Administrative Code of Illinois is
21 amended by changing Sections 605-705, 605-707, and 605-710 as
22 follows:

23 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

1 Sec. 605-705. Grants to local tourism and convention
2 bureaus.

3 (a) To establish a grant program for local tourism and
4 convention bureaus. The Department will develop and implement a
5 program for the use of funds, as authorized under this Act, by
6 local tourism and convention bureaus. For the purposes of this
7 Act, bureaus eligible to receive funds are those local tourism
8 and convention bureaus that are (i) either units of local
9 government or incorporated as not-for-profit organizations;
10 (ii) in legal existence for a minimum of 2 years before July 1,
11 2001; (iii) operating with a paid, full-time staff whose sole
12 purpose is to promote tourism in the designated service area;
13 and (iv) affiliated with one or more municipalities or counties
14 that support the bureau with local hotel-motel taxes. After
15 July 1, 2001, bureaus requesting certification in order to
16 receive funds for the first time must be local tourism and
17 convention bureaus that are (i) either units of local
18 government or incorporated as not-for-profit organizations;
19 (ii) in legal existence for a minimum of 2 years before the
20 request for certification; (iii) operating with a paid,
21 full-time staff whose sole purpose is to promote tourism in the
22 designated service area; and (iv) affiliated with multiple
23 municipalities or counties that support the bureau with local
24 hotel-motel taxes. Each bureau receiving funds under this Act
25 will be certified by the Department as the designated recipient
26 to serve an area of the State. Notwithstanding the criteria set

1 forth in this subsection (a), or any rule adopted under this
2 subsection (a), the Director of the Department may provide for
3 the award of grant funds to one or more entities if in the
4 Department's judgment that action is necessary in order to
5 prevent a loss of funding critical to promoting tourism in a
6 designated geographic area of the State.

7 (b) To distribute grants to local tourism and convention
8 bureaus from appropriations made from the Local Tourism Fund
9 for that purpose. Of the amounts appropriated annually to the
10 Department for expenditure under this Section prior to July 1,
11 2011, one-third of those monies shall be used for grants to
12 convention and tourism bureaus in cities with a population
13 greater than 500,000. The remaining two-thirds of the annual
14 appropriation prior to July 1, 2011 shall be used for grants to
15 convention and tourism bureaus in the remainder of the State,
16 in accordance with a formula based upon the population served.
17 Of the amounts appropriated annually to the Department for
18 expenditure under this Section beginning July 1, 2011, 18% of
19 such moneys shall be used for grants to convention and tourism
20 bureaus in cities with a population greater than 500,000. Of
21 the amounts appropriated annually to the Department for
22 expenditure under this Section beginning July 1, 2011, 82% of
23 such moneys shall be used for grants to convention bureaus in
24 the remainder of the State, in accordance with a formula based
25 upon the population served. The Department may reserve up to
26 10% of total local tourism funds available for costs of

1 administering the program to conduct audits of grants, to
2 provide incentive funds to those bureaus that will conduct
3 promotional activities designed to further the Department's
4 statewide advertising campaign, to fund special statewide
5 promotional activities, and to fund promotional activities
6 that support an increased use of the State's parks or historic
7 sites. The Department shall require that any convention and
8 tourism bureau receiving a grant under this Section that
9 requires matching funds shall provide matching funds equal to
10 no less than 50% of the grant amount. During fiscal year 2013,
11 the Department shall reserve \$2,000,000 of the available local
12 tourism funds for appropriation to the Historic Preservation
13 Agency for the operation of the Abraham Lincoln Presidential
14 Library and Museum and State historic sites.

15 (c) Notwithstanding any other provision of law, in addition
16 to any other transfers that may be provided by law, on July 1,
17 2017, or as soon thereafter as practical, the State Comptroller
18 shall direct and the State Treasurer shall transfer the
19 remaining balance from the Local Tourism Fund into the Tourism
20 Promotion Fund. Upon completion of the transfers, the Local
21 Tourism Fund is dissolved, and any future deposits due to that
22 Fund and any outstanding obligations or liabilities of that
23 Fund pass to the Tourism Promotion Fund.

24 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
25 98-252, eff. 8-9-13.)

1 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

2 Sec. 605-707. International Tourism Program.

3 (a) The Department of Commerce and Economic Opportunity
4 must establish a program for international tourism. The
5 Department shall develop and implement the program on January
6 1, 2000 by rule. As part of the program, the Department may
7 work in cooperation with local convention and tourism bureaus
8 in Illinois in the coordination of international tourism
9 efforts at the State and local level. The Department may (i)
10 work in cooperation with local convention and tourism bureaus
11 for efficient use of their international tourism marketing
12 resources, (ii) promote Illinois in international meetings and
13 tourism markets, (iii) work with convention and tourism bureaus
14 throughout the State to increase the number of international
15 tourists to Illinois, (iv) provide training, research,
16 technical support, and grants to certified convention and
17 tourism bureaus, (v) provide staff, administration, and
18 related support required to manage the programs under this
19 Section, and (vi) provide grants for the development of or the
20 enhancement of international tourism attractions.

21 (b) The Department shall make grants for expenses related
22 to international tourism and pay for the staffing,
23 administration, and related support from the International
24 Tourism Fund, a special fund created in the State Treasury. Of
25 the amounts deposited into the Fund in fiscal year 2000 after
26 January 1, 2000 through fiscal year 2011, 55% shall be used for

1 grants to convention and tourism bureaus in Chicago (other than
2 the City of Chicago's Office of Tourism) and 45% shall be used
3 for development of international tourism in areas outside of
4 Chicago. Of the amounts deposited into the Fund in fiscal year
5 2001 and thereafter, 55% shall be used for grants to convention
6 and tourism bureaus in Chicago, and of that amount not less
7 than 27.5% shall be used for grants to convention and tourism
8 bureaus in Chicago other than the City of Chicago's Office of
9 Tourism, and 45% shall be used for administrative expenses and
10 grants authorized under this Section and development of
11 international tourism in areas outside of Chicago, of which not
12 less than \$1,000,000 shall be used annually to make grants to
13 convention and tourism bureaus in cities other than Chicago
14 that demonstrate their international tourism appeal and
15 request to develop or expand their international tourism
16 marketing program, and may also be used to provide grants under
17 item (vi) of subsection (a) of this Section. All of the amounts
18 deposited into the Fund in fiscal year 2012 and thereafter
19 shall be used for administrative expenses and grants authorized
20 under this Section and development of international tourism in
21 areas outside of Chicago, of which not less than \$1,000,000
22 shall be used annually to make grants to convention and tourism
23 bureaus in cities other than Chicago that demonstrate their
24 international tourism appeal and request to develop or expand
25 their international tourism marketing program, and may also be
26 used to provide grants under item (vi) of subsection (a) of

1 this Section. Amounts appropriated to the State Comptroller for
2 administrative expenses and grants authorized by the Illinois
3 Global Partnership Act are payable from the International
4 Tourism Fund.

5 (c) A convention and tourism bureau is eligible to receive
6 grant moneys under this Section if the bureau is certified to
7 receive funds under Title 14 of the Illinois Administrative
8 Code, Section 550.35. To be eligible for a grant, a convention
9 and tourism bureau must provide matching funds equal to the
10 grant amount. The Department shall require that any convention
11 and tourism bureau receiving a grant under this Section that
12 requires matching funds shall provide matching funds equal to
13 no less than 50% of the grant amount. In certain circumstances
14 as determined by the Director of Commerce and Economic
15 Opportunity, however, the City of Chicago's Office of Tourism
16 or any other convention and tourism bureau may provide matching
17 funds equal to no less than 50% of the grant amount to be
18 eligible to receive the grant. One-half of this 50% may be
19 provided through in-kind contributions. Grants received by the
20 City of Chicago's Office of Tourism and by convention and
21 tourism bureaus in Chicago may be expended for the general
22 purposes of promoting conventions and tourism.

23 (d) Notwithstanding any other provision of law, in addition
24 to any other transfers that may be provided by law, on July 1,
25 2017, or as soon thereafter as practical, the State Comptroller
26 shall direct and the State Treasurer shall transfer the

1 remaining balance from the International Tourism Fund into the
2 Tourism Promotion Fund. Upon completion of the transfers, the
3 International Tourism Fund is dissolved, and any future
4 deposits due to that Fund and any outstanding obligations or
5 liabilities of that Fund pass to the Tourism Promotion Fund.

6 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
7 98-252, eff. 8-9-13.)

8 (20 ILCS 605/605-710)

9 Sec. 605-710. Regional tourism development organizations.

10 (a) The Department may, subject to appropriation, provide
11 grants from the Tourism Promotion Fund for the administrative
12 costs of not-for-profit regional tourism development
13 organizations that assist the Department in developing tourism
14 throughout a multi-county geographical area designated by the
15 Department. Regional tourism development organizations
16 receiving funds under this Section may be required by the
17 Department to submit to audits of contracts awarded by the
18 Department to determine whether the regional tourism
19 development organization has performed all contractual
20 obligations under those contracts.

21 Every employee of a regional tourism development
22 organization receiving funds under this Section shall disclose
23 to the organization's governing board and to the Department any
24 economic interest that employee may have in any entity with
25 which the regional tourism development organization has

1 contracted or to which the regional tourism development
2 organization has granted funds.

3 (b) The Department, from moneys ~~transferred from the~~
4 ~~General Revenue Fund to the Tourism Promotion Fund and~~
5 appropriated from the Tourism Promotion Fund, shall first
6 provide funding of \$5,000,000 annually to a governmental entity
7 with at least 2,000,000 square feet of exhibition space that
8 has as part of its duties the promotion of cultural, scientific
9 and trade exhibits and events within a county with a population
10 of more than 3,000,000, to be used for any of the governmental
11 entity's general corporate purposes.

12 (Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651,
13 eff. 7-11-02.)

14 Section 15-10. The Illinois Promotion Act is amended by
15 changing Sections 4a, 5, and 8 as follows:

16 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

17 Sec. 4a. Funds.

18 (1) All moneys deposited in the Tourism Promotion Fund
19 pursuant to this subsection are allocated to the Department for
20 utilization, as appropriated, in the performance of its powers
21 under Section 4; except that during fiscal year 2013, the
22 Department shall reserve \$9,800,000 of the total funds
23 available for appropriation in the Tourism Promotion Fund for
24 appropriation to the Historic Preservation Agency for the

1 operation of the Abraham Lincoln Presidential Library and
2 Museum and State historic sites.

3 As soon as possible after the first day of each month,
4 beginning July 1, 1997 and ending on June 30, 2017, upon
5 certification of the Department of Revenue, the Comptroller
6 shall order transferred and the Treasurer shall transfer from
7 the General Revenue Fund to the Tourism Promotion Fund an
8 amount equal to 13% of the net revenue realized from the Hotel
9 Operators' Occupation Tax Act plus an amount equal to 13% of
10 the net revenue realized from any tax imposed under Section
11 4.05 of the Chicago World's Fair-1992 Authority Act during the
12 preceding month. "Net revenue realized for a month" means the
13 revenue collected by the State under that Act during the
14 previous month less the amount paid out during that same month
15 as refunds to taxpayers for overpayment of liability under that
16 Act.

17 (1.1) (Blank).

18 (2) As soon as possible after the first day of each month,
19 beginning July 1, 1997 and ending on June 30, 2017, upon
20 certification of the Department of Revenue, the Comptroller
21 shall order transferred and the Treasurer shall transfer from
22 the General Revenue Fund to the Tourism Promotion Fund an
23 amount equal to 8% of the net revenue realized from the Hotel
24 Operators' Occupation Tax plus an amount equal to 8% of the net
25 revenue realized from any tax imposed under Section 4.05 of the
26 Chicago World's Fair-1992 Authority Act during the preceding

1 month. "Net revenue realized for a month" means the revenue
2 collected by the State under that Act during the previous month
3 less the amount paid out during that same month as refunds to
4 taxpayers for overpayment of liability under that Act.

5 All monies deposited in the Tourism Promotion Fund under
6 this subsection (2) shall be used solely as provided in this
7 subsection to advertise and promote tourism throughout
8 Illinois. Appropriations of monies deposited in the Tourism
9 Promotion Fund pursuant to this subsection (2) shall be used
10 solely for advertising to promote tourism, including but not
11 limited to advertising production and direct advertisement
12 costs, but shall not be used to employ any additional staff,
13 finance any individual event, or lease, rent or purchase any
14 physical facilities. The Department shall coordinate its
15 advertising under this subsection (2) with other public and
16 private entities in the State engaged in similar promotion
17 activities. Print or electronic media production made pursuant
18 to this subsection (2) for advertising promotion shall not
19 contain or include the physical appearance of or reference to
20 the name or position of any public officer. "Public officer"
21 means a person who is elected to office pursuant to statute, or
22 who is appointed to an office which is established, and the
23 qualifications and duties of which are prescribed, by statute,
24 to discharge a public duty for the State or any of its
25 political subdivisions.

26 (3) Notwithstanding anything in this Section to the

1 contrary, amounts transferred from the General Revenue Fund to
2 the Tourism Promotion Fund pursuant to this Section shall not
3 exceed \$26,300,000 in State fiscal year 2012.

4 (4) As soon as possible after the first day of each month,
5 beginning July 1, 2017, if the amount of revenue deposited into
6 the Tourism Promotion Fund under subsection (c) of Section 6 of
7 the Hotel Operators' Occupation Tax Act is less than 21% of the
8 net revenue realized from the Hotel Operators' Occupation Tax
9 during the preceding month, then, upon certification of the
10 Department of Revenue, the State Comptroller shall direct and
11 the State Treasurer shall transfer from the General Revenue
12 Fund to the Tourism Promotion Fund an amount equal to the
13 difference between 21% of the net revenue realized from the
14 Hotel Operators' Occupation Tax during the preceding month and
15 the amount of revenue deposited into the Tourism Promotion Fund
16 under subsection (c) of Section 6 of the Hotel Operators'
17 Occupation Tax Act.

18 (5) Beginning on July 1, 2017, moneys deposited into the
19 Tourism Promotion Fund under subsection (c) of Section 6 of the
20 Hotel Operators' Occupation Tax Act may be used by the
21 Department of Commerce and Economic Opportunity for the
22 purposes authorized in the Illinois Promotion Act and for
23 advertising to promote tourism, including but not limited to
24 advertising production and direct advertisement costs.

25 (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,
26 not-for-profit organization, local promotion group, or

1 for-profit business must make application to the Department for
2 such grant, setting forth the studies, surveys and
3 investigations proposed to be made and other activities
4 proposed to be undertaken. The application shall further state,
5 under oath or affirmation, with evidence thereof satisfactory
6 to the Department, the amount of funds held by, committed to or
7 subscribed to, and proposed to be expended by, the applicant
8 for the purposes herein described and the amount of the grant
9 for which application is made.

10 (Source: P.A. 92-38, eff. 6-28-01.)

11 (20 ILCS 665/8) (from Ch. 127, par. 200-28)

12 Sec. 8. Allocation of appropriations.

13 (1) Amounts ~~transferred under subsection (1) of Section 4a~~
14 that are appropriated from the Tourism Promotion Fund to the
15 Department for the purpose of making grants under Sections 5
16 and 6 of this Act shall be allocated by the Department as
17 follows:

18 (a) 62.5% to local promotion groups, municipalities,
19 and counties not wholly or partially within any county of
20 more than 1 million population;

21 (b) 37.5% to local promotion groups, municipalities,
22 and counties wholly or partially within any county of more
23 than 1 million population.

24 However, if sufficient local funds cannot be raised to
25 match the allocation made under either paragraph (a) or (b) of

1 this subsection, such appropriations may be reallocated, in
2 whole or in part, to any applicant or applicants able to
3 qualify for a grant or may be used by the Department to promote
4 the tourist attractions of the State of Illinois as a whole.

5 (2) Amounts ~~transferred under subsection (1) of Section 4a~~
6 that are appropriated from the Tourism Promotion Fund to the
7 Department for the purpose of making grants under Sections 5
8 and 6 of this Act to match funds from the private sector may be
9 used by the Department in any county of this State.

10 (Source: P.A. 90-26, eff. 7-1-97.)

11 (30 ILCS 105/5.162 rep.)

12 (30 ILCS 105/5.523 rep.)

13 (30 ILCS 105/5.810 rep.)

14 Section 15-15. The State Finance Act is amended by
15 repealing Sections 5.162, 5.523, and 5.810.

16 Section 15-20. The Hotel Operators' Occupation Tax Act is
17 amended by changing Section 6 as follows:

18 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

19 Sec. 6. Filing of returns and distribution of proceeds.

20 (a) Except as provided hereinafter in this Section, on or
21 before the last day of each calendar month, every person
22 engaged in the business of renting, leasing or letting rooms in
23 a hotel in this State during the preceding calendar month shall

1 file a return with the Department, stating:

2 1. The name of the operator;

3 2. His residence address and the address of his
4 principal place of business and the address of the
5 principal place of business (if that is a different
6 address) from which he engages in the business of renting,
7 leasing or letting rooms in a hotel in this State;

8 3. Total amount of rental receipts received by him
9 during the preceding calendar month from renting, leasing
10 or letting rooms during such preceding calendar month;

11 4. Total amount of rental receipts received by him
12 during the preceding calendar month from renting, leasing
13 or letting rooms to permanent residents during such
14 preceding calendar month;

15 5. Total amount of other exclusions from gross rental
16 receipts allowed by this Act;

17 6. Gross rental receipts which were received by him
18 during the preceding calendar month and upon the basis of
19 which the tax is imposed;

20 7. The amount of tax due;

21 8. Such other reasonable information as the Department
22 may require.

23 If the operator's average monthly tax liability to the
24 Department does not exceed \$200, the Department may authorize
25 his returns to be filed on a quarter annual basis, with the
26 return for January, February and March of a given year being

1 due by April 30 of such year; with the return for April, May
2 and June of a given year being due by July 31 of such year; with
3 the return for July, August and September of a given year being
4 due by October 31 of such year, and with the return for
5 October, November and December of a given year being due by
6 January 31 of the following year.

7 If the operator's average monthly tax liability to the
8 Department does not exceed \$50, the Department may authorize
9 his returns to be filed on an annual basis, with the return for
10 a given year being due by January 31 of the following year.

11 Such quarter annual and annual returns, as to form and
12 substance, shall be subject to the same requirements as monthly
13 returns.

14 Notwithstanding any other provision in this Act concerning
15 the time within which an operator may file his return, in the
16 case of any operator who ceases to engage in a kind of business
17 which makes him responsible for filing returns under this Act,
18 such operator shall file a final return under this Act with the
19 Department not more than 1 month after discontinuing such
20 business.

21 Where the same person has more than 1 business registered
22 with the Department under separate registrations under this
23 Act, such person shall not file each return that is due as a
24 single return covering all such registered businesses, but
25 shall file separate returns for each such registered business.

26 In his return, the operator shall determine the value of

1 any consideration other than money received by him in
2 connection with the renting, leasing or letting of rooms in the
3 course of his business and he shall include such value in his
4 return. Such determination shall be subject to review and
5 revision by the Department in the manner hereinafter provided
6 for the correction of returns.

7 Where the operator is a corporation, the return filed on
8 behalf of such corporation shall be signed by the president,
9 vice-president, secretary or treasurer or by the properly
10 accredited agent of such corporation.

11 The person filing the return herein provided for shall, at
12 the time of filing such return, pay to the Department the
13 amount of tax herein imposed. The operator filing the return
14 under this Section shall, at the time of filing such return,
15 pay to the Department the amount of tax imposed by this Act
16 less a discount of 2.1% or \$25 per calendar year, whichever is
17 greater, which is allowed to reimburse the operator for the
18 expenses incurred in keeping records, preparing and filing
19 returns, remitting the tax and supplying data to the Department
20 on request.

21 (b) There shall be deposited in the Build Illinois Fund in
22 the State Treasury for each State fiscal year 40% of the amount
23 of total net proceeds from the tax imposed by subsection (a) of
24 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
25 in the Illinois Sports Facilities Fund and credited to the
26 Subsidy Account each fiscal year by making monthly deposits in

1 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
2 such deposits for prior months, and an additional \$8,000,000
3 shall be deposited in the Illinois Sports Facilities Fund and
4 credited to the Advance Account each fiscal year by making
5 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
6 cumulative deficiencies in such deposits for prior months;
7 provided, that for fiscal years ending after June 30, 2001, the
8 amount to be so deposited into the Illinois Sports Facilities
9 Fund and credited to the Advance Account each fiscal year shall
10 be increased from \$8,000,000 to the then applicable Advance
11 Amount and the required monthly deposits beginning with July
12 2001 shall be in the amount of 1/8 of the then applicable
13 Advance Amount plus any cumulative deficiencies in those
14 deposits for prior months. (The deposits of the additional
15 \$8,000,000 or the then applicable Advance Amount, as
16 applicable, during each fiscal year shall be treated as
17 advances of funds to the Illinois Sports Facilities Authority
18 for its corporate purposes to the extent paid to the Authority
19 or its trustee and shall be repaid into the General Revenue
20 Fund in the State Treasury by the State Treasurer on behalf of
21 the Authority pursuant to Section 19 of the Illinois Sports
22 Facilities Authority Act, as amended. If in any fiscal year the
23 full amount of the then applicable Advance Amount is not repaid
24 into the General Revenue Fund, then the deficiency shall be
25 paid from the amount in the Local Government Distributive Fund
26 that would otherwise be allocated to the City of Chicago under

1 the State Revenue Sharing Act.)

2 For purposes of the foregoing paragraph, the term "Advance
3 Amount" means, for fiscal year 2002, \$22,179,000, and for
4 subsequent fiscal years through fiscal year 2032, 105.615% of
5 the Advance Amount for the immediately preceding fiscal year,
6 rounded up to the nearest \$1,000.

7 Of the remaining 60% of the amount of total net proceeds
8 prior to August 1, 2011 from the tax imposed by subsection (a)
9 of Section 3 after all required deposits in the Illinois Sports
10 Facilities Fund, the amount equal to 8% of the net revenue
11 realized from this Act plus an amount equal to 8% of the net
12 revenue realized from any tax imposed under Section 4.05 of the
13 Chicago World's Fair-1992 Authority Act during the preceding
14 month shall be deposited in the Local Tourism Fund each month
15 for purposes authorized by Section 605-705 of the Department of
16 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
17 the remaining 60% of the amount of total net proceeds beginning
18 on August 1, 2011 and ending on June 30, 2017 from the tax
19 imposed by subsection (a) of Section 3 after all required
20 deposits in the Illinois Sports Facilities Fund, an amount
21 equal to 8% of the net revenue realized from this Act plus an
22 amount equal to 8% of the net revenue realized from any tax
23 imposed under Section 4.05 of the Chicago World's Fair-1992
24 Authority Act during the preceding month shall be deposited as
25 follows: 18% of such amount shall be deposited into the Chicago
26 Travel Industry Promotion Fund for the purposes described in

1 subsection (n) of Section 5 of the Metropolitan Pier and
2 Exposition Authority Act and the remaining 82% of such amount
3 shall be deposited into the Local Tourism Fund each month for
4 purposes authorized by Section 605-705 of the Department of
5 Commerce and Economic Opportunity Law. Of the remaining 60% of
6 the amount of total net proceeds beginning on July 1, 2017 from
7 the tax imposed by subsection (a) of Section 3 after all
8 required deposits in the Illinois Sports Facilities Fund, an
9 amount equal to 8% of the net revenue realized from this Act
10 during the preceding month shall be deposited as follows: 18%
11 of such amount shall be deposited into the Tourism Promotion
12 Fund for the purposes described in subsection (n) of Section 5
13 of the Metropolitan Pier and Exposition Authority Act and the
14 remaining 82% of such amount shall be deposited into the
15 Tourism Promotion Fund each month for purposes authorized by
16 Section 605-705 of the Department of Commerce and Economic
17 Opportunity Law. Beginning on August 1, 1999 and ending on July
18 31, 2011, an amount equal to 4.5% of the net revenue realized
19 from the Hotel Operators' Occupation Tax Act during the
20 preceding month shall be deposited into the International
21 Tourism Fund for the purposes authorized in Section 605-707 of
22 the Department of Commerce and Economic Opportunity Law.
23 Beginning on August 1, 2011 and ending on June 30, 2017, an
24 amount equal to 4.5% of the net revenue realized from this Act
25 during the preceding month shall be deposited as follows: 55%
26 of such amount shall be deposited into the Chicago Travel

1 Industry Promotion Fund for the purposes described in
2 subsection (n) of Section 5 of the Metropolitan Pier and
3 Exposition Authority Act and the remaining 45% of such amount
4 deposited into the International Tourism Fund for the purposes
5 authorized in Section 605-707 of the Department of Commerce and
6 Economic Opportunity Law. Beginning on July 1, 2017, of the
7 remaining 60% of the amount of total net proceeds beginning on
8 July 1, 2016 from the tax imposed by subsection (a) of Section
9 3 after all required deposits in the Illinois Sports Facilities
10 Fund, an amount equal to 4.5% of the net revenue realized from
11 this Act during the preceding month shall be deposited as
12 follows: 55% of such amount shall be deposited into the Tourism
13 Promotion Fund for the purposes described in subsection (n) of
14 Section 5 of the Metropolitan Pier and Exposition Authority Act
15 and the remaining 45% of such amount deposited into the Tourism
16 Promotion Fund for the purposes authorized in Section 605-707
17 of the Department of Commerce and Economic Opportunity Law.

18 "Net revenue realized for a month" means the revenue collected
19 by the State under that Act during the previous month less the
20 amount paid out during that same month as refunds to taxpayers
21 for overpayment of liability under that Act.

22 (c) After making all these deposits, all other proceeds of
23 the tax imposed under subsection (a) of Section 3 shall be
24 deposited in the Tourism Promotion ~~General Revenue~~ Fund in the
25 State Treasury. All moneys received by the Department from the
26 additional tax imposed under subsection (b) of Section 3 shall

1 be deposited into the Build Illinois Fund in the State
2 Treasury.

3 (d) The Department may, upon separate written notice to a
4 taxpayer, require the taxpayer to prepare and file with the
5 Department on a form prescribed by the Department within not
6 less than 60 days after receipt of the notice an annual
7 information return for the tax year specified in the notice.
8 Such annual return to the Department shall include a statement
9 of gross receipts as shown by the operator's last State income
10 tax return. If the total receipts of the business as reported
11 in the State income tax return do not agree with the gross
12 receipts reported to the Department for the same period, the
13 operator shall attach to his annual information return a
14 schedule showing a reconciliation of the 2 amounts and the
15 reasons for the difference. The operator's annual information
16 return to the Department shall also disclose pay roll
17 information of the operator's business during the year covered
18 by such return and any additional reasonable information which
19 the Department deems would be helpful in determining the
20 accuracy of the monthly, quarterly or annual tax returns by
21 such operator as hereinbefore provided for in this Section.

22 If the annual information return required by this Section
23 is not filed when and as required the taxpayer shall be liable
24 for a penalty in an amount determined in accordance with
25 Section 3-4 of the Uniform Penalty and Interest Act until such
26 return is filed as required, the penalty to be assessed and

1 collected in the same manner as any other penalty provided for
2 in this Act.

3 The chief executive officer, proprietor, owner or highest
4 ranking manager shall sign the annual return to certify the
5 accuracy of the information contained therein. Any person who
6 willfully signs the annual return containing false or
7 inaccurate information shall be guilty of perjury and punished
8 accordingly. The annual return form prescribed by the
9 Department shall include a warning that the person signing the
10 return may be liable for perjury.

11 The foregoing portion of this Section concerning the filing
12 of an annual information return shall not apply to an operator
13 who is not required to file an income tax return with the
14 United States Government.

15 (Source: P.A. 97-617, eff. 10-26-11.)

16 Section 15-25. The Metropolitan Pier and Exposition
17 Authority Act is amended by changing Section 5 as follows:

18 (70 ILCS 210/5) (from Ch. 85, par. 1225)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 actions that might cause disruption or delay and thereby
2 add to the cost of the project.

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

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

1 individuals or in excess of 10,000 individuals, as
2 appropriate, and (iii) but for the incentive, would not
3 have used the facilities of the Authority for the
4 convention, meeting, or trade show. The State Comptroller
5 may request that the Auditor General conduct an audit of
6 the accuracy of the certification. If the State Comptroller
7 determines by this process of certification that incentive
8 funds, in whole or in part, were disbursed by the Authority
9 by means other than in accordance with the standards of
10 this subsection (1), then any amount transferred to the
11 Metropolitan Pier and Exposition Authority Incentive Fund
12 shall be reduced during the next subsequent transfer in
13 direct proportion to that amount determined to be in
14 violation of the terms set forth in this subsection (1).

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

26 On July 15, 2013, the Comptroller shall order

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

11 On July 15, 2014, and every year thereafter, the
12 Comptroller shall order transferred, and the Treasurer
13 shall transfer, into the Metropolitan Pier and Exposition
14 Authority Incentive Fund from the General Revenue Fund an
15 amount equal to the incentive grant funds certified by the
16 Chief Executive Officer as having been lawfully paid under
17 the provisions of this Section in the previous fiscal year
18 that have not otherwise been transferred into the
19 Metropolitan Pier and Exposition Authority Incentive Fund,
20 provided that transfers in excess of \$15,000,000 shall not
21 be made in any fiscal year.

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

1 amounts to the Metropolitan Pier and Exposition Authority.

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

11 (1-5) The Village of Rosemont shall provide incentives
12 from amounts transferred into the Convention Center
13 Support Fund to retain and attract conventions, meetings,
14 or trade shows to the Donald E. Stephens Convention Center
15 under the terms set forth in this subsection (1-5).

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

1 audit of the accuracy of the certification.

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

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

24 (m) To enter into contracts with any person conveying
25 the naming rights or other intellectual property rights
26 with respect to the grounds, buildings, and facilities of

1 the Authority.

2 (n) To enter into grant agreements with the Chicago
3 Convention and Tourism Bureau providing for the marketing
4 of the convention facilities to large and small
5 conventions, meetings, and trade shows and the promotion of
6 the travel industry in the City of Chicago, provided such
7 agreements meet the requirements of Section 5.6 of this
8 Act. Receipts of the Authority from the increase in the
9 airport departure tax authorized by Public Act 96-898
10 ~~Section 13(f) of this amendatory Act of the 96th General~~
11 ~~Assembly and, subject to appropriation to the Authority,~~
12 ~~funds deposited in the Chicago Travel Industry Promotion~~
13 ~~Fund pursuant to Section 6 of the Hotel Operators'~~
14 ~~Occupation Tax Act~~ shall be granted to the Bureau for such
15 purposes.

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

21 Notwithstanding any other provision of law, in addition to
22 any other transfers that may be provided by law, on July 1,
23 2017, or as soon thereafter as practical, the State Comptroller
24 shall direct and the State Treasurer shall transfer the
25 remaining balance from the Chicago Travel Industry Promotion
26 Fund into the Tourism Promotion Fund. Upon completion of the

1 transfers, the Chicago Travel Industry Promotion Fund is
2 dissolved, and any future deposits due to that Fund and any
3 outstanding obligations or liabilities of that Fund pass to the
4 Tourism Promotion Fund.

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

6 ARTICLE 20.

7 Section 20-5. The Department of Central Management
8 Services Law of the Civil Administrative Code of Illinois is
9 amended by changing Sections 405-20, 405-250, and 405-410 as
10 follows:

11 (20 ILCS 405/405-20) (was 20 ILCS 405/35.7)

12 Sec. 405-20. Fiscal policy information to Governor;
13 information technology ~~statistical research~~ planning.

14 (a) The Department shall be responsible for providing the
15 Governor with timely, comprehensive, and meaningful
16 information pertinent to the formulation and execution of
17 fiscal policy. In performing this responsibility the
18 Department shall have the power and duty to do the following:

19 (1) Control the procurement, retention, installation,
20 maintenance, and operation, as specified by the Director,
21 of information technology ~~electronic data processing~~
22 equipment and software used by State agencies in such a
23 manner as to achieve maximum economy and provide adequate

1 assistance in the development of information suitable for
2 management analysis.

3 (2) Establish principles and standards of information
4 technology ~~statistical~~ reporting by State agencies and
5 priorities for completion of research by those agencies in
6 accordance with the requirements for management analysis
7 as specified by the Director.

8 (3) Establish, through the Director, charges for
9 information technology ~~statistical~~ services requested by
10 State agencies and rendered by the Department. The
11 Department is likewise empowered through the Director to
12 establish prices or charges for information technology
13 services rendered by the Department for ~~all statistical~~
14 ~~reports purchased by~~ agencies and individuals not
15 connected with State government.

16 (4) Instruct all State agencies as the Director may
17 require to report regularly to the Department, in the
18 manner the Director may prescribe, their usage of
19 information technology ~~electronic information~~ devices and
20 services, the cost incurred, the information produced, and
21 the procedures followed in obtaining the information. All
22 State agencies shall request of the Director any
23 information technology resources ~~statistical services~~
24 requiring the use of electronic devices and shall conform
25 to the priorities assigned by the Director in using those
26 electronic devices.

1 (5) Examine the accounts, use of information
2 technology resources, and statistical data of any
3 organization, body, or agency receiving appropriations
4 from the General Assembly.

5 (6) Install and operate a modern information system
6 utilizing equipment adequate to satisfy the requirements
7 for analysis and review as specified by the Director.
8 Expenditures for information technology ~~statistical~~
9 services rendered shall be reimbursed by the recipients.
10 The reimbursement shall be determined by the Director as
11 amounts sufficient to reimburse the Technology Management
12 ~~Statistical Services~~ Revolving Fund for expenditures
13 incurred in rendering the services.

14 (b) In addition to the other powers and duties listed in
15 this Section, the Department shall analyze the present and
16 future aims, needs, and requirements of information technology
17 ~~statistical research~~ and planning in order to provide for the
18 formulation of overall policy relative to the use of electronic
19 data processing equipment and software by the State of
20 Illinois. In making this analysis, the Department under the
21 Director shall formulate a master plan for the use of
22 information technology ~~statistical~~ ~~research,~~ utilizing
23 electronic equipment, software and services most
24 advantageously, and advising whether electronic data
25 processing equipment and software should be leased or purchased
26 by the State. The Department under the Director shall prepare

1 and submit interim reports of meaningful developments and
2 proposals for legislation to the Governor on or before January
3 30 each year. The Department under the Director shall engage in
4 a continuing analysis and evaluation of the master plan so
5 developed, and it shall be the responsibility of the Department
6 to recommend from time to time any needed amendments and
7 modifications of any master plan enacted by the General
8 Assembly.

9 (c) For the purposes of this Section, Section 405-245, and
10 paragraph (4) of Section 405-10 only, "State agencies" means
11 all departments, boards, commissions, and agencies of the State
12 of Illinois subject to the Governor.

13 (Source: P.A. 94-91, eff. 7-1-05.)

14 (20 ILCS 405/405-250) (was 20 ILCS 405/35.7a)

15 Sec. 405-250. Information technology ~~Statistical services;~~
16 use of information technology ~~electronic data processing~~
17 equipment and software. The Department may make information
18 technology resources ~~statistical services~~ and the use of
19 information technology ~~electronic data processing~~ equipment
20 and software, including necessary telecommunications lines and
21 equipment, available to local governments, elected State
22 officials, State educational institutions, and all other
23 governmental units of the State requesting them. The Director
24 is empowered to establish prices and charges for the
25 information technology resources ~~statistical services~~ so

1 furnished and for the use of the information technology
2 ~~electronic data processing~~ equipment and software and
3 necessary telecommunications lines and equipment. The prices
4 and charges shall be sufficient to reimburse the cost of
5 furnishing the services and use of equipment, software, and
6 lines.

7 (Source: P.A. 91-239, eff. 1-1-00.)

8 (20 ILCS 405/405-410)

9 Sec. 405-410. Transfer of Information Technology
10 functions.

11 (a) Notwithstanding any other law to the contrary, the
12 Director of Central Management Services, working in
13 cooperation with the Director of any other agency, department,
14 board, or commission directly responsible to the Governor, may
15 direct the transfer, to the Department of Central Management
16 Services, of those information technology functions at that
17 agency, department, board, or commission that are suitable for
18 centralization.

19 Upon receipt of the written direction to transfer
20 information technology functions to the Department of Central
21 Management Services, the personnel, equipment, and property
22 (both real and personal) directly relating to the transferred
23 functions shall be transferred to the Department of Central
24 Management Services, and the relevant documents, records, and
25 correspondence shall be transferred or copied, as the Director

1 may prescribe.

2 (b) Upon receiving written direction from the Director of
3 Central Management Services, the Comptroller and Treasurer are
4 authorized to transfer the unexpended balance of any
5 appropriations related to the information technology functions
6 transferred to the Department of Central Management Services
7 and shall make the necessary fund transfers from any special
8 fund in the State Treasury or from any other federal or State
9 trust fund held by the Treasurer to the General Revenue Fund or
10 ~~the Technology Management Statistical Services Revolving~~
11 ~~Fund, or the Communications Revolving Fund,~~ as designated by
12 the Director of Central Management Services, for use by the
13 Department of Central Management Services in support of
14 information technology functions or any other related costs or
15 expenses of the Department of Central Management Services.

16 (c) The rights of employees and the State and its agencies
17 under the Personnel Code and applicable collective bargaining
18 agreements or under any pension, retirement, or annuity plan
19 shall not be affected by any transfer under this Section.

20 (d) The functions transferred to the Department of Central
21 Management Services by this Section shall be vested in and
22 shall be exercised by the Department of Central Management
23 Services. Each act done in the exercise of those functions
24 shall have the same legal effect as if done by the agencies,
25 offices, divisions, departments, bureaus, boards and
26 commissions from which they were transferred.

1 Every person or other entity shall be subject to the same
2 obligations and duties and any penalties, civil or criminal,
3 arising therefrom, and shall have the same rights arising from
4 the exercise of such rights, powers, and duties as had been
5 exercised by the agencies, offices, divisions, departments,
6 bureaus, boards, and commissions from which they were
7 transferred.

8 Whenever reports or notices are now required to be made or
9 given or papers or documents furnished or served by any person
10 in regards to the functions transferred to or upon the
11 agencies, offices, divisions, departments, bureaus, boards,
12 and commissions from which the functions were transferred, the
13 same shall be made, given, furnished or served in the same
14 manner to or upon the Department of Central Management
15 Services.

16 This Section does not affect any act done, ratified, or
17 cancelled or any right occurring or established or any action
18 or proceeding had or commenced in an administrative, civil, or
19 criminal cause regarding the functions transferred, but those
20 proceedings may be continued by the Department of Central
21 Management Services.

22 This Section does not affect the legality of any rules in
23 the Illinois Administrative Code regarding the functions
24 transferred in this Section that are in force on the effective
25 date of this Section. If necessary, however, the affected
26 agencies shall propose, adopt, or repeal rules, rule

1 amendments, and rule recodifications as appropriate to
2 effectuate this Section.

3 (Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04;
4 93-1067, eff. 1-15-05.)

5 Section 20-10. The State Finance Act is amended by changing
6 Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

7 (30 ILCS 105/5.12) (from Ch. 127, par. 141.12)

8 Sec. 5.12. The Communications Revolving Fund. This Section
9 is repealed on December 31, 2017.

10 (Source: Laws 1919, p. 946.)

11 (30 ILCS 105/5.55) (from Ch. 127, par. 141.55)

12 Sec. 5.55. The Technology Management ~~Statistical Services~~
13 Revolving Fund.

14 (Source: Laws 1919, p. 946.)

15 (30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

16 Sec. 6p-1. The Technology Management Revolving Fund
17 (formerly known as the Statistical Services Revolving Fund)
18 shall be initially financed by a transfer of funds from the
19 General Revenue Fund. Thereafter, all fees and other monies
20 received by the Department of Central Management Services in
21 payment for statistical services rendered pursuant to Section
22 405-20 of the Department of Central Management Services Law (20

1 ILCS 405/405-20) shall be paid into the Technology Management
2 ~~Statistical Services~~ Revolving Fund. On and after July 1, 2017,
3 or after sufficient moneys have been received in the
4 Communications Revolving Fund to pay all Fiscal Year 2017
5 obligations payable from the Fund, whichever is later, all fees
6 and other moneys received by the Department of Central
7 Management Services in payment for communications services
8 rendered pursuant to the Department of Central Management
9 Services Law of the Civil Administrative Code of Illinois or
10 sale of surplus State communications equipment shall be paid
11 into the Technology Management Revolving Fund. The money in
12 this fund shall be used by the Department of Central Management
13 Services as reimbursement for expenditures incurred in
14 rendering statistical services and, beginning July 1, 2017, as
15 reimbursement for expenditures incurred in relation to
16 communications services.

17 (Source: P.A. 91-239, eff. 1-1-00.)

18 (30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)

19 Sec. 6p-2. The Communications Revolving Fund shall be
20 initially financed by a transfer of funds from the General
21 Revenue Fund. Thereafter, through June 30, 2017, all fees and
22 other monies received by the Department of Central Management
23 Services in payment for communications services rendered
24 pursuant to the Department of Central Management Services Law
25 or sale of surplus State communications equipment shall be paid

1 into the Communications Revolving Fund. Except as otherwise
2 provided in this Section, the money in this fund shall be used
3 by the Department of Central Management Services as
4 reimbursement for expenditures incurred in relation to
5 communications services.

6 On the effective date of this amendatory Act of the 93rd
7 General Assembly, or as soon as practicable thereafter, the
8 State Comptroller shall order transferred and the State
9 Treasurer shall transfer \$3,000,000 from the Communications
10 Revolving Fund to the Emergency Public Health Fund to be used
11 for the purposes specified in Section 55.6a of the
12 Environmental Protection Act.

13 In addition to any other transfers that may be provided for
14 by law, on July 1, 2011, or as soon thereafter as practical,
15 the State Comptroller shall direct and the State Treasurer
16 shall transfer the sum of \$5,000,000 from the General Revenue
17 Fund to the Communications Revolving Fund.

18 Notwithstanding any other provision of law, in addition to
19 any other transfers that may be provided by law, on July 1,
20 2017, or after sufficient moneys have been received in the
21 Communications Revolving Fund to pay all Fiscal Year 2017
22 obligations payable from the Fund, whichever is later, the
23 State Comptroller shall direct and the State Treasurer shall
24 transfer the remaining balance from the Communications
25 Revolving Fund into the Technology Management Revolving Fund.
26 Upon completion of the transfer, any future deposits due to

1 that Fund and any outstanding obligations or liabilities of
2 that Fund pass to the Technology Management Revolving Fund.

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

4 (30 ILCS 105/6z-34)

5 Sec. 6z-34. Secretary of State Special Services Fund. There
6 is created in the State Treasury a special fund to be known as
7 the Secretary of State Special Services Fund. Moneys deposited
8 into the Fund may, subject to appropriation, be used by the
9 Secretary of State for any or all of the following purposes:

10 (1) For general automation efforts within operations
11 of the Office of Secretary of State.

12 (2) For technology applications in any form that will
13 enhance the operational capabilities of the Office of
14 Secretary of State.

15 (3) To provide funds for any type of library grants
16 authorized and administered by the Secretary of State as
17 State Librarian.

18 These funds are in addition to any other funds otherwise
19 authorized to the Office of Secretary of State for like or
20 similar purposes.

21 On August 15, 1997, all fiscal year 1997 receipts that
22 exceed the amount of \$15,000,000 shall be transferred from this
23 Fund to the Technology Management Revolving Fund (formerly
24 known as the Statistical Services Revolving Fund); on August
25 15, 1998 and each year thereafter through 2000, all receipts

1 from the fiscal year ending on the previous June 30th that
2 exceed the amount of \$17,000,000 shall be transferred from this
3 Fund to the Technology Management Revolving Fund (formerly
4 known as the Statistical Services Revolving Fund); on August
5 15, 2001 and each year thereafter through 2002, all receipts
6 from the fiscal year ending on the previous June 30th that
7 exceed the amount of \$19,000,000 shall be transferred from this
8 Fund to the Technology Management Revolving Fund (formerly
9 known as the Statistical Services Revolving Fund); and on
10 August 15, 2003 and each year thereafter, all receipts from the
11 fiscal year ending on the previous June 30th that exceed the
12 amount of \$33,000,000 shall be transferred from this Fund to
13 the Technology Management Revolving Fund (formerly known as the
14 Statistical Services Revolving Fund).

15 (Source: P.A. 92-32, eff. 7-1-01; 93-32, eff. 7-1-03.)

16 (30 ILCS 105/8.16a) (from Ch. 127, par. 144.16a)

17 Sec. 8.16a. Appropriations for the procurement,
18 installation, retention, maintenance and operation of
19 electronic data processing and information technology devices
20 and software used by state agencies subject to Section 405-20
21 of the Department of Central Management Services Law (20 ILCS
22 405/405-20), the purchase of necessary supplies and equipment
23 and accessories thereto, and all other expenses incident to the
24 operation and maintenance of those electronic data processing
25 and information technology devices and software are payable

1 from the Technology Management ~~Statistical Services~~ Revolving
2 Fund. However, no contract shall be entered into or obligation
3 incurred for any expenditure from the Technology Management
4 ~~Statistical Services~~ Revolving Fund until after the purpose and
5 amount has been approved in writing by the Director of Central
6 Management Services. Until there are sufficient funds in the
7 Technology Management Revolving Fund (formerly known as the
8 Statistical Services Revolving Fund) to carry out the purposes
9 of this amendatory Act of 1965, however, the State agencies
10 subject to that Section 405-20 shall, on written approval of
11 the Director of Central Management Services, pay the cost of
12 operating and maintaining electronic data processing systems
13 from current appropriations as classified and standardized in
14 the State Finance Act "An Act in relation to State finance",
15 ~~approved June 10, 1919, as amended.~~

16 (Source: P.A. 91-239, eff. 1-1-00.)

17 Section 20-15. The Illinois Pension Code is amended by
18 changing Section 1A-112 as follows:

19 (40 ILCS 5/1A-112)

20 Sec. 1A-112. Fees.

21 (a) Every pension fund that is required to file an annual
22 statement under Section 1A-109 shall pay to the Department an
23 annual compliance fee. In the case of a pension fund under
24 Article 3 or 4 of this Code, the annual compliance fee shall be

1 0.02% (2 basis points) of the total assets of the pension fund,
2 as reported in the most current annual statement of the fund,
3 but not more than \$8,000. In the case of all other pension
4 funds and retirement systems, the annual compliance fee shall
5 be \$8,000.

6 (b) The annual compliance fee shall be due on June 30 for
7 the following State fiscal year, except that the fee payable in
8 1997 for fiscal year 1998 shall be due no earlier than 30 days
9 following the effective date of this amendatory Act of 1997.

10 (c) Any information obtained by the Division that is
11 available to the public under the Freedom of Information Act
12 and is either compiled in published form or maintained on a
13 computer processible medium shall be furnished upon the written
14 request of any applicant and the payment of a reasonable
15 information services fee established by the Director,
16 sufficient to cover the total cost to the Division of
17 compiling, processing, maintaining, and generating the
18 information. The information may be furnished by means of
19 published copy or on a computer processed or computer
20 processible medium.

21 No fee may be charged to any person for information that
22 the Division is required by law to furnish to that person.

23 (d) Except as otherwise provided in this Section, all fees
24 and penalties collected by the Department under this Code shall
25 be deposited into the Public Pension Regulation Fund.

26 (e) Fees collected under subsection (c) of this Section and

1 money collected under Section 1A-107 shall be deposited into
2 the Technology Management ~~Department's Statistical Services~~
3 Revolving Fund and credited to the account of the Department's
4 Public Pension Division. This income shall be used exclusively
5 for the purposes set forth in Section 1A-107. Notwithstanding
6 the provisions of Section 408.2 of the Illinois Insurance Code,
7 no surplus funds remaining in this account shall be deposited
8 in the Insurance Financial Regulation Fund. All money in this
9 account that the Director certifies is not needed for the
10 purposes set forth in Section 1A-107 of this Code shall be
11 transferred to the Public Pension Regulation Fund.

12 (f) Nothing in this Code prohibits the General Assembly
13 from appropriating funds from the General Revenue Fund to the
14 Department for the purpose of administering or enforcing this
15 Code.

16 (Source: P.A. 93-32, eff. 7-1-03.)

17 Section 20-20. The Illinois Insurance Code is amended by
18 changing Sections 408, 408.2, 1202, and 1206 as follows:

19 (215 ILCS 5/408) (from Ch. 73, par. 1020)

20 Sec. 408. Fees and charges.

21 (1) The Director shall charge, collect and give proper
22 acquittances for the payment of the following fees and charges:

23 (a) For filing all documents submitted for the
24 incorporation or organization or certification of a

1 domestic company, except for a fraternal benefit society,
2 \$2,000.

3 (b) For filing all documents submitted for the
4 incorporation or organization of a fraternal benefit
5 society, \$500.

6 (c) For filing amendments to articles of incorporation
7 and amendments to declaration of organization, except for a
8 fraternal benefit society, a mutual benefit association, a
9 burial society or a farm mutual, \$200.

10 (d) For filing amendments to articles of incorporation
11 of a fraternal benefit society, a mutual benefit
12 association or a burial society, \$100.

13 (e) For filing amendments to articles of incorporation
14 of a farm mutual, \$50.

15 (f) For filing bylaws or amendments thereto, \$50.

16 (g) For filing agreement of merger or consolidation:

17 (i) for a domestic company, except for a fraternal
18 benefit society, a mutual benefit association, a
19 burial society, or a farm mutual, \$2,000.

20 (ii) for a foreign or alien company, except for a
21 fraternal benefit society, \$600.

22 (iii) for a fraternal benefit society, a mutual
23 benefit association, a burial society, or a farm
24 mutual, \$200.

25 (h) For filing agreements of reinsurance by a domestic
26 company, \$200.

1 (i) For filing all documents submitted by a foreign or
2 alien company to be admitted to transact business or
3 accredited as a reinsurer in this State, except for a
4 fraternal benefit society, \$5,000.

5 (j) For filing all documents submitted by a foreign or
6 alien fraternal benefit society to be admitted to transact
7 business in this State, \$500.

8 (k) For filing declaration of withdrawal of a foreign
9 or alien company, \$50.

10 (l) For filing annual statement by a domestic company,
11 except a fraternal benefit society, a mutual benefit
12 association, a burial society, or a farm mutual, \$200.

13 (m) For filing annual statement by a domestic fraternal
14 benefit society, \$100.

15 (n) For filing annual statement by a farm mutual, a
16 mutual benefit association, or a burial society, \$50.

17 (o) For issuing a certificate of authority or renewal
18 thereof except to a foreign fraternal benefit society,
19 \$400.

20 (p) For issuing a certificate of authority or renewal
21 thereof to a foreign fraternal benefit society, \$200.

22 (q) For issuing an amended certificate of authority,
23 \$50.

24 (r) For each certified copy of certificate of
25 authority, \$20.

26 (s) For each certificate of deposit, or valuation, or

1 compliance or surety certificate, \$20.

2 (t) For copies of papers or records per page, \$1.

3 (u) For each certification to copies of papers or
4 records, \$10.

5 (v) For multiple copies of documents or certificates
6 listed in subparagraphs (r), (s), and (u) of paragraph (1)
7 of this Section, \$10 for the first copy of a certificate of
8 any type and \$5 for each additional copy of the same
9 certificate requested at the same time, unless, pursuant to
10 paragraph (2) of this Section, the Director finds these
11 additional fees excessive.

12 (w) For issuing a permit to sell shares or increase
13 paid-up capital:

14 (i) in connection with a public stock offering,
15 \$300;

16 (ii) in any other case, \$100.

17 (x) For issuing any other certificate required or
18 permissible under the law, \$50.

19 (y) For filing a plan of exchange of the stock of a
20 domestic stock insurance company, a plan of
21 demutualization of a domestic mutual company, or a plan of
22 reorganization under Article XII, \$2,000.

23 (z) For filing a statement of acquisition of a domestic
24 company as defined in Section 131.4 of this Code, \$2,000.

25 (aa) For filing an agreement to purchase the business
26 of an organization authorized under the Dental Service Plan

1 Act or the Voluntary Health Services Plans Act or of a
2 health maintenance organization or a limited health
3 service organization, \$2,000.

4 (bb) For filing a statement of acquisition of a foreign
5 or alien insurance company as defined in Section 131.12a of
6 this Code, \$1,000.

7 (cc) For filing a registration statement as required in
8 Sections 131.13 and 131.14, the notification as required by
9 Sections 131.16, 131.20a, or 141.4, or an agreement or
10 transaction required by Sections 124.2(2), 141, 141a, or
11 141.1, \$200.

12 (dd) For filing an application for licensing of:

13 (i) a religious or charitable risk pooling trust or
14 a workers' compensation pool, \$1,000;

15 (ii) a workers' compensation service company,
16 \$500;

17 (iii) a self-insured automobile fleet, \$200; or

18 (iv) a renewal of or amendment of any license
19 issued pursuant to (i), (ii), or (iii) above, \$100.

20 (ee) For filing articles of incorporation for a
21 syndicate to engage in the business of insurance through
22 the Illinois Insurance Exchange, \$2,000.

23 (ff) For filing amended articles of incorporation for a
24 syndicate engaged in the business of insurance through the
25 Illinois Insurance Exchange, \$100.

26 (gg) For filing articles of incorporation for a limited

1 syndicate to join with other subscribers or limited
2 syndicates to do business through the Illinois Insurance
3 Exchange, \$1,000.

4 (hh) For filing amended articles of incorporation for a
5 limited syndicate to do business through the Illinois
6 Insurance Exchange, \$100.

7 (ii) For a permit to solicit subscriptions to a
8 syndicate or limited syndicate, \$100.

9 (jj) For the filing of each form as required in Section
10 143 of this Code, \$50 per form. The fee for advisory and
11 rating organizations shall be \$200 per form.

12 (i) For the purposes of the form filing fee,
13 filings made on insert page basis will be considered
14 one form at the time of its original submission.
15 Changes made to a form subsequent to its approval shall
16 be considered a new filing.

17 (ii) Only one fee shall be charged for a form,
18 regardless of the number of other forms or policies
19 with which it will be used.

20 (iii) Fees charged for a policy filed as it will be
21 issued regardless of the number of forms comprising
22 that policy shall not exceed \$1,500. For advisory or
23 rating organizations, fees charged for a policy filed
24 as it will be issued regardless of the number of forms
25 comprising that policy shall not exceed \$2,500.

26 (iv) The Director may by rule exempt forms from

1 such fees.

2 (kk) For filing an application for licensing of a
3 reinsurance intermediary, \$500.

4 (ll) For filing an application for renewal of a license
5 of a reinsurance intermediary, \$200.

6 (2) When printed copies or numerous copies of the same
7 paper or records are furnished or certified, the Director may
8 reduce such fees for copies if he finds them excessive. He may,
9 when he considers it in the public interest, furnish without
10 charge to state insurance departments and persons other than
11 companies, copies or certified copies of reports of
12 examinations and of other papers and records.

13 (3) The expenses incurred in any performance examination
14 authorized by law shall be paid by the company or person being
15 examined. The charge shall be reasonably related to the cost of
16 the examination including but not limited to compensation of
17 examiners, electronic data processing costs, supervision and
18 preparation of an examination report and lodging and travel
19 expenses. All lodging and travel expenses shall be in accord
20 with the applicable travel regulations as published by the
21 Department of Central Management Services and approved by the
22 Governor's Travel Control Board, except that out-of-state
23 lodging and travel expenses related to examinations authorized
24 under Section 132 shall be in accordance with travel rates
25 prescribed under paragraph 301-7.2 of the Federal Travel
26 Regulations, 41 C.F.R. 301-7.2, for reimbursement of

1 subsistence expenses incurred during official travel. All
2 lodging and travel expenses may be reimbursed directly upon
3 authorization of the Director. With the exception of the direct
4 reimbursements authorized by the Director, all performance
5 examination charges collected by the Department shall be paid
6 to the Insurance Producer Administration Fund, however, the
7 electronic data processing costs incurred by the Department in
8 the performance of any examination shall be billed directly to
9 the company being examined for payment to the Technology
10 Management ~~Statistical Services~~ Revolving Fund.

11 (4) At the time of any service of process on the Director
12 as attorney for such service, the Director shall charge and
13 collect the sum of \$20, which may be recovered as taxable costs
14 by the party to the suit or action causing such service to be
15 made if he prevails in such suit or action.

16 (5) (a) The costs incurred by the Department of Insurance
17 in conducting any hearing authorized by law shall be assessed
18 against the parties to the hearing in such proportion as the
19 Director of Insurance may determine upon consideration of all
20 relevant circumstances including: (1) the nature of the
21 hearing; (2) whether the hearing was instigated by, or for the
22 benefit of a particular party or parties; (3) whether there is
23 a successful party on the merits of the proceeding; and (4) the
24 relative levels of participation by the parties.

25 (b) For purposes of this subsection (5) costs incurred
26 shall mean the hearing officer fees, court reporter fees, and

1 travel expenses of Department of Insurance officers and
2 employees; provided however, that costs incurred shall not
3 include hearing officer fees or court reporter fees unless the
4 Department has retained the services of independent
5 contractors or outside experts to perform such functions.

6 (c) The Director shall make the assessment of costs
7 incurred as part of the final order or decision arising out of
8 the proceeding; provided, however, that such order or decision
9 shall include findings and conclusions in support of the
10 assessment of costs. This subsection (5) shall not be construed
11 as permitting the payment of travel expenses unless calculated
12 in accordance with the applicable travel regulations of the
13 Department of Central Management Services, as approved by the
14 Governor's Travel Control Board. The Director as part of such
15 order or decision shall require all assessments for hearing
16 officer fees and court reporter fees, if any, to be paid
17 directly to the hearing officer or court reporter by the
18 party(s) assessed for such costs. The assessments for travel
19 expenses of Department officers and employees shall be
20 reimbursable to the Director of Insurance for deposit to the
21 fund out of which those expenses had been paid.

22 (d) The provisions of this subsection (5) shall apply in
23 the case of any hearing conducted by the Director of Insurance
24 not otherwise specifically provided for by law.

25 (6) The Director shall charge and collect an annual
26 financial regulation fee from every domestic company for

1 examination and analysis of its financial condition and to fund
2 the internal costs and expenses of the Interstate Insurance
3 Receivership Commission as may be allocated to the State of
4 Illinois and companies doing an insurance business in this
5 State pursuant to Article X of the Interstate Insurance
6 Receivership Compact. The fee shall be the greater fixed amount
7 based upon the combination of nationwide direct premium income
8 and nationwide reinsurance assumed premium income or upon
9 admitted assets calculated under this subsection as follows:

10 (a) Combination of nationwide direct premium income
11 and nationwide reinsurance assumed premium.

12 (i) \$150, if the premium is less than \$500,000 and
13 there is no reinsurance assumed premium;

14 (ii) \$750, if the premium is \$500,000 or more, but
15 less than \$5,000,000 and there is no reinsurance
16 assumed premium; or if the premium is less than
17 \$5,000,000 and the reinsurance assumed premium is less
18 than \$10,000,000;

19 (iii) \$3,750, if the premium is less than
20 \$5,000,000 and the reinsurance assumed premium is
21 \$10,000,000 or more;

22 (iv) \$7,500, if the premium is \$5,000,000 or more,
23 but less than \$10,000,000;

24 (v) \$18,000, if the premium is \$10,000,000 or more,
25 but less than \$25,000,000;

26 (vi) \$22,500, if the premium is \$25,000,000 or

1 more, but less than \$50,000,000;

2 (vii) \$30,000, if the premium is \$50,000,000 or
3 more, but less than \$100,000,000;

4 (viii) \$37,500, if the premium is \$100,000,000 or
5 more.

6 (b) Admitted assets.

7 (i) \$150, if admitted assets are less than
8 \$1,000,000;

9 (ii) \$750, if admitted assets are \$1,000,000 or
10 more, but less than \$5,000,000;

11 (iii) \$3,750, if admitted assets are \$5,000,000 or
12 more, but less than \$25,000,000;

13 (iv) \$7,500, if admitted assets are \$25,000,000 or
14 more, but less than \$50,000,000;

15 (v) \$18,000, if admitted assets are \$50,000,000 or
16 more, but less than \$100,000,000;

17 (vi) \$22,500, if admitted assets are \$100,000,000
18 or more, but less than \$500,000,000;

19 (vii) \$30,000, if admitted assets are \$500,000,000
20 or more, but less than \$1,000,000,000;

21 (viii) \$37,500, if admitted assets are
22 \$1,000,000,000 or more.

23 (c) The sum of financial regulation fees charged to the
24 domestic companies of the same affiliated group shall not
25 exceed \$250,000 in the aggregate in any single year and
26 shall be billed by the Director to the member company

1 designated by the group.

2 (7) The Director shall charge and collect an annual
3 financial regulation fee from every foreign or alien company,
4 except fraternal benefit societies, for the examination and
5 analysis of its financial condition and to fund the internal
6 costs and expenses of the Interstate Insurance Receivership
7 Commission as may be allocated to the State of Illinois and
8 companies doing an insurance business in this State pursuant to
9 Article X of the Interstate Insurance Receivership Compact. The
10 fee shall be a fixed amount based upon Illinois direct premium
11 income and nationwide reinsurance assumed premium income in
12 accordance with the following schedule:

13 (a) \$150, if the premium is less than \$500,000 and
14 there is no reinsurance assumed premium;

15 (b) \$750, if the premium is \$500,000 or more, but less
16 than \$5,000,000 and there is no reinsurance assumed
17 premium; or if the premium is less than \$5,000,000 and the
18 reinsurance assumed premium is less than \$10,000,000;

19 (c) \$3,750, if the premium is less than \$5,000,000 and
20 the reinsurance assumed premium is \$10,000,000 or more;

21 (d) \$7,500, if the premium is \$5,000,000 or more, but
22 less than \$10,000,000;

23 (e) \$18,000, if the premium is \$10,000,000 or more, but
24 less than \$25,000,000;

25 (f) \$22,500, if the premium is \$25,000,000 or more, but
26 less than \$50,000,000;

1 (g) \$30,000, if the premium is \$50,000,000 or more, but
2 less than \$100,000,000;

3 (h) \$37,500, if the premium is \$100,000,000 or more.

4 The sum of financial regulation fees under this subsection
5 (7) charged to the foreign or alien companies within the same
6 affiliated group shall not exceed \$250,000 in the aggregate in
7 any single year and shall be billed by the Director to the
8 member company designated by the group.

9 (8) Beginning January 1, 1992, the financial regulation
10 fees imposed under subsections (6) and (7) of this Section
11 shall be paid by each company or domestic affiliated group
12 annually. After January 1, 1994, the fee shall be billed by
13 Department invoice based upon the company's premium income or
14 admitted assets as shown in its annual statement for the
15 preceding calendar year. The invoice is due upon receipt and
16 must be paid no later than June 30 of each calendar year. All
17 financial regulation fees collected by the Department shall be
18 paid to the Insurance Financial Regulation Fund. The Department
19 may not collect financial examiner per diem charges from
20 companies subject to subsections (6) and (7) of this Section
21 undergoing financial examination after June 30, 1992.

22 (9) In addition to the financial regulation fee required by
23 this Section, a company undergoing any financial examination
24 authorized by law shall pay the following costs and expenses
25 incurred by the Department: electronic data processing costs,
26 the expenses authorized under Section 131.21 and subsection (d)

1 of Section 132.4 of this Code, and lodging and travel expenses.

2 Electronic data processing costs incurred by the
3 Department in the performance of any examination shall be
4 billed directly to the company undergoing examination for
5 payment to the Technology Management ~~Statistical Services~~
6 Revolving Fund. Except for direct reimbursements authorized by
7 the Director or direct payments made under Section 131.21 or
8 subsection (d) of Section 132.4 of this Code, all financial
9 regulation fees and all financial examination charges
10 collected by the Department shall be paid to the Insurance
11 Financial Regulation Fund.

12 All lodging and travel expenses shall be in accordance with
13 applicable travel regulations published by the Department of
14 Central Management Services and approved by the Governor's
15 Travel Control Board, except that out-of-state lodging and
16 travel expenses related to examinations authorized under
17 Sections 132.1 through 132.7 shall be in accordance with travel
18 rates prescribed under paragraph 301-7.2 of the Federal Travel
19 Regulations, 41 C.F.R. 301-7.2, for reimbursement of
20 subsistence expenses incurred during official travel. All
21 lodging and travel expenses may be reimbursed directly upon the
22 authorization of the Director.

23 In the case of an organization or person not subject to the
24 financial regulation fee, the expenses incurred in any
25 financial examination authorized by law shall be paid by the
26 organization or person being examined. The charge shall be

1 reasonably related to the cost of the examination including,
2 but not limited to, compensation of examiners and other costs
3 described in this subsection.

4 (10) Any company, person, or entity failing to make any
5 payment of \$150 or more as required under this Section shall be
6 subject to the penalty and interest provisions provided for in
7 subsections (4) and (7) of Section 412.

8 (11) Unless otherwise specified, all of the fees collected
9 under this Section shall be paid into the Insurance Financial
10 Regulation Fund.

11 (12) For purposes of this Section:

12 (a) "Domestic company" means a company as defined in
13 Section 2 of this Code which is incorporated or organized
14 under the laws of this State, and in addition includes a
15 not-for-profit corporation authorized under the Dental
16 Service Plan Act or the Voluntary Health Services Plans
17 Act, a health maintenance organization, and a limited
18 health service organization.

19 (b) "Foreign company" means a company as defined in
20 Section 2 of this Code which is incorporated or organized
21 under the laws of any state of the United States other than
22 this State and in addition includes a health maintenance
23 organization and a limited health service organization
24 which is incorporated or organized under the laws of any
25 state of the United States other than this State.

26 (c) "Alien company" means a company as defined in

1 Section 2 of this Code which is incorporated or organized
2 under the laws of any country other than the United States.

3 (d) "Fraternal benefit society" means a corporation,
4 society, order, lodge or voluntary association as defined
5 in Section 282.1 of this Code.

6 (e) "Mutual benefit association" means a company,
7 association or corporation authorized by the Director to do
8 business in this State under the provisions of Article
9 XVIII of this Code.

10 (f) "Burial society" means a person, firm,
11 corporation, society or association of individuals
12 authorized by the Director to do business in this State
13 under the provisions of Article XIX of this Code.

14 (g) "Farm mutual" means a district, county and township
15 mutual insurance company authorized by the Director to do
16 business in this State under the provisions of the Farm
17 Mutual Insurance Company Act of 1986.

18 (Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11;
19 97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)

20 (215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

21 Sec. 408.2. Statistical Services. Any public record, or any
22 data obtained by the Department of Insurance, which is subject
23 to public inspection or copying and which is maintained on a
24 computer processible medium, may be furnished in a computer
25 processed or computer processible medium upon the written

1 request of any applicant and the payment of a reasonable fee
2 established by the Director sufficient to cover the total cost
3 of the Department for processing, maintaining and generating
4 such computer processible records or data, except to the extent
5 of any salaries or compensation of Department officers or
6 employees.

7 The Director of Insurance is specifically authorized to
8 contract with members of the public at large, enter waiver
9 agreements, or otherwise enter written agreements for the
10 purpose of assuring public access to the Department's computer
11 processible records or data, or for the purpose of restricting,
12 controlling or limiting such access where necessary to protect
13 the confidentiality of individuals, companies or other
14 entities identified by such documents.

15 All fees collected by the Director under this Section 408.2
16 shall be deposited in the Technology Management ~~Statistical~~
17 ~~Services~~ Revolving Fund and credited to the account of the
18 Department of Insurance. Any surplus funds remaining in such
19 account at the close of any fiscal year shall be delivered to
20 the State Treasurer for deposit in the Insurance Financial
21 Regulation Fund.

22 (Source: P.A. 84-989.)

23 (215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

24 Sec. 1202. Duties. The Director shall:

25 (a) determine the relationship of insurance premiums

1 and related income as compared to insurance costs and
2 expenses and provide such information to the General
3 Assembly and the general public;

4 (b) study the insurance system in the State of
5 Illinois, and recommend to the General Assembly what it
6 deems to be the most appropriate and comprehensive cost
7 containment system for the State;

8 (c) respond to the requests by agencies of government
9 and the General Assembly for special studies and analysis
10 of data collected pursuant to this Article. Such reports
11 shall be made available in a form prescribed by the
12 Director. The Director may also determine a fee to be
13 charged to the requesting agency to cover the direct and
14 indirect costs for producing such a report, and shall
15 permit affected insurers the right to review the accuracy
16 of the report before it is released. The fees shall be
17 deposited into the Technology Management ~~Statistical~~
18 ~~Services~~ Revolving Fund and credited to the account of the
19 Department of Insurance;

20 (d) make an interim report to the General Assembly no
21 later than August 15, 1987, and an annual report to the
22 General Assembly no later than July 1 every year thereafter
23 which shall include the Director's findings and
24 recommendations regarding its duties as provided under
25 subsections (a), (b), and (c) of this Section.

26 (Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)

1 (215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

2 Sec. 1206. Expenses. The companies required to file reports
3 under this Article shall pay a reasonable fee established by
4 the Director sufficient to cover the total cost of the
5 Department incident to or associated with the administration
6 and enforcement of this Article, including the collection,
7 analysis and distribution of the insurance cost data, the
8 conversion of hard copy reports to tape, and the compilation
9 and analysis of basic reports. The Director may establish a
10 schedule of fees for this purpose. Expenses for additional
11 reports shall be billed to those requesting the reports. Any
12 such fees collected under this Section shall be paid to the
13 Director of Insurance and deposited into the Technology
14 Management Statistical Services Revolving Fund and credited to
15 the account of the Department of Insurance.

16 (Source: P.A. 84-1431.)

17 Section 20-25. The Workers' Compensation Act is amended by
18 changing Section 17 as follows:

19 (820 ILCS 305/17) (from Ch. 48, par. 138.17)

20 Sec. 17. The Commission shall cause to be printed and
21 furnish free of charge upon request by any employer or employee
22 such blank forms as may facilitate or promote efficient
23 administration and the performance of the duties of the

1 Commission. It shall provide a proper record in which shall be
2 entered and indexed the name of any employer who shall file a
3 notice of declination or withdrawal under this Act, and the
4 date of the filing thereof; and a proper record in which shall
5 be entered and indexed the name of any employee who shall file
6 such notice of declination or withdrawal, and the date of the
7 filing thereof; and such other notices as may be required by
8 this Act; and records in which shall be recorded all
9 proceedings, orders and awards had or made by the Commission or
10 by the arbitration committees, and such other books or records
11 as it shall deem necessary, all such records to be kept in the
12 office of the Commission.

13 The Commission may destroy all papers and documents which
14 have been on file for more than 5 years where there is no claim
15 for compensation pending or where more than 2 years have
16 elapsed since the termination of the compensation period.

17 The Commission shall compile and distribute to interested
18 persons aggregate statistics, taken from any records and
19 reports in the possession of the Commission. The aggregate
20 statistics shall not give the names or otherwise identify
21 persons sustaining injuries or disabilities or the employer of
22 any injured person or person with a disability.

23 The Commission is authorized to establish reasonable fees
24 and methods of payment limited to covering only the costs to
25 the Commission for processing, maintaining and generating
26 records or data necessary for the computerized production of

1 documents, records and other materials except to the extent of
2 any salaries or compensation of Commission officers or
3 employees.

4 All fees collected by the Commission under this Section
5 shall be deposited in the Technology Management ~~Statistical~~
6 ~~Services~~ Revolving Fund and credited to the account of the
7 Illinois Workers' Compensation Commission.

8 (Source: P.A. 99-143, eff. 7-27-15.)

9 Section 20-30. The Workers' Occupational Diseases Act is
10 amended by changing Section 17 as follows:

11 (820 ILCS 310/17) (from Ch. 48, par. 172.52)

12 Sec. 17. The Commission shall cause to be printed and shall
13 furnish free of charge upon request by any employer or employee
14 such blank forms as it shall deem requisite to facilitate or
15 promote the efficient administration of this Act, and the
16 performance of the duties of the Commission. It shall provide a
17 proper record in which shall be entered and indexed the name of
18 any employer who shall file a notice of election under this
19 Act, and the date of the filing thereof; and a proper record in
20 which shall be entered and indexed the name of any employee who
21 shall file a notice of election, and the date of the filing
22 thereof; and such other notices as may be required by this Act;
23 and records in which shall be recorded all proceedings, orders
24 and awards had or made by the Commission, or by the arbitration

1 committees, and such other books or records as it shall deem
2 necessary, all such records to be kept in the office of the
3 Commission. The Commission, in its discretion, may destroy all
4 papers and documents except notices of election and waivers
5 which have been on file for more than five years where there is
6 no claim for compensation pending, or where more than two years
7 have elapsed since the termination of the compensation period.

8 The Commission shall compile and distribute to interested
9 persons aggregate statistics, taken from any records and
10 reports in the possession of the Commission. The aggregate
11 statistics shall not give the names or otherwise identify
12 persons sustaining injuries or disabilities or the employer of
13 any injured person or person with a disability.

14 The Commission is authorized to establish reasonable fees
15 and methods of payment limited to covering only the costs to
16 the Commission for processing, maintaining and generating
17 records or data necessary for the computerized production of
18 documents, records and other materials except to the extent of
19 any salaries or compensation of Commission officers or
20 employees.

21 All fees collected by the Commission under this Section
22 shall be deposited in the Technology Management ~~Statistical~~
23 ~~Services~~ Revolving Fund and credited to the account of the
24 Illinois Workers' Compensation Commission.

25 (Source: P.A. 99-143, eff. 7-27-15.)

1 ARTICLE 25. REFUNDING BONDS

2 Section 25-5. The General Obligation Bond Act is amended by
3 changing Sections 2.5, 9, 11, and 16 as follows:

4 (30 ILCS 330/2.5)

5 Sec. 2.5. Limitation on issuance of Bonds.

6 (a) Except as provided in subsection (b), no Bonds may be
7 issued if, after the issuance, in the next State fiscal year
8 after the issuance of the Bonds, the amount of debt service
9 (including principal, whether payable at maturity or pursuant
10 to mandatory sinking fund installments, and interest) on all
11 then-outstanding Bonds, other than Bonds authorized by Public
12 Act 96-43 and other than Bonds authorized by Public Act
13 96-1497, would exceed 7% of the aggregate appropriations from
14 the general funds (which consist of the General Revenue Fund,
15 the Common School Fund, the General Revenue Common School
16 Special Account Fund, and the Education Assistance Fund) and
17 the Road Fund for the fiscal year immediately prior to the
18 fiscal year of the issuance.

19 (b) If the Comptroller and Treasurer each consent in
20 writing, Bonds may be issued even if the issuance does not
21 comply with subsection (a). In addition, \$2,000,000,000 in
22 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
23 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
24 issued during State fiscal year 2017 without complying with

1 subsection (a). In addition, \$2,000,000,000 in Bonds for the
2 purposes set forth in Sections 3, 4, 5, 6, and 7, and
3 \$2,000,000,000 in Refunding Bonds under Section 16, may be
4 issued during State fiscal year 2018 without complying with
5 subsection (a).

6 (Source: P.A. 99-523, eff. 6-30-16.)

7 (30 ILCS 330/9) (from Ch. 127, par. 659)

8 Sec. 9. Conditions for Issuance and Sale of Bonds -
9 Requirements for Bonds.

10 (a) Except as otherwise provided in this subsection, Bonds
11 shall be issued and sold from time to time, in one or more
12 series, in such amounts and at such prices as may be directed
13 by the Governor, upon recommendation by the Director of the
14 Governor's Office of Management and Budget. Bonds shall be in
15 such form (either coupon, registered or book entry), in such
16 denominations, payable within 25 years from their date, subject
17 to such terms of redemption with or without premium, bear
18 interest payable at such times and at such fixed or variable
19 rate or rates, and be dated as shall be fixed and determined by
20 the Director of the Governor's Office of Management and Budget
21 in the order authorizing the issuance and sale of any series of
22 Bonds, which order shall be approved by the Governor and is
23 herein called a "Bond Sale Order"; provided however, that
24 interest payable at fixed or variable rates shall not exceed
25 that permitted in the Bond Authorization Act, as now or

1 hereafter amended. Bonds shall be payable at such place or
2 places, within or without the State of Illinois, and may be
3 made registrable as to either principal or as to both principal
4 and interest, as shall be specified in the Bond Sale Order.
5 Bonds may be callable or subject to purchase and retirement or
6 tender and remarketing as fixed and determined in the Bond Sale
7 Order. Bonds, other than Bonds issued under Section 3 of this
8 Act for the costs associated with the purchase and
9 implementation of information technology, (i) except for
10 refunding Bonds satisfying the requirements of Section 16 of
11 this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017,
12 or 2018 must be issued with principal or mandatory redemption
13 amounts in equal amounts, with the first maturity issued
14 occurring within the fiscal year in which the Bonds are issued
15 or within the next succeeding fiscal year and (ii) must mature
16 or be subject to mandatory redemption each fiscal year
17 thereafter up to 25 years, except for refunding Bonds
18 satisfying the requirements of Section 16 of this Act and sold
19 during fiscal year 2009, 2010, or 2011 which must mature or be
20 subject to mandatory redemption each fiscal year thereafter up
21 to 16 years. Bonds issued under Section 3 of this Act for the
22 costs associated with the purchase and implementation of
23 information technology must be issued with principal or
24 mandatory redemption amounts in equal amounts, with the first
25 maturity issued occurring with the fiscal year in which the
26 respective bonds are issued or with the next succeeding fiscal

1 year, with the respective bonds issued maturing or subject to
2 mandatory redemption each fiscal year thereafter up to 10
3 years. Notwithstanding any provision of this Act to the
4 contrary, the Bonds authorized by Public Act 96-43 shall be
5 payable within 5 years from their date and must be issued with
6 principal or mandatory redemption amounts in equal amounts,
7 with payment of principal or mandatory redemption beginning in
8 the first fiscal year following the fiscal year in which the
9 Bonds are issued.

10 Notwithstanding any provision of this Act to the contrary,
11 the Bonds authorized by Public Act 96-1497 shall be payable
12 within 8 years from their date and shall be issued with payment
13 of maturing principal or scheduled mandatory redemptions in
14 accordance with the following schedule, except the following
15 amounts shall be prorated if less than the total additional
16 amount of Bonds authorized by Public Act 96-1497 are issued:

17	Fiscal Year After Issuance	Amount
18	1-2	\$0
19	3	\$110,712,120
20	4	\$332,136,360
21	5	\$664,272,720
22	6-8	\$996,409,080

23 In the case of any series of Bonds bearing interest at a
24 variable interest rate ("Variable Rate Bonds"), in lieu of
25 determining the rate or rates at which such series of Variable
26 Rate Bonds shall bear interest and the price or prices at which

1 such Variable Rate Bonds shall be initially sold or remarketed
2 (in the event of purchase and subsequent resale), the Bond Sale
3 Order may provide that such interest rates and prices may vary
4 from time to time depending on criteria established in such
5 Bond Sale Order, which criteria may include, without
6 limitation, references to indices or variations in interest
7 rates as may, in the judgment of a remarketing agent, be
8 necessary to cause Variable Rate Bonds of such series to be
9 remarketable from time to time at a price equal to their
10 principal amount, and may provide for appointment of a bank,
11 trust company, investment bank, or other financial institution
12 to serve as remarketing agent in that connection. The Bond Sale
13 Order may provide that alternative interest rates or provisions
14 for establishing alternative interest rates, different
15 security or claim priorities, or different call or amortization
16 provisions will apply during such times as Variable Rate Bonds
17 of any series are held by a person providing credit or
18 liquidity enhancement arrangements for such Bonds as
19 authorized in subsection (b) of this Section. The Bond Sale
20 Order may also provide for such variable interest rates to be
21 established pursuant to a process generally known as an auction
22 rate process and may provide for appointment of one or more
23 financial institutions to serve as auction agents and
24 broker-dealers in connection with the establishment of such
25 interest rates and the sale and remarketing of such Bonds.

26 (b) In connection with the issuance of any series of Bonds,

1 the State may enter into arrangements to provide additional
2 security and liquidity for such Bonds, including, without
3 limitation, bond or interest rate insurance or letters of
4 credit, lines of credit, bond purchase contracts, or other
5 arrangements whereby funds are made available to retire or
6 purchase Bonds, thereby assuring the ability of owners of the
7 Bonds to sell or redeem their Bonds. The State may enter into
8 contracts and may agree to pay fees to persons providing such
9 arrangements, but only under circumstances where the Director
10 of the Governor's Office of Management and Budget certifies
11 that he or she reasonably expects the total interest paid or to
12 be paid on the Bonds, together with the fees for the
13 arrangements (being treated as if interest), would not, taken
14 together, cause the Bonds to bear interest, calculated to their
15 stated maturity, at a rate in excess of the rate that the Bonds
16 would bear in the absence of such arrangements.

17 The State may, with respect to Bonds issued or anticipated
18 to be issued, participate in and enter into arrangements with
19 respect to interest rate protection or exchange agreements,
20 guarantees, or financial futures contracts for the purpose of
21 limiting, reducing, or managing interest rate exposure. The
22 authority granted under this paragraph, however, shall not
23 increase the principal amount of Bonds authorized to be issued
24 by law. The arrangements may be executed and delivered by the
25 Director of the Governor's Office of Management and Budget on
26 behalf of the State. Net payments for such arrangements shall

1 constitute interest on the Bonds and shall be paid from the
2 General Obligation Bond Retirement and Interest Fund. The
3 Director of the Governor's Office of Management and Budget
4 shall at least annually certify to the Governor and the State
5 Comptroller his or her estimate of the amounts of such net
6 payments to be included in the calculation of interest required
7 to be paid by the State.

8 (c) Prior to the issuance of any Variable Rate Bonds
9 pursuant to subsection (a), the Director of the Governor's
10 Office of Management and Budget shall adopt an interest rate
11 risk management policy providing that the amount of the State's
12 variable rate exposure with respect to Bonds shall not exceed
13 20%. This policy shall remain in effect while any Bonds are
14 outstanding and the issuance of Bonds shall be subject to the
15 terms of such policy. The terms of this policy may be amended
16 from time to time by the Director of the Governor's Office of
17 Management and Budget but in no event shall any amendment cause
18 the permitted level of the State's variable rate exposure with
19 respect to Bonds to exceed 20%.

20 (d) "Build America Bonds" in this Section means Bonds
21 authorized by Section 54AA of the Internal Revenue Code of
22 1986, as amended ("Internal Revenue Code"), and bonds issued
23 from time to time to refund or continue to refund "Build
24 America Bonds".

25 (e) Notwithstanding any other provision of this Section,
26 Qualified School Construction Bonds shall be issued and sold

1 from time to time, in one or more series, in such amounts and
2 at such prices as may be directed by the Governor, upon
3 recommendation by the Director of the Governor's Office of
4 Management and Budget. Qualified School Construction Bonds
5 shall be in such form (either coupon, registered or book
6 entry), in such denominations, payable within 25 years from
7 their date, subject to such terms of redemption with or without
8 premium, and if the Qualified School Construction Bonds are
9 issued with a supplemental coupon, bear interest payable at
10 such times and at such fixed or variable rate or rates, and be
11 dated as shall be fixed and determined by the Director of the
12 Governor's Office of Management and Budget in the order
13 authorizing the issuance and sale of any series of Qualified
14 School Construction Bonds, which order shall be approved by the
15 Governor and is herein called a "Bond Sale Order"; except that
16 interest payable at fixed or variable rates, if any, shall not
17 exceed that permitted in the Bond Authorization Act, as now or
18 hereafter amended. Qualified School Construction Bonds shall
19 be payable at such place or places, within or without the State
20 of Illinois, and may be made registrable as to either principal
21 or as to both principal and interest, as shall be specified in
22 the Bond Sale Order. Qualified School Construction Bonds may be
23 callable or subject to purchase and retirement or tender and
24 remarketing as fixed and determined in the Bond Sale Order.
25 Qualified School Construction Bonds must be issued with
26 principal or mandatory redemption amounts or sinking fund

1 payments into the General Obligation Bond Retirement and
2 Interest Fund (or subaccount therefor) in equal amounts, with
3 the first maturity issued, mandatory redemption payment or
4 sinking fund payment occurring within the fiscal year in which
5 the Qualified School Construction Bonds are issued or within
6 the next succeeding fiscal year, with Qualified School
7 Construction Bonds issued maturing or subject to mandatory
8 redemption or with sinking fund payments thereof deposited each
9 fiscal year thereafter up to 25 years. Sinking fund payments
10 set forth in this subsection shall be permitted only to the
11 extent authorized in Section 54F of the Internal Revenue Code
12 or as otherwise determined by the Director of the Governor's
13 Office of Management and Budget. "Qualified School
14 Construction Bonds" in this subsection means Bonds authorized
15 by Section 54F of the Internal Revenue Code and for bonds
16 issued from time to time to refund or continue to refund such
17 "Qualified School Construction Bonds".

18 (f) Beginning with the next issuance by the Governor's
19 Office of Management and Budget to the Procurement Policy Board
20 of a request for quotation for the purpose of formulating a new
21 pool of qualified underwriting banks list, all entities
22 responding to such a request for quotation for inclusion on
23 that list shall provide a written report to the Governor's
24 Office of Management and Budget and the Illinois Comptroller.
25 The written report submitted to the Comptroller shall (i) be
26 published on the Comptroller's Internet website and (ii) be

1 used by the Governor's Office of Management and Budget for the
2 purposes of scoring such a request for quotation. The written
3 report, at a minimum, shall:

4 (1) disclose whether, within the past 3 months,
5 pursuant to its credit default swap market-making
6 activities, the firm has entered into any State of Illinois
7 credit default swaps ("CDS");

8 (2) include, in the event of State of Illinois CDS
9 activity, disclosure of the firm's cumulative notional
10 volume of State of Illinois CDS trades and the firm's
11 outstanding gross and net notional amount of State of
12 Illinois CDS, as of the end of the current 3-month period;

13 (3) indicate, pursuant to the firm's proprietary
14 trading activities, disclosure of whether the firm, within
15 the past 3 months, has entered into any proprietary trades
16 for its own account in State of Illinois CDS;

17 (4) include, in the event of State of Illinois
18 proprietary trades, disclosure of the firm's outstanding
19 gross and net notional amount of proprietary State of
20 Illinois CDS and whether the net position is short or long
21 credit protection, as of the end of the current 3-month
22 period;

23 (5) list all time periods during the past 3 months
24 during which the firm held net long or net short State of
25 Illinois CDS proprietary credit protection positions, the
26 amount of such positions, and whether those positions were

1 net long or net short credit protection positions; and

2 (6) indicate whether, within the previous 3 months, the
3 firm released any publicly available research or marketing
4 reports that reference State of Illinois CDS and include
5 those research or marketing reports as attachments.

6 (g) All entities included on a Governor's Office of
7 Management and Budget's pool of qualified underwriting banks
8 list shall, as soon as possible after March 18, 2011 (the
9 effective date of Public Act 96-1554), but not later than
10 January 21, 2011, and on a quarterly fiscal basis thereafter,
11 provide a written report to the Governor's Office of Management
12 and Budget and the Illinois Comptroller. The written reports
13 submitted to the Comptroller shall be published on the
14 Comptroller's Internet website. The written reports, at a
15 minimum, shall:

16 (1) disclose whether, within the past 3 months,
17 pursuant to its credit default swap market-making
18 activities, the firm has entered into any State of Illinois
19 credit default swaps ("CDS");

20 (2) include, in the event of State of Illinois CDS
21 activity, disclosure of the firm's cumulative notional
22 volume of State of Illinois CDS trades and the firm's
23 outstanding gross and net notional amount of State of
24 Illinois CDS, as of the end of the current 3-month period;

25 (3) indicate, pursuant to the firm's proprietary
26 trading activities, disclosure of whether the firm, within

1 the past 3 months, has entered into any proprietary trades
2 for its own account in State of Illinois CDS;

3 (4) include, in the event of State of Illinois
4 proprietary trades, disclosure of the firm's outstanding
5 gross and net notional amount of proprietary State of
6 Illinois CDS and whether the net position is short or long
7 credit protection, as of the end of the current 3-month
8 period;

9 (5) list all time periods during the past 3 months
10 during which the firm held net long or net short State of
11 Illinois CDS proprietary credit protection positions, the
12 amount of such positions, and whether those positions were
13 net long or net short credit protection positions; and

14 (6) indicate whether, within the previous 3 months, the
15 firm released any publicly available research or marketing
16 reports that reference State of Illinois CDS and include
17 those research or marketing reports as attachments.

18 (Source: P.A. 99-523, eff. 6-30-16.)

19 (30 ILCS 330/11) (from Ch. 127, par. 661)

20 Sec. 11. Sale of Bonds. Except as otherwise provided in
21 this Section, Bonds shall be sold from time to time pursuant to
22 notice of sale and public bid or by negotiated sale in such
23 amounts and at such times as is directed by the Governor, upon
24 recommendation by the Director of the Governor's Office of
25 Management and Budget. At least 25%, based on total principal

1 amount, of all Bonds issued each fiscal year shall be sold
2 pursuant to notice of sale and public bid. At all times during
3 each fiscal year, no more than 75%, based on total principal
4 amount, of the Bonds issued each fiscal year, shall have been
5 sold by negotiated sale. Failure to satisfy the requirements in
6 the preceding 2 sentences shall not affect the validity of any
7 previously issued Bonds; provided that all Bonds authorized by
8 Public Act 96-43 and Public Act 96-1497 shall not be included
9 in determining compliance for any fiscal year with the
10 requirements of the preceding 2 sentences; and further provided
11 that refunding Bonds satisfying the requirements of Section 16
12 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~
13 2017, or 2018 shall not be subject to the requirements in the
14 preceding 2 sentences.

15 If any Bonds, including refunding Bonds, are to be sold by
16 negotiated sale, the Director of the Governor's Office of
17 Management and Budget shall comply with the competitive request
18 for proposal process set forth in the Illinois Procurement Code
19 and all other applicable requirements of that Code.

20 If Bonds are to be sold pursuant to notice of sale and
21 public bid, the Director of the Governor's Office of Management
22 and Budget may, from time to time, as Bonds are to be sold,
23 advertise the sale of the Bonds in at least 2 daily newspapers,
24 one of which is published in the City of Springfield and one in
25 the City of Chicago. The sale of the Bonds shall also be
26 advertised in the volume of the Illinois Procurement Bulletin

1 that is published by the Department of Central Management
2 Services, and shall be published once at least 10 days prior to
3 the date fixed for the opening of the bids. The Director of the
4 Governor's Office of Management and Budget may reschedule the
5 date of sale upon the giving of such additional notice as the
6 Director deems adequate to inform prospective bidders of such
7 change; provided, however, that all other conditions of the
8 sale shall continue as originally advertised.

9 Executed Bonds shall, upon payment therefor, be delivered
10 to the purchaser, and the proceeds of Bonds shall be paid into
11 the State Treasury as directed by Section 12 of this Act.

12 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

13 (30 ILCS 330/16) (from Ch. 127, par. 666)

14 Sec. 16. Refunding Bonds. The State of Illinois is
15 authorized to issue, sell, and provide for the retirement of
16 General Obligation Bonds of the State of Illinois in the amount
17 of \$4,839,025,000, at any time and from time to time
18 outstanding, for the purpose of refunding any State of Illinois
19 general obligation Bonds then outstanding, including the
20 payment of any redemption premium thereon, any reasonable
21 expenses of such refunding, any interest accrued or to accrue
22 to the earliest or any subsequent date of redemption or
23 maturity of such outstanding Bonds and any interest to accrue
24 to the first interest payment on the refunding Bonds; provided
25 that all non-refunding Bonds in an issue that includes

1 refunding Bonds shall mature no later than the final maturity
2 date of Bonds being refunded; provided that no refunding Bonds
3 shall be offered for sale unless the net present value of debt
4 service savings to be achieved by the issuance of the refunding
5 Bonds is 3% or more of the principal amount of the refunding
6 Bonds to be issued; and further provided that, except for
7 refunding Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017,
8 or 2018, the maturities of the refunding Bonds shall not extend
9 beyond the maturities of the Bonds they refund, so that for
10 each fiscal year in the maturity schedule of a particular issue
11 of refunding Bonds, the total amount of refunding principal
12 maturing and redemption amounts due in that fiscal year and all
13 prior fiscal years in that schedule shall be greater than or
14 equal to the total amount of refunded principal and redemption
15 amounts that had been due over that year and all prior fiscal
16 years prior to the refunding.

17 The Governor shall notify the State Treasurer and
18 Comptroller of such refunding. The proceeds received from the
19 sale of refunding Bonds shall be used for the retirement at
20 maturity or redemption of such outstanding Bonds on any
21 maturity or redemption date and, pending such use, shall be
22 placed in escrow, subject to such terms and conditions as shall
23 be provided for in the Bond Sale Order relating to the
24 Refunding Bonds. Proceeds not needed for deposit in an escrow
25 account shall be deposited in the General Obligation Bond
26 Retirement and Interest Fund. This Act shall constitute an

1 irrevocable and continuing appropriation of all amounts
2 necessary to establish an escrow account for the purpose of
3 refunding outstanding general obligation Bonds and to pay the
4 reasonable expenses of such refunding and of the issuance and
5 sale of the refunding Bonds. Any such escrowed proceeds may be
6 invested and reinvested in direct obligations of the United
7 States of America, maturing at such time or times as shall be
8 appropriate to assure the prompt payment, when due, of the
9 principal of and interest and redemption premium, if any, on
10 the refunded Bonds. After the terms of the escrow have been
11 fully satisfied, any remaining balance of such proceeds and
12 interest, income and profits earned or realized on the
13 investments thereof shall be paid into the General Revenue
14 Fund. The liability of the State upon the Bonds shall continue,
15 provided that the holders thereof shall thereafter be entitled
16 to payment only out of the moneys deposited in the escrow
17 account.

18 Except as otherwise herein provided in this Section, such
19 refunding Bonds shall in all other respects be subject to the
20 terms and conditions of this Act.

21 (Source: P.A. 99-523, eff. 6-30-16.)

22 Section 25-10. The Build Illinois Bond Act is amended by
23 changing Sections 6, 8, and 15 as follows:

24 (30 ILCS 425/6) (from Ch. 127, par. 2806)

1 Sec. 6. Conditions for Issuance and Sale of Bonds -
2 Requirements for Bonds - Master and Supplemental Indentures -
3 Credit and Liquidity Enhancement.

4 (a) Bonds shall be issued and sold from time to time, in
5 one or more series, in such amounts and at such prices as
6 directed by the Governor, upon recommendation by the Director
7 of the Governor's Office of Management and Budget. Bonds shall
8 be payable only from the specific sources and secured in the
9 manner provided in this Act. Bonds shall be in such form, in
10 such denominations, mature on such dates within 25 years from
11 their date of issuance, be subject to optional or mandatory
12 redemption, bear interest payable at such times and at such
13 rate or rates, fixed or variable, and be dated as shall be
14 fixed and determined by the Director of the Governor's Office
15 of Management and Budget in an order authorizing the issuance
16 and sale of any series of Bonds, which order shall be approved
17 by the Governor and is herein called a "Bond Sale Order";
18 provided, however, that interest payable at fixed rates shall
19 not exceed that permitted in "An Act to authorize public
20 corporations to issue bonds, other evidences of indebtedness
21 and tax anticipation warrants subject to interest rate
22 limitations set forth therein", approved May 26, 1970, as now
23 or hereafter amended, and interest payable at variable rates
24 shall not exceed the maximum rate permitted in the Bond Sale
25 Order. Said Bonds shall be payable at such place or places,
26 within or without the State of Illinois, and may be made

1 registrable as to either principal only or as to both principal
2 and interest, as shall be specified in the Bond Sale Order.
3 Bonds may be callable or subject to purchase and retirement or
4 remarketing as fixed and determined in the Bond Sale Order.
5 Bonds (i) except for refunding Bonds satisfying the
6 requirements of Section 15 of this Act and sold during fiscal
7 year 2009, 2010, 2011, ~~or~~ 2017, or 2018, must be issued with
8 principal or mandatory redemption amounts in equal amounts,
9 with the first maturity issued occurring within the fiscal year
10 in which the Bonds are issued or within the next succeeding
11 fiscal year and (ii) must mature or be subject to mandatory
12 redemption each fiscal year thereafter up to 25 years, except
13 for refunding Bonds satisfying the requirements of Section 15
14 of this Act and sold during fiscal year 2009, 2010, or 2011
15 which must mature or be subject to mandatory redemption each
16 fiscal year thereafter up to 16 years.

17 All Bonds authorized under this Act shall be issued
18 pursuant to a master trust indenture ("Master Indenture")
19 executed and delivered on behalf of the State by the Director
20 of the Governor's Office of Management and Budget, such Master
21 Indenture to be in substantially the form approved in the Bond
22 Sale Order authorizing the issuance and sale of the initial
23 series of Bonds issued under this Act. Such initial series of
24 Bonds may, and each subsequent series of Bonds shall, also be
25 issued pursuant to a supplemental trust indenture
26 ("Supplemental Indenture") executed and delivered on behalf of

1 the State by the Director of the Governor's Office of
2 Management and Budget, each such Supplemental Indenture to be
3 in substantially the form approved in the Bond Sale Order
4 relating to such series. The Master Indenture and any
5 Supplemental Indenture shall be entered into with a bank or
6 trust company in the State of Illinois having trust powers and
7 possessing capital and surplus of not less than \$100,000,000.
8 Such indentures shall set forth the terms and conditions of the
9 Bonds and provide for payment of and security for the Bonds,
10 including the establishment and maintenance of debt service and
11 reserve funds, and for other protections for holders of the
12 Bonds. The term "reserve funds" as used in this Act shall
13 include funds and accounts established under indentures to
14 provide for the payment of principal of and premium and
15 interest on Bonds, to provide for the purchase, retirement or
16 defeasance of Bonds, to provide for fees of trustees,
17 registrars, paying agents and other fiduciaries and to provide
18 for payment of costs of and debt service payable in respect of
19 credit or liquidity enhancement arrangements, interest rate
20 swaps or guarantees or financial futures contracts and indexing
21 and remarketing agents' services.

22 In the case of any series of Bonds bearing interest at a
23 variable interest rate ("Variable Rate Bonds"), in lieu of
24 determining the rate or rates at which such series of Variable
25 Rate Bonds shall bear interest and the price or prices at which
26 such Variable Rate Bonds shall be initially sold or remarketed

1 (in the event of purchase and subsequent resale), the Bond Sale
2 Order may provide that such interest rates and prices may vary
3 from time to time depending on criteria established in such
4 Bond Sale Order, which criteria may include, without
5 limitation, references to indices or variations in interest
6 rates as may, in the judgment of a remarketing agent, be
7 necessary to cause Bonds of such series to be remarketable from
8 time to time at a price equal to their principal amount (or
9 compound accreted value in the case of original issue discount
10 Bonds), and may provide for appointment of indexing agents and
11 a bank, trust company, investment bank or other financial
12 institution to serve as remarketing agent in that connection.
13 The Bond Sale Order may provide that alternative interest rates
14 or provisions for establishing alternative interest rates,
15 different security or claim priorities or different call or
16 amortization provisions will apply during such times as Bonds
17 of any series are held by a person providing credit or
18 liquidity enhancement arrangements for such Bonds as
19 authorized in subsection (b) of Section 6 of this Act.

20 (b) In connection with the issuance of any series of Bonds,
21 the State may enter into arrangements to provide additional
22 security and liquidity for such Bonds, including, without
23 limitation, bond or interest rate insurance or letters of
24 credit, lines of credit, bond purchase contracts or other
25 arrangements whereby funds are made available to retire or
26 purchase Bonds, thereby assuring the ability of owners of the

1 Bonds to sell or redeem their Bonds. The State may enter into
2 contracts and may agree to pay fees to persons providing such
3 arrangements, but only under circumstances where the Director
4 of the Bureau of the Budget (now Governor's Office of
5 Management and Budget) certifies that he reasonably expects the
6 total interest paid or to be paid on the Bonds, together with
7 the fees for the arrangements (being treated as if interest),
8 would not, taken together, cause the Bonds to bear interest,
9 calculated to their stated maturity, at a rate in excess of the
10 rate which the Bonds would bear in the absence of such
11 arrangements. Any bonds, notes or other evidences of
12 indebtedness issued pursuant to any such arrangements for the
13 purpose of retiring and discharging outstanding Bonds shall
14 constitute refunding Bonds under Section 15 of this Act. The
15 State may participate in and enter into arrangements with
16 respect to interest rate swaps or guarantees or financial
17 futures contracts for the purpose of limiting or restricting
18 interest rate risk; provided that such arrangements shall be
19 made with or executed through banks having capital and surplus
20 of not less than \$100,000,000 or insurance companies holding
21 the highest policyholder rating accorded insurers by A.M. Best
22 & Co. or any comparable rating service or government bond
23 dealers reporting to, trading with, and recognized as primary
24 dealers by a Federal Reserve Bank and having capital and
25 surplus of not less than \$100,000,000, or other persons whose
26 debt securities are rated in the highest long-term categories

1 by both Moody's Investors' Services, Inc. and Standard & Poor's
2 Corporation. Agreements incorporating any of the foregoing
3 arrangements may be executed and delivered by the Director of
4 the Governor's Office of Management and Budget on behalf of the
5 State in substantially the form approved in the Bond Sale Order
6 relating to such Bonds.

7 (c) "Build America Bonds" in this Section means Bonds
8 authorized by Section 54AA of the Internal Revenue Code of
9 1986, as amended ("Internal Revenue Code"), and bonds issued
10 from time to time to refund or continue to refund "Build
11 America Bonds".

12 (Source: P.A. 99-523, eff. 6-30-16.)

13 (30 ILCS 425/8) (from Ch. 127, par. 2808)

14 Sec. 8. Sale of Bonds. Bonds, except as otherwise provided
15 in this Section, shall be sold from time to time pursuant to
16 notice of sale and public bid or by negotiated sale in such
17 amounts and at such times as are directed by the Governor, upon
18 recommendation by the Director of the Governor's Office of
19 Management and Budget. At least 25%, based on total principal
20 amount, of all Bonds issued each fiscal year shall be sold
21 pursuant to notice of sale and public bid. At all times during
22 each fiscal year, no more than 75%, based on total principal
23 amount, of the Bonds issued each fiscal year shall have been
24 sold by negotiated sale. Failure to satisfy the requirements in
25 the preceding 2 sentences shall not affect the validity of any

1 previously issued Bonds; and further provided that refunding
2 Bonds satisfying the requirements of Section 15 of this Act and
3 sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018
4 shall not be subject to the requirements in the preceding 2
5 sentences.

6 If any Bonds are to be sold pursuant to notice of sale and
7 public bid, the Director of the Governor's Office of Management
8 and Budget shall comply with the competitive request for
9 proposal process set forth in the Illinois Procurement Code and
10 all other applicable requirements of that Code.

11 If Bonds are to be sold pursuant to notice of sale and
12 public bid, the Director of the Governor's Office of Management
13 and Budget may, from time to time, as Bonds are to be sold,
14 advertise the sale of the Bonds in at least 2 daily newspapers,
15 one of which is published in the City of Springfield and one in
16 the City of Chicago. The sale of the Bonds shall also be
17 advertised in the volume of the Illinois Procurement Bulletin
18 that is published by the Department of Central Management
19 Services, and shall be published once at least 10 days prior to
20 the date fixed for the opening of the bids. The Director of the
21 Governor's Office of Management and Budget may reschedule the
22 date of sale upon the giving of such additional notice as the
23 Director deems adequate to inform prospective bidders of the
24 change; provided, however, that all other conditions of the
25 sale shall continue as originally advertised. Executed Bonds
26 shall, upon payment therefor, be delivered to the purchaser,

1 and the proceeds of Bonds shall be paid into the State Treasury
2 as directed by Section 9 of this Act. The Governor or the
3 Director of the Governor's Office of Management and Budget is
4 hereby authorized and directed to execute and deliver contracts
5 of sale with underwriters and to execute and deliver such
6 certificates, indentures, agreements and documents, including
7 any supplements or amendments thereto, and to take such actions
8 and do such things as shall be necessary or desirable to carry
9 out the purposes of this Act. Any action authorized or
10 permitted to be taken by the Director of the Governor's Office
11 of Management and Budget pursuant to this Act is hereby
12 authorized to be taken by any person specifically designated by
13 the Governor to take such action in a certificate signed by the
14 Governor and filed with the Secretary of State.

15 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

16 (30 ILCS 425/15) (from Ch. 127, par. 2815)

17 Sec. 15. Refunding Bonds. Refunding Bonds are hereby
18 authorized for the purpose of refunding any outstanding Bonds,
19 including the payment of any redemption premium thereon, any
20 reasonable expenses of such refunding, and any interest accrued
21 or to accrue to the earliest or any subsequent date of
22 redemption or maturity of outstanding Bonds; provided that all
23 non-refunding Bonds in an issue that includes refunding Bonds
24 shall mature no later than the final maturity date of Bonds
25 being refunded; provided that no refunding Bonds shall be

1 offered for sale unless the net present value of debt service
2 savings to be achieved by the issuance of the refunding Bonds
3 is 3% or more of the principal amount of the refunding Bonds to
4 be issued; and further provided that, except for refunding
5 Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018,
6 the maturities of the refunding Bonds shall not extend beyond
7 the maturities of the Bonds they refund, so that for each
8 fiscal year in the maturity schedule of a particular issue of
9 refunding Bonds, the total amount of refunding principal
10 maturing and redemption amounts due in that fiscal year and all
11 prior fiscal years in that schedule shall be greater than or
12 equal to the total amount of refunded principal and redemption
13 amounts that had been due over that year and all prior fiscal
14 years prior to the refunding.

15 Refunding Bonds may be sold in such amounts and at such
16 times, as directed by the Governor upon recommendation by the
17 Director of the Governor's Office of Management and Budget. The
18 Governor shall notify the State Treasurer and Comptroller of
19 such refunding. The proceeds received from the sale of
20 refunding Bonds shall be used for the retirement at maturity or
21 redemption of such outstanding Bonds on any maturity or
22 redemption date and, pending such use, shall be placed in
23 escrow, subject to such terms and conditions as shall be
24 provided for in the Bond Sale Order relating to the refunding
25 Bonds. This Act shall constitute an irrevocable and continuing
26 appropriation of all amounts necessary to establish an escrow

1 account for the purpose of refunding outstanding Bonds and to
2 pay the reasonable expenses of such refunding and of the
3 issuance and sale of the refunding Bonds. Any such escrowed
4 proceeds may be invested and reinvested in direct obligations
5 of the United States of America, maturing at such time or times
6 as shall be appropriate to assure the prompt payment, when due,
7 of the principal of and interest and redemption premium, if
8 any, on the refunded Bonds. After the terms of the escrow have
9 been fully satisfied, any remaining balance of such proceeds
10 and interest, income and profits earned or realized on the
11 investments thereof shall be paid into the General Revenue
12 Fund. The liability of the State upon the refunded Bonds shall
13 continue, provided that the holders thereof shall thereafter be
14 entitled to payment only out of the moneys deposited in the
15 escrow account and the refunded Bonds shall be deemed paid,
16 discharged and no longer to be outstanding.

17 Except as otherwise herein provided in this Section, such
18 refunding Bonds shall in all other respects be issued pursuant
19 to and subject to the terms and conditions of this Act and
20 shall be secured by and payable from only the funds and sources
21 which are provided under this Act.

22 (Source: P.A. 99-523, eff. 6-30-16.)

23 ARTICLE 30. HEALTH AND HUMAN SERVICES

24 Section 30-5. The Illinois Public Aid Code is amended by

1 changing Section 5-5 as follows:

2 (305 ILCS 5/5-5) (from Ch. 23, par. 5-5)

3 Sec. 5-5. Medical services. The Illinois Department, by
4 rule, shall determine the quantity and quality of and the rate
5 of reimbursement for the medical assistance for which payment
6 will be authorized, and the medical services to be provided,
7 which may include all or part of the following: (1) inpatient
8 hospital services; (2) outpatient hospital services; (3) other
9 laboratory and X-ray services; (4) skilled nursing home
10 services; (5) physicians' services whether furnished in the
11 office, the patient's home, a hospital, a skilled nursing home,
12 or elsewhere; (6) medical care, or any other type of remedial
13 care furnished by licensed practitioners; (7) home health care
14 services; (8) private duty nursing service; (9) clinic
15 services; (10) dental services, including prevention and
16 treatment of periodontal disease and dental caries disease for
17 pregnant women, provided by an individual licensed to practice
18 dentistry or dental surgery; for purposes of this item (10),
19 "dental services" means diagnostic, preventive, or corrective
20 procedures provided by or under the supervision of a dentist in
21 the practice of his or her profession; (11) physical therapy
22 and related services; (12) prescribed drugs, dentures, and
23 prosthetic devices; and eyeglasses prescribed by a physician
24 skilled in the diseases of the eye, or by an optometrist,
25 whichever the person may select; (13) other diagnostic,

1 screening, preventive, and rehabilitative services, including
2 to ensure that the individual's need for intervention or
3 treatment of mental disorders or substance use disorders or
4 co-occurring mental health and substance use disorders is
5 determined using a uniform screening, assessment, and
6 evaluation process inclusive of criteria, for children and
7 adults; for purposes of this item (13), a uniform screening,
8 assessment, and evaluation process refers to a process that
9 includes an appropriate evaluation and, as warranted, a
10 referral; "uniform" does not mean the use of a singular
11 instrument, tool, or process that all must utilize; (14)
12 transportation and such other expenses as may be necessary;
13 (15) medical treatment of sexual assault survivors, as defined
14 in Section 1a of the Sexual Assault Survivors Emergency
15 Treatment Act, for injuries sustained as a result of the sexual
16 assault, including examinations and laboratory tests to
17 discover evidence which may be used in criminal proceedings
18 arising from the sexual assault; (16) the diagnosis and
19 treatment of sickle cell anemia; and (17) any other medical
20 care, and any other type of remedial care recognized under the
21 laws of this State, but not including abortions, or induced
22 miscarriages or premature births, unless, in the opinion of a
23 physician, such procedures are necessary for the preservation
24 of the life of the woman seeking such treatment, or except an
25 induced premature birth intended to produce a live viable child
26 and such procedure is necessary for the health of the mother or

1 her unborn child. The Illinois Department, by rule, shall
2 prohibit any physician from providing medical assistance to
3 anyone eligible therefor under this Code where such physician
4 has been found guilty of performing an abortion procedure in a
5 wilful and wanton manner upon a woman who was not pregnant at
6 the time such abortion procedure was performed. The term "any
7 other type of remedial care" shall include nursing care and
8 nursing home service for persons who rely on treatment by
9 spiritual means alone through prayer for healing.

10 Notwithstanding any other provision of this Section, a
11 comprehensive tobacco use cessation program that includes
12 purchasing prescription drugs or prescription medical devices
13 approved by the Food and Drug Administration shall be covered
14 under the medical assistance program under this Article for
15 persons who are otherwise eligible for assistance under this
16 Article.

17 Notwithstanding any other provision of this Code, the
18 Illinois Department may not require, as a condition of payment
19 for any laboratory test authorized under this Article, that a
20 physician's handwritten signature appear on the laboratory
21 test order form. The Illinois Department may, however, impose
22 other appropriate requirements regarding laboratory test order
23 documentation.

24 Upon receipt of federal approval of an amendment to the
25 Illinois Title XIX State Plan for this purpose, the Department
26 shall authorize the Chicago Public Schools (CPS) to procure a

1 vendor or vendors to manufacture eyeglasses for individuals
2 enrolled in a school within the CPS system. CPS shall ensure
3 that its vendor or vendors are enrolled as providers in the
4 medical assistance program and in any capitated Medicaid
5 managed care entity (MCE) serving individuals enrolled in a
6 school within the CPS system. Under any contract procured under
7 this provision, the vendor or vendors must serve only
8 individuals enrolled in a school within the CPS system. Claims
9 for services provided by CPS's vendor or vendors to recipients
10 of benefits in the medical assistance program under this Code,
11 the Children's Health Insurance Program, or the Covering ALL
12 KIDS Health Insurance Program shall be submitted to the
13 Department or the MCE in which the individual is enrolled for
14 payment and shall be reimbursed at the Department's or the
15 MCE's established rates or rate methodologies for eyeglasses.

16 On and after July 1, 2012, the Department of Healthcare and
17 Family Services may provide the following services to persons
18 eligible for assistance under this Article who are
19 participating in education, training or employment programs
20 operated by the Department of Human Services as successor to
21 the Department of Public Aid:

22 (1) dental services provided by or under the
23 supervision of a dentist; and

24 (2) eyeglasses prescribed by a physician skilled in the
25 diseases of the eye, or by an optometrist, whichever the
26 person may select.

1 Notwithstanding any other provision of this Code and
2 subject to federal approval, the Department may adopt rules to
3 allow a dentist who is volunteering his or her service at no
4 cost to render dental services through an enrolled
5 not-for-profit health clinic without the dentist personally
6 enrolling as a participating provider in the medical assistance
7 program. A not-for-profit health clinic shall include a public
8 health clinic or Federally Qualified Health Center or other
9 enrolled provider, as determined by the Department, through
10 which dental services covered under this Section are performed.
11 The Department shall establish a process for payment of claims
12 for reimbursement for covered dental services rendered under
13 this provision.

14 The Illinois Department, by rule, may distinguish and
15 classify the medical services to be provided only in accordance
16 with the classes of persons designated in Section 5-2.

17 The Department of Healthcare and Family Services must
18 provide coverage and reimbursement for amino acid-based
19 elemental formulas, regardless of delivery method, for the
20 diagnosis and treatment of (i) eosinophilic disorders and (ii)
21 short bowel syndrome when the prescribing physician has issued
22 a written order stating that the amino acid-based elemental
23 formula is medically necessary.

24 The Illinois Department shall authorize the provision of,
25 and shall authorize payment for, screening by low-dose
26 mammography for the presence of occult breast cancer for women

1 35 years of age or older who are eligible for medical
2 assistance under this Article, as follows:

3 (A) A baseline mammogram for women 35 to 39 years of
4 age.

5 (B) An annual mammogram for women 40 years of age or
6 older.

7 (C) A mammogram at the age and intervals considered
8 medically necessary by the woman's health care provider for
9 women under 40 years of age and having a family history of
10 breast cancer, prior personal history of breast cancer,
11 positive genetic testing, or other risk factors.

12 (D) A comprehensive ultrasound screening of an entire
13 breast or breasts if a mammogram demonstrates
14 heterogeneous or dense breast tissue, when medically
15 necessary as determined by a physician licensed to practice
16 medicine in all of its branches.

17 (E) A screening MRI when medically necessary, as
18 determined by a physician licensed to practice medicine in
19 all of its branches.

20 All screenings shall include a physical breast exam,
21 instruction on self-examination and information regarding the
22 frequency of self-examination and its value as a preventative
23 tool. For purposes of this Section, "low-dose mammography"
24 means the x-ray examination of the breast using equipment
25 dedicated specifically for mammography, including the x-ray
26 tube, filter, compression device, and image receptor, with an

1 average radiation exposure delivery of less than one rad per
2 breast for 2 views of an average size breast. The term also
3 includes digital mammography and includes breast
4 tomosynthesis. As used in this Section, the term "breast
5 tomosynthesis" means a radiologic procedure that involves the
6 acquisition of projection images over the stationary breast to
7 produce cross-sectional digital three-dimensional images of
8 the breast. If, at any time, the Secretary of the United States
9 Department of Health and Human Services, or its successor
10 agency, promulgates rules or regulations to be published in the
11 Federal Register or publishes a comment in the Federal Register
12 or issues an opinion, guidance, or other action that would
13 require the State, pursuant to any provision of the Patient
14 Protection and Affordable Care Act (Public Law 111-148),
15 including, but not limited to, 42 U.S.C. 18031(d)(3)(B) or any
16 successor provision, to defray the cost of any coverage for
17 breast tomosynthesis outlined in this paragraph, then the
18 requirement that an insurer cover breast tomosynthesis is
19 inoperative other than any such coverage authorized under
20 Section 1902 of the Social Security Act, 42 U.S.C. 1396a, and
21 the State shall not assume any obligation for the cost of
22 coverage for breast tomosynthesis set forth in this paragraph.

23 On and after January 1, 2016, the Department shall ensure
24 that all networks of care for adult clients of the Department
25 include access to at least one breast imaging Center of Imaging
26 Excellence as certified by the American College of Radiology.

1 On and after January 1, 2012, providers participating in a
2 quality improvement program approved by the Department shall be
3 reimbursed for screening and diagnostic mammography at the same
4 rate as the Medicare program's rates, including the increased
5 reimbursement for digital mammography.

6 The Department shall convene an expert panel including
7 representatives of hospitals, free-standing mammography
8 facilities, and doctors, including radiologists, to establish
9 quality standards for mammography.

10 On and after January 1, 2017, providers participating in a
11 breast cancer treatment quality improvement program approved
12 by the Department shall be reimbursed for breast cancer
13 treatment at a rate that is no lower than 95% of the Medicare
14 program's rates for the data elements included in the breast
15 cancer treatment quality program.

16 The Department shall convene an expert panel, including
17 representatives of hospitals, free standing breast cancer
18 treatment centers, breast cancer quality organizations, and
19 doctors, including breast surgeons, reconstructive breast
20 surgeons, oncologists, and primary care providers to establish
21 quality standards for breast cancer treatment.

22 Subject to federal approval, the Department shall
23 establish a rate methodology for mammography at federally
24 qualified health centers and other encounter-rate clinics.
25 These clinics or centers may also collaborate with other
26 hospital-based mammography facilities. By January 1, 2016, the

1 Department shall report to the General Assembly on the status
2 of the provision set forth in this paragraph.

3 The Department shall establish a methodology to remind
4 women who are age-appropriate for screening mammography, but
5 who have not received a mammogram within the previous 18
6 months, of the importance and benefit of screening mammography.
7 The Department shall work with experts in breast cancer
8 outreach and patient navigation to optimize these reminders and
9 shall establish a methodology for evaluating their
10 effectiveness and modifying the methodology based on the
11 evaluation.

12 The Department shall establish a performance goal for
13 primary care providers with respect to their female patients
14 over age 40 receiving an annual mammogram. This performance
15 goal shall be used to provide additional reimbursement in the
16 form of a quality performance bonus to primary care providers
17 who meet that goal.

18 The Department shall devise a means of case-managing or
19 patient navigation for beneficiaries diagnosed with breast
20 cancer. This program shall initially operate as a pilot program
21 in areas of the State with the highest incidence of mortality
22 related to breast cancer. At least one pilot program site shall
23 be in the metropolitan Chicago area and at least one site shall
24 be outside the metropolitan Chicago area. On or after July 1,
25 2016, the pilot program shall be expanded to include one site
26 in western Illinois, one site in southern Illinois, one site in

1 central Illinois, and 4 sites within metropolitan Chicago. An
2 evaluation of the pilot program shall be carried out measuring
3 health outcomes and cost of care for those served by the pilot
4 program compared to similarly situated patients who are not
5 served by the pilot program.

6 The Department shall require all networks of care to
7 develop a means either internally or by contract with experts
8 in navigation and community outreach to navigate cancer
9 patients to comprehensive care in a timely fashion. The
10 Department shall require all networks of care to include access
11 for patients diagnosed with cancer to at least one academic
12 commission on cancer-accredited cancer program as an
13 in-network covered benefit.

14 Any medical or health care provider shall immediately
15 recommend, to any pregnant woman who is being provided prenatal
16 services and is suspected of drug abuse or is addicted as
17 defined in the Alcoholism and Other Drug Abuse and Dependency
18 Act, referral to a local substance abuse treatment provider
19 licensed by the Department of Human Services or to a licensed
20 hospital which provides substance abuse treatment services.
21 The Department of Healthcare and Family Services shall assure
22 coverage for the cost of treatment of the drug abuse or
23 addiction for pregnant recipients in accordance with the
24 Illinois Medicaid Program in conjunction with the Department of
25 Human Services.

26 All medical providers providing medical assistance to

1 pregnant women under this Code shall receive information from
2 the Department on the availability of services under the Drug
3 Free Families with a Future or any comparable program providing
4 case management services for addicted women, including
5 information on appropriate referrals for other social services
6 that may be needed by addicted women in addition to treatment
7 for addiction.

8 The Illinois Department, in cooperation with the
9 Departments of Human Services (as successor to the Department
10 of Alcoholism and Substance Abuse) and Public Health, through a
11 public awareness campaign, may provide information concerning
12 treatment for alcoholism and drug abuse and addiction, prenatal
13 health care, and other pertinent programs directed at reducing
14 the number of drug-affected infants born to recipients of
15 medical assistance.

16 Neither the Department of Healthcare and Family Services
17 nor the Department of Human Services shall sanction the
18 recipient solely on the basis of her substance abuse.

19 The Illinois Department shall establish such regulations
20 governing the dispensing of health services under this Article
21 as it shall deem appropriate. The Department should seek the
22 advice of formal professional advisory committees appointed by
23 the Director of the Illinois Department for the purpose of
24 providing regular advice on policy and administrative matters,
25 information dissemination and educational activities for
26 medical and health care providers, and consistency in

1 procedures to the Illinois Department.

2 The Illinois Department may develop and contract with
3 Partnerships of medical providers to arrange medical services
4 for persons eligible under Section 5-2 of this Code.
5 Implementation of this Section may be by demonstration projects
6 in certain geographic areas. The Partnership shall be
7 represented by a sponsor organization. The Department, by rule,
8 shall develop qualifications for sponsors of Partnerships.
9 Nothing in this Section shall be construed to require that the
10 sponsor organization be a medical organization.

11 The sponsor must negotiate formal written contracts with
12 medical providers for physician services, inpatient and
13 outpatient hospital care, home health services, treatment for
14 alcoholism and substance abuse, and other services determined
15 necessary by the Illinois Department by rule for delivery by
16 Partnerships. Physician services must include prenatal and
17 obstetrical care. The Illinois Department shall reimburse
18 medical services delivered by Partnership providers to clients
19 in target areas according to provisions of this Article and the
20 Illinois Health Finance Reform Act, except that:

21 (1) Physicians participating in a Partnership and
22 providing certain services, which shall be determined by
23 the Illinois Department, to persons in areas covered by the
24 Partnership may receive an additional surcharge for such
25 services.

26 (2) The Department may elect to consider and negotiate

1 financial incentives to encourage the development of
2 Partnerships and the efficient delivery of medical care.

3 (3) Persons receiving medical services through
4 Partnerships may receive medical and case management
5 services above the level usually offered through the
6 medical assistance program.

7 Medical providers shall be required to meet certain
8 qualifications to participate in Partnerships to ensure the
9 delivery of high quality medical services. These
10 qualifications shall be determined by rule of the Illinois
11 Department and may be higher than qualifications for
12 participation in the medical assistance program. Partnership
13 sponsors may prescribe reasonable additional qualifications
14 for participation by medical providers, only with the prior
15 written approval of the Illinois Department.

16 Nothing in this Section shall limit the free choice of
17 practitioners, hospitals, and other providers of medical
18 services by clients. In order to ensure patient freedom of
19 choice, the Illinois Department shall immediately promulgate
20 all rules and take all other necessary actions so that provided
21 services may be accessed from therapeutically certified
22 optometrists to the full extent of the Illinois Optometric
23 Practice Act of 1987 without discriminating between service
24 providers.

25 The Department shall apply for a waiver from the United
26 States Health Care Financing Administration to allow for the

1 implementation of Partnerships under this Section.

2 The Illinois Department shall require health care
3 providers to maintain records that document the medical care
4 and services provided to recipients of Medical Assistance under
5 this Article. Such records must be retained for a period of not
6 less than 6 years from the date of service or as provided by
7 applicable State law, whichever period is longer, except that
8 if an audit is initiated within the required retention period
9 then the records must be retained until the audit is completed
10 and every exception is resolved. The Illinois Department shall
11 require health care providers to make available, when
12 authorized by the patient, in writing, the medical records in a
13 timely fashion to other health care providers who are treating
14 or serving persons eligible for Medical Assistance under this
15 Article. All dispensers of medical services shall be required
16 to maintain and retain business and professional records
17 sufficient to fully and accurately document the nature, scope,
18 details and receipt of the health care provided to persons
19 eligible for medical assistance under this Code, in accordance
20 with regulations promulgated by the Illinois Department. The
21 rules and regulations shall require that proof of the receipt
22 of prescription drugs, dentures, prosthetic devices and
23 eyeglasses by eligible persons under this Section accompany
24 each claim for reimbursement submitted by the dispenser of such
25 medical services. No such claims for reimbursement shall be
26 approved for payment by the Illinois Department without such

1 proof of receipt, unless the Illinois Department shall have put
2 into effect and shall be operating a system of post-payment
3 audit and review which shall, on a sampling basis, be deemed
4 adequate by the Illinois Department to assure that such drugs,
5 dentures, prosthetic devices and eyeglasses for which payment
6 is being made are actually being received by eligible
7 recipients. Within 90 days after September 16, 1984 (the
8 effective date of Public Act 83-1439), the Illinois Department
9 shall establish a current list of acquisition costs for all
10 prosthetic devices and any other items recognized as medical
11 equipment and supplies reimbursable under this Article and
12 shall update such list on a quarterly basis, except that the
13 acquisition costs of all prescription drugs shall be updated no
14 less frequently than every 30 days as required by Section
15 5-5.12.

16 The rules and regulations of the Illinois Department shall
17 require that a written statement including the required opinion
18 of a physician shall accompany any claim for reimbursement for
19 abortions, or induced miscarriages or premature births. This
20 statement shall indicate what procedures were used in providing
21 such medical services.

22 Notwithstanding any other law to the contrary, the Illinois
23 Department shall, within 365 days after July 22, 2013 (the
24 effective date of Public Act 98-104), establish procedures to
25 permit skilled care facilities licensed under the Nursing Home
26 Care Act to submit monthly billing claims for reimbursement

1 purposes. Following development of these procedures, the
2 Department shall, by July 1, 2016, test the viability of the
3 new system and implement any necessary operational or
4 structural changes to its information technology platforms in
5 order to allow for the direct acceptance and payment of nursing
6 home claims.

7 Notwithstanding any other law to the contrary, the Illinois
8 Department shall, within 365 days after August 15, 2014 (the
9 effective date of Public Act 98-963), establish procedures to
10 permit ID/DD facilities licensed under the ID/DD Community Care
11 Act and MC/DD facilities licensed under the MC/DD Act to submit
12 monthly billing claims for reimbursement purposes. Following
13 development of these procedures, the Department shall have an
14 additional 365 days to test the viability of the new system and
15 to ensure that any necessary operational or structural changes
16 to its information technology platforms are implemented.

17 The Illinois Department shall require all dispensers of
18 medical services, other than an individual practitioner or
19 group of practitioners, desiring to participate in the Medical
20 Assistance program established under this Article to disclose
21 all financial, beneficial, ownership, equity, surety or other
22 interests in any and all firms, corporations, partnerships,
23 associations, business enterprises, joint ventures, agencies,
24 institutions or other legal entities providing any form of
25 health care services in this State under this Article.

26 The Illinois Department may require that all dispensers of

1 medical services desiring to participate in the medical
2 assistance program established under this Article disclose,
3 under such terms and conditions as the Illinois Department may
4 by rule establish, all inquiries from clients and attorneys
5 regarding medical bills paid by the Illinois Department, which
6 inquiries could indicate potential existence of claims or liens
7 for the Illinois Department.

8 Enrollment of a vendor shall be subject to a provisional
9 period and shall be conditional for one year. During the period
10 of conditional enrollment, the Department may terminate the
11 vendor's eligibility to participate in, or may disenroll the
12 vendor from, the medical assistance program without cause.
13 Unless otherwise specified, such termination of eligibility or
14 disenrollment is not subject to the Department's hearing
15 process. However, a disenrolled vendor may reapply without
16 penalty.

17 The Department has the discretion to limit the conditional
18 enrollment period for vendors based upon category of risk of
19 the vendor.

20 Prior to enrollment and during the conditional enrollment
21 period in the medical assistance program, all vendors shall be
22 subject to enhanced oversight, screening, and review based on
23 the risk of fraud, waste, and abuse that is posed by the
24 category of risk of the vendor. The Illinois Department shall
25 establish the procedures for oversight, screening, and review,
26 which may include, but need not be limited to: criminal and

1 financial background checks; fingerprinting; license,
2 certification, and authorization verifications; unscheduled or
3 unannounced site visits; database checks; prepayment audit
4 reviews; audits; payment caps; payment suspensions; and other
5 screening as required by federal or State law.

6 The Department shall define or specify the following: (i)
7 by provider notice, the "category of risk of the vendor" for
8 each type of vendor, which shall take into account the level of
9 screening applicable to a particular category of vendor under
10 federal law and regulations; (ii) by rule or provider notice,
11 the maximum length of the conditional enrollment period for
12 each category of risk of the vendor; and (iii) by rule, the
13 hearing rights, if any, afforded to a vendor in each category
14 of risk of the vendor that is terminated or disenrolled during
15 the conditional enrollment period.

16 To be eligible for payment consideration, a vendor's
17 payment claim or bill, either as an initial claim or as a
18 resubmitted claim following prior rejection, must be received
19 by the Illinois Department, or its fiscal intermediary, no
20 later than 180 days after the latest date on the claim on which
21 medical goods or services were provided, with the following
22 exceptions:

23 (1) In the case of a provider whose enrollment is in
24 process by the Illinois Department, the 180-day period
25 shall not begin until the date on the written notice from
26 the Illinois Department that the provider enrollment is

1 complete.

2 (2) In the case of errors attributable to the Illinois
3 Department or any of its claims processing intermediaries
4 which result in an inability to receive, process, or
5 adjudicate a claim, the 180-day period shall not begin
6 until the provider has been notified of the error.

7 (3) In the case of a provider for whom the Illinois
8 Department initiates the monthly billing process.

9 (4) In the case of a provider operated by a unit of
10 local government with a population exceeding 3,000,000
11 when local government funds finance federal participation
12 for claims payments.

13 For claims for services rendered during a period for which
14 a recipient received retroactive eligibility, claims must be
15 filed within 180 days after the Department determines the
16 applicant is eligible. For claims for which the Illinois
17 Department is not the primary payer, claims must be submitted
18 to the Illinois Department within 180 days after the final
19 adjudication by the primary payer.

20 In the case of long term care facilities, within 5 days of
21 receipt by the facility of required prescreening information,
22 data for new admissions shall be entered into the Medical
23 Electronic Data Interchange (MEDI) or the Recipient
24 Eligibility Verification (REV) System or successor system, and
25 within 15 days of receipt by the facility of required
26 prescreening information, admission documents shall be

1 submitted through MEDI or REV or shall be submitted directly to
2 the Department of Human Services using required admission
3 forms. Effective September 1, 2014, admission documents,
4 including all prescreening information, must be submitted
5 through MEDI or REV. Confirmation numbers assigned to an
6 accepted transaction shall be retained by a facility to verify
7 timely submittal. Once an admission transaction has been
8 completed, all resubmitted claims following prior rejection
9 are subject to receipt no later than 180 days after the
10 admission transaction has been completed.

11 Claims that are not submitted and received in compliance
12 with the foregoing requirements shall not be eligible for
13 payment under the medical assistance program, and the State
14 shall have no liability for payment of those claims.

15 To the extent consistent with applicable information and
16 privacy, security, and disclosure laws, State and federal
17 agencies and departments shall provide the Illinois Department
18 access to confidential and other information and data necessary
19 to perform eligibility and payment verifications and other
20 Illinois Department functions. This includes, but is not
21 limited to: information pertaining to licensure;
22 certification; earnings; immigration status; citizenship; wage
23 reporting; unearned and earned income; pension income;
24 employment; supplemental security income; social security
25 numbers; National Provider Identifier (NPI) numbers; the
26 National Practitioner Data Bank (NPDB); program and agency

1 exclusions; taxpayer identification numbers; tax delinquency;
2 corporate information; and death records.

3 The Illinois Department shall enter into agreements with
4 State agencies and departments, and is authorized to enter into
5 agreements with federal agencies and departments, under which
6 such agencies and departments shall share data necessary for
7 medical assistance program integrity functions and oversight.
8 The Illinois Department shall develop, in cooperation with
9 other State departments and agencies, and in compliance with
10 applicable federal laws and regulations, appropriate and
11 effective methods to share such data. At a minimum, and to the
12 extent necessary to provide data sharing, the Illinois
13 Department shall enter into agreements with State agencies and
14 departments, and is authorized to enter into agreements with
15 federal agencies and departments, including but not limited to:
16 the Secretary of State; the Department of Revenue; the
17 Department of Public Health; the Department of Human Services;
18 and the Department of Financial and Professional Regulation.

19 Beginning in fiscal year 2013, the Illinois Department
20 shall set forth a request for information to identify the
21 benefits of a pre-payment, post-adjudication, and post-edit
22 claims system with the goals of streamlining claims processing
23 and provider reimbursement, reducing the number of pending or
24 rejected claims, and helping to ensure a more transparent
25 adjudication process through the utilization of: (i) provider
26 data verification and provider screening technology; and (ii)

1 clinical code editing; and (iii) pre-pay, pre- or
2 post-adjudicated predictive modeling with an integrated case
3 management system with link analysis. Such a request for
4 information shall not be considered as a request for proposal
5 or as an obligation on the part of the Illinois Department to
6 take any action or acquire any products or services.

7 The Illinois Department shall establish policies,
8 procedures, standards and criteria by rule for the acquisition,
9 repair and replacement of orthotic and prosthetic devices and
10 durable medical equipment. Such rules shall provide, but not be
11 limited to, the following services: (1) immediate repair or
12 replacement of such devices by recipients; and (2) rental,
13 lease, purchase or lease-purchase of durable medical equipment
14 in a cost-effective manner, taking into consideration the
15 recipient's medical prognosis, the extent of the recipient's
16 needs, and the requirements and costs for maintaining such
17 equipment. Subject to prior approval, such rules shall enable a
18 recipient to temporarily acquire and use alternative or
19 substitute devices or equipment pending repairs or
20 replacements of any device or equipment previously authorized
21 for such recipient by the Department. Notwithstanding any
22 provision of Section 5-5f to the contrary, the Department may,
23 by rule, exempt certain replacement wheelchair parts from prior
24 approval and, for wheelchairs, wheelchair parts, wheelchair
25 accessories, and related seating and positioning items,
26 determine the wholesale price by methods other than actual

1 acquisition costs.

2 The Department shall require, by rule, all providers of
3 durable medical equipment to be accredited by an accreditation
4 organization approved by the federal Centers for Medicare and
5 Medicaid Services and recognized by the Department in order to
6 bill the Department for providing durable medical equipment to
7 recipients. No later than 15 months after the effective date of
8 the rule adopted pursuant to this paragraph, all providers must
9 meet the accreditation requirement.

10 The Department shall execute, relative to the nursing home
11 prescreening project, written inter-agency agreements with the
12 Department of Human Services and the Department on Aging, to
13 effect the following: (i) intake procedures and common
14 eligibility criteria for those persons who are receiving
15 non-institutional services; and (ii) the establishment and
16 development of non-institutional services in areas of the State
17 where they are not currently available or are undeveloped; and
18 (iii) notwithstanding any other provision of law, subject to
19 federal approval, on and after July 1, 2012, an increase in the
20 determination of need (DON) scores from 29 to 37 for applicants
21 for institutional and home and community-based long term care;
22 if and only if federal approval is not granted, the Department
23 may, in conjunction with other affected agencies, implement
24 utilization controls or changes in benefit packages to
25 effectuate a similar savings amount for this population; and
26 (iv) no later than July 1, 2013, minimum level of care

1 eligibility criteria for institutional and home and
2 community-based long term care; and (v) no later than October
3 1, 2013, establish procedures to permit long term care
4 providers access to eligibility scores for individuals with an
5 admission date who are seeking or receiving services from the
6 long term care provider. In order to select the minimum level
7 of care eligibility criteria, the Governor shall establish a
8 workgroup that includes affected agency representatives and
9 stakeholders representing the institutional and home and
10 community-based long term care interests. This Section shall
11 not restrict the Department from implementing lower level of
12 care eligibility criteria for community-based services in
13 circumstances where federal approval has been granted.

14 The Illinois Department shall develop and operate, in
15 cooperation with other State Departments and agencies and in
16 compliance with applicable federal laws and regulations,
17 appropriate and effective systems of health care evaluation and
18 programs for monitoring of utilization of health care services
19 and facilities, as it affects persons eligible for medical
20 assistance under this Code.

21 The Illinois Department shall report annually to the
22 General Assembly, no later than the second Friday in April of
23 1979 and each year thereafter, in regard to:

24 (a) actual statistics and trends in utilization of
25 medical services by public aid recipients;

26 (b) actual statistics and trends in the provision of

1 the various medical services by medical vendors;

2 (c) current rate structures and proposed changes in
3 those rate structures for the various medical vendors; and

4 (d) efforts at utilization review and control by the
5 Illinois Department.

6 The period covered by each report shall be the 3 years
7 ending on the June 30 prior to the report. The report shall
8 include suggested legislation for consideration by the General
9 Assembly. The filing of one copy of the report with the
10 Speaker, one copy with the Minority Leader and one copy with
11 the Clerk of the House of Representatives, one copy with the
12 President, one copy with the Minority Leader and one copy with
13 the Secretary of the Senate, one copy with the Legislative
14 Research Unit, and such additional copies with the State
15 Government Report Distribution Center for the General Assembly
16 as is required under paragraph (t) of Section 7 of the State
17 Library Act shall be deemed sufficient to comply with this
18 Section.

19 Rulemaking authority to implement Public Act 95-1045, if
20 any, is conditioned on the rules being adopted in accordance
21 with all provisions of the Illinois Administrative Procedure
22 Act and all rules and procedures of the Joint Committee on
23 Administrative Rules; any purported rule not so adopted, for
24 whatever reason, is unauthorized.

25 On and after July 1, 2012, the Department shall reduce any
26 rate of reimbursement for services or other payments or alter

1 any methodologies authorized by this Code to reduce any rate of
2 reimbursement for services or other payments in accordance with
3 Section 5-5e.

4 Because kidney transplantation can be an appropriate, cost
5 effective alternative to renal dialysis when medically
6 necessary and notwithstanding the provisions of Section 1-11 of
7 this Code, beginning October 1, 2014, the Department shall
8 cover kidney transplantation for noncitizens with end-stage
9 renal disease who are not eligible for comprehensive medical
10 benefits, who meet the residency requirements of Section 5-3 of
11 this Code, and who would otherwise meet the financial
12 requirements of the appropriate class of eligible persons under
13 Section 5-2 of this Code. To qualify for coverage of kidney
14 transplantation, such person must be receiving emergency renal
15 dialysis services covered by the Department. Providers under
16 this Section shall be prior approved and certified by the
17 Department to perform kidney transplantation and the services
18 under this Section shall be limited to services associated with
19 kidney transplantation.

20 Notwithstanding any other provision of this Code to the
21 contrary, on or after July 1, 2017 ~~2015~~, all FDA approved forms
22 of medication assisted treatment prescribed for the treatment
23 of alcohol dependence or treatment of opioid dependence shall
24 be covered under both fee for service and managed care medical
25 assistance programs for persons who are otherwise eligible for
26 medical assistance under this Article and may ~~shall not~~ be

1 subject to ~~any~~ (1) utilization controls or control, ~~other than~~
2 ~~those established under the American Society of Addiction~~
3 ~~Medicine patient placement criteria~~, (2) prior authorization
4 mandates consistent with the most current edition of the
5 American Society of Addiction Medicine's National Practice
6 Guideline for the Use of Medications in the Treatment of
7 Addiction Involving Opioid Use, as now or hereafter revised, or
8 any successor publication mandate, or (3) ~~lifetime restriction~~
9 ~~limit mandate~~.

10 On or after July 1, 2017 ~~2015~~, opioid antagonists
11 prescribed for the treatment of an opioid overdose, including
12 the medication product, administration devices, and any
13 pharmacy fees related to the dispensing and administration of
14 the opioid antagonist, shall be covered under the medical
15 assistance program for persons who are otherwise eligible for
16 medical assistance under this Article and may be subject to (1)
17 utilization controls or (2) prior authorization mandates
18 consistent with the most current edition of the American
19 Society of Addiction Medicine's National Practice Guideline
20 for the Use of Medications in the Treatment of Addiction
21 Involving Opioid Use, as now or hereafter revised, or any
22 successor publication. As used in this Section, "opioid
23 antagonist" means a drug that binds to opioid receptors and
24 blocks or inhibits the effect of opioids acting on those
25 receptors, including, but not limited to, naloxone
26 hydrochloride or any other similarly acting drug approved by

1 the U.S. Food and Drug Administration.

2 Upon federal approval, the Department shall provide
3 coverage and reimbursement for all drugs that are approved for
4 marketing by the federal Food and Drug Administration and that
5 are recommended by the federal Public Health Service or the
6 United States Centers for Disease Control and Prevention for
7 pre-exposure prophylaxis and related pre-exposure prophylaxis
8 services, including, but not limited to, HIV and sexually
9 transmitted infection screening, treatment for sexually
10 transmitted infections, medical monitoring, assorted labs, and
11 counseling to reduce the likelihood of HIV infection among
12 individuals who are not infected with HIV but who are at high
13 risk of HIV infection.

14 (Source: P.A. 98-104, Article 9, Section 9-5, eff. 7-22-13;
15 98-104, Article 12, Section 12-20, eff. 7-22-13; 98-303, eff.
16 8-9-13; 98-463, eff. 8-16-13; 98-651, eff. 6-16-14; 98-756,
17 eff. 7-16-14; 98-963, eff. 8-15-14; 99-78, eff. 7-20-15;
18 99-180, eff. 7-29-15; 99-236, eff. 8-3-15; 99-407 (see Section
19 20 of P.A. 99-588 for the effective date of P.A. 99-407);
20 99-433, eff. 8-21-15; 99-480, eff. 9-9-15; 99-588, eff.
21 7-20-16; 99-642, eff. 7-28-16; 99-772, eff. 1-1-17; 99-895,
22 eff. 1-1-17; revised 9-20-16.)

23 ARTICLE 35. NON-STATE EMPLOYEE RETIREMENT CONTRIBUTIONS

24 Section 35-5. The State Employees Group Insurance Act of

1 1971 is amended by changing Sections 6.6 and 6.10 as follows:

2 (5 ILCS 375/6.6)

3 Sec. 6.6. Contributions to the Teacher Health Insurance
4 Security Fund.

5 (a) Beginning July 1, 1995, all active contributors of the
6 Teachers' Retirement System (established under Article 16 of
7 the Illinois Pension Code) who are not employees of a
8 department as defined in Section 3 of this Act shall make
9 contributions toward the cost of annuitant and survivor health
10 benefits. These contributions shall be at the following rates:
11 until January 1, 2002, 0.5% of salary; beginning January 1,
12 2002, 0.65% of salary; beginning July 1, 2003, 0.75% of salary;
13 beginning July 1, 2005, 0.80% of salary; beginning July 1,
14 2007, a percentage of salary to be determined by the Department
15 of Central Management Services by rule, which in each fiscal
16 year shall not exceed 105% of the percentage of salary actually
17 required to be paid in the previous fiscal year.

18 These contributions shall be deducted by the employer and
19 paid to the System as service agent for the Department of
20 Central Management Services. The System may use the same
21 processes for collecting the contributions required by this
22 subsection that it uses to collect contributions received from
23 school districts and other covered employers under Sections
24 16-154 and 16-155 of the Illinois Pension Code.

25 An employer may agree to pick up or pay the contributions

1 required under this subsection on behalf of the teacher; such
2 contributions shall be deemed to have to have been paid by the
3 teacher. Beginning January 1, 2002, if the employer does not
4 directly pay the required member contribution, then the
5 employer shall reduce the member's salary by an amount equal to
6 the required contribution and shall then pay the contribution
7 on behalf of the member. This reduction shall not change the
8 amounts reported as creditable earnings to the Teachers'
9 Retirement System.

10 A person who purchases optional service credit under
11 Article 16 of the Illinois Pension Code for a period after June
12 30, 1995 must also make a contribution under this subsection
13 for that optional credit, at the rate provided in subsection
14 (a), based on the salary used in computing the optional service
15 credit, plus interest on this employee contribution. This
16 contribution shall be collected by the System as service agent
17 for the Department of Central Management Services. The
18 contribution required under this subsection for the optional
19 service credit must be paid in full before any annuity based on
20 that credit begins.

21 (a-5) Beginning January 1, 2002, every employer of a
22 teacher (other than an employer that is a department as defined
23 in Section 3 of this Act) shall pay an employer contribution
24 toward the cost of annuitant and survivor health benefits.
25 These contributions shall be computed as follows:

26 (1) Beginning January 1, 2002 through June 30, 2003,

1 the employer contribution shall be equal to 0.4% of each
2 teacher's salary.

3 (2) Beginning July 1, 2003, the employer contribution
4 shall be equal to 0.5% of each teacher's salary.

5 (3) Beginning July 1, 2005, the employer contribution
6 shall be equal to 0.6% of each teacher's salary.

7 (4) Beginning July 1, 2007, the employer contribution
8 shall be a percentage of each teacher's salary to be
9 determined by the Department of Central Management
10 Services by rule, which in each fiscal year shall not
11 exceed 105% of the percentage of each teacher's salary
12 actually required to be paid in the previous fiscal year.

13 These contributions shall be paid by the employer to the
14 System as service agent for the Department of Central
15 Management Services. The System may use the same processes for
16 collecting the contributions required by this subsection that
17 it uses to collect contributions received from school districts
18 and other covered employers under the Illinois Pension Code.

19 The school district or other employing unit may pay these
20 employer contributions out of any source of funding available
21 for that purpose and shall forward the contributions to the
22 System on the schedule established for the payment of member
23 contributions.

24 (b) The Teachers' Retirement System shall promptly deposit
25 all moneys collected under subsections (a) and (a-5) of this
26 Section into the Teacher Health Insurance Security Fund created

1 in Section 6.5 of this Act. The moneys collected under this
2 Section shall be used only for the purposes authorized in
3 Section 6.5 of this Act and shall not be considered to be
4 assets of the Teachers' Retirement System. Contributions made
5 under this Section are not transferable to other pension funds
6 or retirement systems and are not refundable upon termination
7 of service.

8 (c) On or before November 15 of each year, the Board of
9 Trustees of the Teachers' Retirement System shall certify to
10 the Governor, the Director of Central Management Services, and
11 the State Comptroller its estimate of the total amount of
12 contributions to be paid under subsection (a) of this Section
13 6.6 for the next fiscal year. The amount certified shall be
14 decreased or increased each year by the amount that the actual
15 active teacher contributions either fell short of or exceeded
16 the estimate used by the Board in making the certification for
17 the previous fiscal year. The certification shall include a
18 detailed explanation of the methods and information that the
19 Board relied upon in preparing its estimate. As soon as
20 possible after the effective date of this amendatory Act of the
21 92nd General Assembly, the Board shall recalculate and
22 recertify its certifications for fiscal years 2002 and 2003.

23 (d) Beginning in fiscal year 1996 and continuing through
24 fiscal year 2017, on the first day of each month, or as soon
25 thereafter as may be practical, the State Treasurer and the
26 State Comptroller shall transfer from the General Revenue Fund

1 to the Teacher Health Insurance Security Fund 1/12 of the
2 annual amount appropriated for that fiscal year to the State
3 Comptroller for deposit into the Teacher Health Insurance
4 Security Fund under Section 1.3 of the State Pension Funds
5 Continuing Appropriation Act.

6 (e) Except where otherwise specified in this Section, the
7 definitions that apply to Article 16 of the Illinois Pension
8 Code apply to this Section.

9 (f) (Blank).

10 (Source: P.A. 92-505, eff. 12-20-01; 93-679, eff. 6-30-04.)

11 (5 ILCS 375/6.10)

12 Sec. 6.10. Contributions to the Community College Health
13 Insurance Security Fund.

14 (a) Beginning January 1, 1999, every active contributor of
15 the State Universities Retirement System (established under
16 Article 15 of the Illinois Pension Code) who (1) is a full-time
17 employee of a community college district (other than a
18 community college district subject to Article VII of the Public
19 Community College Act) or an association of community college
20 boards and (2) is not an employee as defined in Section 3 of
21 this Act shall make contributions toward the cost of community
22 college annuitant and survivor health benefits at the rate of
23 0.50% of salary.

24 These contributions shall be deducted by the employer and
25 paid to the State Universities Retirement System as service

1 agent for the Department of Central Management Services. The
2 System may use the same processes for collecting the
3 contributions required by this subsection that it uses to
4 collect the contributions received from those employees under
5 Section 15-157 of the Illinois Pension Code. An employer may
6 agree to pick up or pay the contributions required under this
7 subsection on behalf of the employee; such contributions shall
8 be deemed to have been paid by the employee.

9 The State Universities Retirement System shall promptly
10 deposit all moneys collected under this subsection (a) into the
11 Community College Health Insurance Security Fund created in
12 Section 6.9 of this Act. The moneys collected under this
13 Section shall be used only for the purposes authorized in
14 Section 6.9 of this Act and shall not be considered to be
15 assets of the State Universities Retirement System.
16 Contributions made under this Section are not transferable to
17 other pension funds or retirement systems and are not
18 refundable upon termination of service.

19 (b) Beginning January 1, 1999, every community college
20 district (other than a community college district subject to
21 Article VII of the Public Community College Act) or association
22 of community college boards that is an employer under the State
23 Universities Retirement System shall contribute toward the
24 cost of the community college health benefits provided under
25 Section 6.9 of this Act an amount equal to 0.50% of the salary
26 paid to its full-time employees who participate in the State

1 Universities Retirement System and are not members as defined
2 in Section 3 of this Act.

3 These contributions shall be paid by the employer to the
4 State Universities Retirement System as service agent for the
5 Department of Central Management Services. The System may use
6 the same processes for collecting the contributions required by
7 this subsection that it uses to collect the contributions
8 received from those employers under Section 15-155 of the
9 Illinois Pension Code.

10 The State Universities Retirement System shall promptly
11 deposit all moneys collected under this subsection (b) into the
12 Community College Health Insurance Security Fund created in
13 Section 6.9 of this Act. The moneys collected under this
14 Section shall be used only for the purposes authorized in
15 Section 6.9 of this Act and shall not be considered to be
16 assets of the State Universities Retirement System.
17 Contributions made under this Section are not transferable to
18 other pension funds or retirement systems and are not
19 refundable upon termination of service.

20 The Department of Central Management Services, or any
21 successor agency designated to procure healthcare contracts
22 pursuant to this Act, is authorized to establish funds,
23 separate accounts provided by any bank or banks as defined by
24 the Illinois Banking Act, or separate accounts provided by any
25 savings and loan association or associations as defined by the
26 Illinois Savings and Loan Act of 1985 to be held by the

1 Director, outside the State treasury, for the purpose of
2 receiving the transfer of moneys from the Community College
3 Health Insurance Security Fund. The Department may promulgate
4 rules further defining the methodology for the transfers. Any
5 interest earned by moneys in the funds or accounts shall inure
6 to the Community College Health Insurance Security Fund. The
7 transferred moneys, and interest accrued thereon, shall be used
8 exclusively for transfers to administrative service
9 organizations or their financial institutions for payments of
10 claims to claimants and providers under the self-insurance
11 health plan. The transferred moneys, and interest accrued
12 thereon, shall not be used for any other purpose including, but
13 not limited to, reimbursement of administration fees due the
14 administrative service organization pursuant to its contract
15 or contracts with the Department.

16 (c) On or before November 15 of each year, the Board of
17 Trustees of the State Universities Retirement System shall
18 certify to the Governor, the Director of Central Management
19 Services, and the State Comptroller its estimate of the total
20 amount of contributions to be paid under subsection (a) of this
21 Section for the next fiscal year. Beginning in fiscal year
22 2008, the amount certified shall be decreased or increased each
23 year by the amount that the actual active employee
24 contributions either fell short of or exceeded the estimate
25 used by the Board in making the certification for the previous
26 fiscal year. The State Universities Retirement System shall

1 calculate the amount of actual active employee contributions in
2 fiscal years 1999 through 2005. Based upon this calculation,
3 the fiscal year 2008 certification shall include an amount
4 equal to the cumulative amount that the actual active employee
5 contributions either fell short of or exceeded the estimate
6 used by the Board in making the certification for those fiscal
7 years. The certification shall include a detailed explanation
8 of the methods and information that the Board relied upon in
9 preparing its estimate. As soon as possible after the effective
10 date of this Section, the Board shall submit its estimate for
11 fiscal year 1999.

12 (d) Beginning in fiscal year 1999 and continuing through
13 fiscal year 2017, on the first day of each month, or as soon
14 thereafter as may be practical, the State Treasurer and the
15 State Comptroller shall transfer from the General Revenue Fund
16 to the Community College Health Insurance Security Fund 1/12 of
17 the annual amount appropriated for that fiscal year to the
18 State Comptroller for deposit into the Community College Health
19 Insurance Security Fund under Section 1.4 of the State Pension
20 Funds Continuing Appropriation Act.

21 (e) Except where otherwise specified in this Section, the
22 definitions that apply to Article 15 of the Illinois Pension
23 Code apply to this Section.

24 (Source: P.A. 98-488, eff. 8-16-13.)

25 Section 35-10. The Illinois Pension Code is amended by

1 changing Section 17-127 as follows:

2 (40 ILCS 5/17-127) (from Ch. 108 1/2, par. 17-127)

3 Sec. 17-127. Financing; revenues for the Fund.

4 (a) The revenues for the Fund shall consist of: (1) amounts
5 paid into the Fund by contributors thereto and from employer
6 contributions and State appropriations in accordance with this
7 Article; (2) amounts contributed to the Fund by an Employer;
8 (3) amounts contributed to the Fund pursuant to any law now in
9 force or hereafter to be enacted; (4) contributions from any
10 other source; and (5) the earnings on investments.

11 (b) The General Assembly finds that for many years the
12 State has contributed to the Fund an annual amount that is
13 between 20% and 30% of the amount of the annual State
14 contribution to the Article 16 retirement system, and the
15 General Assembly declares that it is its goal and intention to
16 continue this level of contribution to the Fund in the future.

17 Beginning in State fiscal year 1999, subject to
18 appropriation, the State shall include in its annual
19 contribution to the Fund an additional amount equal to 0.544%
20 of the Fund's total teacher payroll; except that this
21 additional contribution need not be made in a fiscal year if
22 the Board has certified in the previous fiscal year that the
23 Fund is at least 90% funded, based on actuarial determinations.
24 These additional State contributions are intended to offset a
25 portion of the cost to the Fund of the increases in retirement

1 benefits resulting from this amendatory Act of 1998.

2 (Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;
3 90-582, eff. 5-27-98; 90-655, eff. 7-30-98.)

4 Section 35-15. The State Pension Funds Continuing
5 Appropriation Act is amended by changing Sections 1.3 and 1.4
6 as follows:

7 (40 ILCS 15/1.3)

8 Sec. 1.3. Appropriations for the Teacher Health Insurance
9 Security Fund. Beginning in State fiscal year 1996 and
10 continuing through fiscal year 2017, there is hereby
11 appropriated, on a continuing annual basis, from the General
12 Revenue Fund to the State Comptroller for deposit into the
13 Teacher Health Insurance Security Fund, an amount equal to the
14 amount certified by the Board of Trustees of the Teachers'
15 Retirement System of Illinois under subsection (c) of Section
16 6.6 of the State Employees Group Insurance Act of 1971 as the
17 estimated total amount of contributions to be paid under
18 subsection (a) of that Section 6.6 in that fiscal year.

19 In addition to any other amounts that may be appropriated
20 for this purpose, in State fiscal years 2005 through 2007,
21 there is hereby appropriated, on a continuing annual basis,
22 from the General Revenue Fund to the State Comptroller for
23 deposit into the Teacher Health Insurance Security Fund, an
24 amount equal to \$13,000,000 in each fiscal year.

1 The moneys appropriated under this Section 1.3 shall be
2 deposited into the Teacher Health Insurance Security Fund and
3 used only for the purposes authorized in Section 6.5 of the
4 State Employees Group Insurance Act of 1971.

5 (Source: P.A. 93-679, eff. 6-30-04.)

6 (40 ILCS 15/1.4)

7 Sec. 1.4. Appropriations for the Community College Health
8 Insurance Security Fund. Beginning in State fiscal year 1999
9 and continuing through fiscal year 2017, there is hereby
10 appropriated, on a continuing annual basis, from the General
11 Revenue Fund to the State Comptroller for deposit into the
12 Community College Health Insurance Security Fund, an amount
13 equal to the amount certified by the Board of Trustees of the
14 State Universities Retirement System under subsection (c) of
15 Section 6.10 of the State Employees Group Insurance Act of 1971
16 as the estimated total amount of contributions to be paid under
17 subsection (a) of that Section 6.10 in that fiscal year. The
18 moneys appropriated under this Section 1.4 shall be deposited
19 into the Community College Health Insurance Security Fund and
20 used only for the purposes authorized in Section 6.9 of the
21 State Employees Group Insurance Act of 1971.

22 (Source: P.A. 90-497, eff. 8-18-97.)

23 ARTICLE 40. ENERGY EFFICIENCY PORTFOLIO STANDARDS PROGRAM

1 Section 40-5. The Public Utilities Act is amended by
2 changing Sections 8-103 and 8-104 as follows:

3 (220 ILCS 5/8-103)

4 (Text of Section before amendment by P.A. 99-906)

5 Sec. 8-103. Energy efficiency and demand-response
6 measures.

7 (a) It is the policy of the State that electric utilities
8 are required to use cost-effective energy efficiency and
9 demand-response measures to reduce delivery load. Requiring
10 investment in cost-effective energy efficiency and
11 demand-response measures will reduce direct and indirect costs
12 to consumers by decreasing environmental impacts and by
13 avoiding or delaying the need for new generation, transmission,
14 and distribution infrastructure. It serves the public interest
15 to allow electric utilities to recover costs for reasonably and
16 prudently incurred expenses for energy efficiency and
17 demand-response measures. As used in this Section,
18 "cost-effective" means that the measures satisfy the total
19 resource cost test. The low-income measures described in
20 subsection (f) (4) of this Section shall not be required to meet
21 the total resource cost test. For purposes of this Section, the
22 terms "energy-efficiency", "demand-response", "electric
23 utility", and "total resource cost test" shall have the
24 meanings set forth in the Illinois Power Agency Act. For
25 purposes of this Section, the amount per kilowatthour means the

1 total amount paid for electric service expressed on a per
2 kilowatthour basis. For purposes of this Section, the total
3 amount paid for electric service includes without limitation
4 estimated amounts paid for supply, transmission, distribution,
5 surcharges, and add-on-taxes.

6 (b) Electric utilities shall implement cost-effective
7 energy efficiency measures to meet the following incremental
8 annual energy savings goals:

9 (1) 0.2% of energy delivered in the year commencing
10 June 1, 2008;

11 (2) 0.4% of energy delivered in the year commencing
12 June 1, 2009;

13 (3) 0.6% of energy delivered in the year commencing
14 June 1, 2010;

15 (4) 0.8% of energy delivered in the year commencing
16 June 1, 2011;

17 (5) 1% of energy delivered in the year commencing June
18 1, 2012;

19 (6) 1.4% of energy delivered in the year commencing
20 June 1, 2013;

21 (7) 1.8% of energy delivered in the year commencing
22 June 1, 2014; and

23 (8) 2% of energy delivered in the year commencing June
24 1, 2015 and each year thereafter.

25 Electric utilities may comply with this subsection (b) by
26 meeting the annual incremental savings goal in the applicable

1 year or by showing that the total cumulative annual savings
2 within a 3-year planning period associated with measures
3 implemented after May 31, 2014 was equal to the sum of each
4 annual incremental savings requirement from May 31, 2014
5 through the end of the applicable year.

6 (c) Electric utilities shall implement cost-effective
7 demand-response measures to reduce peak demand by 0.1% over the
8 prior year for eligible retail customers, as defined in Section
9 16-111.5 of this Act, and for customers that elect hourly
10 service from the utility pursuant to Section 16-107 of this
11 Act, provided those customers have not been declared
12 competitive. This requirement commences June 1, 2008 and
13 continues for 10 years.

14 (d) Notwithstanding the requirements of subsections (b)
15 and (c) of this Section, an electric utility shall reduce the
16 amount of energy efficiency and demand-response measures
17 implemented over a 3-year planning period by an amount
18 necessary to limit the estimated average annual increase in the
19 amounts paid by retail customers in connection with electric
20 service due to the cost of those measures to:

21 (1) in 2008, no more than 0.5% of the amount paid per
22 kilowatthour by those customers during the year ending May
23 31, 2007;

24 (2) in 2009, the greater of an additional 0.5% of the
25 amount paid per kilowatthour by those customers during the
26 year ending May 31, 2008 or 1% of the amount paid per

1 kilowatthour by those customers during the year ending May
2 31, 2007;

3 (3) in 2010, the greater of an additional 0.5% of the
4 amount paid per kilowatthour by those customers during the
5 year ending May 31, 2009 or 1.5% of the amount paid per
6 kilowatthour by those customers during the year ending May
7 31, 2007;

8 (4) in 2011, the greater of an additional 0.5% of the
9 amount paid per kilowatthour by those customers during the
10 year ending May 31, 2010 or 2% of the amount paid per
11 kilowatthour by those customers during the year ending May
12 31, 2007; and

13 (5) thereafter, the amount of energy efficiency and
14 demand-response measures implemented for any single year
15 shall be reduced by an amount necessary to limit the
16 estimated average net increase due to the cost of these
17 measures included in the amounts paid by eligible retail
18 customers in connection with electric service to no more
19 than the greater of 2.015% of the amount paid per
20 kilowatthour by those customers during the year ending May
21 31, 2007 or the incremental amount per kilowatthour paid
22 for these measures in 2011.

23 No later than June 30, 2011, the Commission shall review
24 the limitation on the amount of energy efficiency and
25 demand-response measures implemented pursuant to this Section
26 and report to the General Assembly its findings as to whether

1 that limitation unduly constrains the procurement of energy
2 efficiency and demand-response measures.

3 (e) Electric utilities shall be responsible for overseeing
4 the design, development, and filing of energy efficiency and
5 demand-response plans with the Commission. Electric utilities
6 shall implement 100% of the demand-response measures in the
7 plans. Electric utilities shall implement 75% of the energy
8 efficiency measures approved by the Commission, and may, as
9 part of that implementation, outsource various aspects of
10 program development and implementation. The remaining 25% of
11 those energy efficiency measures approved by the Commission
12 shall be implemented by the Department of Commerce and Economic
13 Opportunity, and must be designed in conjunction with the
14 utility and the filing process. The Department may outsource
15 development and implementation of energy efficiency measures.
16 A minimum of 10% of the entire portfolio of cost-effective
17 energy efficiency measures shall be procured from units of
18 local government, municipal corporations, school districts,
19 and community college districts. The Department shall
20 coordinate the implementation of these measures.

21 The apportionment of the dollars to cover the costs to
22 implement the Department's share of the portfolio of energy
23 efficiency measures shall be made to the Department once the
24 Department has executed rebate agreements, grants, or
25 contracts for energy efficiency measures and provided
26 supporting documentation for those rebate agreements, grants,

1 and contracts to the utility. The Department is authorized to
2 adopt any rules necessary and prescribe procedures in order to
3 ensure compliance by applicants in carrying out the purposes of
4 rebate agreements for energy efficiency measures implemented
5 by the Department made under this Section.

6 The details of the measures implemented by the Department
7 shall be submitted by the Department to the Commission in
8 connection with the utility's filing regarding the energy
9 efficiency and demand-response measures that the utility
10 implements.

11 A utility providing approved energy efficiency and
12 demand-response measures in the State shall be permitted to
13 recover costs of those measures through an automatic adjustment
14 clause tariff filed with and approved by the Commission. The
15 tariff shall be established outside the context of a general
16 rate case. Each year the Commission shall initiate a review to
17 reconcile any amounts collected with the actual costs and to
18 determine the required adjustment to the annual tariff factor
19 to match annual expenditures.

20 Each utility shall include, in its recovery of costs, the
21 costs estimated for both the utility's and the Department's
22 implementation of energy efficiency and demand-response
23 measures. Costs collected by the utility for measures
24 implemented by the Department shall be submitted to the
25 Department pursuant to Section 605-323 of the Civil
26 Administrative Code of Illinois, shall be deposited into the

1 Energy Efficiency Portfolio Standards Fund, and shall be used
2 by the Department solely for the purpose of implementing these
3 measures. A utility shall not be required to advance any moneys
4 to the Department but only to forward such funds as it has
5 collected. The Department shall report to the Commission on an
6 annual basis regarding the costs actually incurred by the
7 Department in the implementation of the measures. Any changes
8 to the costs of energy efficiency measures as a result of plan
9 modifications shall be appropriately reflected in amounts
10 recovered by the utility and turned over to the Department.

11 The portfolio of measures, administered by both the
12 utilities and the Department, shall, in combination, be
13 designed to achieve the annual savings targets described in
14 subsections (b) and (c) of this Section, as modified by
15 subsection (d) of this Section.

16 The utility and the Department shall agree upon a
17 reasonable portfolio of measures and determine the measurable
18 corresponding percentage of the savings goals associated with
19 measures implemented by the utility or Department.

20 No utility shall be assessed a penalty under subsection (f)
21 of this Section for failure to make a timely filing if that
22 failure is the result of a lack of agreement with the
23 Department with respect to the allocation of responsibilities
24 or related costs or target assignments. In that case, the
25 Department and the utility shall file their respective plans
26 with the Commission and the Commission shall determine an

1 appropriate division of measures and programs that meets the
2 requirements of this Section.

3 If the Department is unable to meet incremental annual
4 performance goals for the portion of the portfolio implemented
5 by the Department, then the utility and the Department shall
6 jointly submit a modified filing to the Commission explaining
7 the performance shortfall and recommending an appropriate
8 course going forward, including any program modifications that
9 may be appropriate in light of the evaluations conducted under
10 item (7) of subsection (f) of this Section. In this case, the
11 utility obligation to collect the Department's costs and turn
12 over those funds to the Department under this subsection (e)
13 shall continue only if the Commission approves the
14 modifications to the plan proposed by the Department.

15 (f) No later than November 15, 2007, each electric utility
16 shall file an energy efficiency and demand-response plan with
17 the Commission to meet the energy efficiency and
18 demand-response standards for 2008 through 2010. No later than
19 October 1, 2010, each electric utility shall file an energy
20 efficiency and demand-response plan with the Commission to meet
21 the energy efficiency and demand-response standards for 2011
22 through 2013. Every 3 years thereafter, each electric utility
23 shall file, no later than September 1, an energy efficiency and
24 demand-response plan with the Commission. If a utility does not
25 file such a plan by September 1 of an applicable year, it shall
26 face a penalty of \$100,000 per day until the plan is filed.

1 Each utility's plan shall set forth the utility's proposals to
2 meet the utility's portion of the energy efficiency standards
3 identified in subsection (b) and the demand-response standards
4 identified in subsection (c) of this Section as modified by
5 subsections (d) and (e), taking into account the unique
6 circumstances of the utility's service territory. The
7 Commission shall seek public comment on the utility's plan and
8 shall issue an order approving or disapproving each plan within
9 5 months after its submission. If the Commission disapproves a
10 plan, the Commission shall, within 30 days, describe in detail
11 the reasons for the disapproval and describe a path by which
12 the utility may file a revised draft of the plan to address the
13 Commission's concerns satisfactorily. If the utility does not
14 refile with the Commission within 60 days, the utility shall be
15 subject to penalties at a rate of \$100,000 per day until the
16 plan is filed. This process shall continue, and penalties shall
17 accrue, until the utility has successfully filed a portfolio of
18 energy efficiency and demand-response measures. Penalties
19 shall be deposited into the Energy Efficiency Trust Fund. In
20 submitting proposed energy efficiency and demand-response
21 plans and funding levels to meet the savings goals adopted by
22 this Act the utility shall:

- 23 (1) Demonstrate that its proposed energy efficiency
24 and demand-response measures will achieve the requirements
25 that are identified in subsections (b) and (c) of this
26 Section, as modified by subsections (d) and (e).

1 (2) Present specific proposals to implement new
2 building and appliance standards that have been placed into
3 effect.

4 (3) Present estimates of the total amount paid for
5 electric service expressed on a per kilowatthour basis
6 associated with the proposed portfolio of measures
7 designed to meet the requirements that are identified in
8 subsections (b) and (c) of this Section, as modified by
9 subsections (d) and (e).

10 (4) Coordinate with the Department to present a
11 portfolio of energy efficiency measures proportionate to
12 the share of total annual utility revenues in Illinois from
13 households at or below 150% of the poverty level. The
14 energy efficiency programs shall be targeted to households
15 with incomes at or below 80% of area median income.

16 (5) Demonstrate that its overall portfolio of energy
17 efficiency and demand-response measures, not including
18 programs covered by item (4) of this subsection (f), are
19 cost-effective using the total resource cost test and
20 represent a diverse cross-section of opportunities for
21 customers of all rate classes to participate in the
22 programs.

23 (6) Include a proposed cost-recovery tariff mechanism
24 to fund the proposed energy efficiency and demand-response
25 measures and to ensure the recovery of the prudently and
26 reasonably incurred costs of Commission-approved programs.

1 (7) Provide for an annual independent evaluation of the
2 performance of the cost-effectiveness of the utility's
3 portfolio of measures and the Department's portfolio of
4 measures, as well as a full review of the 3-year results of
5 the broader net program impacts and, to the extent
6 practical, for adjustment of the measures on a
7 going-forward basis as a result of the evaluations. The
8 resources dedicated to evaluation shall not exceed 3% of
9 portfolio resources in any given year.

10 (g) No more than 3% of energy efficiency and
11 demand-response program revenue may be allocated for
12 demonstration of breakthrough equipment and devices.

13 (h) This Section does not apply to an electric utility that
14 on December 31, 2005 provided electric service to fewer than
15 100,000 customers in Illinois.

16 (i) If, after 2 years, an electric utility fails to meet
17 the efficiency standard specified in subsection (b) of this
18 Section, as modified by subsections (d) and (e), it shall make
19 a contribution to the Low-Income Home Energy Assistance
20 Program. The combined total liability for failure to meet the
21 goal shall be \$1,000,000, which shall be assessed as follows: a
22 large electric utility shall pay \$665,000, and a medium
23 electric utility shall pay \$335,000. If, after 3 years, an
24 electric utility fails to meet the efficiency standard
25 specified in subsection (b) of this Section, as modified by
26 subsections (d) and (e), it shall make a contribution to the

1 Low-Income Home Energy Assistance Program. The combined total
2 liability for failure to meet the goal shall be \$1,000,000,
3 which shall be assessed as follows: a large electric utility
4 shall pay \$665,000, and a medium electric utility shall pay
5 \$335,000. In addition, the responsibility for implementing the
6 energy efficiency measures of the utility making the payment
7 shall be transferred to the Illinois Power Agency if, after 3
8 years, or in any subsequent 3-year period, the utility fails to
9 meet the efficiency standard specified in subsection (b) of
10 this Section, as modified by subsections (d) and (e). The
11 Agency shall implement a competitive procurement program to
12 procure resources necessary to meet the standards specified in
13 this Section as modified by subsections (d) and (e), with costs
14 for those resources to be recovered in the same manner as
15 products purchased through the procurement plan as provided in
16 Section 16-111.5. The Director shall implement this
17 requirement in connection with the procurement plan as provided
18 in Section 16-111.5.

19 For purposes of this Section, (i) a "large electric
20 utility" is an electric utility that, on December 31, 2005,
21 served more than 2,000,000 electric customers in Illinois; (ii)
22 a "medium electric utility" is an electric utility that, on
23 December 31, 2005, served 2,000,000 or fewer but more than
24 100,000 electric customers in Illinois; and (iii) Illinois
25 electric utilities that are affiliated by virtue of a common
26 parent company are considered a single electric utility.

1 (j) If, after 3 years, or any subsequent 3-year period, the
2 Department fails to implement the Department's share of energy
3 efficiency measures required by the standards in subsection
4 (b), then the Illinois Power Agency may assume responsibility
5 for and control of the Department's share of the required
6 energy efficiency measures. The Agency shall implement a
7 competitive procurement program to procure resources necessary
8 to meet the standards specified in this Section, with the costs
9 of these resources to be recovered in the same manner as
10 provided for the Department in this Section.

11 (k) No electric utility shall be deemed to have failed to
12 meet the energy efficiency standards to the extent any such
13 failure is due to a failure of the Department or the Agency.

14 (Source: P.A. 97-616, eff. 10-26-11; 97-841, eff. 7-20-12;
15 98-90, eff. 7-15-13.)

16 (Text of Section after amendment by P.A. 99-906)

17 Sec. 8-103. Energy efficiency and demand-response
18 measures.

19 (a) It is the policy of the State that electric utilities
20 are required to use cost-effective energy efficiency and
21 demand-response measures to reduce delivery load. Requiring
22 investment in cost-effective energy efficiency and
23 demand-response measures will reduce direct and indirect costs
24 to consumers by decreasing environmental impacts and by
25 avoiding or delaying the need for new generation, transmission,

1 and distribution infrastructure. It serves the public interest
2 to allow electric utilities to recover costs for reasonably and
3 prudently incurred expenses for energy efficiency and
4 demand-response measures. As used in this Section,
5 "cost-effective" means that the measures satisfy the total
6 resource cost test. The low-income measures described in
7 subsection (f) (4) of this Section shall not be required to meet
8 the total resource cost test. For purposes of this Section, the
9 terms "energy-efficiency", "demand-response", "electric
10 utility", and "total resource cost test" shall have the
11 meanings set forth in the Illinois Power Agency Act. For
12 purposes of this Section, the amount per kilowatthour means the
13 total amount paid for electric service expressed on a per
14 kilowatthour basis. For purposes of this Section, the total
15 amount paid for electric service includes without limitation
16 estimated amounts paid for supply, transmission, distribution,
17 surcharges, and add-on-taxes.

18 (a-5) This Section applies to electric utilities serving
19 500,000 or less but more than 200,000 retail customers in this
20 State. Through December 31, 2017, this Section also applies to
21 electric utilities serving more than 500,000 retail customers
22 in the State.

23 (b) Electric utilities shall implement cost-effective
24 energy efficiency measures to meet the following incremental
25 annual energy savings goals:

26 (1) 0.2% of energy delivered in the year commencing

1 June 1, 2008;

2 (2) 0.4% of energy delivered in the year commencing
3 June 1, 2009;

4 (3) 0.6% of energy delivered in the year commencing
5 June 1, 2010;

6 (4) 0.8% of energy delivered in the year commencing
7 June 1, 2011;

8 (5) 1% of energy delivered in the year commencing June
9 1, 2012;

10 (6) 1.4% of energy delivered in the year commencing
11 June 1, 2013;

12 (7) 1.8% of energy delivered in the year commencing
13 June 1, 2014; and

14 (8) 2% of energy delivered in the year commencing June
15 1, 2015 and each year thereafter.

16 Electric utilities may comply with this subsection (b) by
17 meeting the annual incremental savings goal in the applicable
18 year or by showing that the total cumulative annual savings
19 within a 3-year planning period associated with measures
20 implemented after May 31, 2014 was equal to the sum of each
21 annual incremental savings requirement from May 31, 2014
22 through the end of the applicable year.

23 (c) Electric utilities shall implement cost-effective
24 demand-response measures to reduce peak demand by 0.1% over the
25 prior year for eligible retail customers, as defined in Section
26 16-111.5 of this Act, and for customers that elect hourly

1 service from the utility pursuant to Section 16-107 of this
2 Act, provided those customers have not been declared
3 competitive. This requirement commences June 1, 2008 and
4 continues for 10 years.

5 (d) Notwithstanding the requirements of subsections (b)
6 and (c) of this Section, an electric utility shall reduce the
7 amount of energy efficiency and demand-response measures
8 implemented over a 3-year planning period by an amount
9 necessary to limit the estimated average annual increase in the
10 amounts paid by retail customers in connection with electric
11 service due to the cost of those measures to:

12 (1) in 2008, no more than 0.5% of the amount paid per
13 kilowatthour by those customers during the year ending May
14 31, 2007;

15 (2) in 2009, the greater of an additional 0.5% of the
16 amount paid per kilowatthour by those customers during the
17 year ending May 31, 2008 or 1% of the amount paid per
18 kilowatthour by those customers during the year ending May
19 31, 2007;

20 (3) in 2010, the greater of an additional 0.5% of the
21 amount paid per kilowatthour by those customers during the
22 year ending May 31, 2009 or 1.5% of the amount paid per
23 kilowatthour by those customers during the year ending May
24 31, 2007;

25 (4) in 2011, the greater of an additional 0.5% of the
26 amount paid per kilowatthour by those customers during the

1 year ending May 31, 2010 or 2% of the amount paid per
2 kilowatthour by those customers during the year ending May
3 31, 2007; and

4 (5) thereafter, the amount of energy efficiency and
5 demand-response measures implemented for any single year
6 shall be reduced by an amount necessary to limit the
7 estimated average net increase due to the cost of these
8 measures included in the amounts paid by eligible retail
9 customers in connection with electric service to no more
10 than the greater of 2.015% of the amount paid per
11 kilowatthour by those customers during the year ending May
12 31, 2007 or the incremental amount per kilowatthour paid
13 for these measures in 2011.

14 No later than June 30, 2011, the Commission shall review
15 the limitation on the amount of energy efficiency and
16 demand-response measures implemented pursuant to this Section
17 and report to the General Assembly its findings as to whether
18 that limitation unduly constrains the procurement of energy
19 efficiency and demand-response measures.

20 (e) Electric utilities shall be responsible for overseeing
21 the design, development, and filing of energy efficiency and
22 demand-response plans with the Commission. Electric utilities
23 shall implement 100% of the demand-response measures in the
24 plans. Electric utilities shall implement 75% of the energy
25 efficiency measures approved by the Commission, and may, as
26 part of that implementation, outsource various aspects of

1 program development and implementation. The remaining 25% of
2 those energy efficiency measures approved by the Commission
3 shall be implemented by the Department of Commerce and Economic
4 Opportunity, and must be designed in conjunction with the
5 utility and the filing process. The Department may outsource
6 development and implementation of energy efficiency measures.
7 A minimum of 10% of the entire portfolio of cost-effective
8 energy efficiency measures shall be procured from units of
9 local government, municipal corporations, school districts,
10 and community college districts. The Department shall
11 coordinate the implementation of these measures.

12 The apportionment of the dollars to cover the costs to
13 implement the Department's share of the portfolio of energy
14 efficiency measures shall be made to the Department once the
15 Department has executed rebate agreements, grants, or
16 contracts for energy efficiency measures and provided
17 supporting documentation for those rebate agreements, grants,
18 and contracts to the utility. The Department is authorized to
19 adopt any rules necessary and prescribe procedures in order to
20 ensure compliance by applicants in carrying out the purposes of
21 rebate agreements for energy efficiency measures implemented
22 by the Department made under this Section.

23 The details of the measures implemented by the Department
24 shall be submitted by the Department to the Commission in
25 connection with the utility's filing regarding the energy
26 efficiency and demand-response measures that the utility

1 implements.

2 A utility providing approved energy efficiency and
3 demand-response measures in the State shall be permitted to
4 recover costs of those measures through an automatic adjustment
5 clause tariff filed with and approved by the Commission. The
6 tariff shall be established outside the context of a general
7 rate case. Each year the Commission shall initiate a review to
8 reconcile any amounts collected with the actual costs and to
9 determine the required adjustment to the annual tariff factor
10 to match annual expenditures.

11 Each utility shall include, in its recovery of costs, the
12 costs estimated for both the utility's and the Department's
13 implementation of energy efficiency and demand-response
14 measures. Costs collected by the utility for measures
15 implemented by the Department shall be submitted to the
16 Department pursuant to Section 605-323 of the Civil
17 Administrative Code of Illinois, shall be deposited into the
18 Energy Efficiency Portfolio Standards Fund, and shall be used
19 by the Department solely for the purpose of implementing these
20 measures. A utility shall not be required to advance any moneys
21 to the Department but only to forward such funds as it has
22 collected. The Department shall report to the Commission on an
23 annual basis regarding the costs actually incurred by the
24 Department in the implementation of the measures. Any changes
25 to the costs of energy efficiency measures as a result of plan
26 modifications shall be appropriately reflected in amounts

1 recovered by the utility and turned over to the Department.

2 The portfolio of measures, administered by both the
3 utilities and the Department, shall, in combination, be
4 designed to achieve the annual savings targets described in
5 subsections (b) and (c) of this Section, as modified by
6 subsection (d) of this Section.

7 The utility and the Department shall agree upon a
8 reasonable portfolio of measures and determine the measurable
9 corresponding percentage of the savings goals associated with
10 measures implemented by the utility or Department.

11 No utility shall be assessed a penalty under subsection (f)
12 of this Section for failure to make a timely filing if that
13 failure is the result of a lack of agreement with the
14 Department with respect to the allocation of responsibilities
15 or related costs or target assignments. In that case, the
16 Department and the utility shall file their respective plans
17 with the Commission and the Commission shall determine an
18 appropriate division of measures and programs that meets the
19 requirements of this Section.

20 If the Department is unable to meet incremental annual
21 performance goals for the portion of the portfolio implemented
22 by the Department, then the utility and the Department shall
23 jointly submit a modified filing to the Commission explaining
24 the performance shortfall and recommending an appropriate
25 course going forward, including any program modifications that
26 may be appropriate in light of the evaluations conducted under

1 item (7) of subsection (f) of this Section. In this case, the
2 utility obligation to collect the Department's costs and turn
3 over those funds to the Department under this subsection (e)
4 shall continue only if the Commission approves the
5 modifications to the plan proposed by the Department.

6 (f) No later than November 15, 2007, each electric utility
7 shall file an energy efficiency and demand-response plan with
8 the Commission to meet the energy efficiency and
9 demand-response standards for 2008 through 2010. No later than
10 October 1, 2010, each electric utility shall file an energy
11 efficiency and demand-response plan with the Commission to meet
12 the energy efficiency and demand-response standards for 2011
13 through 2013. Every 3 years thereafter, each electric utility
14 shall file, no later than September 1, an energy efficiency and
15 demand-response plan with the Commission. If a utility does not
16 file such a plan by September 1 of an applicable year, it shall
17 face a penalty of \$100,000 per day until the plan is filed.
18 Each utility's plan shall set forth the utility's proposals to
19 meet the utility's portion of the energy efficiency standards
20 identified in subsection (b) and the demand-response standards
21 identified in subsection (c) of this Section as modified by
22 subsections (d) and (e), taking into account the unique
23 circumstances of the utility's service territory. The
24 Commission shall seek public comment on the utility's plan and
25 shall issue an order approving or disapproving each plan within
26 5 months after its submission. If the Commission disapproves a

1 plan, the Commission shall, within 30 days, describe in detail
2 the reasons for the disapproval and describe a path by which
3 the utility may file a revised draft of the plan to address the
4 Commission's concerns satisfactorily. If the utility does not
5 refile with the Commission within 60 days, the utility shall be
6 subject to penalties at a rate of \$100,000 per day until the
7 plan is filed. This process shall continue, and penalties shall
8 accrue, until the utility has successfully filed a portfolio of
9 energy efficiency and demand-response measures. Penalties
10 shall be deposited into the Energy Efficiency Trust Fund. In
11 submitting proposed energy efficiency and demand-response
12 plans and funding levels to meet the savings goals adopted by
13 this Act the utility shall:

14 (1) Demonstrate that its proposed energy efficiency
15 and demand-response measures will achieve the requirements
16 that are identified in subsections (b) and (c) of this
17 Section, as modified by subsections (d) and (e).

18 (2) Present specific proposals to implement new
19 building and appliance standards that have been placed into
20 effect.

21 (3) Present estimates of the total amount paid for
22 electric service expressed on a per kilowatthour basis
23 associated with the proposed portfolio of measures
24 designed to meet the requirements that are identified in
25 subsections (b) and (c) of this Section, as modified by
26 subsections (d) and (e).

1 (4) Coordinate with the Department to present a
2 portfolio of energy efficiency measures proportionate to
3 the share of total annual utility revenues in Illinois from
4 households at or below 150% of the poverty level. The
5 energy efficiency programs shall be targeted to households
6 with incomes at or below 80% of area median income.

7 (5) Demonstrate that its overall portfolio of energy
8 efficiency and demand-response measures, not including
9 programs covered by item (4) of this subsection (f), are
10 cost-effective using the total resource cost test and
11 represent a diverse cross-section of opportunities for
12 customers of all rate classes to participate in the
13 programs.

14 (6) Include a proposed cost-recovery tariff mechanism
15 to fund the proposed energy efficiency and demand-response
16 measures and to ensure the recovery of the prudently and
17 reasonably incurred costs of Commission-approved programs.

18 (7) Provide for an annual independent evaluation of the
19 performance of the cost-effectiveness of the utility's
20 portfolio of measures and the Department's portfolio of
21 measures, as well as a full review of the 3-year results of
22 the broader net program impacts and, to the extent
23 practical, for adjustment of the measures on a
24 going-forward basis as a result of the evaluations. The
25 resources dedicated to evaluation shall not exceed 3% of
26 portfolio resources in any given year.

1 (g) No more than 3% of energy efficiency and
2 demand-response program revenue may be allocated for
3 demonstration of breakthrough equipment and devices.

4 (h) This Section does not apply to an electric utility that
5 on December 31, 2005 provided electric service to fewer than
6 100,000 customers in Illinois.

7 (i) If, after 2 years, an electric utility fails to meet
8 the efficiency standard specified in subsection (b) of this
9 Section, as modified by subsections (d) and (e), it shall make
10 a contribution to the Low-Income Home Energy Assistance
11 Program. The combined total liability for failure to meet the
12 goal shall be \$1,000,000, which shall be assessed as follows: a
13 large electric utility shall pay \$665,000, and a medium
14 electric utility shall pay \$335,000. If, after 3 years, an
15 electric utility fails to meet the efficiency standard
16 specified in subsection (b) of this Section, as modified by
17 subsections (d) and (e), it shall make a contribution to the
18 Low-Income Home Energy Assistance Program. The combined total
19 liability for failure to meet the goal shall be \$1,000,000,
20 which shall be assessed as follows: a large electric utility
21 shall pay \$665,000, and a medium electric utility shall pay
22 \$335,000. In addition, the responsibility for implementing the
23 energy efficiency measures of the utility making the payment
24 shall be transferred to the Illinois Power Agency if, after 3
25 years, or in any subsequent 3-year period, the utility fails to
26 meet the efficiency standard specified in subsection (b) of

1 this Section, as modified by subsections (d) and (e). The
2 Agency shall implement a competitive procurement program to
3 procure resources necessary to meet the standards specified in
4 this Section as modified by subsections (d) and (e), with costs
5 for those resources to be recovered in the same manner as
6 products purchased through the procurement plan as provided in
7 Section 16-111.5. The Director shall implement this
8 requirement in connection with the procurement plan as provided
9 in Section 16-111.5.

10 For purposes of this Section, (i) a "large electric
11 utility" is an electric utility that, on December 31, 2005,
12 served more than 2,000,000 electric customers in Illinois; (ii)
13 a "medium electric utility" is an electric utility that, on
14 December 31, 2005, served 2,000,000 or fewer but more than
15 100,000 electric customers in Illinois; and (iii) Illinois
16 electric utilities that are affiliated by virtue of a common
17 parent company are considered a single electric utility.

18 (j) If, after 3 years, or any subsequent 3-year period, the
19 Department fails to implement the Department's share of energy
20 efficiency measures required by the standards in subsection
21 (b), then the Illinois Power Agency may assume responsibility
22 for and control of the Department's share of the required
23 energy efficiency measures. The Agency shall implement a
24 competitive procurement program to procure resources necessary
25 to meet the standards specified in this Section, with the costs
26 of these resources to be recovered in the same manner as

1 provided for the Department in this Section.

2 (k) No electric utility shall be deemed to have failed to
3 meet the energy efficiency standards to the extent any such
4 failure is due to a failure of the Department or the Agency.

5 (l)(1) With the exception of the energy efficiency and
6 demand-response plan previously filed by the Department, the
7 ~~The~~ energy efficiency and demand-response plans of electric
8 utilities serving more than 500,000 retail customers in the
9 State that were approved by the Commission on or before the
10 effective date of this amendatory Act of the 99th General
11 Assembly for the period June 1, 2014 through May 31, 2017 shall
12 continue to be in force and effect through December 31, 2017 so
13 that the energy efficiency programs set forth in those plans
14 continue to be offered during the period June 1, 2017 through
15 December 31, 2017. Each such utility is authorized to increase,
16 on a pro rata basis, the energy savings goals and budgets
17 approved in its plan to reflect the additional 7 months of the
18 plan's operation, provided that such increase shall also
19 incorporate reductions to goals and budgets to reflect the
20 proportion of the utility's load attributable to customers who
21 are exempt from this Section under subsection (m) of this
22 Section. The energy efficiency and demand-response plan filed
23 by the Department that was approved by the Commission on or
24 before the effective date of this amendatory Act of the 100th
25 General Assembly for the period of June 1, 2014 through May 31,
26 2017 shall expire on May 31, 2017. From June 1, 2017 through

1 December 31, 2017 the electric utilities shall be responsible
2 for offering and administering the programs previously offered
3 and administered by the Department.

4 (2) If an electric utility serving more than 500,000 retail
5 customers in the State filed with the Commission, under
6 subsection (f) of this Section, its proposed energy efficiency
7 and demand-response plan for the period June 1, 2017 through
8 May 31, 2020, and the Commission has not yet entered its final
9 order approving such plan on or before the effective date of
10 this amendatory Act of the 99th General Assembly, then the
11 utility shall file a notice of withdrawal with the Commission,
12 following such effective date, to withdraw the proposed energy
13 efficiency and demand-response plan. Upon receipt of such
14 notice, the Commission shall dismiss with prejudice any docket
15 that had been initiated to investigate such plan, and the plan
16 and the record related thereto shall not be the subject of any
17 further hearing, investigation, or proceeding of any kind.

18 (3) For those electric utilities that serve more than
19 500,000 retail customers in the State, this amendatory Act of
20 the 99th General Assembly preempts and supersedes any orders
21 entered by the Commission that approved such utilities' energy
22 efficiency and demand response plans for the period commencing
23 June 1, 2017 and ending May 31, 2020. Any such orders shall be
24 void, and the provisions of paragraph (1) of this subsection
25 (1) shall apply.

26 (m) Notwithstanding anything to the contrary, after May 31,

1 2017, this Section does not apply to any retail customers of an
2 electric utility that serves more than 3,000,000 retail
3 customers in the State and whose total highest 30 minute demand
4 was more than 10,000 kilowatts, or any retail customers of an
5 electric utility that serves less than 3,000,000 retail
6 customers but more than 500,000 retail customers in the State
7 and whose total highest 15 minute demand was more than 10,000
8 kilowatts. For purposes of this subsection (m), "retail
9 customer" has the meaning set forth in Section 16-102 of this
10 Act. The criteria for determining whether this subsection (m)
11 is applicable to a retail customer shall be based on the 12
12 consecutive billing periods prior to the start of the first
13 year of each such multi-year plan.

14 (Source: P.A. 98-90, eff. 7-15-13; 99-906, eff. 6-1-17.)

15 (220 ILCS 5/8-104)

16 (Text of Section before amendment by P.A. 99-906)

17 Sec. 8-104. Natural gas energy efficiency programs.

18 (a) It is the policy of the State that natural gas
19 utilities and the Department of Commerce and Economic
20 Opportunity are required to use cost-effective energy
21 efficiency to reduce direct and indirect costs to consumers. It
22 serves the public interest to allow natural gas utilities to
23 recover costs for reasonably and prudently incurred expenses
24 for cost-effective energy efficiency measures.

25 (b) For purposes of this Section, "energy efficiency" means

1 measures that reduce the amount of energy required to achieve a
2 given end use. "Energy efficiency" also includes measures that
3 reduce the total Btus of electricity and natural gas needed to
4 meet the end use or uses. "Cost-effective" means that the
5 measures satisfy the total resource cost test which, for
6 purposes of this Section, means a standard that is met if, for
7 an investment in energy efficiency, the benefit-cost ratio is
8 greater than one. The benefit-cost ratio is the ratio of the
9 net present value of the total benefits of the measures to the
10 net present value of the total costs as calculated over the
11 lifetime of the measures. The total resource cost test compares
12 the sum of avoided natural gas utility costs, representing the
13 benefits that accrue to the system and the participant in the
14 delivery of those efficiency measures, as well as other
15 quantifiable societal benefits, including avoided electric
16 utility costs, to the sum of all incremental costs of end use
17 measures (including both utility and participant
18 contributions), plus costs to administer, deliver, and
19 evaluate each demand-side measure, to quantify the net savings
20 obtained by substituting demand-side measures for supply
21 resources. In calculating avoided costs, reasonable estimates
22 shall be included for financial costs likely to be imposed by
23 future regulation of emissions of greenhouse gases. The
24 low-income programs described in item (4) of subsection (f) of
25 this Section shall not be required to meet the total resource
26 cost test.

1 (c) Natural gas utilities shall implement cost-effective
2 energy efficiency measures to meet at least the following
3 natural gas savings requirements, which shall be based upon the
4 total amount of gas delivered to retail customers, other than
5 the customers described in subsection (m) of this Section,
6 during calendar year 2009 multiplied by the applicable
7 percentage. Natural gas utilities may comply with this Section
8 by meeting the annual incremental savings goal in the
9 applicable year or by showing that total cumulative annual
10 savings within a 3-year planning period associated with
11 measures implemented after May 31, 2011 were equal to the sum
12 of each annual incremental savings requirement from May 31,
13 2011 through the end of the applicable year:

14 (1) 0.2% by May 31, 2012;

15 (2) an additional 0.4% by May 31, 2013, increasing
16 total savings to .6%;

17 (3) an additional 0.6% by May 31, 2014, increasing
18 total savings to 1.2%;

19 (4) an additional 0.8% by May 31, 2015, increasing
20 total savings to 2.0%;

21 (5) an additional 1% by May 31, 2016, increasing total
22 savings to 3.0%;

23 (6) an additional 1.2% by May 31, 2017, increasing
24 total savings to 4.2%;

25 (7) an additional 1.4% by May 31, 2018, increasing
26 total savings to 5.6%;

1 (8) an additional 1.5% by May 31, 2019, increasing
2 total savings to 7.1%; and

3 (9) an additional 1.5% in each 12-month period
4 thereafter.

5 (d) Notwithstanding the requirements of subsection (c) of
6 this Section, a natural gas utility shall limit the amount of
7 energy efficiency implemented in any 3-year reporting period
8 established by subsection (f) of Section 8-104 of this Act, by
9 an amount necessary to limit the estimated average increase in
10 the amounts paid by retail customers in connection with natural
11 gas service to no more than 2% in the applicable 3-year
12 reporting period. The energy savings requirements in
13 subsection (c) of this Section may be reduced by the Commission
14 for the subject plan, if the utility demonstrates by
15 substantial evidence that it is highly unlikely that the
16 requirements could be achieved without exceeding the
17 applicable spending limits in any 3-year reporting period. No
18 later than September 1, 2013, the Commission shall review the
19 limitation on the amount of energy efficiency measures
20 implemented pursuant to this Section and report to the General
21 Assembly, in the report required by subsection (k) of this
22 Section, its findings as to whether that limitation unduly
23 constrains the procurement of energy efficiency measures.

24 (e) Natural gas utilities shall be responsible for
25 overseeing the design, development, and filing of their
26 efficiency plans with the Commission. The utility shall utilize

1 75% of the available funding associated with energy efficiency
2 programs approved by the Commission, and may outsource various
3 aspects of program development and implementation. The
4 remaining 25% of available funding shall be used by the
5 Department of Commerce and Economic Opportunity to implement
6 energy efficiency measures that achieve no less than 20% of the
7 requirements of subsection (c) of this Section. Such measures
8 shall be designed in conjunction with the utility and approved
9 by the Commission. The Department may outsource development and
10 implementation of energy efficiency measures. A minimum of 10%
11 of the entire portfolio of cost-effective energy efficiency
12 measures shall be procured from local government, municipal
13 corporations, school districts, and community college
14 districts. Five percent of the entire portfolio of
15 cost-effective energy efficiency measures may be granted to
16 local government and municipal corporations for market
17 transformation initiatives. The Department shall coordinate
18 the implementation of these measures and shall integrate
19 delivery of natural gas efficiency programs with electric
20 efficiency programs delivered pursuant to Section 8-103 of this
21 Act, unless the Department can show that integration is not
22 feasible.

23 The apportionment of the dollars to cover the costs to
24 implement the Department's share of the portfolio of energy
25 efficiency measures shall be made to the Department once the
26 Department has executed rebate agreements, grants, or

1 contracts for energy efficiency measures and provided
2 supporting documentation for those rebate agreements, grants,
3 and contracts to the utility. The Department is authorized to
4 adopt any rules necessary and prescribe procedures in order to
5 ensure compliance by applicants in carrying out the purposes of
6 rebate agreements for energy efficiency measures implemented
7 by the Department made under this Section.

8 The details of the measures implemented by the Department
9 shall be submitted by the Department to the Commission in
10 connection with the utility's filing regarding the energy
11 efficiency measures that the utility implements.

12 A utility providing approved energy efficiency measures in
13 this State shall be permitted to recover costs of those
14 measures through an automatic adjustment clause tariff filed
15 with and approved by the Commission. The tariff shall be
16 established outside the context of a general rate case and
17 shall be applicable to the utility's customers other than the
18 customers described in subsection (m) of this Section. Each
19 year the Commission shall initiate a review to reconcile any
20 amounts collected with the actual costs and to determine the
21 required adjustment to the annual tariff factor to match annual
22 expenditures.

23 Each utility shall include, in its recovery of costs, the
24 costs estimated for both the utility's and the Department's
25 implementation of energy efficiency measures. Costs collected
26 by the utility for measures implemented by the Department shall

1 be submitted to the Department pursuant to Section 605-323 of
2 the Civil Administrative Code of Illinois, shall be deposited
3 into the Energy Efficiency Portfolio Standards Fund, and shall
4 be used by the Department solely for the purpose of
5 implementing these measures. A utility shall not be required to
6 advance any moneys to the Department but only to forward such
7 funds as it has collected. The Department shall report to the
8 Commission on an annual basis regarding the costs actually
9 incurred by the Department in the implementation of the
10 measures. Any changes to the costs of energy efficiency
11 measures as a result of plan modifications shall be
12 appropriately reflected in amounts recovered by the utility and
13 turned over to the Department.

14 The portfolio of measures, administered by both the
15 utilities and the Department, shall, in combination, be
16 designed to achieve the annual energy savings requirements set
17 forth in subsection (c) of this Section, as modified by
18 subsection (d) of this Section.

19 The utility and the Department shall agree upon a
20 reasonable portfolio of measures and determine the measurable
21 corresponding percentage of the savings goals associated with
22 measures implemented by the Department.

23 No utility shall be assessed a penalty under subsection (f)
24 of this Section for failure to make a timely filing if that
25 failure is the result of a lack of agreement with the
26 Department with respect to the allocation of responsibilities

1 or related costs or target assignments. In that case, the
2 Department and the utility shall file their respective plans
3 with the Commission and the Commission shall determine an
4 appropriate division of measures and programs that meets the
5 requirements of this Section.

6 If the Department is unable to meet performance
7 requirements for the portion of the portfolio implemented by
8 the Department, then the utility and the Department shall
9 jointly submit a modified filing to the Commission explaining
10 the performance shortfall and recommending an appropriate
11 course going forward, including any program modifications that
12 may be appropriate in light of the evaluations conducted under
13 item (8) of subsection (f) of this Section. In this case, the
14 utility obligation to collect the Department's costs and turn
15 over those funds to the Department under this subsection (e)
16 shall continue only if the Commission approves the
17 modifications to the plan proposed by the Department.

18 (f) No later than October 1, 2010, each gas utility shall
19 file an energy efficiency plan with the Commission to meet the
20 energy efficiency standards through May 31, 2014. Every 3 years
21 thereafter, each utility shall file, no later than October 1,
22 an energy efficiency plan with the Commission. If a utility
23 does not file such a plan by October 1 of the applicable year,
24 then it shall face a penalty of \$100,000 per day until the plan
25 is filed. Each utility's plan shall set forth the utility's
26 proposals to meet the utility's portion of the energy

1 efficiency standards identified in subsection (c) of this
2 Section, as modified by subsection (d) of this Section, taking
3 into account the unique circumstances of the utility's service
4 territory. The Commission shall seek public comment on the
5 utility's plan and shall issue an order approving or
6 disapproving each plan. If the Commission disapproves a plan,
7 the Commission shall, within 30 days, describe in detail the
8 reasons for the disapproval and describe a path by which the
9 utility may file a revised draft of the plan to address the
10 Commission's concerns satisfactorily. If the utility does not
11 refile with the Commission within 60 days after the
12 disapproval, the utility shall be subject to penalties at a
13 rate of \$100,000 per day until the plan is filed. This process
14 shall continue, and penalties shall accrue, until the utility
15 has successfully filed a portfolio of energy efficiency
16 measures. Penalties shall be deposited into the Energy
17 Efficiency Trust Fund and the cost of any such penalties may
18 not be recovered from ratepayers. In submitting proposed energy
19 efficiency plans and funding levels to meet the savings goals
20 adopted by this Act the utility shall:

21 (1) Demonstrate that its proposed energy efficiency
22 measures will achieve the requirements that are identified
23 in subsection (c) of this Section, as modified by
24 subsection (d) of this Section.

25 (2) Present specific proposals to implement new
26 building and appliance standards that have been placed into

1 effect.

2 (3) Present estimates of the total amount paid for gas
3 service expressed on a per therm basis associated with the
4 proposed portfolio of measures designed to meet the
5 requirements that are identified in subsection (c) of this
6 Section, as modified by subsection (d) of this Section.

7 (4) Coordinate with the Department to present a
8 portfolio of energy efficiency measures proportionate to
9 the share of total annual utility revenues in Illinois from
10 households at or below 150% of the poverty level. Such
11 programs shall be targeted to households with incomes at or
12 below 80% of area median income.

13 (5) Demonstrate that its overall portfolio of energy
14 efficiency measures, not including programs covered by
15 item (4) of this subsection (f), are cost-effective using
16 the total resource cost test and represent a diverse cross
17 section of opportunities for customers of all rate classes
18 to participate in the programs.

19 (6) Demonstrate that a gas utility affiliated with an
20 electric utility that is required to comply with Section
21 8-103 of this Act has integrated gas and electric
22 efficiency measures into a single program that reduces
23 program or participant costs and appropriately allocates
24 costs to gas and electric ratepayers. The Department shall
25 integrate all gas and electric programs it delivers in any
26 such utilities' service territories, unless the Department

1 can show that integration is not feasible or appropriate.

2 (7) Include a proposed cost recovery tariff mechanism
3 to fund the proposed energy efficiency measures and to
4 ensure the recovery of the prudently and reasonably
5 incurred costs of Commission-approved programs.

6 (8) Provide for quarterly status reports tracking
7 implementation of and expenditures for the utility's
8 portfolio of measures and the Department's portfolio of
9 measures, an annual independent review, and a full
10 independent evaluation of the 3-year results of the
11 performance and the cost-effectiveness of the utility's
12 and Department's portfolios of measures and broader net
13 program impacts and, to the extent practical, for
14 adjustment of the measures on a going forward basis as a
15 result of the evaluations. The resources dedicated to
16 evaluation shall not exceed 3% of portfolio resources in
17 any given 3-year period.

18 (g) No more than 3% of expenditures on energy efficiency
19 measures may be allocated for demonstration of breakthrough
20 equipment and devices.

21 (h) Illinois natural gas utilities that are affiliated by
22 virtue of a common parent company may, at the utilities'
23 request, be considered a single natural gas utility for
24 purposes of complying with this Section.

25 (i) If, after 3 years, a gas utility fails to meet the
26 efficiency standard specified in subsection (c) of this Section

1 as modified by subsection (d), then it shall make a
2 contribution to the Low-Income Home Energy Assistance Program.
3 The total liability for failure to meet the goal shall be
4 assessed as follows:

5 (1) a large gas utility shall pay \$600,000;

6 (2) a medium gas utility shall pay \$400,000; and

7 (3) a small gas utility shall pay \$200,000.

8 For purposes of this Section, (i) a "large gas utility" is
9 a gas utility that on December 31, 2008, served more than
10 1,500,000 gas customers in Illinois; (ii) a "medium gas
11 utility" is a gas utility that on December 31, 2008, served
12 fewer than 1,500,000, but more than 500,000 gas customers in
13 Illinois; and (iii) a "small gas utility" is a gas utility that
14 on December 31, 2008, served fewer than 500,000 and more than
15 100,000 gas customers in Illinois. The costs of this
16 contribution may not be recovered from ratepayers.

17 If a gas utility fails to meet the efficiency standard
18 specified in subsection (c) of this Section, as modified by
19 subsection (d) of this Section, in any 2 consecutive 3-year
20 planning periods, then the responsibility for implementing the
21 utility's energy efficiency measures shall be transferred to an
22 independent program administrator selected by the Commission.
23 Reasonable and prudent costs incurred by the independent
24 program administrator to meet the efficiency standard
25 specified in subsection (c) of this Section, as modified by
26 subsection (d) of this Section, may be recovered from the

1 customers of the affected gas utilities, other than customers
2 described in subsection (m) of this Section. The utility shall
3 provide the independent program administrator with all
4 information and assistance necessary to perform the program
5 administrator's duties including but not limited to customer,
6 account, and energy usage data, and shall allow the program
7 administrator to include inserts in customer bills. The utility
8 may recover reasonable costs associated with any such
9 assistance.

10 (j) No utility shall be deemed to have failed to meet the
11 energy efficiency standards to the extent any such failure is
12 due to a failure of the Department.

13 (k) Not later than January 1, 2012, the Commission shall
14 develop and solicit public comment on a plan to foster
15 statewide coordination and consistency between statutorily
16 mandated natural gas and electric energy efficiency programs to
17 reduce program or participant costs or to improve program
18 performance. Not later than September 1, 2013, the Commission
19 shall issue a report to the General Assembly containing its
20 findings and recommendations.

21 (l) This Section does not apply to a gas utility that on
22 January 1, 2009, provided gas service to fewer than 100,000
23 customers in Illinois.

24 (m) Subsections (a) through (k) of this Section do not
25 apply to customers of a natural gas utility that have a North
26 American Industry Classification System code number that is

1 22111 or any such code number beginning with the digits 31, 32,
2 or 33 and (i) annual usage in the aggregate of 4 million therms
3 or more within the service territory of the affected gas
4 utility or with aggregate usage of 8 million therms or more in
5 this State and complying with the provisions of item (l) of
6 this subsection (m); or (ii) using natural gas as feedstock and
7 meeting the usage requirements described in item (i) of this
8 subsection (m), to the extent such annual feedstock usage is
9 greater than 60% of the customer's total annual usage of
10 natural gas.

11 (1) Customers described in this subsection (m) of this
12 Section shall apply, on a form approved on or before
13 October 1, 2009 by the Department, to the Department to be
14 designated as a self-directing customer ("SDC") or as an
15 exempt customer using natural gas as a feedstock from which
16 other products are made, including, but not limited to,
17 feedstock for a hydrogen plant, on or before the 1st day of
18 February, 2010. Thereafter, application may be made not
19 less than 6 months before the filing date of the gas
20 utility energy efficiency plan described in subsection (f)
21 of this Section; however, a new customer that commences
22 taking service from a natural gas utility after February 1,
23 2010 may apply to become a SDC or exempt customer up to 30
24 days after beginning service. Customers described in this
25 subsection (m) that have not already been approved by the
26 Department may apply to be designated a self-directing

1 customer or exempt customer, on a form approved by the
2 Department, between September 1, 2013 and September 30,
3 2013. Customer applications that are approved by the
4 Department under this amendatory Act of the 98th General
5 Assembly shall be considered to be a self-directing
6 customer or exempt customer, as applicable, for the current
7 3-year planning period effective December 1, 2013. Such
8 application shall contain the following:

9 (A) the customer's certification that, at the time
10 of its application, it qualifies to be a SDC or exempt
11 customer described in this subsection (m) of this
12 Section;

13 (B) in the case of a SDC, the customer's
14 certification that it has established or will
15 establish by the beginning of the utility's 3-year
16 planning period commencing subsequent to the
17 application, and will maintain for accounting
18 purposes, an energy efficiency reserve account and
19 that the customer will accrue funds in said account to
20 be held for the purpose of funding, in whole or in
21 part, energy efficiency measures of the customer's
22 choosing, which may include, but are not limited to,
23 projects involving combined heat and power systems
24 that use the same energy source both for the generation
25 of electrical or mechanical power and the production of
26 steam or another form of useful thermal energy or the

1 use of combustible gas produced from biomass, or both;

2 (C) in the case of a SDC, the customer's
3 certification that annual funding levels for the
4 energy efficiency reserve account will be equal to 2%
5 of the customer's cost of natural gas, composed of the
6 customer's commodity cost and the delivery service
7 charges paid to the gas utility, or \$150,000, whichever
8 is less;

9 (D) in the case of a SDC, the customer's
10 certification that the required reserve account
11 balance will be capped at 3 years' worth of accruals
12 and that the customer may, at its option, make further
13 deposits to the account to the extent such deposit
14 would increase the reserve account balance above the
15 designated cap level;

16 (E) in the case of a SDC, the customer's
17 certification that by October 1 of each year, beginning
18 no sooner than October 1, 2012, the customer will
19 report to the Department information, for the 12-month
20 period ending May 31 of the same year, on all deposits
21 and reductions, if any, to the reserve account during
22 the reporting year, and to the extent deposits to the
23 reserve account in any year are in an amount less than
24 \$150,000, the basis for such reduced deposits; reserve
25 account balances by month; a description of energy
26 efficiency measures undertaken by the customer and

1 paid for in whole or in part with funds from the
2 reserve account; an estimate of the energy saved, or to
3 be saved, by the measure; and that the report shall
4 include a verification by an officer or plant manager
5 of the customer or by a registered professional
6 engineer or certified energy efficiency trade
7 professional that the funds withdrawn from the reserve
8 account were used for the energy efficiency measures;

9 (F) in the case of an exempt customer, the
10 customer's certification of the level of gas usage as
11 feedstock in the customer's operation in a typical year
12 and that it will provide information establishing this
13 level, upon request of the Department;

14 (G) in the case of either an exempt customer or a
15 SDC, the customer's certification that it has provided
16 the gas utility or utilities serving the customer with
17 a copy of the application as filed with the Department;

18 (H) in the case of either an exempt customer or a
19 SDC, certification of the natural gas utility or
20 utilities serving the customer in Illinois including
21 the natural gas utility accounts that are the subject
22 of the application; and

23 (I) in the case of either an exempt customer or a
24 SDC, a verification signed by a plant manager or an
25 authorized corporate officer attesting to the
26 truthfulness and accuracy of the information contained

1 in the application.

2 (2) The Department shall review the application to
3 determine that it contains the information described in
4 provisions (A) through (I) of item (1) of this subsection
5 (m), as applicable. The review shall be completed within 30
6 days after the date the application is filed with the
7 Department. Absent a determination by the Department
8 within the 30-day period, the applicant shall be considered
9 to be a SDC or exempt customer, as applicable, for all
10 subsequent 3-year planning periods, as of the date of
11 filing the application described in this subsection (m). If
12 the Department determines that the application does not
13 contain the applicable information described in provisions
14 (A) through (I) of item (1) of this subsection (m), it
15 shall notify the customer, in writing, of its determination
16 that the application does not contain the required
17 information and identify the information that is missing,
18 and the customer shall provide the missing information
19 within 15 working days after the date of receipt of the
20 Department's notification.

21 (3) The Department shall have the right to audit the
22 information provided in the customer's application and
23 annual reports to ensure continued compliance with the
24 requirements of this subsection. Based on the audit, if the
25 Department determines the customer is no longer in
26 compliance with the requirements of items (A) through (I)

1 of item (1) of this subsection (m), as applicable, the
2 Department shall notify the customer in writing of the
3 noncompliance. The customer shall have 30 days to establish
4 its compliance, and failing to do so, may have its status
5 as a SDC or exempt customer revoked by the Department. The
6 Department shall treat all information provided by any
7 customer seeking SDC status or exemption from the
8 provisions of this Section as strictly confidential.

9 (4) Upon request, or on its own motion, the Commission
10 may open an investigation, no more than once every 3 years
11 and not before October 1, 2014, to evaluate the
12 effectiveness of the self-directing program described in
13 this subsection (m).

14 Customers described in this subsection (m) that applied to
15 the Department on January 3, 2013, were approved by the
16 Department on February 13, 2013 to be a self-directing customer
17 or exempt customer, and receive natural gas from a utility that
18 provides gas service to at least 500,000 retail customers in
19 Illinois and electric service to at least 1,000,000 retail
20 customers in Illinois shall be considered to be a
21 self-directing customer or exempt customer, as applicable, for
22 the current 3-year planning period effective December 1, 2013.

23 (n) The applicability of this Section to customers
24 described in subsection (m) of this Section is conditioned on
25 the existence of the SDC program. In no event will any
26 provision of this Section apply to such customers after January

1 1, 2020.

2 (Source: P.A. 97-813, eff. 7-13-12; 97-841, eff. 7-20-12;
3 98-90, eff. 7-15-13; 98-225, eff. 8-9-13; 98-604, eff.
4 12-17-13.)

5 (Text of Section after amendment by P.A. 99-906)

6 Sec. 8-104. Natural gas energy efficiency programs.

7 (a) It is the policy of the State that natural gas
8 utilities and the Department of Commerce and Economic
9 Opportunity are required to use cost-effective energy
10 efficiency to reduce direct and indirect costs to consumers. It
11 serves the public interest to allow natural gas utilities to
12 recover costs for reasonably and prudently incurred expenses
13 for cost-effective energy efficiency measures.

14 (b) For purposes of this Section, "energy efficiency" means
15 measures that reduce the amount of energy required to achieve a
16 given end use. "Energy efficiency" also includes measures that
17 reduce the total Btus of electricity and natural gas needed to
18 meet the end use or uses. "Cost-effective" means that the
19 measures satisfy the total resource cost test which, for
20 purposes of this Section, means a standard that is met if, for
21 an investment in energy efficiency, the benefit-cost ratio is
22 greater than one. The benefit-cost ratio is the ratio of the
23 net present value of the total benefits of the measures to the
24 net present value of the total costs as calculated over the
25 lifetime of the measures. The total resource cost test compares

1 the sum of avoided natural gas utility costs, representing the
2 benefits that accrue to the system and the participant in the
3 delivery of those efficiency measures, as well as other
4 quantifiable societal benefits, including avoided electric
5 utility costs, to the sum of all incremental costs of end use
6 measures (including both utility and participant
7 contributions), plus costs to administer, deliver, and
8 evaluate each demand-side measure, to quantify the net savings
9 obtained by substituting demand-side measures for supply
10 resources. In calculating avoided costs, reasonable estimates
11 shall be included for financial costs likely to be imposed by
12 future regulation of emissions of greenhouse gases. The
13 low-income programs described in item (4) of subsection (f) of
14 this Section shall not be required to meet the total resource
15 cost test.

16 (c) Natural gas utilities shall implement cost-effective
17 energy efficiency measures to meet at least the following
18 natural gas savings requirements, which shall be based upon the
19 total amount of gas delivered to retail customers, other than
20 the customers described in subsection (m) of this Section,
21 during calendar year 2009 multiplied by the applicable
22 percentage. Natural gas utilities may comply with this Section
23 by meeting the annual incremental savings goal in the
24 applicable year or by showing that total cumulative annual
25 savings within a multi-year planning period associated with
26 measures implemented after May 31, 2011 were equal to the sum

1 of each annual incremental savings requirement from the first
2 day of the multi-year planning period through the last day of
3 the multi-year planning period:

4 (1) 0.2% by May 31, 2012;

5 (2) an additional 0.4% by May 31, 2013, increasing
6 total savings to .6%;

7 (3) an additional 0.6% by May 31, 2014, increasing
8 total savings to 1.2%;

9 (4) an additional 0.8% by May 31, 2015, increasing
10 total savings to 2.0%;

11 (5) an additional 1% by May 31, 2016, increasing total
12 savings to 3.0%;

13 (6) an additional 1.2% by May 31, 2017, increasing
14 total savings to 4.2%;

15 (7) an additional 1.4% in the year commencing January
16 1, 2018;

17 (8) an additional 1.5% in the year commencing January
18 1, 2019; and

19 (9) an additional 1.5% in each 12-month period
20 thereafter.

21 (d) Notwithstanding the requirements of subsection (c) of
22 this Section, a natural gas utility shall limit the amount of
23 energy efficiency implemented in any multi-year reporting
24 period established by subsection (f) of Section 8-104 of this
25 Act, by an amount necessary to limit the estimated average
26 increase in the amounts paid by retail customers in connection

1 with natural gas service to no more than 2% in the applicable
2 multi-year reporting period. The energy savings requirements
3 in subsection (c) of this Section may be reduced by the
4 Commission for the subject plan, if the utility demonstrates by
5 substantial evidence that it is highly unlikely that the
6 requirements could be achieved without exceeding the
7 applicable spending limits in any multi-year reporting period.
8 No later than September 1, 2013, the Commission shall review
9 the limitation on the amount of energy efficiency measures
10 implemented pursuant to this Section and report to the General
11 Assembly, in the report required by subsection (k) of this
12 Section, its findings as to whether that limitation unduly
13 constrains the procurement of energy efficiency measures.

14 (e) The provisions of this subsection (e) apply to those
15 multi-year plans that commence prior to January 1, 2018. The
16 utility shall utilize 75% of the available funding associated
17 with energy efficiency programs approved by the Commission, and
18 may outsource various aspects of program development and
19 implementation. The remaining 25% of available funding shall be
20 used by the Department of Commerce and Economic Opportunity to
21 implement energy efficiency measures that achieve no less than
22 20% of the requirements of subsection (c) of this Section. Such
23 measures shall be designed in conjunction with the utility and
24 approved by the Commission. The Department may outsource
25 development and implementation of energy efficiency measures.
26 A minimum of 10% of the entire portfolio of cost-effective

1 energy efficiency measures shall be procured from local
2 government, municipal corporations, school districts, and
3 community college districts. Five percent of the entire
4 portfolio of cost-effective energy efficiency measures may be
5 granted to local government and municipal corporations for
6 market transformation initiatives. The Department shall
7 coordinate the implementation of these measures and shall
8 integrate delivery of natural gas efficiency programs with
9 electric efficiency programs delivered pursuant to Section
10 8-103 of this Act, unless the Department can show that
11 integration is not feasible.

12 The apportionment of the dollars to cover the costs to
13 implement the Department's share of the portfolio of energy
14 efficiency measures shall be made to the Department once the
15 Department has executed rebate agreements, grants, or
16 contracts for energy efficiency measures and provided
17 supporting documentation for those rebate agreements, grants,
18 and contracts to the utility. The Department is authorized to
19 adopt any rules necessary and prescribe procedures in order to
20 ensure compliance by applicants in carrying out the purposes of
21 rebate agreements for energy efficiency measures implemented
22 by the Department made under this Section.

23 The details of the measures implemented by the Department
24 shall be submitted by the Department to the Commission in
25 connection with the utility's filing regarding the energy
26 efficiency measures that the utility implements.

1 The portfolio of measures, administered by both the
2 utilities and the Department, shall, in combination, be
3 designed to achieve the annual energy savings requirements set
4 forth in subsection (c) of this Section, as modified by
5 subsection (d) of this Section.

6 The utility and the Department shall agree upon a
7 reasonable portfolio of measures and determine the measurable
8 corresponding percentage of the savings goals associated with
9 measures implemented by the Department.

10 No utility shall be assessed a penalty under subsection (f)
11 of this Section for failure to make a timely filing if that
12 failure is the result of a lack of agreement with the
13 Department with respect to the allocation of responsibilities
14 or related costs or target assignments. In that case, the
15 Department and the utility shall file their respective plans
16 with the Commission and the Commission shall determine an
17 appropriate division of measures and programs that meets the
18 requirements of this Section.

19 (e-5) The provisions of this subsection (e-5) shall be
20 applicable to those multi-year plans that commence after
21 December 31, 2017. Natural gas utilities shall be responsible
22 for overseeing the design, development, and filing of their
23 efficiency plans with the Commission and may outsource
24 development and implementation of energy efficiency measures.
25 A minimum of 10% of the entire portfolio of cost-effective
26 energy efficiency measures shall be procured from local

1 government, municipal corporations, school districts, and
2 community college districts. Five percent of the entire
3 portfolio of cost-effective energy efficiency measures may be
4 granted to local government and municipal corporations for
5 market transformation initiatives.

6 The utilities shall also present a portfolio of energy
7 efficiency measures proportionate to the share of total annual
8 utility revenues in Illinois from households at or below 150%
9 of the poverty level. Such programs shall be targeted to
10 households with incomes at or below 80% of area median income.

11 (e-10) A utility providing approved energy efficiency
12 measures in this State shall be permitted to recover costs of
13 those measures through an automatic adjustment clause tariff
14 filed with and approved by the Commission. The tariff shall be
15 established outside the context of a general rate case and
16 shall be applicable to the utility's customers other than the
17 customers described in subsection (m) of this Section. Each
18 year the Commission shall initiate a review to reconcile any
19 amounts collected with the actual costs and to determine the
20 required adjustment to the annual tariff factor to match annual
21 expenditures.

22 (e-15) For those multi-year plans that commence prior to
23 January 1, 2018, each utility shall include, in its recovery of
24 costs, the costs estimated for both the utility's and the
25 Department's implementation of energy efficiency measures.
26 Costs collected by the utility for measures implemented by the

1 Department shall be submitted to the Department pursuant to
2 Section 605-323 of the Civil Administrative Code of Illinois,
3 shall be deposited into the Energy Efficiency Portfolio
4 Standards Fund, and shall be used by the Department solely for
5 the purpose of implementing these measures. A utility shall not
6 be required to advance any moneys to the Department but only to
7 forward such funds as it has collected. The Department shall
8 report to the Commission on an annual basis regarding the costs
9 actually incurred by the Department in the implementation of
10 the measures. Any changes to the costs of energy efficiency
11 measures as a result of plan modifications shall be
12 appropriately reflected in amounts recovered by the utility and
13 turned over to the Department.

14 (f) No later than October 1, 2010, each gas utility shall
15 file an energy efficiency plan with the Commission to meet the
16 energy efficiency standards through May 31, 2014. No later than
17 October 1, 2013, each gas utility shall file an energy
18 efficiency plan with the Commission to meet the energy
19 efficiency standards through May 31, 2017. Beginning in 2017
20 and every 4 years thereafter, each utility shall file an energy
21 efficiency plan with the Commission to meet the energy
22 efficiency standards for the next applicable 4-year period
23 beginning January 1 of the year following the filing. For those
24 multi-year plans commencing on January 1, 2018, each utility
25 shall file its proposed energy efficiency plan no later than 30
26 days after the effective date of this amendatory Act of the

1 99th General Assembly or May 1, 2017, whichever is later.
2 Beginning in 2021 and every 4 years thereafter, each utility
3 shall file its energy efficiency plan no later than March 1. If
4 a utility does not file such a plan on or before the applicable
5 filing deadline for the plan, then it shall face a penalty of
6 \$100,000 per day until the plan is filed.

7 Each utility's plan shall set forth the utility's proposals
8 to meet the utility's portion of the energy efficiency
9 standards identified in subsection (c) of this Section, as
10 modified by subsection (d) of this Section, taking into account
11 the unique circumstances of the utility's service territory.
12 For those plans commencing after December 31, 2021, the
13 Commission shall seek public comment on the utility's plan and
14 shall issue an order approving or disapproving each plan within
15 6 months after its submission. For those plans commencing on
16 January 1, 2018, the Commission shall seek public comment on
17 the utility's plan and shall issue an order approving or
18 disapproving each plan no later than August 31, 2017, or 105
19 days after the effective date of this amendatory Act of the
20 99th General Assembly, whichever is later. If the Commission
21 disapproves a plan, the Commission shall, within 30 days,
22 describe in detail the reasons for the disapproval and describe
23 a path by which the utility may file a revised draft of the
24 plan to address the Commission's concerns satisfactorily. If
25 the utility does not refile with the Commission within 60 days
26 after the disapproval, the utility shall be subject to

1 penalties at a rate of \$100,000 per day until the plan is
2 filed. This process shall continue, and penalties shall accrue,
3 until the utility has successfully filed a portfolio of energy
4 efficiency measures. Penalties shall be deposited into the
5 Energy Efficiency Trust Fund and the cost of any such penalties
6 may not be recovered from ratepayers. In submitting proposed
7 energy efficiency plans and funding levels to meet the savings
8 goals adopted by this Act the utility shall:

9 (1) Demonstrate that its proposed energy efficiency
10 measures will achieve the requirements that are identified
11 in subsection (c) of this Section, as modified by
12 subsection (d) of this Section.

13 (2) Present specific proposals to implement new
14 building and appliance standards that have been placed into
15 effect.

16 (3) Present estimates of the total amount paid for gas
17 service expressed on a per therm basis associated with the
18 proposed portfolio of measures designed to meet the
19 requirements that are identified in subsection (c) of this
20 Section, as modified by subsection (d) of this Section.

21 (4) For those multi-year plans that commence prior to
22 January 1, 2018, coordinate with the Department to present
23 a portfolio of energy efficiency measures proportionate to
24 the share of total annual utility revenues in Illinois from
25 households at or below 150% of the poverty level. Such
26 programs shall be targeted to households with incomes at or

1 below 80% of area median income.

2 (5) Demonstrate that its overall portfolio of energy
3 efficiency measures, not including low-income programs
4 described in item (4) of this subsection (f) and subsection
5 (e-5) of this Section, are cost-effective using the total
6 resource cost test and represent a diverse cross section of
7 opportunities for customers of all rate classes to
8 participate in the programs.

9 (6) Demonstrate that a gas utility affiliated with an
10 electric utility that is required to comply with Section
11 8-103 or 8-103B of this Act has integrated gas and electric
12 efficiency measures into a single program that reduces
13 program or participant costs and appropriately allocates
14 costs to gas and electric ratepayers. For those multi-year
15 plans that commence prior to January 1, 2018, the
16 Department shall integrate all gas and electric programs it
17 delivers in any such utilities' service territories,
18 unless the Department can show that integration is not
19 feasible or appropriate.

20 (7) Include a proposed cost recovery tariff mechanism
21 to fund the proposed energy efficiency measures and to
22 ensure the recovery of the prudently and reasonably
23 incurred costs of Commission-approved programs.

24 (8) Provide for quarterly status reports tracking
25 implementation of and expenditures for the utility's
26 portfolio of measures and, if applicable, the Department's

1 portfolio of measures, an annual independent review, and a
2 full independent evaluation of the multi-year results of
3 the performance and the cost-effectiveness of the
4 utility's and, if applicable, Department's portfolios of
5 measures and broader net program impacts and, to the extent
6 practical, for adjustment of the measures on a going
7 forward basis as a result of the evaluations. The resources
8 dedicated to evaluation shall not exceed 3% of portfolio
9 resources in any given multi-year period.

10 (g) No more than 3% of expenditures on energy efficiency
11 measures may be allocated for demonstration of breakthrough
12 equipment and devices.

13 (h) Illinois natural gas utilities that are affiliated by
14 virtue of a common parent company may, at the utilities'
15 request, be considered a single natural gas utility for
16 purposes of complying with this Section.

17 (i) If, after 3 years, a gas utility fails to meet the
18 efficiency standard specified in subsection (c) of this Section
19 as modified by subsection (d), then it shall make a
20 contribution to the Low-Income Home Energy Assistance Program.
21 The total liability for failure to meet the goal shall be
22 assessed as follows:

23 (1) a large gas utility shall pay \$600,000;

24 (2) a medium gas utility shall pay \$400,000; and

25 (3) a small gas utility shall pay \$200,000.

26 For purposes of this Section, (i) a "large gas utility" is

1 a gas utility that on December 31, 2008, served more than
2 1,500,000 gas customers in Illinois; (ii) a "medium gas
3 utility" is a gas utility that on December 31, 2008, served
4 fewer than 1,500,000, but more than 500,000 gas customers in
5 Illinois; and (iii) a "small gas utility" is a gas utility that
6 on December 31, 2008, served fewer than 500,000 and more than
7 100,000 gas customers in Illinois. The costs of this
8 contribution may not be recovered from ratepayers.

9 If a gas utility fails to meet the efficiency standard
10 specified in subsection (c) of this Section, as modified by
11 subsection (d) of this Section, in any 2 consecutive multi-year
12 planning periods, then the responsibility for implementing the
13 utility's energy efficiency measures shall be transferred to an
14 independent program administrator selected by the Commission.
15 Reasonable and prudent costs incurred by the independent
16 program administrator to meet the efficiency standard
17 specified in subsection (c) of this Section, as modified by
18 subsection (d) of this Section, may be recovered from the
19 customers of the affected gas utilities, other than customers
20 described in subsection (m) of this Section. The utility shall
21 provide the independent program administrator with all
22 information and assistance necessary to perform the program
23 administrator's duties including but not limited to customer,
24 account, and energy usage data, and shall allow the program
25 administrator to include inserts in customer bills. The utility
26 may recover reasonable costs associated with any such

1 assistance.

2 (j) No utility shall be deemed to have failed to meet the
3 energy efficiency standards to the extent any such failure is
4 due to a failure of the Department.

5 (k) Not later than January 1, 2012, the Commission shall
6 develop and solicit public comment on a plan to foster
7 statewide coordination and consistency between statutorily
8 mandated natural gas and electric energy efficiency programs to
9 reduce program or participant costs or to improve program
10 performance. Not later than September 1, 2013, the Commission
11 shall issue a report to the General Assembly containing its
12 findings and recommendations.

13 (l) This Section does not apply to a gas utility that on
14 January 1, 2009, provided gas service to fewer than 100,000
15 customers in Illinois.

16 (m) Subsections (a) through (k) of this Section do not
17 apply to customers of a natural gas utility that have a North
18 American Industry Classification System code number that is
19 22111 or any such code number beginning with the digits 31, 32,
20 or 33 and (i) annual usage in the aggregate of 4 million therms
21 or more within the service territory of the affected gas
22 utility or with aggregate usage of 8 million therms or more in
23 this State and complying with the provisions of item (l) of
24 this subsection (m); or (ii) using natural gas as feedstock and
25 meeting the usage requirements described in item (i) of this
26 subsection (m), to the extent such annual feedstock usage is

1 greater than 60% of the customer's total annual usage of
2 natural gas.

3 (1) Customers described in this subsection (m) of this
4 Section shall apply, on a form approved by the applicable
5 natural gas utility ~~on or before October 1, 2009 by the~~
6 ~~Department,~~ to the applicable natural gas utility
7 ~~Department~~ to be designated as a self-directing customer
8 ("SDC") or as an exempt customer using natural gas as a
9 feedstock from which other products are made, including,
10 but not limited to, feedstock for a hydrogen plant, on or
11 before December 31, 2017 ~~the 1st day of February, 2010~~.
12 Thereafter, application may be made not less than 6 months
13 before the filing date of the gas utility energy efficiency
14 plan described in subsection (f) of this Section; however,
15 a new customer that commences taking service from a natural
16 gas utility after December 31, 2017 ~~February 1, 2010~~ may
17 apply to become a SDC or exempt customer up to 30 days
18 after beginning service. Customers described in this
19 subsection (m) that were not previously ~~have not already~~
20 ~~been~~ approved by the Department may apply to be designated
21 a self-directing customer or exempt customer, on a form
22 approved by the applicable natural gas utility prior to
23 December 31, 2017 ~~Department, between September 1, 2013 and~~
24 ~~September 30, 2013~~. Customer applications that are
25 approved by the Department under this amendatory Act of the
26 98th General Assembly shall be considered to be a

1 self-directing customer or exempt customer, as applicable,
2 for the current 3-year planning period effective December
3 1, 2013. Such application shall contain the following:

4 (A) the customer's certification that, at the time
5 of its application, it qualifies to be a SDC or exempt
6 customer described in this subsection (m) of this
7 Section;

8 (B) in the case of a SDC, the customer's
9 certification that it has established or will
10 establish by the beginning of the utility's multi-year
11 planning period commencing subsequent to the
12 application, and will maintain for accounting
13 purposes, an energy efficiency reserve account and
14 that the customer will accrue funds in said account to
15 be held for the purpose of funding, in whole or in
16 part, energy efficiency measures of the customer's
17 choosing, which may include, but are not limited to,
18 projects involving combined heat and power systems
19 that use the same energy source both for the generation
20 of electrical or mechanical power and the production of
21 steam or another form of useful thermal energy or the
22 use of combustible gas produced from biomass, or both;

23 (C) in the case of a SDC, the customer's
24 certification that annual funding levels for the
25 energy efficiency reserve account will be equal to 2%
26 of the customer's cost of natural gas, composed of the

1 customer's commodity cost and the delivery service
2 charges paid to the gas utility, or \$150,000, whichever
3 is less;

4 (D) in the case of a SDC, the customer's
5 certification that the required reserve account
6 balance will be capped at 3 years' worth of accruals
7 and that the customer may, at its option, make further
8 deposits to the account to the extent such deposit
9 would increase the reserve account balance above the
10 designated cap level;

11 (E) in the case of a SDC, the customer's
12 certification that by October 1 of each year, beginning
13 no sooner than October 1, 2012, the customer will
14 report to the applicable natural gas utility
15 ~~Department~~ information, for the 12-month period ending
16 May 31 of the same year, on all deposits and
17 reductions, if any, to the reserve account during the
18 reporting year, and to the extent deposits to the
19 reserve account in any year are in an amount less than
20 \$150,000, the basis for such reduced deposits; reserve
21 account balances by month; a description of energy
22 efficiency measures undertaken by the customer and
23 paid for in whole or in part with funds from the
24 reserve account; an estimate of the energy saved, or to
25 be saved, by the measure; and that the report shall
26 include a verification by an officer or plant manager

1 of the customer or by a registered professional
2 engineer or certified energy efficiency trade
3 professional that the funds withdrawn from the reserve
4 account were used for the energy efficiency measures;

5 (F) in the case of an exempt customer, the
6 customer's certification of the level of gas usage as
7 feedstock in the customer's operation in a typical year
8 and that it will provide information establishing this
9 level, upon request of the applicable natural gas
10 utility Department;

11 (G) in the case of either an exempt customer or a
12 SDC, the customer's certification that it has provided
13 the gas utility or utilities serving the customer with
14 a copy of the application as filed with the applicable
15 natural gas utility Department;

16 (H) in the case of either an exempt customer or a
17 SDC, certification of the natural gas utility or
18 utilities serving the customer in Illinois including
19 the natural gas utility accounts that are the subject
20 of the application; and

21 (I) in the case of either an exempt customer or a
22 SDC, a verification signed by a plant manager or an
23 authorized corporate officer attesting to the
24 truthfulness and accuracy of the information contained
25 in the application.

26 (2) The applicable natural gas utility Department

1 shall review the application to determine that it contains
2 the information described in provisions (A) through (I) of
3 item (1) of this subsection (m), as applicable. The review
4 shall be completed within 30 days after the date the
5 application is filed with the applicable natural gas
6 utility Department. Absent a determination by the
7 applicable natural gas utility Department within the
8 30-day period, the applicant shall be considered to be a
9 SDC or exempt customer, as applicable, for all subsequent
10 multi-year planning periods, as of the date of filing the
11 application described in this subsection (m). If the
12 applicable natural gas utility Department determines that
13 the application does not contain the applicable
14 information described in provisions (A) through (I) of item
15 (1) of this subsection (m), it shall notify the customer,
16 in writing, of its determination that the application does
17 not contain the required information and identify the
18 information that is missing, and the customer shall provide
19 the missing information within 15 working days after the
20 date of receipt of the applicable natural gas utility's
21 Department's notification.

22 (3) The applicable natural gas utility Department
23 shall have the right to audit the information provided in
24 the customer's application and annual reports to ensure
25 continued compliance with the requirements of this
26 subsection. Based on the audit, if the applicable natural

1 gas utility Department determines the customer is no longer
2 in compliance with the requirements of items (A) through
3 (I) of item (1) of this subsection (m), as applicable, the
4 applicable natural gas utility Department shall notify the
5 customer in writing of the noncompliance. The customer
6 shall have 30 days to establish its compliance, and failing
7 to do so, may have its status as a SDC or exempt customer
8 revoked by the applicable natural gas utility Department.
9 The applicable natural gas utility Department shall treat
10 all information provided by any customer seeking SDC status
11 or exemption from the provisions of this Section as
12 strictly confidential.

13 (4) Upon request, or on its own motion, the Commission
14 may open an investigation, no more than once every 3 years
15 and not before October 1, 2014, to evaluate the
16 effectiveness of the self-directing program described in
17 this subsection (m).

18 Customers described in this subsection (m) that previously
19 applied to the Department on January 3, 2013, were approved by
20 the Department on February 13, 2013 to be a self-directing
21 customer or exempt customer, and receive natural gas from a
22 utility that provides gas service to at least 500,000 retail
23 customers in Illinois and electric service to at least
24 1,000,000 retail customers in Illinois shall be considered to
25 be a self-directing customer or exempt customer, as applicable,
26 for the current 3-year planning period effective December 1,

1 2013.

2 (n) The applicability of this Section to customers
3 described in subsection (m) of this Section is conditioned on
4 the existence of the SDC program. In no event will any
5 provision of this Section apply to such customers after January
6 1, 2020.

7 (o) With the exception of the 3-year energy efficiency plan
8 filed by the Department, the natural gas utilities' Utilities'
9 3-year energy efficiency plans approved by the Commission on or
10 before the effective date of this amendatory Act of the 99th
11 General Assembly for the period June 1, 2014 through May 31,
12 2017 shall continue to be in force and effect through December
13 31, 2017 so that the energy efficiency programs set forth in
14 those plans continue to be offered during the period June 1,
15 2017 through December 31, 2017. Each utility is authorized to
16 increase, on a pro rata basis, the energy savings goals and
17 budgets approved in its plan to reflect the additional 7 months
18 of the plan's operation. The energy efficiency plan filed by
19 the Department that was approved by the Commission on or before
20 the effective date of this amendatory Act of the 100th General
21 Assembly for the period of June 1, 2014 through May 31, 2017
22 shall expire on May 31, 2017. From June 1, 2017 through
23 December 31, 2017 the natural gas utilities shall be
24 responsible for offering and administering the programs
25 previously offered and administered by the Department.

26 (Source: P.A. 98-90, eff. 7-15-13; 98-225, eff. 8-9-13; 98-604,

1 eff. 12-17-13; 99-906, eff. 6-1-17.)

2 ARTICLE 45. LOCAL GOVERNMENT DISTRIBUTIVE FUND

3 Section 45-10. The State Revenue Sharing Act is amended by
4 changing Section 1 as follows:

5 (30 ILCS 115/1) (from Ch. 85, par. 611)

6 Sec. 1. Local Government Distributive Fund. Through June
7 30, 1994, as soon as may be after the first day of each month
8 the Department of Revenue shall certify to the Treasurer an
9 amount equal to 1/12 of the net revenue realized from the tax
10 imposed by subsections (a) and (b) of Section 201 of the
11 Illinois Income Tax Act during the preceding month. Beginning
12 July 1, 1994, and continuing through June 30, 1995, as soon as
13 may be after the first day of each month, the Department of
14 Revenue shall certify to the Treasurer an amount equal to 1/11
15 of the net revenue realized from the tax imposed by subsections
16 (a) and (b) of Section 201 of the Illinois Income Tax Act
17 during the preceding month. Beginning July 1, 1995 and
18 continuing through June 30, 2017, as soon as may be after the
19 first day of each month, the Department of Revenue shall
20 certify to the Treasurer an amount equal to the amounts
21 calculated pursuant to subsection (b) of Section 901 of the
22 Illinois Income Tax Act based on the net revenue realized from
23 the tax imposed by subsections (a) and (b) of Section 201 of

1 the Illinois Income Tax Act during the preceding month. Net
2 revenue realized for a month shall be defined as the revenue
3 from the tax imposed by subsections (a) and (b) of Section 201
4 of the Illinois Income Tax Act which is deposited in the
5 General Revenue Fund, the Education Assistance Fund and the
6 Income Tax Surcharge Local Government Distributive Fund during
7 the month minus the amount paid out of the General Revenue Fund
8 in State warrants during that same month as refunds to
9 taxpayers for overpayment of liability under the tax imposed by
10 subsections (a) and (b) of Section 201 of the Illinois Income
11 Tax Act. Upon receipt of such certification, the Treasurer
12 shall transfer from the General Revenue Fund to a special fund
13 in the State treasury, to be known as the "Local Government
14 Distributive Fund", the amount shown on such certification.

15 Beginning on the effective date of this amendatory Act of
16 the 98th General Assembly, the Comptroller shall perform the
17 transfers required by this Section no later than 60 days after
18 he or she receives the certification from the Treasurer.

19 All amounts paid into the Local Government Distributive
20 Fund in accordance with this Section and allocated pursuant to
21 this Act are appropriated on a continuing basis.

22 (Source: P.A. 98-1052, eff. 8-26-14.)

23 ARTICLE 50. TAX COMPLIANCE AND ADMINISTRATION FUND

24 Section 50-5. The Department of Revenue Law of the Civil

1 Administrative Code of Illinois is amended by changing Section
2 2505-190 as follows:

3 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)
4 Sec. 2505-190. Tax Compliance and Administration Fund.

5 (a) Amounts deposited into the Tax Compliance and
6 Administration Fund, a special fund in the State treasury that
7 is hereby created, must be appropriated to the Department to
8 reimburse the Department for its costs of collecting,
9 administering, and enforcing the tax laws that provide for
10 deposits into the Fund.

11 (b) As soon as possible after July 1, 2015, and as soon as
12 possible after each July 1 thereafter through July 1, 2016, the
13 Director of the Department of Revenue shall certify the balance
14 in the Tax Compliance and Administration Fund as of July 1,
15 less any amounts obligated, and the State Comptroller shall
16 order transferred and the State Treasurer shall transfer from
17 the Tax Compliance and Administration Fund to the General
18 Revenue Fund the amount certified that exceeds \$2,500,000.

19 (Source: P.A. 98-1098, eff. 8-26-14.)

20 Section 50-10. The State Finance Act is amended by changing
21 Section 6z-20 as follows:

22 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)
23 Sec. 6z-20. County and Mass Transit District Fund. Of the

1 money received from the 6.25% general rate (and, beginning July
2 1, 2000 and through December 31, 2000, the 1.25% rate on motor
3 fuel and gasohol, and beginning on August 6, 2010 through
4 August 15, 2010, the 1.25% rate on sales tax holiday items) on
5 sales subject to taxation under the Retailers' Occupation Tax
6 Act and Service Occupation Tax Act and paid into the County and
7 Mass Transit District Fund, distribution to the Regional
8 Transportation Authority tax fund, created pursuant to Section
9 4.03 of the Regional Transportation Authority Act, for deposit
10 therein shall be made based upon the retail sales occurring in
11 a county having more than 3,000,000 inhabitants. The remainder
12 shall be distributed to each county having 3,000,000 or fewer
13 inhabitants based upon the retail sales occurring in each such
14 county.

15 For the purpose of determining allocation to the local
16 government unit, a retail sale by a producer of coal or other
17 mineral mined in Illinois is a sale at retail at the place
18 where the coal or other mineral mined in Illinois is extracted
19 from the earth. This paragraph does not apply to coal or other
20 mineral when it is delivered or shipped by the seller to the
21 purchaser at a point outside Illinois so that the sale is
22 exempt under the United States Constitution as a sale in
23 interstate or foreign commerce.

24 Of the money received from the 6.25% general use tax rate
25 on tangible personal property which is purchased outside
26 Illinois at retail from a retailer and which is titled or

1 registered by any agency of this State's government and paid
2 into the County and Mass Transit District Fund, the amount for
3 which Illinois addresses for titling or registration purposes
4 are given as being in each county having more than 3,000,000
5 inhabitants shall be distributed into the Regional
6 Transportation Authority tax fund, created pursuant to Section
7 4.03 of the Regional Transportation Authority Act. The
8 remainder of the money paid from such sales shall be
9 distributed to each county based on sales for which Illinois
10 addresses for titling or registration purposes are given as
11 being located in the county. Any money paid into the Regional
12 Transportation Authority Occupation and Use Tax Replacement
13 Fund from the County and Mass Transit District Fund prior to
14 January 14, 1991, which has not been paid to the Authority
15 prior to that date, shall be transferred to the Regional
16 Transportation Authority tax fund.

17 Whenever the Department determines that a refund of money
18 paid into the County and Mass Transit District Fund should be
19 made to a claimant instead of issuing a credit memorandum, the
20 Department shall notify the State Comptroller, who shall cause
21 the order to be drawn for the amount specified, and to the
22 person named, in such notification from the Department. Such
23 refund shall be paid by the State Treasurer out of the County
24 and Mass Transit District Fund.

25 As soon as possible after the first day of each month,
26 beginning January 1, 2011, upon certification of the Department

1 of Revenue, the Comptroller shall order transferred, and the
2 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
3 local sales tax increment, as defined in the Innovation
4 Development and Economy Act, collected during the second
5 preceding calendar month for sales within a STAR bond district
6 and deposited into the County and Mass Transit District Fund,
7 less 3% of that amount, which shall be transferred into the Tax
8 Compliance and Administration Fund and shall be used by the
9 Department, subject to appropriation, to cover the costs of the
10 Department in administering the Innovation Development and
11 Economy Act.

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 the Regional
16 Transportation Authority and to named counties, the counties to
17 be those entitled to distribution, as hereinabove provided, of
18 taxes or penalties paid to the Department during the second
19 preceding calendar month. The amount to be paid to the Regional
20 Transportation Authority and each county having 3,000,000 or
21 fewer inhabitants shall be the amount (not including credit
22 memoranda) collected during the second preceding calendar
23 month by the Department and paid into the County and Mass
24 Transit District Fund, plus an amount the Department determines
25 is necessary to offset any amounts which were erroneously paid
26 to a different taxing body, and not including an amount equal

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

22 When certifying the amount of a monthly disbursement to the
23 Regional Transportation Authority or to a county under this
24 Section, the Department shall increase or decrease that amount
25 by an amount necessary to offset any misallocation of previous
26 disbursements. The offset amount shall be the amount

1 erroneously disbursed within the 6 months preceding the time a
2 misallocation is discovered.

3 The provisions directing the distributions from the
4 special fund in the State Treasury provided for in this Section
5 and from the Regional Transportation Authority tax fund created
6 by Section 4.03 of the Regional Transportation Authority Act
7 shall constitute an irrevocable and continuing appropriation
8 of all amounts as provided herein. The State Treasurer and
9 State Comptroller are hereby authorized to make distributions
10 as provided in this Section.

11 In construing any development, redevelopment, annexation,
12 preannexation or other lawful agreement in effect prior to
13 September 1, 1990, which describes or refers to receipts from a
14 county or municipal retailers' occupation tax, use tax or
15 service occupation tax which now cannot be imposed, such
16 description or reference shall be deemed to include the
17 replacement revenue for such abolished taxes, distributed from
18 the County and Mass Transit District Fund or Local Government
19 Distributive Fund, as the case may be.

20 (Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;
21 97-333, eff. 8-12-11.)

22 Section 50-15. The Counties Code is amended by changing
23 Sections 5-1006, 5-1006.5, and 5-1007 as follows:

24 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

1 Sec. 5-1006. Home Rule County Retailers' Occupation Tax
2 Law. Any county that is a home rule unit may impose a tax upon
3 all persons engaged in the business of selling tangible
4 personal property, other than an item of tangible personal
5 property titled or registered with an agency of this State's
6 government, at retail in the county on the gross receipts from
7 such sales made in the course of their business. If imposed,
8 this tax shall only be imposed in 1/4% increments. On and after
9 September 1, 1991, this additional tax may not be imposed on
10 the sales of food for human consumption which is to be consumed
11 off the premises where it is sold (other than alcoholic
12 beverages, soft drinks and food which has been prepared for
13 immediate consumption) and prescription and nonprescription
14 medicines, drugs, medical appliances and insulin, urine
15 testing materials, syringes and needles used by diabetics. The
16 tax imposed by a home rule county pursuant to this Section and
17 all civil penalties that may be assessed as an incident thereof
18 shall be collected and enforced by the State Department of
19 Revenue. The certificate of registration that is issued by the
20 Department to a retailer under the Retailers' Occupation Tax
21 Act shall permit the retailer to engage in a business that is
22 taxable under any ordinance or resolution enacted pursuant to
23 this Section without registering separately with the
24 Department under such ordinance or resolution or under this
25 Section. The Department shall have full power to administer and
26 enforce this Section; to collect all taxes and penalties due

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

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

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

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

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

20 After the monthly transfer to the STAR Bonds Revenue Fund,
21 on or before the 25th day of each calendar month, the
22 Department shall prepare and certify to the Comptroller the
23 disbursement of stated sums of money to named counties, the
24 counties to be those from which retailers have paid taxes or
25 penalties hereunder to the Department during the second
26 preceding calendar month. The amount to be paid to each county

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

25 In addition to the disbursement required by the preceding
26 paragraph, an allocation shall be made in March of each year to

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

14 For the purpose of determining the local governmental unit
15 whose tax is applicable, a retail sale by a producer of coal or
16 other mineral mined in Illinois is a sale at retail at the
17 place where the coal or other mineral mined in Illinois is
18 extracted from the earth. This paragraph does not apply to coal
19 or other mineral when it is delivered or shipped by the seller
20 to the purchaser at a point outside Illinois so that the sale
21 is exempt under the United States Constitution as a sale in
22 interstate or foreign commerce.

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

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

1 copy thereof filed with the Department on or before the first
2 day of October, whereupon the Department shall proceed to
3 administer and enforce this Section as of the first day of
4 January next following the adoption and filing.

5 When certifying the amount of a monthly disbursement to a
6 county under this Section, the Department shall increase or
7 decrease such amount by an amount necessary to offset any
8 misallocation of previous disbursements. The offset amount
9 shall be the amount erroneously disbursed within the previous 6
10 months from the time a misallocation is discovered.

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

13 (Source: P.A. 99-217, eff. 7-31-15.)

14 (55 ILCS 5/5-1006.5)

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

17 (a) The county board of any county may impose a tax upon
18 all persons engaged in the business of selling tangible
19 personal property, other than personal property titled or
20 registered with an agency of this State's government, at retail
21 in the county on the gross receipts from the sales made in the
22 course of business to provide revenue to be used exclusively
23 for public safety, public facility, or transportation purposes
24 in that county, if a proposition for the tax has been submitted
25 to the electors of that county and approved by a majority of

1 those voting on the question. If imposed, this tax shall be
2 imposed only in one-quarter percent increments. By resolution,
3 the county board may order the proposition to be submitted at
4 any election. If the tax is imposed for transportation purposes
5 for expenditures for public highways or as authorized under the
6 Illinois Highway Code, the county board must publish notice of
7 the existence of its long-range highway transportation plan as
8 required or described in Section 5-301 of the Illinois Highway
9 Code and must make the plan publicly available prior to
10 approval of the ordinance or resolution imposing the tax. If
11 the tax is imposed for transportation purposes for expenditures
12 for passenger rail transportation, the county board must
13 publish notice of the existence of its long-range passenger
14 rail transportation plan and must make the plan publicly
15 available prior to approval of the ordinance or resolution
16 imposing the tax.

17 If a tax is imposed for public facilities purposes, then
18 the name of the project may be included in the proposition at
19 the discretion of the county board as determined in the
20 enabling resolution. For example, the "XXX Nursing Home" or the
21 "YYY Museum".

22 The county clerk shall certify the question to the proper
23 election authority, who shall submit the proposition at an
24 election in accordance with the general election law.

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

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

4 As additional information on the ballot below the
5 question shall appear the following:

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

9 The county board may also opt to establish a sunset
10 provision at which time the additional sales tax would
11 cease being collected, if not terminated earlier by a vote
12 of the county board. If the county board votes to include a
13 sunset provision, the proposition for public safety
14 purposes shall be in substantially the following form:

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

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

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

1 For the purposes of the paragraph, "public safety
2 purposes" means crime prevention, detention, fire
3 fighting, police, medical, ambulance, or other emergency
4 services.

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

6 Beginning on the January 1 or July 1, whichever is first,
7 that occurs not less than 30 days after May 31, 2015 (the
8 effective date of Public Act 99-4) ~~this amendatory Act of the~~
9 ~~99th General Assembly~~, Adams County may impose a public safety
10 retailers' occupation tax and service occupation tax at the
11 rate of 0.25%, as provided in the referendum approved by the
12 voters on April 7, 2015, notwithstanding the omission of the
13 additional information that is otherwise required to be printed
14 on the ballot below the question pursuant to this item (1).

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

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

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."

26 The county board may also opt to establish a sunset

1 provision at which time the additional sales tax would
2 cease being collected, if not terminated earlier by a vote
3 of the county board. If the county board votes to include a
4 sunset provision, the proposition for transportation
5 purposes shall be in substantially the following form:

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

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

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

18 For the purposes of this paragraph, transportation
19 purposes means construction, maintenance, operation, and
20 improvement of public highways, any other purpose for which
21 a county may expend funds under the Illinois Highway Code,
22 and passenger rail transportation.

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

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

26 "To pay for public facilities purposes, shall (name of

1 county) be authorized to impose an increase on its share of
2 local sales taxes by (insert rate)?"

3 As additional information on the ballot below the
4 question shall appear the following:

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

8 The county board may also opt to establish a sunset
9 provision at which time the additional sales tax would
10 cease being collected, if not terminated earlier by a vote
11 of the county board. If the county board votes to include a
12 sunset provision, the proposition for public facilities
13 purposes shall be in substantially the following form:

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

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

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

26 For purposes of this Section, "public facilities

1 purposes" means the acquisition, development,
2 construction, reconstruction, rehabilitation, improvement,
3 financing, architectural planning, and installation of
4 capital facilities consisting of buildings, structures,
5 and durable equipment and for the acquisition and
6 improvement of real property and interest in real property
7 required, or expected to be required, in connection with
8 the public facilities, for use by the county for the
9 furnishing of governmental services to its citizens,
10 including but not limited to museums and nursing homes.

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

12 If a majority of the electors voting on the proposition
13 vote in favor of it, the county may impose the tax. A county
14 may not submit more than one proposition authorized by this
15 Section to the electors at any one time.

16 This additional tax may not be imposed on the sales of food
17 for human consumption that is to be consumed off the premises
18 where it is sold (other than alcoholic beverages, soft drinks,
19 and food which has been prepared for immediate consumption) and
20 prescription and non-prescription medicines, drugs, medical
21 appliances and insulin, urine testing materials, syringes, and
22 needles used by diabetics. The tax imposed by a county under
23 this Section and all civil penalties that may be assessed as an
24 incident of the tax shall be collected and enforced by the
25 Illinois Department of Revenue and deposited into a special
26 fund created for that purpose. The certificate of registration

1 that is issued by the Department to a retailer under the
2 Retailers' Occupation Tax Act shall permit the retailer to
3 engage in a business that is taxable without registering
4 separately with the Department under an ordinance or resolution
5 under this Section. The Department has full power to administer
6 and enforce this Section, to collect all taxes and penalties
7 due under this Section, to dispose of taxes and penalties so
8 collected in the manner provided in this Section, and to
9 determine all rights to credit memoranda arising on account of
10 the erroneous payment of a tax or penalty under this Section.
11 In the administration of and compliance with this Section, the
12 Department and persons who are subject to this Section 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, and definitions of
16 terms, and (iii) employ the same modes of procedure as are
17 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
18 1n, 2 through 2-70 (in respect to all provisions contained in
19 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
20 (except provisions relating to transaction returns and quarter
21 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
22 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
23 of the Retailers' Occupation Tax Act and Section 3-7 of the
24 Uniform Penalty and Interest Act as if those provisions were
25 set forth in this Section.

26 Persons subject to any tax imposed under the authority

1 granted in this Section may reimburse themselves for their
2 sellers' tax liability by separately stating the tax as an
3 additional charge, which charge may be stated in combination,
4 in a single amount, with State tax which sellers are required
5 to collect under the Use Tax Act, pursuant to such bracketed
6 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 a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the order to be drawn for the
11 amount specified and to the person named in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the County Public Safety or Transportation
14 Retailers' Occupation Tax Fund.

15 (b) If a tax has been imposed under subsection (a), a
16 service occupation tax shall also be imposed at the same rate
17 upon all persons engaged, in the county, in the business of
18 making sales of service, who, as an incident to making those
19 sales of service, transfer tangible personal property within
20 the county as an incident to a sale of service. This tax may
21 not be imposed on sales of food for human consumption that is
22 to be consumed off the premises where it is sold (other than
23 alcoholic beverages, soft drinks, and food prepared for
24 immediate consumption) and prescription and non-prescription
25 medicines, drugs, medical appliances and insulin, urine
26 testing materials, syringes, and needles used by diabetics. The

1 tax imposed under this subsection and all civil penalties that
2 may be assessed as an incident thereof shall be collected and
3 enforced by the Department of Revenue. The Department has full
4 power to administer and enforce this subsection; to collect all
5 taxes and penalties due hereunder; to dispose of taxes and
6 penalties so collected in the manner hereinafter provided; and
7 to determine all rights to credit memoranda arising on account
8 of the erroneous payment of tax or penalty hereunder. In the
9 administration of, and compliance with this subsection, the
10 Department and persons who are subject to this paragraph shall
11 (i) have the same rights, remedies, privileges, immunities,
12 powers, and duties, (ii) be subject to the same conditions,
13 restrictions, limitations, penalties, exclusions, exemptions,
14 and definitions of terms, and (iii) employ the same modes of
15 procedure as are prescribed in Sections 2 (except that the
16 reference to State in the definition of supplier maintaining a
17 place of business in this State shall mean the county), 2a, 2b,
18 2c, 3 through 3-50 (in respect to all provisions therein other
19 than the State rate of tax), 4 (except that the reference to
20 the State shall be to the county), 5, 7, 8 (except that the
21 jurisdiction to which the tax shall be a debt to the extent
22 indicated in that Section 8 shall be the county), 9 (except as
23 to the disposition of taxes and penalties collected), 10, 11,
24 12 (except the reference therein to Section 2b of the
25 Retailers' Occupation Tax Act), 13 (except that any reference
26 to the State shall mean the county), Section 15, 16, 17, 18, 19

1 and 20 of the Service Occupation Tax Act and Section 3-7 of the
2 Uniform Penalty and Interest Act, as fully as if those
3 provisions were set forth herein.

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

12 Whenever the Department determines that a refund should be
13 made under this subsection to a claimant instead of issuing a
14 credit memorandum, the Department shall notify the State
15 Comptroller, who shall cause the warrant to be drawn for the
16 amount specified, and to the person named, in the notification
17 from the Department. The refund shall be paid by the State
18 Treasurer out of the County Public Safety or Transportation
19 Retailers' Occupation Fund.

20 Nothing in this subsection shall be construed to authorize
21 the county 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 the State.

24 (c) The Department shall immediately pay over to the State
25 Treasurer, ex officio, as trustee, all taxes and penalties
26 collected under this Section to be deposited into the County

1 Public Safety or Transportation Retailers' Occupation Tax
2 Fund, which shall be an unappropriated trust fund held outside
3 of the State treasury.

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

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 the counties from which
16 retailers have paid taxes or penalties to the Department during
17 the second preceding calendar month. The amount to be paid to
18 each county, and deposited by the county into its special fund
19 created for the purposes of this Section, shall be the amount
20 (not including credit memoranda) collected under this Section
21 during the second preceding calendar month by the Department
22 plus an amount the Department determines is necessary to offset
23 any amounts that were erroneously paid to a different taxing
24 body, and not including (i) an amount equal to the amount of
25 refunds made during the second preceding calendar month by the
26 Department on behalf of the county, (ii) any amount that the

1 Department determines is necessary to offset any amounts that
2 were payable to a different taxing body but were erroneously
3 paid to the county, ~~and~~ (iii) any amounts that are transferred
4 to the STAR Bonds Revenue Fund, and (iv) 2% of the remainder,
5 which shall be transferred into the Tax Compliance and
6 Administration Fund. The Department, at the time of each
7 monthly disbursement to the counties, shall prepare and certify
8 to the State Comptroller the amount to be transferred into the
9 Tax Compliance and Administration Fund under this subsection.
10 Within 10 days after receipt by the Comptroller of the
11 disbursement certification to the counties and the Tax
12 Compliance and Administration Fund provided for in this Section
13 to be given to the Comptroller by the Department, the
14 Comptroller shall cause the orders to be drawn for the
15 respective amounts in accordance with directions contained in
16 the certification.

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

1 preceding paragraph shall be reduced by the amount allocated
2 and disbursed under this paragraph in the preceding calendar
3 year. The Department shall prepare and certify to the
4 Comptroller for disbursement the allocations made in
5 accordance with this paragraph.

6 A county may direct, by ordinance, that all or a portion of
7 the taxes and penalties collected under the Special County
8 Retailers' Occupation Tax For Public Safety or Transportation
9 be deposited into the Transportation Development Partnership
10 Trust Fund.

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

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

24 (e-5) If a county imposes a tax under this Section, the
25 county board may, by ordinance, discontinue or lower the rate
26 of the tax. If the county board lowers the tax rate or

1 discontinues the tax, a referendum must be held in accordance
2 with subsection (a) of this Section in order to increase the
3 rate of the tax or to reimpose the discontinued tax.

4 (f) Beginning April 1, 1998 and through December 31, 2013,
5 the results of any election authorizing a proposition to impose
6 a tax under this Section or effecting a change in the rate of
7 tax, or any ordinance lowering the rate or discontinuing the
8 tax, shall be certified by the county clerk and filed with the
9 Illinois Department of Revenue either (i) on or before the
10 first day of April, whereupon the Department shall proceed to
11 administer and enforce the tax as of the first day of July next
12 following the filing; or (ii) on or before the first day of
13 October, whereupon the Department shall proceed to administer
14 and enforce the tax as of the first day of January next
15 following the filing.

16 Beginning January 1, 2014, the results of any election
17 authorizing a proposition to impose a tax under this Section or
18 effecting an increase in the rate of tax, along with the
19 ordinance adopted to impose the tax or increase the rate of the
20 tax, or any ordinance adopted to lower the rate or discontinue
21 the tax, shall be certified by the county clerk and filed with
22 the Illinois Department of Revenue either (i) on or before the
23 first day of May, whereupon the Department shall proceed to
24 administer and enforce the tax as of the first day of July next
25 following the adoption and filing; or (ii) on or before the
26 first day of October, whereupon the Department shall proceed to

1 administer and enforce the tax as of the first day of January
2 next following the adoption and filing.

3 (g) When certifying the amount of a monthly disbursement to
4 a county under this Section, the Department shall increase or
5 decrease the amounts by an amount necessary to offset any
6 miscalculation of previous disbursements. The offset amount
7 shall be the amount erroneously disbursed within the previous 6
8 months from the time a miscalculation is discovered.

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

12 (i) For purposes of this Section, "public safety" includes,
13 but is not limited to, crime prevention, detention, fire
14 fighting, police, medical, ambulance, or other emergency
15 services. The county may share tax proceeds received under this
16 Section for public safety purposes, including proceeds
17 received before August 4, 2009 (the effective date of Public
18 Act 96-124), with any fire protection district located in the
19 county. For the purposes of this Section, "transportation"
20 includes, but is not limited to, the construction, maintenance,
21 operation, and improvement of public highways, any other
22 purpose for which a county may expend funds under the Illinois
23 Highway Code, and passenger rail transportation. For the
24 purposes of this Section, "public facilities purposes"
25 includes, but is not limited to, the acquisition, development,
26 construction, reconstruction, rehabilitation, improvement,

1 financing, architectural planning, and installation of capital
2 facilities consisting of buildings, structures, and durable
3 equipment and for the acquisition and improvement of real
4 property and interest in real property required, or expected to
5 be required, in connection with the public facilities, for use
6 by the county for the furnishing of governmental services to
7 its citizens, including but not limited to museums and nursing
8 homes.

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

13 (Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217,
14 eff. 7-31-15; revised 11-6-15.)

15 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

16 Sec. 5-1007. Home Rule County Service Occupation Tax Law.
17 The corporate authorities of a home rule county may impose a
18 tax upon all persons engaged, in such county, in the business
19 of making sales of service at the same rate of tax imposed
20 pursuant to Section 5-1006 of the selling price of all tangible
21 personal property transferred by such servicemen either in the
22 form of tangible personal property or in the form of real
23 estate as an incident to a sale of service. If imposed, such
24 tax shall only be imposed in 1/4% increments. On and after
25 September 1, 1991, this additional tax may not be imposed on

1 the sales of food for human consumption which is to be consumed
2 off the premises where it is sold (other than alcoholic
3 beverages, soft drinks and food which 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 home rule county pursuant to this Section and
8 all 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 or under the Service Occupation Tax Act shall permit such
13 registrant to engage in a business which is taxable under any
14 ordinance or resolution enacted pursuant to this Section
15 without registering separately with the Department under such
16 ordinance or resolution or under this Section. The Department
17 shall have full power to administer and enforce this Section;
18 to collect all taxes and penalties due hereunder; to dispose of
19 taxes and penalties so collected in the manner hereinafter
20 provided; and to determine all rights to credit memoranda
21 arising on account of the erroneous payment of tax or penalty
22 hereunder. In the administration of, and compliance with, this
23 Section the Department and persons who are subject to this
24 Section shall have the same rights, remedies, privileges,
25 immunities, powers and duties, and be subject to the same
26 conditions, restrictions, limitations, penalties and

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

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

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

1 prescribe.

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

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

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

20 After the monthly transfer to the STAR Bonds Revenue Fund,
21 on or before the 25th day of each calendar month, the
22 Department shall prepare and certify to the Comptroller the
23 disbursement of stated sums of money to named counties, the
24 counties to be those from which suppliers and servicemen have
25 paid taxes or penalties hereunder to the Department during the
26 second preceding calendar month. The amount to be paid to each

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

19 In addition to the disbursement required by the preceding
20 paragraph, an allocation shall be made in each year to each
21 county which received more than \$500,000 in disbursements under
22 the preceding paragraph in the preceding calendar year. The
23 allocation shall be in an amount equal to the average monthly
24 distribution made to each such county under the preceding
25 paragraph during the preceding calendar year (excluding the 2
26 months of highest receipts). The distribution made in March of

1 each year subsequent to the year in which an allocation was
2 made pursuant to this paragraph and the preceding paragraph
3 shall be reduced by the amount allocated and disbursed under
4 this paragraph in the preceding calendar year. The Department
5 shall prepare and certify to the Comptroller for disbursement
6 the allocations made in accordance with this paragraph.

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

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

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

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

17 (Source: P.A. 96-939, eff. 6-24-10.)

18 Section 50-20. The Illinois Municipal Code is amended by
19 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,
20 8-11-1.7, and 8-11-5 as follows:

21 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

22 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
23 Act. The corporate authorities of a home rule municipality may
24 impose a tax upon all persons engaged in the business of

1 selling tangible personal property, other than an item of
2 tangible personal property titled or registered with an agency
3 of this State's government, at retail in the municipality on
4 the gross receipts from these sales made in the course of such
5 business. If imposed, the tax shall only be imposed in 1/4%
6 increments. On and after September 1, 1991, this additional tax
7 may not be imposed on the sales of food for human consumption
8 that is to be consumed off the premises where it is sold (other
9 than alcoholic beverages, soft drinks and food that has been
10 prepared for immediate consumption) and prescription and
11 nonprescription medicines, drugs, medical appliances and
12 insulin, urine testing materials, syringes and needles used by
13 diabetics. The tax imposed by a home rule municipality under
14 this Section and all civil penalties that may be assessed as an
15 incident of the tax shall be collected and enforced by the
16 State Department of Revenue. The certificate of registration
17 that is issued by the Department to a retailer under the
18 Retailers' Occupation Tax Act shall permit the retailer to
19 engage in a business that is taxable under any ordinance or
20 resolution enacted pursuant to this Section without
21 registering separately with the Department under such
22 ordinance or resolution or under this Section. The Department
23 shall have full power to administer and enforce this Section;
24 to collect all taxes and penalties due hereunder; to dispose of
25 taxes and penalties so collected in the manner hereinafter
26 provided; and to determine all rights to credit memoranda

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

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

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

26 Whenever the Department determines that a refund should be

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

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

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

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

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

24 In addition to the disbursement required by the preceding
25 paragraph and in order to mitigate delays caused by
26 distribution procedures, an allocation shall, if requested, be

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

1 made in November 1991 and each year thereafter under this
2 paragraph and the preceding paragraph shall be reduced by the
3 amount allocated and disbursed under this paragraph in the
4 preceding period of July 1 through June 30. The Department
5 shall prepare and certify to the Comptroller for disbursement
6 the allocations made in accordance with this paragraph.

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

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

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

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

1 and a certified copy thereof filed with the Department on or
2 before the first day of October, whereupon the Department shall
3 proceed to administer and enforce this Section as of the first
4 day of January next following the adoption and filing.

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

11 Any unobligated balance remaining in the Municipal
12 Retailers' Occupation Tax Fund on December 31, 1989, which fund
13 was abolished by Public Act 85-1135, and all receipts of
14 municipal tax as a result of audits of liability periods prior
15 to January 1, 1990, shall be paid into the Local Government Tax
16 Fund for distribution as provided by this Section prior to the
17 enactment of Public Act 85-1135. All receipts of municipal tax
18 as a result of an assessment not arising from an audit, for
19 liability periods prior to January 1, 1990, shall be paid into
20 the Local Government Tax Fund for distribution before July 1,
21 1990, as provided by this Section prior to the enactment of
22 Public Act 85-1135; and on and after July 1, 1990, all such
23 receipts shall be distributed as provided in Section 6z-18 of
24 the State Finance Act.

25 As used in this Section, "municipal" and "municipality"
26 means a city, village or incorporated town, including an

1 incorporated town that has superseded a civil township.

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

4 (Source: P.A. 99-217, eff. 7-31-15.)

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

6 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
7 Occupation Tax Act. The corporate authorities of a non-home
8 rule municipality may impose a tax upon all persons engaged in
9 the business of selling tangible personal property, other than
10 on an item of tangible personal property which is titled and
11 registered by an agency of this State's Government, at retail
12 in the municipality for expenditure on public infrastructure or
13 for property tax relief or both as defined in Section 8-11-1.2
14 if approved by referendum as provided in Section 8-11-1.1, of
15 the gross receipts from such sales made in the course of such
16 business. If the tax is approved by referendum on or after July
17 14, 2010 (the effective date of Public Act 96-1057), the
18 corporate authorities of a non-home rule municipality may,
19 until December 31, 2020, use the proceeds of the tax for
20 expenditure on municipal operations, in addition to or in lieu
21 of any expenditure on public infrastructure or for property tax
22 relief. The tax imposed may not be more than 1% and may be
23 imposed only in 1/4% increments. The tax may not be imposed on
24 the sale of food for human consumption that is to be consumed
25 off the premises where it is sold (other than alcoholic

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

1 therein other than the State rate of tax), 2c, 3 (except as to
2 the disposition of taxes and penalties collected), 4, 5, 5a,
3 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
4 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
5 and Section 3-7 of the Uniform Penalty and Interest Act as
6 fully as if those provisions were set forth herein.

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

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

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

25 The Department shall forthwith pay over to the State
26 Treasurer, ex officio, as trustee, all taxes and penalties

1 collected hereunder.

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
12 Department shall prepare and certify to the Comptroller the
13 disbursement of stated sums of money to named municipalities,
14 the municipalities to be those from which retailers have paid
15 taxes or penalties hereunder to the Department during the
16 second preceding calendar month. The amount to be paid to each
17 municipality shall be the amount (not including credit
18 memoranda) collected hereunder during the second preceding
19 calendar month by the Department plus an amount the Department
20 determines is necessary to offset any amounts which were
21 erroneously paid to a different taxing body, and not including
22 an amount equal to the amount of refunds made during the second
23 preceding calendar month by the Department on behalf of such
24 municipality, and not including any amount which the Department
25 determines is necessary to offset any amounts which were
26 payable to a different taxing body but were erroneously paid to

1 the municipality, and not including any amounts that are
2 transferred to the STAR Bonds Revenue Fund, less 2% of the
3 remainder, which the Department shall transfer into the Tax
4 Compliance and Administration Fund. The Department, at the time
5 of each monthly disbursement to the municipalities, shall
6 prepare and certify to the State Comptroller the amount to be
7 transferred into the Tax Compliance and Administration Fund
8 under this Section. Within 10 days after receipt, by the
9 Comptroller, of the disbursement certification to the
10 municipalities and the Tax Compliance and Administration Fund,
11 provided for in this Section to be given to the Comptroller by
12 the Department, the Comptroller shall cause the orders to be
13 drawn for the respective amounts in accordance with the
14 directions contained in such certification.

15 For the purpose of determining the local governmental unit
16 whose tax is applicable, a retail sale, by a producer of coal
17 or other mineral mined in Illinois, is a sale at retail at the
18 place where the coal or other mineral mined in Illinois is
19 extracted from the earth. This paragraph does not apply to coal
20 or other mineral when it is delivered or shipped by the seller
21 to the purchaser at a point outside Illinois so that the sale
22 is exempt under the Federal Constitution as a sale in
23 interstate or foreign commerce.

24 Nothing in this Section shall be construed to authorize a
25 municipality to impose a tax upon the privilege of engaging in
26 any business which under the constitution of the United States

1 may not be made the subject of taxation by this State.

2 When certifying the amount of a monthly disbursement to a
3 municipality under this Section, the Department shall increase
4 or decrease such amount by an amount necessary to offset any
5 misallocation of previous disbursements. The offset amount
6 shall be the amount erroneously disbursed within the previous 6
7 months from the time a misallocation is discovered.

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

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

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

16 (Source: P.A. 99-217, eff. 7-31-15.)

17 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

18 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
19 Tax Act. The corporate authorities of a non-home rule
20 municipality may impose a tax upon all persons engaged, in such
21 municipality, in the business of making sales of service for
22 expenditure on public infrastructure or for property tax relief
23 or both as defined in Section 8-11-1.2 if approved by
24 referendum as provided in Section 8-11-1.1, of the selling
25 price of all tangible personal property transferred by such

1 servicemen either in the form of tangible personal property or
2 in the form of real estate as an incident to a sale of service.
3 If the tax is approved by referendum on or after July 14, 2010
4 (the effective date of Public Act 96-1057), the corporate
5 authorities of a non-home rule municipality may, until December
6 31, 2020, use the proceeds of the tax for expenditure on
7 municipal operations, in addition to or in lieu of any
8 expenditure on public infrastructure or for property tax
9 relief. The tax imposed may not be more than 1% and may be
10 imposed only in 1/4% increments. The tax may not be imposed on
11 the sale of food for human consumption that is to be consumed
12 off the premises where it is sold (other than alcoholic
13 beverages, soft drinks, and food that 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 municipality pursuant to this Section and all
18 civil penalties that may be assessed as an incident thereof
19 shall be collected and enforced by the State Department of
20 Revenue. The certificate of registration which is issued by the
21 Department to a retailer under the Retailers' Occupation Tax
22 Act or under the Service Occupation Tax Act shall permit such
23 registrant to engage in a business which is taxable under any
24 ordinance or resolution enacted pursuant to this Section
25 without registering separately with the Department under such
26 ordinance or resolution or under this Section. The Department

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

1 No municipality may impose a tax under this Section unless
2 the municipality also imposes a tax at the same rate under
3 Section 8-11-1.3 of this Code.

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

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

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

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.

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

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

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

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

12 As used in this Section, "municipal" or "municipality"
13 means or refers to a city, village or incorporated town,
14 including an incorporated town which has superseded a civil
15 township.

16 This Section shall be known and may be cited as the
17 "Non-Home Rule Municipal Service Occupation Tax Act".

18 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;
19 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

20 (65 ILCS 5/8-11-1.6)

21 Sec. 8-11-1.6. Non-home rule municipal retailers
22 occupation tax; municipalities between 20,000 and 25,000. The
23 corporate authorities of a non-home rule municipality with a
24 population of more than 20,000 but less than 25,000 that has,
25 prior to January 1, 1987, established a Redevelopment Project

1 Area that has been certified as a State Sales Tax Boundary and
2 has issued bonds or otherwise incurred indebtedness to pay for
3 costs in excess of \$5,000,000, which is secured in part by a
4 tax increment allocation fund, in accordance with the
5 provisions of Division 11-74.4 of this Code may, by passage of
6 an ordinance, impose a tax upon all persons engaged in the
7 business of selling tangible personal property, other than on
8 an item of tangible personal property that is titled and
9 registered by an agency of this State's Government, at retail
10 in the municipality. This tax may not be imposed on the sales
11 of food for human consumption that is to be consumed off the
12 premises where it is sold (other than alcoholic beverages, soft
13 drinks, and food that has been prepared for immediate
14 consumption) and prescription and nonprescription medicines,
15 drugs, medical appliances and insulin, urine testing
16 materials, syringes, and needles used by diabetics. If imposed,
17 the tax shall only be imposed in .25% increments of the gross
18 receipts from such sales made in the course of business. Any
19 tax imposed by a municipality under this Section ~~See~~ 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. An ordinance imposing a tax hereunder or effecting a
23 change in the rate thereof shall be adopted and a certified
24 copy thereof filed with the Department on or before the first
25 day of October, whereupon the Department shall proceed to
26 administer and enforce this Section as of the first day of

1 January next following such adoption and filing. The
2 certificate of registration that is issued by the Department to
3 a retailer under the Retailers' Occupation Tax Act shall permit
4 the retailer to engage in a business that is taxable under any
5 ordinance or resolution enacted under this Section without
6 registering separately with the Department under the ordinance
7 or resolution or under this Section. The Department shall have
8 full power to administer and enforce this Section, to collect
9 all taxes and penalties due hereunder, to dispose of taxes and
10 penalties so collected in the manner hereinafter provided, and
11 to determine all rights to credit memoranda, arising on account
12 of the erroneous payment of tax or penalty hereunder. In the
13 administration of, and compliance with this Section, the
14 Department and persons who are subject to this Section shall
15 have the same rights, remedies, privileges, immunities,
16 powers, and duties, and be subject to the same conditions,
17 restrictions, limitations, penalties, and definitions of
18 terms, and employ the same modes of procedure, as are
19 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2
20 through 2-65 (in respect to all provisions therein other than
21 the State rate of tax), 2c, 3 (except as to the disposition of
22 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
23 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12
24 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of
25 the Uniform Penalty and Interest Act as fully as if those
26 provisions were set forth herein.

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

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

11 Whenever the Department determines that a refund should be
12 made under this Section to a claimant, instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the order to be drawn for the
15 amount specified, and to the person named in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of the Non-Home Rule Municipal Retailers'
18 Occupation Tax Fund, which is hereby created.

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

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.

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

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

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 federal 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 When certifying the amount of a monthly disbursement to a
23 municipality under this Section, the Department shall increase
24 or decrease the amount by an amount necessary to offset any
25 misallocation of previous disbursements. The offset amount
26 shall be the amount erroneously disbursed within the previous 6

1 months from the time a misallocation is discovered.

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

5 (Source: P.A. 99-217, eff. 7-31-15; revised 11-9-15.)

6 (65 ILCS 5/8-11-1.7)

7 Sec. 8-11-1.7. Non-home rule municipal service occupation
8 tax; municipalities between 20,000 and 25,000. The corporate
9 authorities of a non-home rule municipality with a population
10 of more than 20,000 but less than 25,000 as determined by the
11 last preceding decennial census that has, prior to January 1,
12 1987, established a Redevelopment Project Area that has been
13 certified as a State Sales Tax Boundary and has issued bonds or
14 otherwise incurred indebtedness to pay for costs in excess of
15 \$5,000,000, which is secured in part by a tax increment
16 allocation fund, in accordance with the provisions of Division
17 11-74.4 of this Code may, by passage of an ordinance, impose a
18 tax upon all persons engaged in the municipality in the
19 business of making sales of service. If imposed, the tax shall
20 only be imposed in .25% increments of the selling price of all
21 tangible personal property transferred by such servicemen
22 either in the form of tangible personal property or in the form
23 of real estate as an incident to a sale of service. This tax
24 may not be imposed on the sales of food for human consumption
25 that is to be consumed off the premises where it is sold (other

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

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

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

24 Person subject to any tax imposed under the authority
25 granted in this Section may reimburse themselves for their
26 servicemen's tax liability hereunder by separately stating the

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

5 Whenever the Department determines that a refund should be
6 made under this Section to a claimant instead of issuing credit
7 memorandum, the Department shall notify the State Comptroller,
8 who shall cause the order to be drawn for the amount specified,
9 and to the person named, in such notification from the
10 Department. The refund shall be paid by the State Treasurer out
11 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

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

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

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money to named municipalities,

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

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

8 (Source: P.A. 96-939, eff. 6-24-10; 97-813, eff. 7-13-12.)

9 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

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

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

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

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

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

24 Whenever the Department determines that a refund should be
25 made under this Section to a claimant instead of issuing credit
26 memorandum, the Department shall notify the State Comptroller,

1 who shall cause the order to be drawn for the amount specified,
2 and to the person named, in such notification from the
3 Department. Such refund shall be paid by the State Treasurer
4 out of the home rule municipal retailers' occupation tax fund.

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

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

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

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

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

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

25 Nothing in this Section shall be construed to authorize a
26 municipality to impose a tax upon the privilege of engaging in

1 any business which under the constitution of the United States
2 may not be made the subject of taxation by this State.

3 An ordinance or resolution imposing or discontinuing a tax
4 hereunder or effecting a change in the rate thereof shall be
5 adopted and a certified copy thereof filed with the Department
6 on or before the first day of June, whereupon the Department
7 shall proceed to administer and enforce this Section as of the
8 first day of September next following 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 However, a municipality located in a county with a population
23 in excess of 3,000,000 that elected to become a home rule unit
24 at the general primary election in 1994 may adopt an ordinance
25 or resolution imposing the tax under this Section and file a
26 certified copy of the ordinance or resolution with the

1 Department on or before July 1, 1994. The Department shall then
2 proceed to administer and enforce this Section as of October 1,
3 1994. Beginning April 1, 1998, an ordinance or resolution
4 imposing or discontinuing the tax hereunder or effecting a
5 change in the rate thereof shall either (i) be adopted and a
6 certified copy thereof filed with the Department on or before
7 the first day of April, whereupon the Department shall proceed
8 to administer and enforce this Section as of the first day of
9 July next following the adoption and filing; or (ii) be adopted
10 and a certified copy thereof filed with the Department on or
11 before the first day of October, whereupon the Department shall
12 proceed to administer and enforce this Section as of the first
13 day of January next following the adoption and filing.

14 Any unobligated balance remaining in the Municipal
15 Retailers' Occupation Tax Fund on December 31, 1989, which fund
16 was abolished by Public Act 85-1135, and all receipts of
17 municipal tax as a result of audits of liability periods prior
18 to January 1, 1990, shall be paid into the Local Government Tax
19 Fund, for distribution as provided by this Section prior to the
20 enactment of Public Act 85-1135. All receipts of municipal tax
21 as a result of an assessment not arising from an audit, for
22 liability periods prior to January 1, 1990, shall be paid into
23 the Local Government Tax Fund for distribution before July 1,
24 1990, as provided by this Section prior to the enactment of
25 Public Act 85-1135, and on and after July 1, 1990, all such
26 receipts shall be distributed as provided in Section 6z-18 of

1 the State Finance Act.

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

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

7 (Source: P.A. 96-939, eff. 6-24-10.)

8 Section 50-25. The Metropolitan Pier and Exposition
9 Authority Act is amended by changing Section 13 as follows:

10 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

14 (b) By ordinance the Authority shall, as soon as
15 practicable after the effective date of this amendatory Act of
16 1991, impose a Metropolitan Pier and Exposition Authority
17 Retailers' Occupation Tax upon all persons engaged in the
18 business of selling tangible personal property at retail within
19 the territory described in this subsection at the rate of 1.0%
20 of the gross receipts (i) from the sale of food, alcoholic
21 beverages, and soft drinks sold for consumption on the premises
22 where sold and (ii) from the sale of food, alcoholic beverages,
23 and soft drinks sold for consumption off the premises where
24 sold by a retailer whose principal source of gross receipts is

1 from the sale of food, alcoholic beverages, and soft drinks
2 prepared for immediate consumption.

3 The tax imposed under this subsection and all civil
4 penalties that may be assessed as an incident to that tax shall
5 be collected and enforced by the Illinois Department of
6 Revenue. The Department shall have full power to administer and
7 enforce this subsection, to collect all taxes and penalties so
8 collected in the manner provided in this subsection, and to
9 determine all rights to credit memoranda arising on account of
10 the erroneous payment of tax or penalty under this subsection.
11 In the administration of and compliance with this subsection,
12 the Department and persons who are subject to this subsection
13 shall have the same rights, remedies, privileges, immunities,
14 powers, and duties, shall be subject to the same conditions,
15 restrictions, limitations, penalties, exclusions, exemptions,
16 and definitions of terms, and shall employ the same modes of
17 procedure applicable to this Retailers' Occupation Tax as are
18 prescribed in Sections 1, 2 through 2-65 (in respect to all
19 provisions of those Sections other than the State rate of
20 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
21 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
22 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
23 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
24 after January 1, 1994, all applicable provisions of the Uniform
25 Penalty and Interest Act that are not inconsistent with this
26 Act, as fully as if provisions contained in those Sections of

1 the Retailers' Occupation Tax Act were set forth in this
2 subsection.

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

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

25 Nothing in this subsection authorizes the Authority to
26 impose a tax upon the privilege of engaging in any business

1 that under the Constitution of the United States may not be
2 made the subject of taxation by this State.

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 of the State Treasury.

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

15 After the monthly transfer to the STAR Bonds Revenue Fund,
16 on or before the 25th day of each calendar month, the
17 Department shall prepare and certify to the Comptroller the
18 amounts to be paid under subsection (g) of this Section, which
19 shall be the amounts, not including credit memoranda, collected
20 under this subsection during the second preceding calendar
21 month by the Department, less any amounts determined by the
22 Department to be necessary for the payment of refunds, less 2%
23 of such balance, which sum shall be deposited by the State
24 Treasurer into the Tax Compliance and Administration Fund in
25 the State Treasury from which it shall be appropriated to the
26 Department to cover the costs of the Department in

1 administering and enforcing the provisions of this subsection,
2 and less any amounts that are transferred to the STAR Bonds
3 Revenue Fund. Within 10 days after receipt by the Comptroller
4 of the certification, the Comptroller shall cause the orders to
5 be drawn for the remaining amounts, and the Treasurer shall
6 administer those amounts as required in subsection (g).

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

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

19 The tax authorized to be levied under this subsection may
20 be levied within all or any part of the following described
21 portions of the metropolitan area:

22 (1) that portion of the City of Chicago located within
23 the following area: Beginning at the point of intersection
24 of the Cook County - DuPage County line and York Road, then
25 North along York Road to its intersection with Touhy
26 Avenue, then east along Touhy Avenue to its intersection

1 with the Northwest Tollway, then southeast along the
2 Northwest Tollway to its intersection with Lee Street, then
3 south along Lee Street to Higgins Road, then south and east
4 along Higgins Road to its intersection with Mannheim Road,
5 then south along Mannheim Road to its intersection with
6 Irving Park Road, then west along Irving Park Road to its
7 intersection with the Cook County - DuPage County line,
8 then north and west along the county line to the point of
9 beginning; and

10 (2) that portion of the City of Chicago located within
11 the following area: Beginning at the intersection of West
12 55th Street with Central Avenue, then east along West 55th
13 Street to its intersection with South Cicero Avenue, then
14 south along South Cicero Avenue to its intersection with
15 West 63rd Street, then west along West 63rd Street to its
16 intersection with South Central Avenue, then north along
17 South Central Avenue to the point of beginning; and

18 (3) that portion of the City of Chicago located within
19 the following area: Beginning at the point 150 feet west of
20 the intersection of the west line of North Ashland Avenue
21 and the north line of West Diversey Avenue, then north 150
22 feet, then east along a line 150 feet north of the north
23 line of West Diversey Avenue extended to the shoreline of
24 Lake Michigan, then following the shoreline of Lake
25 Michigan (including Navy Pier and all other improvements
26 fixed to land, docks, or piers) to the point where the

1 shoreline of Lake Michigan and the Adlai E. Stevenson
2 Expressway extended east to that shoreline intersect, then
3 west along the Adlai E. Stevenson Expressway to a point 150
4 feet west of the west line of South Ashland Avenue, then
5 north along a line 150 feet west of the west line of South
6 and North Ashland Avenue to the point of beginning.

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

13 (c) By ordinance the Authority shall, as soon as
14 practicable after the effective date of this amendatory Act of
15 1991, impose an occupation tax upon all persons engaged in the
16 corporate limits of the City of Chicago in the business of
17 renting, leasing, or letting rooms in a hotel, as defined in
18 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
19 the gross rental receipts from the renting, leasing, or letting
20 of hotel rooms within the City of Chicago, excluding, however,
21 from gross rental receipts the proceeds of renting, leasing, or
22 letting to permanent residents of a hotel, as defined in that
23 Act. Gross rental receipts shall not include charges that are
24 added on account of the liability arising from any tax imposed
25 by the State or any governmental agency on the occupation of
26 renting, leasing, or letting rooms in a hotel.

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

26 Whenever the Department determines that a refund should be

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

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

18 The person filing the return shall, at the time of filing
19 the return, pay to the Department the amount of tax, less a
20 discount of 2.1% or \$25 per calendar year, whichever is
21 greater, which is allowed to reimburse the operator for the
22 expenses incurred in keeping records, preparing and filing
23 returns, remitting the tax, and supplying data to the
24 Department on request.

25 The Department shall forthwith pay over to the State
26 Treasurer, ex officio, as trustee for the Authority, all taxes

1 and penalties collected under this subsection for deposit into
2 a trust fund held outside the State Treasury. On or before the
3 25th day of each calendar month, the Department shall certify
4 to the Comptroller the amounts to be paid under subsection (g)
5 of this Section, which shall be the amounts (not including
6 credit memoranda) collected under this subsection during the
7 second preceding calendar month by the Department, less any
8 amounts determined by the Department to be necessary for
9 payment of refunds, less 2% of the remainder, which the
10 Department shall transfer into the Tax Compliance and
11 Administration Fund. The Department, at the time of each
12 monthly disbursement to the Authority, shall prepare and
13 certify to the State Comptroller the amount to be transferred
14 into the Tax Compliance and Administration Fund under this
15 subsection. Within 10 days after receipt by the Comptroller of
16 the Department's certification, the Comptroller shall cause
17 the orders to be drawn for such amounts, and the Treasurer
18 shall administer ~~the these~~ amounts distributed to the Authority
19 as required in subsection (g).

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

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

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

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

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

1 from the Department. The refund shall be paid by the State
2 Treasurer out of the Metropolitan Pier and Exposition Authority
3 trust fund held by the State Treasurer as trustee for the
4 Authority.

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

25 Nothing in this subsection authorizes the Authority to
26 impose a tax upon the privilege of engaging in any business

1 that under the Constitution of the United States may not be
2 made the subject of taxation by this State.

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

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

1 whom the tangible personal property must be titled or
2 registered if the Department and that agency or State officer
3 determine that this procedure will expedite the processing of
4 applications for title or registration.

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

1 in those Sections of that Act were set forth in this
2 subsection.

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

12 The Department shall forthwith pay over to the State
13 Treasurer, ex officio, as trustee, all taxes, penalties, and
14 interest collected under this subsection for deposit into a
15 trust fund held outside the State Treasury. On or before the
16 25th day of each calendar month, the Department shall certify
17 to the State Comptroller the amounts to be paid under
18 subsection (g) of this Section, which shall be the amounts (not
19 including credit memoranda) collected under this subsection
20 during the second preceding calendar month by the Department,
21 less any amounts determined by the Department to be necessary
22 for payment of refunds, less 2% of the remainder, which the
23 Department shall transfer 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 State
3 Comptroller of the Department's certification, the Comptroller
4 shall cause the orders to be drawn for such amounts, and the
5 Treasurer shall administer the ~~those~~ amounts distributed to the
6 Authority as required in subsection (g).

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

13 (f) By ordinance the Authority shall, as soon as
14 practicable after the effective date of this amendatory Act of
15 1991, impose an occupation tax on all persons, other than a
16 governmental agency, engaged in the business of providing
17 ground transportation for hire to passengers in the
18 metropolitan area at a rate of (i) \$4 per taxi or livery
19 vehicle departure with passengers for hire from commercial
20 service airports in the metropolitan area, (ii) for each
21 departure with passengers for hire from a commercial service
22 airport in the metropolitan area in a bus or van operated by a
23 person other than a person described in item (iii): \$18 per bus
24 or van with a capacity of 1-12 passengers, \$36 per bus or van
25 with a capacity of 13-24 passengers, and \$54 per bus or van
26 with a capacity of over 24 passengers, and (iii) for each

1 departure with passengers for hire from a commercial service
2 airport in the metropolitan area in a bus or van operated by a
3 person regulated by the Interstate Commerce Commission or
4 Illinois Commerce Commission, operating scheduled service from
5 the airport, and charging fares on a per passenger basis: \$2
6 per passenger for hire in each bus or van. The term "commercial
7 service airports" means those airports receiving scheduled
8 passenger service and enplaning more than 100,000 passengers
9 per year.

10 In the ordinance imposing the tax, the Authority may
11 provide for the administration and enforcement of the tax and
12 the collection of the tax from persons subject to the tax as
13 the Authority determines to be necessary or practicable for the
14 effective administration of the tax. The Authority may enter
15 into agreements as it deems appropriate with any governmental
16 agency providing for that agency to act as the Authority's
17 agent to collect the tax.

18 In the ordinance imposing the tax, the Authority may
19 designate a method or methods for persons subject to the tax to
20 reimburse themselves for the tax liability arising under the
21 ordinance (i) by separately stating the full amount of the tax
22 liability as an additional charge to passengers departing the
23 airports, (ii) by separately stating one-half of the tax
24 liability as an additional charge to both passengers departing
25 from and to passengers arriving at the airports, or (iii) by
26 some other method determined by the Authority.

1 All taxes, penalties, and interest collected under any
2 ordinance adopted under this subsection, less any amounts
3 determined to be necessary for the payment of refunds and less
4 the taxes, penalties, and interest attributable to any increase
5 in the rate of tax authorized by Public Act 96-898, shall be
6 paid forthwith to the State Treasurer, ex officio, for deposit
7 into a trust fund held outside the State Treasury and shall be
8 administered by the State Treasurer as provided in subsection
9 (g) of this Section. All taxes, penalties, and interest
10 attributable to any increase in the rate of tax authorized by
11 Public Act 96-898 shall be paid by the State Treasurer as
12 follows: 25% for deposit into the Convention Center Support
13 Fund, to be used by the Village of Rosemont for the repair,
14 maintenance, and improvement of the Donald E. Stephens
15 Convention Center and for debt service on debt instruments
16 issued for those purposes by the village and 75% to the
17 Authority to be used for grants to an organization meeting the
18 qualifications set out in Section 5.6 of this Act, provided the
19 Metropolitan Pier and Exposition Authority has entered into a
20 marketing agreement with such an organization.

21 (g) Amounts deposited from the proceeds of taxes imposed by
22 the Authority under subsections (b), (c), (d), (e), and (f) of
23 this Section and amounts deposited under Section 19 of the
24 Illinois Sports Facilities Authority Act shall be held in a
25 trust fund outside the State Treasury and, other than the
26 amounts transferred into the Tax Compliance and Administration

1 Fund under subsections (b), (c), (d), and (e), shall be
2 administered by the Treasurer as follows:

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

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

1 under Section 8.25 of the State Finance Act, as amended,
2 with respect to that fiscal year and (ii) in any fiscal
3 year in which the amounts deposited in the trust fund under
4 this Section exceed \$318.3 million, exclusive of amounts
5 set aside for refunds and for the reserve account, one
6 dollar for each dollar of the deposits in the trust fund
7 above \$318.3 million with respect to that year, exclusive
8 of amounts set aside for refunds and for the reserve
9 account.

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

1 State Treasurer for deposit into the General Revenue Fund
2 until the 2010 deficiency amount has been paid and shall
3 pay the balance of the surplus revenues to the Authority.

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

26 Moneys received by the Authority as surplus revenues may be

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

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

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

20 Section 50-30. The Metro-East Park and Recreation District
21 Act is amended by changing Section 30 as follows:

22 (70 ILCS 1605/30)

23 Sec. 30. Taxes.

24 (a) The board shall impose a tax upon all persons engaged

1 in the business of selling tangible personal property, other
2 than personal property titled or registered with an agency of
3 this State's government, at retail in the District on the gross
4 receipts from the sales made in the course of business. This
5 tax shall be imposed only at the rate of one-tenth of one per
6 cent.

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

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

16 Persons subject to any tax imposed under the authority
17 granted in this Section may reimburse themselves for their
18 sellers' tax liability by separately stating the tax as an
19 additional charge, which charge may be stated in combination,
20 in a single amount, with State tax which sellers are required
21 to collect under the Use Tax Act, pursuant to such bracketed
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 order 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 State Metro-East Park and Recreation
4 District Fund.

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

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

20 Persons subject to any tax imposed under the authority
21 granted in this subsection may reimburse themselves for their
22 serviceman's 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 that servicemen are
25 authorized to collect under the Service Use Tax Act, in
26 accordance with such bracket schedules as the Department may

1 prescribe.

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 the 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 State Metro-East Park and Recreation
9 District Fund.

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

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

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

1 certification only if the Metro East Park and Recreation
2 District imposes a tax on real property as provided in the
3 definition of "local sales taxes" under the Innovation
4 Development and Economy Act.

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

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

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

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

22 (f) An ordinance imposing a tax under this Section or an
23 ordinance extending the imposition of a tax to an additional
24 county or counties shall be certified by the board and filed
25 with the Department of Revenue either (i) on or before the
26 first day of April, whereupon the Department shall proceed to

1 administer and enforce the tax as of the first day of July next
2 following the filing; or (ii) on or before the first day of
3 October, whereupon the Department shall proceed to administer
4 and enforce the tax as of the first day of January next
5 following the filing.

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

12 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

13 Section 50-35. The Local Mass Transit District Act is
14 amended by changing Section 5.01 as follows:

15 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

16 Sec. 5.01. Metro East Mass Transit District; use and
17 occupation taxes.

18 (a) The Board of Trustees of any Metro East Mass Transit
19 District may, by ordinance adopted with the concurrence of
20 two-thirds of the then trustees, impose throughout the District
21 any or all of the taxes and fees provided in this Section. All
22 taxes and fees imposed under this Section shall be used only
23 for public mass transportation systems, and the amount used to
24 provide mass transit service to unserved areas of the District

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

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

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

12 Persons subject to any tax imposed under the Section may
13 reimburse themselves for their seller's tax liability
14 hereunder by separately stating the tax as an additional
15 charge, which charge may be stated in combination, in a single
16 amount, with State taxes that sellers are required to collect
17 under the Use Tax Act, in accordance with such bracket
18 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 warrant to be drawn for the
23 amount specified, and to the person named, in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the Metro East Mass Transit District tax fund
26 established under paragraph (h) of this Section.

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

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

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

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

21 (c) If a tax has been imposed under subsection (b), a Metro
22 East Mass Transit District Service Occupation Tax shall also be
23 imposed upon all persons engaged, in the district, in the
24 business of making sales of service, who, as an incident to
25 making those sales of service, transfer tangible personal
26 property within the District, either in the form of tangible

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

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

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

19 Whenever the Department determines that a refund should be
20 made under this paragraph to a claimant instead of issuing a
21 credit memorandum, the Department shall notify the State
22 Comptroller, who shall cause the warrant to be drawn for the
23 amount specified, and to the person named, in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the Metro East Mass Transit District tax fund
26 established under paragraph (h) of this Section.

1 Nothing in this paragraph shall be construed to authorize
2 the District 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 the State.

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

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

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

16 The proposition shall be in substantially the following
17 form:

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

23 (B) Two thousand five hundred electors of any Metro East
24 Mass Transit District may petition the Chief Judge of the
25 Circuit Court, or any judge of that Circuit designated by the
26 Chief Judge, in which that District is located to cause to be

1 submitted to a vote of the electors the question whether the
2 tax rates for the Metro East Mass Transit District Retailers'
3 Occupation Tax, the Metro East Mass Transit District Service
4 Occupation Tax, and the Metro East Mass Transit District Use
5 Tax for the District should be increased from 0.25% to 0.75%.

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

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

15 The form of the petition shall be in substantially the
16 following form: To the Circuit Court of the County of (name of
17 county):

18 We, the undersigned electors of the (name of transit
19 district), respectfully petition your honor to submit to a
20 vote of the electors of (name of transit district) the
21 following proposition:

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 Name Address, with Street and Number.
 2
 3

4 (C) The votes shall be recorded as "YES" or "NO". If a
 5 majority of all votes cast on the proposition are for the
 6 increase in the tax rates, the Metro East Mass Transit District
 7 shall begin imposing the increased rates in the District, and
 8 the Department of Revenue shall begin collecting the increased
 9 amounts, as provided under this Section. An ordinance imposing
 10 or discontinuing a tax hereunder or effecting a change in the
 11 rate thereof shall be adopted and a certified copy thereof
 12 filed with the Department on or before the first day of
 13 October, whereupon the Department shall proceed to administer
 14 and enforce this Section as of the first day of January next
 15 following the adoption and filing, or on or before the first
 16 day of April, whereupon the Department shall proceed to
 17 administer and enforce this Section as of the first day of July
 18 next following the adoption and filing.

19 (D) If the voters have approved a referendum under this
 20 subsection, before November 1, 1994, to increase the tax rate
 21 under this subsection, the Metro East Mass Transit District
 22 Board of Trustees may adopt by a majority vote an ordinance at
 23 any time before January 1, 1995 that excludes from the rate
 24 increase tangible personal property that is titled or
 25 registered with an agency of this State's government. The
 26 ordinance excluding titled or registered tangible personal

1 property from the rate increase must be filed with the
2 Department at least 15 days before its effective date. At any
3 time after adopting an ordinance excluding from the rate
4 increase tangible personal property that is titled or
5 registered with an agency of this State's government, the Metro
6 East Mass Transit District Board of Trustees may adopt an
7 ordinance applying the rate increase to that tangible personal
8 property. The ordinance shall be adopted, and a certified copy
9 of that ordinance shall be filed with the Department, on or
10 before October 1, whereupon the Department shall proceed to
11 administer and enforce the rate increase against tangible
12 personal property titled or registered with an agency of this
13 State's government as of the following January 1. After
14 December 31, 1995, any reimposed rate increase in effect under
15 this subsection shall no longer apply to tangible personal
16 property titled or registered with an agency of this State's
17 government. Beginning January 1, 1996, the Board of Trustees of
18 any Metro East Mass Transit District may never reimpose a
19 previously excluded tax rate increase on tangible personal
20 property titled or registered with an agency of this State's
21 government. After July 1, 2004, if the voters have approved a
22 referendum under this subsection to increase the tax rate under
23 this subsection, the Metro East Mass Transit District Board of
24 Trustees may adopt by a majority vote an ordinance that
25 excludes from the rate increase tangible personal property that
26 is titled or registered with an agency of this State's

1 government. The ordinance excluding titled or registered
2 tangible personal property from the rate increase shall be
3 adopted, and a certified copy of that ordinance shall be filed
4 with the Department on or before October 1, whereupon the
5 Department shall administer and enforce this exclusion from the
6 rate increase as of the following January 1, or on or before
7 April 1, whereupon the Department shall administer and enforce
8 this exclusion from the rate increase as of the following July
9 1. The Board of Trustees of any Metro East Mass Transit
10 District may never reimpose a previously excluded tax rate
11 increase on tangible personal property titled or registered
12 with an agency of this State's government.

13 (d-6) If the Board of Trustees of any Metro East Mass
14 Transit District has imposed a rate increase under subsection
15 (d-5) and filed an ordinance with the Department of Revenue
16 excluding titled property from the higher rate, then that Board
17 may, by ordinance adopted with the concurrence of two-thirds of
18 the then trustees, impose throughout the District a fee. The
19 fee on the excluded property shall not exceed \$20 per retail
20 transaction or an amount equal to the amount of tax excluded,
21 whichever is less, on tangible personal property that is titled
22 or registered with an agency of this State's government.
23 Beginning July 1, 2004, the fee shall apply only to titled
24 property that is subject to either the Metro East Mass Transit
25 District Retailers' Occupation Tax or the Metro East Mass
26 Transit District Service Occupation Tax. No fee shall be

1 imposed or collected under this subsection on the sale of a
2 motor vehicle in this State to a resident of another state if
3 that motor vehicle will not be titled in this State.

4 (d-7) Until June 30, 2004, if a fee has been imposed under
5 subsection (d-6), a fee shall also be imposed upon the
6 privilege of using, in the district, any item of tangible
7 personal property that is titled or registered with any agency
8 of this State's government, in an amount equal to the amount of
9 the fee imposed under subsection (d-6).

10 (d-7.1) Beginning July 1, 2004, any fee imposed by the
11 Board of Trustees of any Metro East Mass Transit District under
12 subsection (d-6) and all civil penalties that may be assessed
13 as an incident of the fees shall be collected and enforced by
14 the State Department of Revenue. Reference to "taxes" in this
15 Section shall be construed to apply to the administration,
16 payment, and remittance of all fees under this Section. For
17 purposes of any fee imposed under subsection (d-6), 4% of the
18 fee, penalty, and interest received by the Department in the
19 first 12 months that the fee is collected and enforced by the
20 Department and 2% of the fee, penalty, and interest following
21 the first 12 months shall be deposited into the Tax Compliance
22 and Administration Fund and shall be used by the Department,
23 subject to appropriation, to cover the costs of the Department.
24 No retailers' discount shall apply to any fee imposed under
25 subsection (d-6).

26 (d-8) No item of titled property shall be subject to both

1 the higher rate approved by referendum, as authorized under
2 subsection (d-5), and any fee imposed under subsection (d-6) or
3 (d-7).

4 (d-9) (Blank).

5 (d-10) (Blank).

6 (e) A certificate of registration issued by the State
7 Department of Revenue to a retailer under the Retailers'
8 Occupation Tax Act or under the Service Occupation Tax Act
9 shall permit the registrant to engage in a business that is
10 taxed under the tax imposed under paragraphs (b), (c) or (d) of
11 this Section and no additional registration shall be required
12 under the tax. A certificate issued under the Use Tax Act or
13 the Service Use Tax Act shall be applicable with regard to any
14 tax imposed under paragraph (c) of this Section.

15 (f) (Blank).

16 (g) Any ordinance imposing or discontinuing any tax under
17 this Section shall be adopted and a certified copy thereof
18 filed with the Department on or before June 1, whereupon the
19 Department of Revenue shall proceed to administer and enforce
20 this Section on behalf of the Metro East Mass Transit District
21 as of September 1 next following such adoption and filing.
22 Beginning January 1, 1992, an ordinance or resolution imposing
23 or discontinuing the tax hereunder shall be adopted and a
24 certified copy thereof filed with the Department on or before
25 the first day of July, whereupon the Department shall proceed
26 to administer and enforce this Section as of the first day of

1 October next following such adoption and filing. Beginning
2 January 1, 1993, except as provided in subsection (d-5) of this
3 Section, an ordinance or resolution imposing or discontinuing
4 the tax hereunder shall be adopted and a certified copy thereof
5 filed with the Department on or before the first day of
6 October, whereupon the Department shall proceed to administer
7 and enforce this Section as of the first day of January next
8 following such adoption and filing, or, beginning January 1,
9 2004, on or before the first day of April, whereupon the
10 Department shall proceed to administer and enforce this Section
11 as of the first day of July next following the adoption and
12 filing.

13 (h) Except as provided in subsection (d-7.1), the State
14 Department of Revenue shall, upon collecting any taxes as
15 provided in this Section, pay the taxes over to the State
16 Treasurer as trustee for the District. The taxes shall be held
17 in a trust fund outside the State Treasury.

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

1 tax on real property as provided in the definition of "local
2 sales taxes" under the Innovation Development and Economy Act.

3 After the monthly transfer to the STAR Bonds Revenue Fund,
4 on or before the 25th day of each calendar month, the State
5 Department of Revenue shall prepare and certify to the
6 Comptroller of the State of Illinois the amount to be paid to
7 the District, which shall be the amount (not including credit
8 memoranda) collected under this Section during the second
9 preceding calendar month by the Department plus an amount the
10 Department determines is necessary to offset any amounts that
11 were erroneously paid to a different taxing body, and not
12 including any amount equal to the amount of refunds made during
13 the second preceding calendar month by the Department on behalf
14 of the District, and not including any amount that the
15 Department determines is necessary to offset any amounts that
16 were payable to a different taxing body but were erroneously
17 paid to the District, and less any amounts that are transferred
18 to the STAR Bonds Revenue Fund, less 2% of the remainder, which
19 the Department shall transfer into the Tax Compliance and
20 Administration Fund. The Department, at the time of each
21 monthly disbursement to the District, shall prepare and certify
22 to the State Comptroller the amount to be transferred into the
23 Tax Compliance and Administration Fund under this subsection.
24 Within 10 days after receipt by the Comptroller of the
25 certification of the amount to be paid to the District and the
26 Tax Compliance and Administration Fund, the Comptroller shall

1 cause an order to be drawn for payment for the amount in
2 accordance with the direction in the certification.

3 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15.)

4 Section 50-40. The Regional Transportation Authority Act
5 is amended by changing Sections 4.03 and 4.09 as follows:

6 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

7 Sec. 4.03. Taxes.

8 (a) In order to carry out any of the powers or purposes of
9 the Authority, the Board may by ordinance adopted with the
10 concurrence of 12 of the then Directors, impose throughout the
11 metropolitan region any or all of the taxes provided in this
12 Section. Except as otherwise provided in this Act, taxes
13 imposed under this Section and civil penalties imposed incident
14 thereto shall be collected and enforced by the State Department
15 of Revenue. The Department shall have the power to administer
16 and enforce the taxes and to determine all rights for refunds
17 for erroneous payments of the taxes. Nothing in Public Act
18 95-708 ~~this amendatory Act of the 95th General Assembly~~ is
19 intended to invalidate any taxes currently imposed by the
20 Authority. The increased vote requirements to impose a tax
21 shall only apply to actions taken after January 1, 2008 (the
22 effective date of Public Act 95-708) ~~this amendatory Act of the~~
23 ~~95th General Assembly~~.

24 (b) The Board may impose a public transportation tax upon

1 all persons engaged in the metropolitan region in the business
2 of selling at retail motor fuel for operation of motor vehicles
3 upon public highways. The tax shall be at a rate not to exceed
4 5% of the gross receipts from the sales of motor fuel in the
5 course of the business. As used in this Act, the term "motor
6 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
7 The Board may provide for details of the tax. The provisions of
8 any tax shall conform, as closely as may be practicable, to the
9 provisions of the Municipal Retailers Occupation Tax Act,
10 including without limitation, conformity to penalties with
11 respect to the tax imposed and as to the powers of the State
12 Department of Revenue to promulgate and enforce rules and
13 regulations relating to the administration and enforcement of
14 the provisions of the tax imposed, except that reference in the
15 Act to any municipality shall refer to the Authority and the
16 tax shall be imposed only with regard to receipts from sales of
17 motor fuel in the metropolitan region, at rates as limited by
18 this Section.

19 (c) In connection with the tax imposed under paragraph (b)
20 of this Section the Board may impose a tax upon the privilege
21 of using in the metropolitan region motor fuel for the
22 operation of a motor vehicle upon public highways, the tax to
23 be at a rate not in excess of the rate of tax imposed under
24 paragraph (b) of this Section. The Board may provide for
25 details of the tax.

26 (d) The Board may impose a motor vehicle parking tax upon

1 the privilege of parking motor vehicles at off-street parking
2 facilities in the metropolitan region at which a fee is
3 charged, and may provide for reasonable classifications in and
4 exemptions to the tax, for administration and enforcement
5 thereof and for civil penalties and refunds thereunder and may
6 provide criminal penalties thereunder, the maximum penalties
7 not to exceed the maximum criminal penalties provided in the
8 Retailers' Occupation Tax Act. The Authority may collect and
9 enforce the tax itself or by contract with any unit of local
10 government. The State Department of Revenue shall have no
11 responsibility for the collection and enforcement unless the
12 Department agrees with the Authority to undertake the
13 collection and enforcement. As used in this paragraph, the term
14 "parking facility" means a parking area or structure having
15 parking spaces for more than 2 vehicles at which motor vehicles
16 are permitted to park in return for an hourly, daily, or other
17 periodic fee, whether publicly or privately owned, but does not
18 include parking spaces on a public street, the use of which is
19 regulated by parking meters.

20 (e) The Board may impose a Regional Transportation
21 Authority Retailers' Occupation Tax upon all persons engaged in
22 the business of selling tangible personal property at retail in
23 the metropolitan region. In Cook County the tax rate shall be
24 1.25% of the gross receipts from sales of food for human
25 consumption that is to be consumed off the premises where it is
26 sold (other than alcoholic beverages, soft drinks and food that

1 has been prepared for immediate consumption) and prescription
2 and nonprescription medicines, drugs, medical appliances and
3 insulin, urine testing materials, syringes and needles used by
4 diabetics, and 1% of the gross receipts from other taxable
5 sales made in the course of that business. In DuPage, Kane,
6 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
7 of the gross receipts from all taxable sales made in the course
8 of that business. The tax imposed under this Section and all
9 civil penalties that may be assessed as an incident thereof
10 shall be collected and enforced by the State Department of
11 Revenue. The Department shall have full power to administer and
12 enforce this Section; to collect all 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 Section, the
17 Department and persons who are subject to this Section 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 1, 1a, 1a-1, 1c, 1d,
23 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
24 therein other than the State rate of tax), 2c, 3 (except as to
25 the disposition of taxes and penalties collected), 4, 5, 5a,
26 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,

1 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
2 and Section 3-7 of the Uniform Penalty and Interest Act, as
3 fully as if those provisions were set forth herein.

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

11 Whenever the Department determines that a refund should be
12 made under this Section to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the warrant to be drawn for the
15 amount specified, and to the person named, in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of the Regional Transportation Authority tax fund
18 established under paragraph (n) of this Section.

19 If a tax is imposed under this subsection (e), a tax shall
20 also be imposed under subsections (f) and (g) of this Section.

21 For the purpose of determining whether a tax authorized
22 under this Section is applicable, a retail sale by a producer
23 of coal or other mineral mined in Illinois, is a sale at retail
24 at the place where the coal or other mineral mined in Illinois
25 is extracted from the earth. This paragraph does not apply to
26 coal or other mineral when it is delivered or shipped by the

1 seller to the purchaser at a point outside Illinois so that the
2 sale is exempt under the Federal Constitution as a sale in
3 interstate or foreign commerce.

4 No tax shall be imposed or collected under this subsection
5 on the sale of a motor vehicle in this State to a resident of
6 another state if that motor vehicle will not be titled in this
7 State.

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

13 (f) If a tax has been imposed under paragraph (e), a
14 Regional Transportation Authority Service Occupation Tax shall
15 also be imposed upon all persons engaged, in the metropolitan
16 region in the business of making sales of service, who as an
17 incident to making the sales of service, transfer tangible
18 personal property within the metropolitan region, either in the
19 form of tangible personal property or in the form of real
20 estate as an incident to a sale of service. In Cook County, the
21 tax rate shall be: (1) 1.25% of the serviceman's cost price of
22 food prepared for immediate consumption and transferred
23 incident to a sale of service subject to the service occupation
24 tax by an entity licensed under the Hospital Licensing Act, the
25 Nursing Home Care Act, the Specialized Mental Health
26 Rehabilitation Act of 2013, the ID/DD Community Care Act, or

1 the MC/DD Act that is located in the metropolitan region; (2)
2 1.25% of the selling price of food for human consumption that
3 is to be consumed off the premises where it is sold (other than
4 alcoholic beverages, soft drinks and food that has been
5 prepared for immediate consumption) and prescription and
6 nonprescription medicines, drugs, medical appliances and
7 insulin, urine testing materials, syringes and needles used by
8 diabetics; and (3) 1% of the selling price from other taxable
9 sales of tangible personal property transferred. In DuPage,
10 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
11 of the selling price of all tangible personal property
12 transferred.

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

1 same modes of procedure, as are prescribed in Sections 1a-1, 2,
2 2a, 3 through 3-50 (in respect to all provisions therein other
3 than the State rate of tax), 4 (except that the reference to
4 the State shall be to the Authority), 5, 7, 8 (except that the
5 jurisdiction to which the tax shall be a debt to the extent
6 indicated in that Section 8 shall be the Authority), 9 (except
7 as to the disposition of taxes and penalties collected, and
8 except that the returned merchandise credit for this tax may
9 not be taken against any State tax), 10, 11, 12 (except the
10 reference therein to Section 2b of the Retailers' Occupation
11 Tax Act), 13 (except that any reference to the State shall mean
12 the Authority), the first paragraph of Section 15, 16, 17, 18,
13 19 and 20 of the Service Occupation Tax Act and Section 3-7 of
14 the 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 authority
17 granted in this paragraph may reimburse themselves for their
18 serviceman's tax liability hereunder by separately stating the
19 tax as an additional charge, that charge may be stated in
20 combination in a single amount with State tax that servicemen
21 are authorized to collect under the Service Use Tax Act, under
22 any bracket schedules the Department may 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 Regional Transportation Authority tax fund
4 established under paragraph (n) of this Section.

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

9 (g) If a tax has been imposed under paragraph (e), a tax
10 shall also be imposed upon the privilege of using in the
11 metropolitan region, any item of tangible personal property
12 that is purchased outside the metropolitan region at retail
13 from a retailer, and that is titled or registered with an
14 agency of this State's government. In Cook County the tax rate
15 shall be 1% of the selling price of the tangible personal
16 property, as "selling price" is defined in the Use Tax Act. In
17 DuPage, Kane, Lake, McHenry and Will counties the tax rate
18 shall be 0.75% of the selling price of the tangible personal
19 property, as "selling price" is defined in the Use Tax Act. The
20 tax shall be collected from persons whose Illinois address for
21 titling or registration purposes is given as being in the
22 metropolitan region. The tax shall be collected by the
23 Department of Revenue for the Regional Transportation
24 Authority. The tax must be paid to the State, or an exemption
25 determination must be obtained from the Department of Revenue,
26 before the title or certificate of registration for the

1 property may be issued. The tax or proof of exemption may be
2 transmitted to the Department by way of the State agency with
3 which, or the State officer with whom, the tangible personal
4 property must be titled or registered if the Department and the
5 State agency or State officer determine that this procedure
6 will expedite the processing of applications for title or
7 registration.

8 The Department shall have full power to administer and
9 enforce this paragraph; to collect all taxes, penalties and
10 interest due hereunder; to dispose of taxes, penalties and
11 interest collected in the manner hereinafter provided; and to
12 determine all rights to credit memoranda or refunds arising on
13 account of the erroneous payment of tax, penalty or interest
14 hereunder. In the administration of and compliance with this
15 paragraph, the Department and persons who are subject to this
16 paragraph shall have the same rights, remedies, privileges,
17 immunities, powers and duties, and be subject to the same
18 conditions, restrictions, limitations, penalties, exclusions,
19 exemptions and definitions of terms and employ the same modes
20 of procedure, as are prescribed in Sections 2 (except the
21 definition of "retailer maintaining a place of business in this
22 State"), 3 through 3-80 (except provisions pertaining to the
23 State rate of tax, and except provisions concerning collection
24 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
25 19 (except the portions pertaining to claims by retailers and
26 except the last paragraph concerning refunds), 20, 21 and 22 of

1 the Use Tax Act, and are not inconsistent with this paragraph,
2 as fully as if those provisions were set forth herein.

3 Whenever the Department determines that a refund should be
4 made under this paragraph 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 Regional Transportation Authority tax fund
10 established under paragraph (n) of this Section.

11 (h) The Authority may impose a replacement vehicle tax of
12 \$50 on any passenger car as defined in Section 1-157 of the
13 Illinois Vehicle Code purchased within the metropolitan region
14 by or on behalf of an insurance company to replace a passenger
15 car of an insured person in settlement of a total loss claim.
16 The tax imposed may not become effective before the first day
17 of the month following the passage of the ordinance imposing
18 the tax and receipt of a certified copy of the ordinance by the
19 Department of Revenue. The Department of Revenue shall collect
20 the tax for the Authority in accordance with Sections 3-2002
21 and 3-2003 of the Illinois Vehicle Code.

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

25 As soon as possible after the first day of each month,
26 beginning January 1, 2011, upon certification of the Department

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

7 After the monthly transfer to the STAR Bonds Revenue Fund,
8 on or before the 25th day of each calendar month, the
9 Department shall prepare and certify to the Comptroller the
10 disbursement of stated sums of money to the Authority. The
11 amount to be paid to the Authority shall be the amount
12 collected hereunder during the second preceding calendar month
13 by the Department, less any amount determined by the Department
14 to be necessary for the payment of refunds, and less any
15 amounts that are transferred to the STAR Bonds Revenue Fund.
16 Within 10 days after receipt by the Comptroller of the
17 disbursement certification to the Authority provided for in
18 this Section to be given to the Comptroller by the Department,
19 the Comptroller shall cause the orders to be drawn for that
20 amount in accordance with the directions contained in the
21 certification.

22 (i) The Board may not impose any other taxes except as it
23 may from time to time be authorized by law to impose.

24 (j) A certificate of registration issued by the State
25 Department of Revenue to a retailer under the Retailers'
26 Occupation Tax Act or under the Service Occupation Tax Act

1 shall permit the registrant to engage in a business that is
2 taxed under the tax imposed under paragraphs (b), (e), (f) or
3 (g) of this Section and no additional registration shall be
4 required under the tax. A certificate issued under the Use Tax
5 Act or the Service Use Tax Act shall be applicable with regard
6 to any tax imposed under paragraph (c) of this Section.

7 (k) The provisions of any tax imposed under paragraph (c)
8 of this Section shall conform as closely as may be practicable
9 to the provisions of the Use Tax Act, including without
10 limitation conformity as to penalties with respect to the tax
11 imposed and as to the powers of the State Department of Revenue
12 to promulgate and enforce rules and regulations relating to the
13 administration and enforcement of the provisions of the tax
14 imposed. The taxes shall be imposed only on use within the
15 metropolitan region and at rates as provided in the paragraph.

16 (l) The Board in imposing any tax as provided in paragraphs
17 (b) and (c) of this Section, shall, after seeking the advice of
18 the State Department of Revenue, provide means for retailers,
19 users or purchasers of motor fuel for purposes other than those
20 with regard to which the taxes may be imposed as provided in
21 those paragraphs to receive refunds of taxes improperly paid,
22 which provisions may be at variance with the refund provisions
23 as applicable under the Municipal Retailers Occupation Tax Act.
24 The State Department of Revenue may provide for certificates of
25 registration for users or purchasers of motor fuel for purposes
26 other than those with regard to which taxes may be imposed as

1 provided in paragraphs (b) and (c) of this Section to
2 facilitate the reporting and nontaxability of the exempt sales
3 or uses.

4 (m) Any ordinance imposing or discontinuing any tax under
5 this Section shall be adopted and a certified copy thereof
6 filed with the Department on or before June 1, whereupon the
7 Department of Revenue shall proceed to administer and enforce
8 this Section on behalf of the Regional Transportation Authority
9 as of September 1 next following such adoption and filing.
10 Beginning January 1, 1992, an ordinance or resolution imposing
11 or discontinuing the tax hereunder shall be adopted and a
12 certified copy thereof filed with the Department on or before
13 the first day of July, whereupon the Department shall proceed
14 to administer and enforce this Section as of the first day of
15 October next following such adoption and filing. Beginning
16 January 1, 1993, an ordinance or resolution imposing,
17 increasing, decreasing, or discontinuing the tax hereunder
18 shall be adopted and a certified copy thereof filed with the
19 Department, whereupon the Department shall proceed to
20 administer and enforce this Section as of the first day of the
21 first month to occur not less than 60 days following such
22 adoption and filing. Any ordinance or resolution of the
23 Authority imposing a tax under this Section and in effect on
24 August 1, 2007 shall remain in full force and effect and shall
25 be administered by the Department of Revenue under the terms
26 and conditions and rates of tax established by such ordinance

1 or resolution until the Department begins administering and
2 enforcing an increased tax under this Section as authorized by
3 Public Act 95-708 ~~this amendatory Act of the 95th General~~
4 ~~Assembly~~. The tax rates authorized by Public Act 95-708 ~~this~~
5 ~~amendatory Act of the 95th General Assembly~~ are effective only
6 if imposed by ordinance of the Authority.

7 (n) The State Department of Revenue shall, upon collecting
8 any taxes as provided in this Section, pay the taxes over to
9 the State Treasurer as trustee for the Authority. The taxes
10 shall be held in a trust fund outside the State Treasury. On or
11 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 and to the Authority (i)
14 the amount of taxes collected in each County other than Cook
15 County in the metropolitan region, (ii) the amount of taxes
16 collected within the City of Chicago, and (iii) the amount
17 collected in that portion of Cook County outside of Chicago,
18 each amount less the amount necessary for the payment of
19 refunds to taxpayers located in those areas described in items
20 (i), (ii), and (iii), and less 2% of the remainder, which shall
21 be transferred from the trust fund into the Tax Compliance and
22 Administration Fund. The Department, at the time of each
23 monthly disbursement to the Authority, shall prepare and
24 certify to the State Comptroller the amount to be transferred
25 into the Tax Compliance and Administration Fund under this
26 subsection. Within 10 days after receipt by the Comptroller of

1 the certification of the amounts, the Comptroller shall cause
2 an order to be drawn for the transfer of the amount certified
3 into the Tax Compliance and Administration Fund and the payment
4 of two-thirds of the amounts certified in item (i) of this
5 subsection to the Authority and one-third of the amounts
6 certified in item (i) of this subsection to the respective
7 counties other than Cook County and the amount certified in
8 items (ii) and (iii) of this subsection to the Authority.

9 In addition to the disbursement required by the preceding
10 paragraph, an allocation shall be made in July 1991 and each
11 year thereafter to the Regional Transportation Authority. The
12 allocation shall be made in an amount equal to the average
13 monthly distribution during the preceding calendar year
14 (excluding the 2 months of lowest receipts) and the allocation
15 shall include the amount of average monthly distribution from
16 the Regional Transportation Authority Occupation and Use Tax
17 Replacement Fund. The distribution made in July 1992 and each
18 year thereafter under this paragraph and the preceding
19 paragraph shall be reduced by the amount allocated and
20 disbursed under this paragraph in the preceding calendar year.
21 The Department of Revenue shall prepare and certify to the
22 Comptroller for disbursement the allocations made in
23 accordance with this paragraph.

24 (o) Failure to adopt a budget ordinance or otherwise to
25 comply with Section 4.01 of this Act or to adopt a Five-year
26 Capital Program or otherwise to comply with paragraph (b) of

1 Section 2.01 of this Act shall not affect the validity of any
2 tax imposed by the Authority otherwise in conformity with law.

3 (p) At no time shall a public transportation tax or motor
4 vehicle parking tax authorized under paragraphs (b), (c) and
5 (d) of this Section be in effect at the same time as any
6 retailers' occupation, use or service occupation tax
7 authorized under paragraphs (e), (f) and (g) of this Section is
8 in effect.

9 Any taxes imposed under the authority provided in
10 paragraphs (b), (c) and (d) shall remain in effect only until
11 the time as any tax authorized by paragraphs (e), (f) or (g) of
12 this Section are imposed and becomes effective. Once any tax
13 authorized by paragraphs (e), (f) or (g) is imposed the Board
14 may not reimpose taxes as authorized in paragraphs (b), (c) and
15 (d) of the Section unless any tax authorized by paragraphs (e),
16 (f) or (g) of this Section becomes ineffective by means other
17 than an ordinance of the Board.

18 (q) Any existing rights, remedies and obligations
19 (including enforcement by the Regional Transportation
20 Authority) arising under any tax imposed under paragraphs (b),
21 (c) or (d) of this Section shall not be affected by the
22 imposition of a tax under paragraphs (e), (f) or (g) of this
23 Section.

24 (Source: P.A. 98-104, eff. 7-22-13; 99-180, eff. 7-29-15;
25 99-217, eff. 7-31-15; revised 10-9-15.)

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,
26 in lieu of the transfers authorized in the preceding sentence,

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

1 taxpayers for overpayment of liability in the metropolitan
2 region under Sections 4.03 and 4.03.1.

3 (2) (Blank). ~~On the first day of the month following the~~
4 ~~effective date of this amendatory Act of the 95th General~~
5 ~~Assembly and each month thereafter, upon certification by the~~
6 ~~Department of Revenue, the Comptroller shall order transferred~~
7 ~~and the Treasurer shall transfer from the General Revenue Fund~~
8 ~~to the Public Transportation Fund an amount equal to 5% of the~~
9 ~~net revenue, before the deduction of the serviceman and~~
10 ~~retailer discounts pursuant to Section 9 of the Service~~
11 ~~Occupation Tax Act and Section 3 of the Retailers' Occupation~~
12 ~~Tax Act, realized from any tax imposed by the Authority~~
13 ~~pursuant to Sections 4.03 and 4.03.1 and certified by the~~
14 ~~Department of Revenue under Section 4.03(n) of this Act to be~~
15 ~~paid to the Authority and 5% of the amounts deposited into the~~
16 ~~Regional Transportation Authority tax fund created by Section~~
17 ~~4.03 of this Act from the County and Mass Transit District Fund~~
18 ~~as provided in Section 6z-20 of the State Finance Act, and 5%~~
19 ~~of the amounts deposited into the Regional Transportation~~
20 ~~Authority Occupation and Use Tax Replacement Fund from the~~
21 ~~State and Local Sales Tax Reform Fund as provided in Section~~
22 ~~6z-17 of the State Finance Act, and 5% of the revenue realized~~
23 ~~by the Chicago Transit Authority as financial assistance from~~
24 ~~the City of Chicago from the proceeds of any tax imposed by the~~
25 ~~City of Chicago under Section 8-3-19 of the Illinois Municipal~~
26 ~~Code.~~

1 (3) Except as otherwise provided in paragraph (4), as ~~As~~
2 soon as possible after the first day of January, 2009 and each
3 month thereafter, upon certification of the Department of
4 Revenue with respect to the taxes collected under Section 4.03,
5 the Comptroller shall order transferred and the Treasurer shall
6 transfer from the General Revenue Fund to the Public
7 Transportation Fund an amount equal to 25% of the net revenue,
8 before the deduction of the serviceman and retailer discounts
9 pursuant to Section 9 of the Service Occupation Tax Act and
10 Section 3 of the Retailers' Occupation Tax Act, realized from
11 (i) 20% of the proceeds of any tax imposed by the Authority at
12 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any
13 tax imposed by the Authority at the rate of 1% in Cook County,
14 and (iii) one-third of the proceeds of any tax imposed by the
15 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
16 Lake, McHenry, and Will, all pursuant to Section 4.03, and the
17 Comptroller shall order transferred and the Treasurer shall
18 transfer from the General Revenue Fund to the Public
19 Transportation Fund (iv) an amount equal to 25% of the revenue
20 realized by the Chicago Transit Authority as financial
21 assistance from the City of Chicago from the proceeds of any
22 tax imposed by the City of Chicago under Section 8-3-19 of the
23 Illinois Municipal Code.

24 (4) Notwithstanding any provision of law to the contrary,
25 during State fiscal year 2018 only, of the transfers to be made
26 under paragraphs (1) and (3) of this subsection (a) from the

1 General Revenue Fund to the Public Transportation Fund, the
2 first \$100,000,000 that would have otherwise been transferred
3 from the General Revenue Fund shall be transferred from the
4 Road Fund. The remaining balance of such transfers shall be
5 made from the General Revenue Fund.

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

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

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

25 1990 \$5,000,000;

26 1991 \$5,000,000;

1 1992 \$10,000,000;
2 1993 \$10,000,000;
3 1994 \$20,000,000;
4 1995 \$30,000,000;
5 1996 \$40,000,000;
6 1997 \$50,000,000;
7 1998 \$55,000,000; and
8 each year thereafter \$55,000,000.

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

18 2000 \$0;
19 2001 \$16,000,000;
20 2002 \$35,000,000;
21 2003 \$54,000,000;
22 2004 \$73,000,000;
23 2005 \$93,000,000; and
24 each year thereafter \$100,000,000.

25 (d) Beginning with State fiscal year 1990 and continuing
26 for each State fiscal year thereafter, the Authority shall

1 annually certify to the State Comptroller and State Treasurer,
2 separately with respect to each of subdivisions (g) (2) and
3 (g) (3) of Section 4.04 of this Act, the following amounts:

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

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

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

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

23 The certification shall include a specific schedule of debt
24 service payments, including the date and amount of each payment
25 for all outstanding bonds or notes and an estimated schedule of
26 anticipated debt service for all bonds and notes it intends to

1 issue, if any, during that State fiscal year, including the
2 estimated date and estimated amount of each payment.

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

9 On the first day of each month of the State fiscal year in
10 which there are bonds outstanding with respect to which the
11 certification is made, the State Comptroller shall order
12 transferred and the State Treasurer shall transfer from the
13 Road ~~General Revenue~~ Fund to the Public Transportation Fund the
14 Additional State Assistance and Additional Financial
15 Assistance in an amount equal to the aggregate of (i)
16 one-twelfth of the sum of the amounts certified under items (1)
17 and (3) above less the amount certified under item (4) above,
18 plus (ii) the amount required to pay debt service on bonds and
19 notes issued during the fiscal year, if any, divided by the
20 number of months remaining in the fiscal year after the date of
21 issuance, or some smaller portion as may be necessary under
22 subsection (c) or (c-5) of this Section for the relevant State
23 fiscal year, plus (iii) any cumulative deficiencies in
24 transfers for prior months, until an amount equal to the sum of
25 the amounts certified under items (1) and (3) above, plus the
26 actual debt service certified under item (2) above, less the

1 amount certified under item (4) above, has been transferred;
2 except that these transfers are subject to the following
3 limits:

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

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

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

25 (e) Neither Additional State Assistance nor Additional
26 Financial Assistance may be pledged, either directly or

1 indirectly as general revenues of the Authority, as security
2 for any bonds issued by the Authority. The Authority may not
3 assign its right to receive Additional State Assistance or
4 Additional Financial Assistance, or direct payment of
5 Additional State Assistance or Additional Financial
6 Assistance, to a trustee or any other entity for the payment of
7 debt service on its bonds.

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

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

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

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

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

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

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

19 (Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08;
20 95-906, eff. 8-26-08.)

21 Section 50-45. The Water Commission Act of 1985 is amended
22 by changing Section 4 as follows:

23 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

24 Sec. 4. Taxes.

1 (a) The board of commissioners of any county water
 2 commission may, by ordinance, impose throughout the territory
 3 of the commission any or all of the taxes provided in this
 4 Section for its corporate purposes. However, no county water
 5 commission may impose any such tax unless the commission
 6 certifies the proposition of imposing the tax to the proper
 7 election officials, who shall submit the proposition to the
 8 voters residing in the territory at an election in accordance
 9 with the general election law, and the proposition has been
 10 approved by a majority of those voting on the proposition.

11 The proposition shall be in the form provided in Section 5
 12 or shall be substantially in the following form:

13 -----
 14 Shall the (insert corporate
 15 name of county water commission) YES
 16 impose (state type of tax or -----
 17 taxes to be imposed) at the NO
 18 rate of 1/4%?
 19 -----

20 Taxes imposed under this Section and civil penalties
 21 imposed incident thereto shall be collected and enforced by the
 22 State Department of Revenue. The Department shall have the
 23 power to administer and enforce the taxes and to determine all
 24 rights for refunds for erroneous payments of the taxes.

25 (b) The board of commissioners may impose a County Water
 26 Commission Retailers' Occupation Tax upon all persons engaged

1 in the business of selling tangible personal property at retail
2 in the territory of the commission at a rate of 1/4% of the
3 gross receipts from the sales made in the course of such
4 business within the territory. The tax imposed under this
5 paragraph and all civil penalties that may be assessed as an
6 incident thereof shall be collected and enforced by the State
7 Department of Revenue. The Department shall have full power to
8 administer and enforce this paragraph; to collect all taxes and
9 penalties due hereunder; to dispose of taxes and penalties so
10 collected in the manner hereinafter provided; and to determine
11 all rights to credit memoranda arising on account of the
12 erroneous payment of tax or penalty hereunder. In the
13 administration of, and compliance with, this paragraph, the
14 Department and persons who are subject to this paragraph shall
15 have the same rights, remedies, privileges, immunities, powers
16 and duties, and be subject to the same conditions,
17 restrictions, limitations, penalties, exclusions, exemptions
18 and definitions of terms, and employ the same modes of
19 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
20 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
21 therein other than the State rate of tax except that food for
22 human consumption that is to be consumed off the premises where
23 it is sold (other than alcoholic beverages, soft drinks, and
24 food that has been prepared for immediate consumption) and
25 prescription and nonprescription medicine, drugs, medical
26 appliances and insulin, urine testing materials, syringes, and

1 needles used by diabetics, for human use, shall not be subject
2 to tax hereunder), 2c, 3 (except as to the disposition of taxes
3 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
4 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of
5 the Retailers' Occupation Tax Act and Section 3-7 of the
6 Uniform Penalty and Interest Act, as fully as if those
7 provisions were set forth herein.

8 Persons subject to any tax imposed under the authority
9 granted in this paragraph may reimburse themselves for their
10 seller's tax liability hereunder by separately stating the tax
11 as an additional charge, which charge may be stated in
12 combination, in a single amount, with State taxes that sellers
13 are required to collect under the Use Tax Act and under
14 subsection (e) of Section 4.03 of the Regional Transportation
15 Authority Act, in accordance with such bracket schedules as the
16 Department may prescribe.

17 Whenever the Department determines that a refund should be
18 made under this paragraph to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the warrant to be drawn for the
21 amount specified, and to the person named, in the notification
22 from the Department. The refund shall be paid by the State
23 Treasurer out of a county water commission tax fund established
24 under paragraph (g) of this Section.

25 For the purpose of determining whether a tax authorized
26 under this paragraph is applicable, a retail sale by a producer

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

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

10 No tax shall be imposed or collected under this subsection
11 on the sale of a motor vehicle in this State to a resident of
12 another state if that motor vehicle will not be titled in this
13 State.

14 Nothing in this paragraph shall be construed to authorize a
15 county water commission to impose a tax upon the privilege of
16 engaging in any business which under the Constitution of the
17 United States may not be made the subject of taxation by this
18 State.

19 (c) If a tax has been imposed under subsection (b), a
20 County Water Commission Service Occupation Tax shall also be
21 imposed upon all persons engaged, in the territory of the
22 commission, in the business of making sales of service, who, as
23 an incident to making the sales of service, transfer tangible
24 personal property within the territory. The tax rate shall be
25 1/4% of the selling price of tangible personal property so
26 transferred within the territory. The tax imposed under this

1 paragraph and all civil penalties that may be assessed as an
2 incident thereof shall be collected and enforced by the State
3 Department of Revenue. The Department shall have full power to
4 administer and enforce this paragraph; to collect all taxes and
5 penalties due hereunder; to dispose of taxes and penalties so
6 collected in the manner hereinafter provided; and to determine
7 all rights to credit memoranda arising on account of the
8 erroneous payment of tax or penalty hereunder. In the
9 administration of, and compliance with, this paragraph, the
10 Department and persons who are subject to this paragraph shall
11 have the same rights, remedies, privileges, immunities, powers
12 and duties, and be subject to the same conditions,
13 restrictions, limitations, penalties, exclusions, exemptions
14 and definitions of terms, and employ the same modes of
15 procedure, as are prescribed in Sections 1a-1, 2 (except that
16 the reference to State in the definition of supplier
17 maintaining a place of business in this State shall mean the
18 territory of the commission), 2a, 3 through 3-50 (in respect to
19 all provisions therein other than the State rate of tax except
20 that food for human consumption that is to be consumed off the
21 premises where it is sold (other than alcoholic beverages, soft
22 drinks, and food that has been prepared for immediate
23 consumption) and prescription and nonprescription medicines,
24 drugs, medical appliances and insulin, urine testing
25 materials, syringes, and needles used by diabetics, for human
26 use, shall not be subject to tax hereunder), 4 (except that the

1 reference to the State shall be to the territory of the
2 commission), 5, 7, 8 (except that the jurisdiction to which the
3 tax shall be a debt to the extent indicated in that Section 8
4 shall be the commission), 9 (except as to the disposition of
5 taxes and penalties collected and except that the returned
6 merchandise credit for this tax may not be taken against any
7 State tax), 10, 11, 12 (except the reference therein to Section
8 2b of the Retailers' Occupation Tax Act), 13 (except that any
9 reference to the State shall mean the territory of the
10 commission), the first paragraph of Section 15, 15.5, 16, 17,
11 18, 19 and 20 of the Service Occupation Tax Act as fully as if
12 those provisions were set forth herein.

13 Persons subject to any tax imposed under the authority
14 granted in this paragraph may reimburse themselves for their
15 serviceman's tax liability hereunder by separately stating the
16 tax as an additional charge, which charge may be stated in
17 combination, in a single amount, with State tax that servicemen
18 are authorized to collect under the Service Use Tax Act, and
19 any tax for which servicemen may be liable under subsection (f)
20 of Section ~~Sec.~~ 4.03 of the Regional Transportation Authority
21 Act, in accordance with such bracket schedules as the
22 Department may 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 a county water commission tax fund established
4 under paragraph (g) of this Section.

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

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

1 personal property must be titled or registered if the
2 Department and the State agency or State officer determine that
3 this procedure will expedite the processing of applications for
4 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, and except that food for
22 human consumption that is to be consumed off the premises where
23 it is sold (other than alcoholic beverages, soft drinks, and
24 food that has been prepared for immediate consumption) and
25 prescription and nonprescription medicines, drugs, medical
26 appliances and insulin, urine testing materials, syringes, and

1 needles used by diabetics, for human use, shall not be subject
2 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
3 portions pertaining to claims by retailers and except the last
4 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
5 and Section 3-7 of the Uniform Penalty and Interest Act that
6 are not inconsistent with this paragraph, as fully as if those
7 provisions were set forth herein.

8 Whenever the Department determines that a refund should be
9 made under this paragraph to a claimant instead of issuing a
10 credit memorandum, the Department shall notify the State
11 Comptroller, who shall cause the order to be drawn for the
12 amount specified, and to the person named, in the notification
13 from the Department. The refund shall be paid by the State
14 Treasurer out of a county water commission tax fund established
15 under paragraph (g) of this Section.

16 (e) A certificate of registration issued by the State
17 Department of Revenue to a retailer under the Retailers'
18 Occupation Tax Act or under the Service Occupation Tax Act
19 shall permit the registrant to engage in a business that is
20 taxed under the tax imposed under paragraphs (b), (c) or (d) of
21 this Section and no additional registration shall be required
22 under the tax. A certificate issued under the Use Tax Act or
23 the Service Use Tax Act shall be applicable with regard to any
24 tax imposed under paragraph (c) of this Section.

25 (f) Any ordinance imposing or discontinuing any tax under
26 this Section shall be adopted and a certified copy thereof

1 filed with the Department on or before June 1, whereupon the
2 Department of Revenue shall proceed to administer and enforce
3 this Section on behalf of the county water commission as of
4 September 1 next following the adoption and filing. Beginning
5 January 1, 1992, an ordinance or resolution imposing or
6 discontinuing the tax hereunder shall be adopted and a
7 certified copy thereof filed with the Department on or before
8 the first day of July, whereupon the Department shall proceed
9 to administer and enforce this Section as of the first day of
10 October next following such adoption and filing. Beginning
11 January 1, 1993, an ordinance or resolution imposing or
12 discontinuing the tax hereunder shall be adopted and a
13 certified copy thereof filed with the Department on or before
14 the first day of October, whereupon the Department shall
15 proceed to administer and enforce this Section as of the first
16 day of January next following such adoption and filing.

17 (g) The State Department of Revenue shall, upon collecting
18 any taxes as provided in this Section, pay the taxes over to
19 the State Treasurer as trustee for the commission. The taxes
20 shall be held in a trust fund outside the State Treasury.

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

1 during the second preceding calendar month for sales within a
2 STAR bond district.

3 After the monthly transfer to the STAR Bonds Revenue Fund,
4 on or before the 25th day of each calendar month, the State
5 Department of Revenue shall prepare and certify to the
6 Comptroller of the State of Illinois the amount to be paid to
7 the commission, which shall be the amount (not including credit
8 memoranda) collected under this Section during the second
9 preceding calendar month by the Department plus an amount the
10 Department determines is necessary to offset any amounts that
11 were erroneously paid to a different taxing body, and not
12 including any amount equal to the amount of refunds made during
13 the second preceding calendar month by the Department on behalf
14 of the commission, and not including any amount that the
15 Department determines is necessary to offset any amounts that
16 were payable to a different taxing body but were erroneously
17 paid to the commission, and less any amounts that are
18 transferred to the STAR Bonds Revenue Fund, less 2% of the
19 remainder, which shall be transferred into the Tax Compliance
20 and Administration Fund. The Department, at the time of each
21 monthly disbursement to the commission, shall prepare and
22 certify to the State Comptroller the amount to be transferred
23 into the Tax Compliance and Administration Fund under this
24 subsection. Within 10 days after receipt by the Comptroller of
25 the certification of the amount to be paid to the commission
26 and the Tax Compliance and Administration Fund, the Comptroller

1 shall cause an order to be drawn for the payment for the amount
2 in accordance with the direction in the certification.

3 (h) Beginning June 1, 2016, any tax imposed pursuant to
4 this Section may no longer be imposed or collected, unless a
5 continuation of the tax is approved by the voters at a
6 referendum as set forth in this Section.

7 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15;
8 revised 11-9-15.)

9 ARTICLE 55. SPENDING CAPS

10 Section 55-5. The Illinois Income Tax Act is amended by
11 adding Section 201.6 as follows:

12 (35 ILCS 5/201.6 new)

13 Sec. 201.6. Fiscal Year 2018 through Fiscal Year 2022
14 spending limitation and tax reduction.

15 (a) If, in State fiscal year 2018, fiscal year 2019, fiscal
16 year 2020, fiscal year 2021, or fiscal year 2022, State
17 spending exceeds the State spending limitation set forth in
18 subsection (b) of this Section for that fiscal year, then the
19 tax rates for:

20 (1) individuals, trusts, and estates set forth in
21 paragraphs (5.3) and (5.4) of subsection (b) of Section
22 201, as amended by Senate Bill 9 of the 100th General
23 Assembly, shall be reduced, according to the procedures set

1 forth in this Section, to 3.75% of the taxpayer's net
2 income for that taxable year and for each taxable year
3 thereafter; and

4 (2) corporations set forth in paragraphs (13) and (14)
5 of subsection (b) of Section 201, as amended by Senate Bill
6 9 of the 100th General Assembly, shall be reduced,
7 according to the procedures set forth in this Section, to
8 5.25% of the taxpayer's net income for that taxable year
9 and for each taxable year thereafter.

10 (b) The State spending limitation for fiscal year 2018
11 through fiscal year 2022 shall be \$36,000,000,000, except for:
12 increases over amounts appropriated in fiscal year 2018, as
13 required pursuant to certifications of the Boards of Trustees
14 for the General Assembly Retirement System, Judges Retirement
15 System of Illinois, State Employees' Retirement System of
16 Illinois, Teachers' Retirement System of the State of Illinois,
17 and State Universities Retirement System; increases over
18 amounts transferred in fiscal year 2018 in amounts required to
19 be transferred under Section 15 of the General Obligation Bond
20 Act; or increases over payments made in fiscal year 2018 in
21 payments to the Health Insurance Reserve Fund necessary to
22 cover state obligations of the State Employees Group Insurance
23 Act of 1971.

24 (c) Notwithstanding any provision of law to the contrary,
25 the Auditor General shall examine each Public Act authorizing
26 State spending from State general funds and prepare a report no

1 later than 30 days after receiving notification of the Public
2 Act from the Secretary of State or 60 days after the effective
3 date of the Public Act, whichever is earlier. The Auditor
4 General shall file the report with the Secretary of State and
5 copies with the Governor, the State Treasurer, the State
6 Comptroller, the Senate, and the House of Representatives. The
7 report shall indicate: (i) the amount of State spending set
8 forth in the applicable Public Act; (ii) the total amount of
9 State spending authorized by law for the applicable fiscal year
10 as of the date of the report; and (iii) whether State spending
11 exceeds the State spending limitation set forth in subsection
12 (b). The Auditor General may examine multiple Public Acts in
13 one consolidated report, provided that each Public Act is
14 examined within the time period mandated by this subsection
15 (c). The Auditor General shall issue reports in accordance with
16 this Section through June 30, 2022, or the effective date of a
17 reduction as provided for in this Section in the rates of tax
18 set forth in paragraphs (5.3), (5.4), (13), and (14) of
19 subsection (b) of Section 201, as amended by Senate Bill 9 of
20 the 100th General Assembly, whichever is earlier. At the
21 request of the Auditor General, each State agency shall,
22 without delay, make available to the Auditor General or his or
23 her designated representative any record or information
24 requested and shall provide for examination or copying all
25 records, accounts, papers, reports, vouchers, correspondence,
26 books and other documentation in the custody of that agency,

1 including information stored in electronic data processing
2 systems, which is related to or within the scope of a report
3 prepared under this Section. The Auditor General shall report
4 to the Governor each instance in which a State agency fails to
5 cooperate promptly and fully with his or her office as required
6 by this Section. The Auditor General's report shall not be in
7 the nature of a post-audit or examination and shall not lead to
8 the issuance of an opinion as that term is defined in generally
9 accepted government auditing standards.

10 (d) If the Auditor General reports that State spending has
11 exceeded the State spending limitation for the fiscal year set
12 forth in subsection (b) and if the Governor has not been
13 presented with a bill or bills passed by the General Assembly
14 to reduce State spending to a level that does not exceed the
15 State spending limitation within 45 calendar days of receipt of
16 the Auditor General's report, then the Governor may, for the
17 purpose of reducing State spending to a level that does not
18 exceed the State spending limitation for the fiscal year set
19 forth in subsection (b), designate amounts to be set aside as a
20 reserve from the amounts appropriated from the State general
21 funds for all boards, commissions, agencies, institutions,
22 authorities, colleges, universities, and bodies politic and
23 corporate of the State, but not other constitutional officers,
24 the legislative or judicial branch, the office of the Executive
25 Inspector General, or the Executive Ethics Commission. Such a
26 designation must be made within 15 calendar days after the end

1 of that 45-day period. If the Governor designates amounts to be
2 set aside as a reserve, the Governor shall give notice of the
3 designation to the Auditor General, the State Treasurer, the
4 State Comptroller, the Senate, and the House of
5 Representatives. The amounts placed in reserves shall not be
6 transferred, obligated, encumbered, expended, or otherwise
7 committed unless so authorized by law. Any amount placed in
8 reserves is not State spending and shall not be considered when
9 calculating the total amount of State spending for the fiscal
10 year. Any Public Act authorizing the use of amounts placed in
11 reserve by the Governor is considered State spending, unless
12 such Public Act authorizes the use of amounts placed in
13 reserves in response to a fiscal emergency under subsection
14 (g).

15 (e) If the Auditor General reports under subsection (c)
16 that State spending has exceeded the State spending limitation
17 set forth for the fiscal year in subsection (b), then the
18 Auditor General shall issue a supplemental report no sooner
19 than the 61st day and no later than the 65th day after issuing
20 the report pursuant to subsection (c). The supplemental report
21 shall: (i) summarize details of actions taken by the General
22 Assembly and the Governor after the issuance of the initial
23 report to reduce State spending, if any, (ii) indicate whether
24 the level of State spending has changed since the initial
25 report, and (iii) indicate whether State spending exceeds the
26 State spending limitation. The Auditor General shall file the

1 report with the Secretary of State and copies with the
2 Governor, the State Treasurer, the State Comptroller, the
3 Senate, and the House of Representatives. If the supplemental
4 report of the Auditor General indicates that State spending
5 exceeds the State spending limitation for that fiscal year,
6 then the rates of tax set forth in paragraphs (5.3), (5.4),
7 (13), and (14) of subsection (b) of Section 201, as amended by
8 Senate Bill 9 of the 100th General Assembly, are reduced as
9 provided in subsection (a) of this Section, beginning on the
10 first day of the first month to occur not less than 30 days
11 after issuance of the supplemental report.

12 (f) Should the rates of tax be reduced under this Section,
13 the tax imposed by subsections (a) and (b) of Section 201 shall
14 be determined as follows:

15 (1) In the case of an individual, trust, or estate, the
16 tax shall be imposed in an amount equal to the sum of (i)
17 the rate applicable to the taxpayer under subsection (b) of
18 Section 201 (without regard to the provisions of this
19 Section) times the taxpayer's net income for any portion of
20 the taxable year prior to the effective date of the
21 reduction, and (ii) 3.75% of the taxpayer's net income for
22 any portion of the taxable year on or after the effective
23 date of the reduction.

24 (2) In the case of a corporation, the tax shall be
25 imposed in an amount equal to the sum of (i) the rate
26 applicable to the taxpayer under subsection (b) of Section

1 201 (without regard to the provisions of this Section)
2 times the taxpayer's net income for any portion of the
3 taxable year prior to the effective date of the reduction,
4 and (ii) 5.25% of the taxpayer's net income for any portion
5 of the taxable year on or after the effective date of the
6 reduction.

7 (3) For any taxpayer for whom the rate has been reduced
8 under this Section for a portion of a taxable year, the
9 taxpayer shall determine the net income for each portion of
10 the taxable year following the rules set forth in Section
11 202.5, as amended by Senate Bill 9 of the 100th General
12 Assembly, using the effective date of the rate reduction
13 rather than the January 1 dates found in that Section, and
14 the day before the effective date of the rate reduction
15 rather than the December 31 dates found in that Section.

16 (4) If the rate applicable to the taxpayer under
17 subsection (b) of Section 201 (without regard to the
18 provisions of this Section) changes during a portion of the
19 taxable year to which that rate is applied under paragraphs
20 (1) or (2) of this subsection (f), the tax for that portion
21 of the taxable year for purposes of paragraph (1) or (2) of
22 this subsection (f) shall be determined as if that portion
23 of the taxable year were a separate taxable year, following
24 the rules set forth in Section 202.5, as amended by Senate
25 Bill 9 of the 100th General Assembly. If the taxpayer
26 elects to follow the rules set forth in subsection (b) of

1 Section 202.5, as amended by Senate Bill 9 of the 100th
2 General Assembly, then the taxpayer shall follow the rules
3 set forth in subsection (b) of Section 202.5, as amended by
4 Senate Bill 9 of the 100th General Assembly, for all
5 purposes of this Section for that taxable year.

6 (g) Notwithstanding the State spending limitation set
7 forth in subsection (b) of this Section, the Governor may
8 declare a fiscal emergency by filing a declaration with the
9 Secretary of State and copies with the State Treasurer, the
10 State Comptroller, the Senate, and the House of
11 Representatives. The declaration: must be limited to only one
12 State fiscal year, must set forth compelling reasons for
13 declaring a fiscal emergency, may reference amounts required to
14 be transferred under Section 15 of the General Obligation Bond
15 Act, and must request a specific dollar amount. State spending
16 authorized by law to address the fiscal emergency in an amount
17 no greater than the dollar amount specified in the declaration
18 shall not be considered "State spending" for purposes of the
19 State spending limitation.

20 (h) As used in this Section:

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

23 "State spending" means (i) the total amount authorized for
24 spending by appropriation or statutory transfer from the State
25 general funds in the applicable fiscal year, and (ii) any
26 amounts the Governor places in reserves in accordance with

1 subsection (d) that are subsequently released from reserves
2 following authorization by a Public Act. For the purpose of
3 this definition, "appropriation" means authority to spend
4 money from a State general fund for a specific amount, purpose,
5 and time period, including any supplemental appropriation or
6 continuing appropriation, but does not include
7 reappropriations from a previous fiscal year. For the purpose
8 of this definition, "statutory transfer" means authority to
9 transfer funds from one State general fund to any other fund in
10 the State treasury, but does not include transfers made from
11 one State general fund to another State general fund.

12 "State spending limitation" means the amount described in
13 subsection (b) of this Section for the applicable fiscal year.

14 ARTICLE 99. MISCELLANEOUS PROVISIONS

15 Section 99-90. The State Mandates Act is amended by adding
16 Section 8.41 as follows:

17 (30 ILCS 805/8.41 new)

18 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8
19 of this Act, no reimbursement by the State is required for the
20 implementation of any mandate created by this amendatory Act of
21 the 100th General Assembly.

22 Section 99-95. No acceleration or delay. Where this Act

1 makes changes in a statute that is represented in this Act by
2 text that is not yet or no longer in effect (for example, a
3 Section represented by multiple versions), the use of that text
4 does not accelerate or delay the taking effect of (i) the
5 changes made by this Act or (ii) provisions derived from any
6 other Public Act.

7 Section 99-99. Effective date. This Act takes effect upon
8 becoming law.".