

1 AN ACT concerning State government.

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

4 Section 5. The State Comptroller Act is amended by changing
5 Sections 16, 20, and 23.7 as follows:

6 (15 ILCS 405/16) (from Ch. 15, par. 216)

7 Sec. 16. Reports from State agencies. The comptroller shall
8 prescribe the form and require the filing of quarterly fiscal
9 reports by each State agency. Within 30 days after the end of
10 each quarter, or at such earlier time as the comptroller by
11 rule requires, each State agency shall file with the
12 comptroller the report of activity for funds held outside of
13 the State Treasury. The report shall include ~~of its~~ receipts
14 and collections during the preceding quarter, including
15 receipts and collections of taxes and fees, bond proceeds,
16 ~~funds and fund authorizations from sources other than~~
17 ~~appropriation by the General Assembly,~~ gifts, grants and
18 donations, and income from revenue producing activities ~~or~~
19 ~~property of or under the control of the agency.~~ The report
20 shall specify the nature, source and fair market value of any
21 assets received, any increase or decrease in its security
22 holdings ~~(other than those held by the State Treasurer),~~ and
23 such other related information as the comptroller, by rule,

1 requires. The report shall, consistent with the uniform State
2 accounting system, account for all disbursements and
3 ~~encumbrances, transfers, and releases of encumbrances upon~~
4 ~~assets held by the State agency, except any assets held in~~
5 ~~trust for another State agency or person, and any additional~~
6 ~~accounting as may be determined by the comptroller to be~~
7 ~~necessary for his maintenance of accurate encumbrance accounts~~
8 ~~for State agencies. The report shall include a separate~~
9 ~~accounting for each revenue bond issue administered by the~~
10 ~~particular agency, and shall indicate any changes in authorized~~
11 ~~or outstanding indebtedness of the agency or of the State~~
12 ~~through the agency. This Section does not require the~~
13 duplication of reports concerning security holdings and
14 investment income of the State Treasurer which are issued by
15 the Treasurer pursuant to law.

16 In addition to the quarterly reports required by this
17 Section, each agency shall on an annual basis file a report
18 giving that agency's best estimate of the cost of each tax
19 expenditure related to each of the revenue sources administered
20 by the agency. This annual report shall include the agency's
21 best estimate of the cost of each tax expenditure including:
22 (a) a citation of the legal authority for the tax expenditure,
23 the year it was enacted, the fiscal year in which it first took
24 effect, and any subsequent amendments; (b) to the extent that
25 it can be determined, the total cost of the tax expenditure for
26 the preceding fiscal year together with an estimate of the

1 projected cost for the next succeeding fiscal year along with a
2 description of the methodology used to determine or estimate
3 the cost of the tax expenditure; and (c) an assessment of the
4 impact of the tax expenditure on the incidence of the tax in
5 terms of the relative shares of revenue received under the
6 provisions of the tax expenditure and the revenue that would
7 have been received had the tax expenditure not been in effect.
8 For purposes of this Act, the term "tax expenditure" means any
9 tax incentive authorized by law that by exemption, exclusion,
10 deduction, allowance, credit, preferential tax rate,
11 abatement, or other device reduces the amount of tax revenues
12 that would otherwise accrue to the State.

13 (Source: P.A. 87-847.)

14 (15 ILCS 405/20) (from Ch. 15, par. 220)

15 Sec. 20. Annual report. The Comptroller shall annually, as
16 soon as possible after the close of the fiscal year but no
17 later than December 31, make available on the Comptroller's
18 website ~~make out and present to the Governor, the President of~~
19 ~~the Senate, the Speaker of the House of Representatives, the~~
20 ~~Minority Leader of the Senate, and the Minority Leader of the~~
21 ~~House of Representatives~~ a report, showing the amount of
22 warrants drawn on the treasury, on other funds held by the
23 State Treasurer and on any public funds held by State agencies,
24 during the preceding fiscal year, and stating, particularly, on
25 what account they were drawn, and if drawn on the contingent

1 fund, to whom and for what they were issued. He or she shall,
2 also, at the same time, report ~~to the Governor, the President~~
3 ~~of the Senate, the Speaker of the House of Representatives, the~~
4 ~~Minority Leader of the Senate, and the Minority Leader of the~~
5 ~~House of Representatives~~ the amount of money received into the
6 treasury, into other funds held by the State Treasurer and into
7 any other funds held by State agencies during the preceding
8 fiscal year, ~~and stating particularly, the source from which~~
9 ~~the same may be derived,~~ and also a general account of all the
10 business of his office during the preceding fiscal year. The
11 report shall also summarize for the previous fiscal year the
12 information required under Section 19.

13 Within 60 days after the expiration of each calendar year,
14 the Comptroller shall compile, from records maintained and
15 available in his office, a list of all persons including those
16 employed in the Office of the Comptroller, who have been
17 employed by the State during the past calendar year and paid
18 from funds in the hands of the State Treasurer.

19 The list shall be arranged according to counties and shall
20 state in alphabetical order the name of each employee, the
21 county in which he or she resides ~~the address in the county in~~
22 ~~which he votes, except as specified below,~~ the position, and
23 the total salary paid to him or her during the past calendar
24 year, rounded to the nearest hundred dollar. ~~For persons~~
25 ~~employed by the Department of Corrections, Department of~~
26 ~~Children and Family Services, Department of Juvenile Justice,~~

1 ~~Office of the State's Attorneys Appellate Prosecutor, and the~~
2 ~~Department of State Police, as well as their spouses, no~~
3 ~~address shall be listed.~~ The list so compiled and arranged
4 shall be kept on file in the office of the Comptroller and be
5 open to inspection by the public at all times.

6 No person who utilizes the names obtained from this list
7 for solicitation shall represent that such solicitation is
8 authorized by any officer or agency of the State of Illinois.
9 Violation of this provision is a Business Offense punishable by
10 a fine not to exceed \$3,000.

11 (Source: P.A. 100-253, eff. 1-1-18.)

12 (15 ILCS 405/23.7)

13 Sec. 23.7. Comptroller; local government and school
14 district registry. The Comptroller shall establish and
15 maintain a registry of all units of local government and school
16 districts within the State. Within 60 days following the
17 creation or dissolution of a unit of local government or school
18 district, each county clerk shall provide to the Comptroller
19 information for the registry in a manner prescribed by the
20 Comptroller. Information in the registry may include, but shall
21 not be limited to, the name, address, and type of government
22 unit, the names of current elected or appointed office holders,
23 and such other information as the Comptroller may determine.
24 Each county clerk shall notify the Comptroller upon learning of
25 the creation or dissolution of any unit of local government or

1 school district.

2 (Source: P.A. 98-497, eff. 8-16-13.)

3 Section 10. The State Finance Act is amended by changing
4 Section 9.02 as follows:

5 (30 ILCS 105/9.02) (from Ch. 127, par. 145c)

6 Sec. 9.02. Vouchers; signature; delegation; electronic
7 submission.

8 (a) (1) Any new contract or contract renewal in the amount
9 of \$250,000 or more in a fiscal year, or any order against a
10 master contract in the amount of \$250,000 or more in a fiscal
11 year, or any contract amendment or change to an existing
12 contract that increases the value of the contract to or by
13 \$250,000 or more in a fiscal year, shall be signed or approved
14 in writing by the chief executive officer of the agency, and
15 shall also be signed or approved in writing by the agency's
16 chief legal counsel and chief fiscal officer. If the agency
17 does not have a chief legal counsel or a chief fiscal officer,
18 the chief executive officer of the agency shall designate in
19 writing a senior executive as the individual responsible for
20 signature or approval.

21 (2) No document identified in paragraph (1) may be filed
22 with the Comptroller, nor may any authorization for payment
23 pursuant to such documents be filed with the Comptroller, if
24 the required signatures or approvals are lacking.

1 (3) Any person who, with knowledge the signatures or
2 approvals required in paragraph (1) are lacking, either files
3 or directs another to file documents or payment authorizations
4 in violation of paragraph (2) shall be subject to discipline up
5 to and including discharge.

6 (4) Procurements shall not be artificially divided so as to
7 avoid the necessity of complying with paragraph (1).

8 (5) Each State agency shall develop and implement
9 procedures to ensure the necessary signatures or approvals are
10 obtained. Each State agency may establish, maintain and follow
11 procedures that are more restrictive than those required
12 herein.

13 (6) This subsection (a) applies to all State agencies as
14 defined in Section 1-7 of the Illinois State Auditing Act,
15 which includes without limitation the General Assembly and its
16 agencies. For purposes of this subsection (a), in the case of
17 the General Assembly, the "chief executive officer of the
18 agency" means (i) the Senate Operations Commission for Senate
19 general operations as provided in Section 4 of the General
20 Assembly Operations Act, (ii) the Speaker of the House of
21 Representatives for House general operations as provided in
22 Section 5 of the General Assembly Operations Act, (iii) the
23 Speaker of the House for majority leadership staff and
24 operations, (iv) the Minority Leader of the House for minority
25 leadership staff and operations, (v) the President of the
26 Senate for majority leadership staff and operations, (vi) the

1 Minority Leader of the Senate for minority staff and
2 operations, and (vii) the Joint Committee on Legislative
3 Support Services for the legislative support services agencies
4 as provided in the Legislative Commission Reorganization Act of
5 1984.

6 (b) (1) Every voucher or corresponding balancing report, as
7 submitted by the agency or office in which it originates, shall
8 bear (i) the signature of the officer responsible for approving
9 and certifying vouchers under this Act and (ii) if authority to
10 sign the responsible officer's name has been properly
11 delegated, also the signature of the person actually signing
12 the voucher.

13 (2) When an officer delegates authority to approve and
14 certify vouchers, he shall send a copy of such authorization
15 containing the signature of the person to whom delegation is
16 made to each office that checks or approves such vouchers and
17 to the State Comptroller. Such delegation may be general or
18 limited. If the delegation is limited, the authorization shall
19 designate the particular types of vouchers that the person is
20 authorized to approve and certify.

21 (3) When any delegation of authority hereunder is revoked,
22 a copy of the revocation of authority shall be sent to the
23 Comptroller and to each office to which a copy of the
24 authorization was sent.

25 The Comptroller may require State agencies to maintain
26 signature documents and records of delegations of voucher

1 signature authority and revocations of those delegations,
2 instead of transmitting those documents to the Comptroller. The
3 Comptroller may inspect such documents and records at any time.

4 (c) The Comptroller may authorize the submission of
5 vouchers through electronic transmissions, on magnetic tape,
6 or otherwise.

7 (Source: P.A. 89-360, eff. 8-17-95; 90-452, eff. 8-16-97.)

8 Section 15. The Illinois State Collection Act of 1986 is
9 amended by changing Section 4 as follows:

10 (30 ILCS 210/4) (from Ch. 15, par. 154)

11 Sec. 4. (a) The Comptroller shall provide by rule
12 appropriate procedures for State agencies to follow in
13 establishing and recording within the State accounting system
14 records of amounts owed to the State of Illinois. The rules of
15 the Comptroller shall include, but are not limited to:

16 (1) the manner by which State agencies shall recognize
17 debts;

18 (2) systems to age accounts receivable of State
19 agencies;

20 (3) standards by which State agencies' claims may be
21 entered and removed from the Comptroller's Offset System
22 authorized by Section 10.05 of the State Comptroller Act;

23 (4) accounting procedures for estimating the amount of
24 uncollectible receivables of State agencies; and

1 (5) accounting procedures for writing off bad debts and
2 uncollectible claims prior to referring them to the
3 Department of Revenue Collections Bureau for collection.

4 (b) State agencies shall report to the Comptroller
5 information concerning their accounts receivable and
6 uncollectible claims in accordance with the rules of the
7 Comptroller, which may provide for summary reporting. The
8 Department of Revenue is exempt from the provisions of this
9 subsection with regard to debts the confidentiality of which
10 the Department of Revenue is required by law to maintain.

11 (c) The rules of the Comptroller authorized by this Section
12 may specify varying procedures and forms of reporting dependent
13 upon the nature and amount of the account receivable or
14 uncollectible claim, the age of the debt, the probability of
15 collection and such other factors that will increase the net
16 benefit to the State of the collection effort.

17 (d) The Comptroller shall report annually by March 14, ~~to~~
18 ~~the Governor and the General Assembly,~~ the amount of all
19 delinquent debt owed to each State agency as of December 31 of
20 the previous calendar year. The report required under this
21 subsection (d) shall be made available on the Comptroller's
22 website.

23 (Source: P.A. 93-570, eff. 8-20-03.)

24 Section 20. The Counties Code is amended by adding Section
25 3-2014 as follows:

1 (55 ILCS 5/3-2014 new)

2 Sec. 3-2014. Local government and school district
3 registry. Within 60 days following the creation or dissolution
4 of a unit of local government or school district, each county
5 clerk shall provide to the Comptroller information for the
6 registry required under Section 23.7 of the State Comptroller
7 Act in a manner prescribed by the Comptroller.

8 Section 25. The Illinois Pre-Need Cemetery Sales Act is
9 amended by changing Section 22 as follows:

10 (815 ILCS 390/22) (from Ch. 21, par. 222)

11 Sec. 22. Cemetery Consumer Protection Fund.

12 (a) Every seller engaging in pre-need sales shall pay to
13 the Comptroller \$5 for each said contract entered into, to be
14 paid into a special income earning fund hereby created in the
15 State Treasury, known as the Cemetery Consumer Protection Fund.
16 The above said fees shall be remitted to the Comptroller
17 semi-annually within 30 days after the end of June and December
18 for all contracts that have been entered in such 6 month
19 period.

20 (b) All monies paid into the fund together with all
21 accumulated undistributed income thereon shall be held as a
22 special fund in the State Treasury. The fund shall be used
23 solely for the purpose of providing restitution to consumers

1 who have suffered pecuniary loss arising out of pre-need sales,
2 to help pay expenses of cemeteries or mausoleums in
3 court-ordered receivership, or to satisfy Receiver's fees
4 ~~ordered by the Circuit Court prior to June 30, 2004.~~

5 (c) Restitution or reimbursement for pre-need merchandise
6 or services shall not exceed the reasonable average regional
7 cost of the contracted merchandise at current prices. ~~The fund~~
8 ~~shall be applied only to restitution or completion of the~~
9 ~~project or delivery of the merchandise or services, where such~~
10 ~~has been ordered by the Circuit Court in a lawsuit brought~~
11 ~~under this Act by the Attorney General of the State of Illinois~~
12 ~~on behalf of the Comptroller and in which it has been~~
13 ~~determined by the Court that the obligation is non-collectible~~
14 ~~from the judgment debtor. Restitution shall not exceed the~~
15 ~~amount of the sales price paid plus interest at the statutory~~
16 ~~rate. The fund shall not be used for the payment of any~~
17 ~~attorney or other fees.~~

18 (d) Whenever restitution is paid by the fund, the fund
19 shall be subrogated to the amount of such restitution, and the
20 Comptroller shall request the Attorney General to engage in all
21 reasonable post judgment collection steps to collect said
22 restitution from the judgment debtor and reimburse the fund.

23 (e) (Blank). ~~The fund shall not be applied toward any~~
24 ~~restitution for losses in any lawsuit initiated by the Attorney~~
25 ~~General or Comptroller or with respect to any claim made on~~
26 ~~pre need sales which occurred prior to the effective date of~~

1 ~~this Act.~~

2 (f) The fund may not be allocated for any purpose other
3 than that specified in this Act.

4 (g) Notwithstanding any other provision of this Section,
5 the payment of restitution from the fund shall be a matter of
6 grace and not of right and no purchaser shall have any vested
7 rights in the fund as a beneficiary or otherwise. Prior to
8 seeking restitution from the fund, a purchaser or beneficiary
9 seeking payment of restitution shall apply for restitution on a
10 form provided by the Comptroller. The form shall include any
11 information the Comptroller may reasonably require in order for
12 the Comptroller ~~Court~~ to determine that restitution or
13 reimbursement for cemetery completion of the project or
14 ~~delivery of merchandise or~~ services ~~service~~ is appropriate.

15 (h) Annually, the status of the fund shall be reviewed by
16 the Comptroller, and if she or he determines that the fund
17 together with all accumulated income earned thereon, equals or
18 exceeds \$10,000,000 and that the total number of outstanding
19 claims filed against the fund is less than 10% of the fund's
20 current balance, then payments to the fund pursuant to
21 subsection (a) of this Section shall be suspended until such
22 time as the fund's balance drops below \$10,000,000 or the total
23 number of outstanding claims filed against the fund is more
24 than 10% of the fund's current balance, but on such suspension,
25 the fund shall not be considered inactive.

26 (Source: P.A. 92-419, eff. 1-1-02; 93-839, eff. 7-30-04.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 15 ILCS 405/16 from Ch. 15, par. 216

4 15 ILCS 405/20 from Ch. 15, par. 220

5 15 ILCS 405/23.7

6 30 ILCS 210/4 from Ch. 15, par. 154

7 55 ILCS 5/3-2014 new

8 815 ILCS 390/22 from Ch. 21, par. 222