

1 AN ACT concerning finance.

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

4 ARTICLE 1. SHORT TITLE; PURPOSE

5 Section 1-1. Short title. This Act may be cited as the
6 FY2020 Budget Implementation Act.

7 Section 1-5. Purpose. It is the purpose of this Act to make
8 changes in State programs that are necessary to implement the
9 State budget for Fiscal Year 2020.

10 ARTICLE 5. AMENDATORY PROVISIONS

11 Section 5-5. The Illinois Act on the Aging is amended by
12 changing Section 4.02 as follows:

13 (20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

14 Sec. 4.02. Community Care Program. The Department shall
15 establish a program of services to prevent unnecessary
16 institutionalization of persons age 60 and older in need of
17 long term care or who are established as persons who suffer
18 from Alzheimer's disease or a related disorder under the
19 Alzheimer's Disease Assistance Act, thereby enabling them to

1 remain in their own homes or in other living arrangements. Such
2 preventive services, which may be coordinated with other
3 programs for the aged and monitored by area agencies on aging
4 in cooperation with the Department, may include, but are not
5 limited to, any or all of the following:

6 (a) (blank);

7 (b) (blank);

8 (c) home care aide services;

9 (d) personal assistant services;

10 (e) adult day services;

11 (f) home-delivered meals;

12 (g) education in self-care;

13 (h) personal care services;

14 (i) adult day health services;

15 (j) habilitation services;

16 (k) respite care;

17 (k-5) community reintegration services;

18 (k-6) flexible senior services;

19 (k-7) medication management;

20 (k-8) emergency home response;

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

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

26 The Department shall establish eligibility standards for

1 such services. In determining the amount and nature of services
2 for which a person may qualify, consideration shall not be
3 given to the value of cash, property or other assets held in
4 the name of the person's spouse pursuant to a written agreement
5 dividing marital property into equal but separate shares or
6 pursuant to a transfer of the person's interest in a home to
7 his spouse, provided that the spouse's share of the marital
8 property is not made available to the person seeking such
9 services.

10 Beginning January 1, 2008, the Department shall require as
11 a condition of eligibility that all new financially eligible
12 applicants apply for and enroll in medical assistance under
13 Article V of the Illinois Public Aid Code in accordance with
14 rules promulgated by the Department.

15 The Department shall, in conjunction with the Department of
16 Public Aid (now Department of Healthcare and Family Services),
17 seek appropriate amendments under Sections 1915 and 1924 of the
18 Social Security Act. The purpose of the amendments shall be to
19 extend eligibility for home and community based services under
20 Sections 1915 and 1924 of the Social Security Act to persons
21 who transfer to or for the benefit of a spouse those amounts of
22 income and resources allowed under Section 1924 of the Social
23 Security Act. Subject to the approval of such amendments, the
24 Department shall extend the provisions of Section 5-4 of the
25 Illinois Public Aid Code to persons who, but for the provision
26 of home or community-based services, would require the level of

1 care provided in an institution, as is provided for in federal
2 law. Those persons no longer found to be eligible for receiving
3 noninstitutional services due to changes in the eligibility
4 criteria shall be given 45 days notice prior to actual
5 termination. Those persons receiving notice of termination may
6 contact the Department and request the determination be
7 appealed at any time during the 45 day notice period. The
8 target population identified for the purposes of this Section
9 are persons age 60 and older with an identified service need.
10 Priority shall be given to those who are at imminent risk of
11 institutionalization. The services shall be provided to
12 eligible persons age 60 and older to the extent that the cost
13 of the services together with the other personal maintenance
14 expenses of the persons are reasonably related to the standards
15 established for care in a group facility appropriate to the
16 person's condition. These non-institutional services, pilot
17 projects or experimental facilities may be provided as part of
18 or in addition to those authorized by federal law or those
19 funded and administered by the Department of Human Services.
20 The Departments of Human Services, Healthcare and Family
21 Services, Public Health, Veterans' Affairs, and Commerce and
22 Economic Opportunity and other appropriate agencies of State,
23 federal and local governments shall cooperate with the
24 Department on Aging in the establishment and development of the
25 non-institutional services. The Department shall require an
26 annual audit from all personal assistant and home care aide

1 vendors contracting with the Department under this Section. The
2 annual audit shall assure that each audited vendor's procedures
3 are in compliance with Department's financial reporting
4 guidelines requiring an administrative and employee wage and
5 benefits cost split as defined in administrative rules. The
6 audit is a public record under the Freedom of Information Act.
7 The Department shall execute, relative to the nursing home
8 prescreening project, written inter-agency agreements with the
9 Department of Human Services and the Department of Healthcare
10 and Family Services, to effect the following: (1) intake
11 procedures and common eligibility criteria for those persons
12 who are receiving non-institutional services; and (2) the
13 establishment and development of non-institutional services in
14 areas of the State where they are not currently available or
15 are undeveloped. On and after July 1, 1996, all nursing home
16 prescreenings for individuals 60 years of age or older shall be
17 conducted by the Department.

18 As part of the Department on Aging's routine training of
19 case managers and case manager supervisors, the Department may
20 include information on family futures planning for persons who
21 are age 60 or older and who are caregivers of their adult
22 children with developmental disabilities. The content of the
23 training shall be at the Department's discretion.

24 The Department is authorized to establish a system of
25 recipient copayment for services provided under this Section,
26 such copayment to be based upon the recipient's ability to pay

1 but in no case to exceed the actual cost of the services
2 provided. Additionally, any portion of a person's income which
3 is equal to or less than the federal poverty standard shall not
4 be considered by the Department in determining the copayment.
5 The level of such copayment shall be adjusted whenever
6 necessary to reflect any change in the officially designated
7 federal poverty standard.

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

1 under Sections 1915 and 1924 of the Social Security Act and
2 Section 5-4 of the Illinois Public Aid Code, who precedes a
3 person receiving services under this Section in death. All
4 moneys for services paid to or in behalf of the person under
5 this Section shall be claimed for recovery from the deceased
6 spouse's estate. "Homestead", as used in this paragraph, means
7 the dwelling house and contiguous real estate occupied by a
8 surviving spouse or relative, as defined by the rules and
9 regulations of the Department of Healthcare and Family
10 Services, regardless of the value of the property.

11 The Department shall increase the effectiveness of the
12 existing Community Care Program by:

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

15 (2) ensuring that care plans contain the services that
16 eligible participants need based on the number of days in a
17 month, not limited to specific blocks of time, as
18 identified by the comprehensive assessment tool selected
19 by the Department for use statewide, not to exceed the
20 total monthly service cost maximum allowed for each
21 service; the Department shall develop administrative rules
22 to implement this item (2);

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

1 (4) ensuring that the determination of need tool is
2 accurate in determining the participants' level of need; to
3 achieve this, the Department, in conjunction with the Older
4 Adult Services Advisory Committee, shall institute a study
5 of the relationship between the Determination of Need
6 scores, level of need, service cost maximums, and the
7 development and utilization of service plans no later than
8 May 1, 2008; findings and recommendations shall be
9 presented to the Governor and the General Assembly no later
10 than January 1, 2009; recommendations shall include all
11 needed changes to the service cost maximums schedule and
12 additional covered services;

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

- 16 (A) bathing;
- 17 (B) grooming;
- 18 (C) toileting;
- 19 (D) nail care;
- 20 (E) transferring;
- 21 (F) respiratory services;
- 22 (G) exercise; or
- 23 (H) positioning;

24 (6) ensuring that homemaker program vendors are not
25 restricted from hiring homemakers who are family members of
26 clients or recommended by clients; the Department may not,

1 by rule or policy, require homemakers who are family
2 members of clients or recommended by clients to accept
3 assignments in homes other than the client;

4 (7) ensuring that the State may access maximum federal
5 matching funds by seeking approval for the Centers for
6 Medicare and Medicaid Services for modifications to the
7 State's home and community based services waiver and
8 additional waiver opportunities, including applying for
9 enrollment in the Balance Incentive Payment Program by May
10 1, 2013, in order to maximize federal matching funds; this
11 shall include, but not be limited to, modification that
12 reflects all changes in the Community Care Program services
13 and all increases in the services cost maximum;

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

17 (9) ensuring that services are authorized accurately
18 and consistently for the Community Care Program (CCP); the
19 Department shall implement a Service Authorization policy
20 directive; the purpose shall be to ensure that eligibility
21 and services are authorized accurately and consistently in
22 the CCP program; the policy directive shall clarify service
23 authorization guidelines to Care Coordination Units and
24 Community Care Program providers no later than May 1, 2013;

25 (10) working in conjunction with Care Coordination
26 Units, the Department of Healthcare and Family Services,

1 the Department of Human Services, Community Care Program
2 providers, and other stakeholders to make improvements to
3 the Medicaid claiming processes and the Medicaid
4 enrollment procedures or requirements as needed,
5 including, but not limited to, specific policy changes or
6 rules to improve the up-front enrollment of participants in
7 the Medicaid program and specific policy changes or rules
8 to insure more prompt submission of bills to the federal
9 government to secure maximum federal matching dollars as
10 promptly as possible; the Department on Aging shall have at
11 least 3 meetings with stakeholders by January 1, 2014 in
12 order to address these improvements;

13 (11) requiring home care service providers to comply
14 with the rounding of hours worked provisions under the
15 federal Fair Labor Standards Act (FLSA) and as set forth in
16 29 CFR 785.48(b) by May 1, 2013;

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

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

26 By January 1, 2009 or as soon after the end of the Cash and

1 Counseling Demonstration Project as is practicable, the
2 Department may, based on its evaluation of the demonstration
3 project, promulgate rules concerning personal assistant
4 services, to include, but need not be limited to,
5 qualifications, employment screening, rights under fair labor
6 standards, training, fiduciary agent, and supervision
7 requirements. All applicants shall be subject to the provisions
8 of the Health Care Worker Background Check Act.

9 The Department shall develop procedures to enhance
10 availability of services on evenings, weekends, and on an
11 emergency basis to meet the respite needs of caregivers.
12 Procedures shall be developed to permit the utilization of
13 services in successive blocks of 24 hours up to the monthly
14 maximum established by the Department. Workers providing these
15 services shall be appropriately trained.

16 Beginning on the effective date of this amendatory Act of
17 1991, no person may perform chore/housekeeping and home care
18 aide services under a program authorized by this Section unless
19 that person has been issued a certificate of pre-service to do
20 so by his or her employing agency. Information gathered to
21 effect such certification shall include (i) the person's name,
22 (ii) the date the person was hired by his or her current
23 employer, and (iii) the training, including dates and levels.
24 Persons engaged in the program authorized by this Section
25 before the effective date of this amendatory Act of 1991 shall
26 be issued a certificate of all pre- and in-service training

1 from his or her employer upon submitting the necessary
2 information. The employing agency shall be required to retain
3 records of all staff pre- and in-service training, and shall
4 provide such records to the Department upon request and upon
5 termination of the employer's contract with the Department. In
6 addition, the employing agency is responsible for the issuance
7 of certifications of in-service training completed to their
8 employees.

9 The Department is required to develop a system to ensure
10 that persons working as home care aides and personal assistants
11 receive increases in their wages when the federal minimum wage
12 is increased by requiring vendors to certify that they are
13 meeting the federal minimum wage statute for home care aides
14 and personal assistants. An employer that cannot ensure that
15 the minimum wage increase is being given to home care aides and
16 personal assistants shall be denied any increase in
17 reimbursement costs.

18 The Community Care Program Advisory Committee is created in
19 the Department on Aging. The Director shall appoint individuals
20 to serve in the Committee, who shall serve at their own
21 expense. Members of the Committee must abide by all applicable
22 ethics laws. The Committee shall advise the Department on
23 issues related to the Department's program of services to
24 prevent unnecessary institutionalization. The Committee shall
25 meet on a bi-monthly basis and shall serve to identify and
26 advise the Department on present and potential issues affecting

1 the service delivery network, the program's clients, and the
2 Department and to recommend solution strategies. Persons
3 appointed to the Committee shall be appointed on, but not
4 limited to, their own and their agency's experience with the
5 program, geographic representation, and willingness to serve.
6 The Director shall appoint members to the Committee to
7 represent provider, advocacy, policy research, and other
8 constituencies committed to the delivery of high quality home
9 and community-based services to older adults. Representatives
10 shall be appointed to ensure representation from community care
11 providers including, but not limited to, adult day service
12 providers, homemaker providers, case coordination and case
13 management units, emergency home response providers, statewide
14 trade or labor unions that represent home care aides and direct
15 care staff, area agencies on aging, adults over age 60,
16 membership organizations representing older adults, and other
17 organizational entities, providers of care, or individuals
18 with demonstrated interest and expertise in the field of home
19 and community care as determined by the Director.

20 Nominations may be presented from any agency or State
21 association with interest in the program. The Director, or his
22 or her designee, shall serve as the permanent co-chair of the
23 advisory committee. One other co-chair shall be nominated and
24 approved by the members of the committee on an annual basis.
25 Committee members' terms of appointment shall be for 4 years
26 with one-quarter of the appointees' terms expiring each year. A

1 member shall continue to serve until his or her replacement is
2 named. The Department shall fill vacancies that have a
3 remaining term of over one year, and this replacement shall
4 occur through the annual replacement of expiring terms. The
5 Director shall designate Department staff to provide technical
6 assistance and staff support to the committee. Department
7 representation shall not constitute membership of the
8 committee. All Committee papers, issues, recommendations,
9 reports, and meeting memoranda are advisory only. The Director,
10 or his or her designee, shall make a written report, as
11 requested by the Committee, regarding issues before the
12 Committee.

13 The Department on Aging and the Department of Human
14 Services shall cooperate in the development and submission of
15 an annual report on programs and services provided under this
16 Section. Such joint report shall be filed with the Governor and
17 the General Assembly on or before September 30 each year.

18 The requirement for reporting to the General Assembly shall
19 be satisfied by filing copies of the report as required by
20 Section 3.1 of the General Assembly Organization Act and filing
21 such additional copies with the State Government Report
22 Distribution Center for the General Assembly as is required
23 under paragraph (t) of Section 7 of the State Library Act.

24 Those persons previously found eligible for receiving
25 non-institutional services whose services were discontinued
26 under the Emergency Budget Act of Fiscal Year 1992, and who do

1 not meet the eligibility standards in effect on or after July
2 1, 1992, shall remain ineligible on and after July 1, 1992.
3 Those persons previously not required to cost-share and who
4 were required to cost-share effective March 1, 1992, shall
5 continue to meet cost-share requirements on and after July 1,
6 1992. Beginning July 1, 1992, all clients will be required to
7 meet eligibility, cost-share, and other requirements and will
8 have services discontinued or altered when they fail to meet
9 these requirements.

10 For the purposes of this Section, "flexible senior
11 services" refers to services that require one-time or periodic
12 expenditures including, but not limited to, respite care, home
13 modification, assistive technology, housing assistance, and
14 transportation.

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

19 The Department shall require, as a condition of
20 eligibility, enrollment in the medical assistance program
21 under Article V of the Illinois Public Aid Code (i) beginning
22 August 1, 2013, if the Auditor General has reported that the
23 Department has failed to comply with the reporting requirements
24 of Section 2-27 of the Illinois State Auditing Act; or (ii)
25 beginning June 1, 2014, if the Auditor General has reported
26 that the Department has not undertaken the required actions

1 listed in the report required by subsection (a) of Section 2-27
2 of the Illinois State Auditing Act.

3 The Department shall delay Community Care Program services
4 until an applicant is determined eligible for medical
5 assistance under Article V of the Illinois Public Aid Code (i)
6 beginning August 1, 2013, if the Auditor General has reported
7 that the Department has failed to comply with the reporting
8 requirements of Section 2-27 of the Illinois State Auditing
9 Act; or (ii) beginning June 1, 2014, if the Auditor General has
10 reported that the Department has not undertaken the required
11 actions listed in the report required by subsection (a) of
12 Section 2-27 of the Illinois State Auditing Act.

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

22 The Department shall provide a bi-monthly report on the
23 progress of the Community Care Program reforms set forth in
24 this amendatory Act of the 98th General Assembly to the
25 Governor, the Speaker of the House of Representatives, the
26 Minority Leader of the House of Representatives, the President

1 of the Senate, and the Minority Leader of the Senate.

2 The Department shall conduct a quarterly review of Care
3 Coordination Unit performance and adherence to service
4 guidelines. The quarterly review shall be reported to the
5 Speaker of the House of Representatives, the Minority Leader of
6 the House of Representatives, the President of the Senate, and
7 the Minority Leader of the Senate. The Department shall collect
8 and report longitudinal data on the performance of each care
9 coordination unit. Nothing in this paragraph shall be construed
10 to require the Department to identify specific care
11 coordination units.

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

21 The Director of the Department on Aging shall make
22 information available to the State Board of Elections as may be
23 required by an agreement the State Board of Elections has
24 entered into with a multi-state voter registration list
25 maintenance system.

26 Within 30 days after July 6, 2017 (the effective date of

1 Public Act 100-23), rates shall be increased to \$18.29 per
2 hour, for the purpose of increasing, by at least \$.72 per hour,
3 the wages paid by those vendors to their employees who provide
4 homemaker services. The Department shall pay an enhanced rate
5 under the Community Care Program to those in-home service
6 provider agencies that offer health insurance coverage as a
7 benefit to their direct service worker employees consistent
8 with the mandates of Public Act 95-713. For State fiscal years
9 2018 and 2019, the enhanced rate shall be \$1.77 per hour. The
10 rate shall be adjusted using actuarial analysis based on the
11 cost of care, but shall not be set below \$1.77 per hour. The
12 Department shall adopt rules, including emergency rules under
13 subsections (y) and (bb) of Section 5-45 of the Illinois
14 Administrative Procedure Act, to implement the provisions of
15 this paragraph.

16 The General Assembly finds it necessary to authorize an
17 aggressive Medicaid enrollment initiative designed to maximize
18 federal Medicaid funding for the Community Care Program which
19 produces significant savings for the State of Illinois. The
20 Department on Aging shall establish and implement a Community
21 Care Program Medicaid Initiative. Under the Initiative, the
22 Department on Aging shall, at a minimum: (i) provide an
23 enhanced rate to adequately compensate care coordination units
24 to enroll eligible Community Care Program clients into
25 Medicaid; (ii) use recommendations from a stakeholder
26 committee on how best to implement the Initiative; and (iii)

1 establish requirements for State agencies to make enrollment in
2 the State's Medical Assistance program easier for seniors.

3 The Community Care Program Medicaid Enrollment Oversight
4 Subcommittee is created as a subcommittee of the Older Adult
5 Services Advisory Committee established in Section 35 of the
6 Older Adult Services Act to make recommendations on how best to
7 increase the number of medical assistance recipients who are
8 enrolled in the Community Care Program. The Subcommittee shall
9 consist of all of the following persons who must be appointed
10 within 30 days after the effective date of this amendatory Act
11 of the 100th General Assembly:

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

14 (2) One representative of the Department of Healthcare
15 and Family Services, appointed by the Director of
16 Healthcare and Family Services.

17 (3) One representative of the Department of Human
18 Services, appointed by the Secretary of Human Services.

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

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

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

26 (7) One individual from a statewide association

1 dedicated to Alzheimer's care, support, and research,
2 appointed by the Director of Aging.

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

6 (9) One member of a trade or labor union representing
7 persons who provide services under the Community Care
8 Program, appointed by the Director of Aging.

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

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

14 (12) One member of the House of Representatives, who
15 shall serve as co-chairperson, appointed by the Speaker of
16 the House of Representatives.

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

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

23 The Subcommittee shall provide oversight to the Community
24 Care Program Medicaid Initiative and shall meet quarterly. At
25 each Subcommittee meeting the Department on Aging shall provide
26 the following data sets to the Subcommittee: (A) the number of

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

23 The Department on Aging, with the involvement of the
24 Subcommittee, shall collaborate with the Department of Human
25 Services and the Department of Healthcare and Family Services
26 on how best to achieve the responsibilities of the Community

1 Care Program Medicaid Initiative.

2 The Department on Aging, the Department of Human Services,
3 and the Department of Healthcare and Family Services shall
4 coordinate and implement a streamlined process for seniors to
5 access benefits under the State's Medical Assistance Program.

6 The Subcommittee shall collaborate with the Department of
7 Human Services on the adoption of a uniform application
8 submission process. The Department of Human Services and any
9 other State agency involved with processing the medical
10 assistance application of any person enrolled in the Community
11 Care Program shall include the appropriate care coordination
12 unit in all communications related to the determination or
13 status of the application.

14 The Community Care Program Medicaid Initiative shall
15 provide targeted funding to care coordination units to help
16 seniors complete their applications for medical assistance
17 benefits. On and after July 1, 2019, care coordination units
18 shall receive no less than \$200 per completed application,
19 which rate may be included in a bundled rate for initial intake
20 services when Medicaid application assistance is provided in
21 conjunction with the initial intake process for new program
22 participants.

23 The Community Care Program Medicaid Initiative shall cease
24 operation 5 years after the effective date of this amendatory
25 Act of the 100th General Assembly, after which the Subcommittee
26 shall dissolve.

1 (Source: P.A. 99-143, eff. 7-27-15; 100-23, eff. 7-6-17;
2 100-587, eff. 6-4-18; 100-1148, eff. 12-10-18.)

3 Section 5-10. The Substance Use Disorder Act is amended by
4 changing Sections 5-10 and 50-35 as follows:

5 (20 ILCS 301/5-10)

6 Sec. 5-10. Functions of the Department.

7 (a) In addition to the powers, duties and functions vested
8 in the Department by this Act, or by other laws of this State,
9 the Department shall carry out the following activities:

10 (1) Design, coordinate and fund comprehensive
11 community-based and culturally and gender-appropriate
12 services throughout the State. These services must include
13 prevention, early intervention, treatment, and other
14 recovery support services for substance use disorders that
15 are accessible and addresses the needs of at-risk
16 individuals and their families.

17 (2) Act as the exclusive State agency to accept,
18 receive and expend, pursuant to appropriation, any public
19 or private monies, grants or services, including those
20 received from the federal government or from other State
21 agencies, for the purpose of providing prevention, early
22 intervention, treatment, and other recovery support
23 services for substance use disorders.

24 (2.5) In partnership with the Department of Healthcare

1 and Family Services, act as one of the principal State
2 agencies for the sole purpose of calculating the
3 maintenance of effort requirement under Section 1930 of
4 Title XIX, Part B, Subpart II of the Public Health Service
5 Act (42 U.S.C. 300x-30) and the Interim Final Rule (45 CFR
6 96.134).

7 (3) Coordinate a statewide strategy for the
8 prevention, early intervention, treatment, and recovery
9 support of substance use disorders. This strategy shall
10 include the development of a comprehensive plan, submitted
11 annually with the application for federal substance use
12 disorder block grant funding, for the provision of an array
13 of such services. The plan shall be based on local
14 community-based needs and upon data including, but not
15 limited to, that which defines the prevalence of and costs
16 associated with substance use disorders. This
17 comprehensive plan shall include identification of
18 problems, needs, priorities, services and other pertinent
19 information, including the needs of minorities and other
20 specific priority populations in the State, and shall
21 describe how the identified problems and needs will be
22 addressed. For purposes of this paragraph, the term
23 "minorities and other specific priority populations" may
24 include, but shall not be limited to, groups such as women,
25 children, intravenous drug users, persons with AIDS or who
26 are HIV infected, veterans, African-Americans, Puerto

1 Ricans, Hispanics, Asian Americans, the elderly, persons
2 in the criminal justice system, persons who are clients of
3 services provided by other State agencies, persons with
4 disabilities and such other specific populations as the
5 Department may from time to time identify. In developing
6 the plan, the Department shall seek input from providers,
7 parent groups, associations and interested citizens.

8 The plan developed under this Section shall include an
9 explanation of the rationale to be used in ensuring that
10 funding shall be based upon local community needs,
11 including, but not limited to, the incidence and prevalence
12 of, and costs associated with, substance use disorders, as
13 well as upon demonstrated program performance.

14 The plan developed under this Section shall also
15 contain a report detailing the activities of and progress
16 made through services for the care and treatment of
17 substance use disorders among pregnant women and mothers
18 and their children established under subsection (j) of
19 Section 35-5.

20 As applicable, the plan developed under this Section
21 shall also include information about funding by other State
22 agencies for prevention, early intervention, treatment,
23 and other recovery support services.

24 (4) Lead, foster and develop cooperation, coordination
25 and agreements among federal and State governmental
26 agencies and local providers that provide assistance,

1 services, funding or other functions, peripheral or
2 direct, in the prevention, early intervention, treatment,
3 and recovery support for substance use disorders. This
4 shall include, but shall not be limited to, the following:

5 (A) Cooperate with and assist other State
6 agencies, as applicable, in establishing and
7 conducting substance use disorder services among the
8 populations they respectively serve.

9 (B) Cooperate with and assist the Illinois
10 Department of Public Health in the establishment,
11 funding and support of programs and services for the
12 promotion of maternal and child health and the
13 prevention and treatment of infectious diseases,
14 including but not limited to HIV infection, especially
15 with respect to those persons who are high risk due to
16 intravenous injection of illegal drugs, or who may have
17 been sexual partners of these individuals, or who may
18 have impaired immune systems as a result of a substance
19 use disorder.

20 (C) Supply to the Department of Public Health and
21 prenatal care providers a list of all providers who are
22 licensed to provide substance use disorder treatment
23 for pregnant women in this State.

24 (D) Assist in the placement of child abuse or
25 neglect perpetrators (identified by the Illinois
26 Department of Children and Family Services (DCFS)) who

1 have been determined to be in need of substance use
2 disorder treatment pursuant to Section 8.2 of the
3 Abused and Neglected Child Reporting Act.

4 (E) Cooperate with and assist DCFS in carrying out
5 its mandates to:

6 (i) identify substance use disorders among its
7 clients and their families; and

8 (ii) develop services to deal with such
9 disorders.

10 These services may include, but shall not be limited
11 to, programs to prevent or treat substance use
12 disorders with DCFS clients and their families,
13 identifying child care needs within such treatment,
14 and assistance with other issues as required.

15 (F) Cooperate with and assist the Illinois
16 Criminal Justice Information Authority with respect to
17 statistical and other information concerning the
18 incidence and prevalence of substance use disorders.

19 (G) Cooperate with and assist the State
20 Superintendent of Education, boards of education,
21 schools, police departments, the Illinois Department
22 of State Police, courts and other public and private
23 agencies and individuals in establishing prevention
24 programs statewide and preparing curriculum materials
25 for use at all levels of education.

26 (H) Cooperate with and assist the Illinois

1 Department of Healthcare and Family Services in the
2 development and provision of services offered to
3 recipients of public assistance for the treatment and
4 prevention of substance use disorders.

5 (I) (Blank).

6 (5) From monies appropriated to the Department from the
7 Drunk and Drugged Driving Prevention Fund, reimburse DUI
8 evaluation and risk education programs licensed by the
9 Department for providing indigent persons with free or
10 reduced-cost evaluation and risk education services
11 relating to a charge of driving under the influence of
12 alcohol or other drugs.

13 (6) Promulgate regulations to identify and disseminate
14 best practice guidelines that can be utilized by publicly
15 and privately funded programs as well as for levels of
16 payment to government funded programs that provide
17 prevention, early intervention, treatment, and other
18 recovery support services for substance use disorders and
19 those services referenced in Sections 15-10 and 40-5.

20 (7) In consultation with providers and related trade
21 associations, specify a uniform methodology for use by
22 funded providers and the Department for billing and
23 collection and dissemination of statistical information
24 regarding services related to substance use disorders.

25 (8) Receive data and assistance from federal, State and
26 local governmental agencies, and obtain copies of

1 identification and arrest data from all federal, State and
2 local law enforcement agencies for use in carrying out the
3 purposes and functions of the Department.

4 (9) Designate and license providers to conduct
5 screening, assessment, referral and tracking of clients
6 identified by the criminal justice system as having
7 indications of substance use disorders and being eligible
8 to make an election for treatment under Section 40-5 of
9 this Act, and assist in the placement of individuals who
10 are under court order to participate in treatment.

11 (10) Identify and disseminate evidence-based best
12 practice guidelines as maintained in administrative rule
13 that can be utilized to determine a substance use disorder
14 diagnosis.

15 (11) (Blank).

16 (12) Make grants with funds appropriated from the Drug
17 Treatment Fund in accordance with Section 7 of the
18 Controlled Substance and Cannabis Nuisance Act, or in
19 accordance with Section 80 of the Methamphetamine Control
20 and Community Protection Act, or in accordance with
21 subsections (h) and (i) of Section 411.2 of the Illinois
22 Controlled Substances Act, or in accordance with Section
23 6z-107 of the State Finance Act.

24 (13) Encourage all health and disability insurance
25 programs to include substance use disorder treatment as a
26 covered service and to use evidence-based best practice

1 criteria as maintained in administrative rule and as
2 required in Public Act 99-0480 in determining the necessity
3 for such services and continued stay.

4 (14) Award grants and enter into fixed-rate and
5 fee-for-service arrangements with any other department,
6 authority or commission of this State, or any other state
7 or the federal government or with any public or private
8 agency, including the disbursement of funds and furnishing
9 of staff, to effectuate the purposes of this Act.

10 (15) Conduct a public information campaign to inform
11 the State's Hispanic residents regarding the prevention
12 and treatment of substance use disorders.

13 (b) In addition to the powers, duties and functions vested
14 in it by this Act, or by other laws of this State, the
15 Department may undertake, but shall not be limited to, the
16 following activities:

17 (1) Require all organizations licensed or funded by the
18 Department to include an education component to inform
19 participants regarding the causes and means of
20 transmission and methods of reducing the risk of acquiring
21 or transmitting HIV infection and other infectious
22 diseases, and to include funding for such education
23 component in its support of the program.

24 (2) Review all State agency applications for federal
25 funds that include provisions relating to the prevention,
26 early intervention and treatment of substance use

1 disorders in order to ensure consistency.

2 (3) Prepare, publish, evaluate, disseminate and serve
3 as a central repository for educational materials dealing
4 with the nature and effects of substance use disorders.
5 Such materials may deal with the educational needs of the
6 citizens of Illinois, and may include at least pamphlets
7 that describe the causes and effects of fetal alcohol
8 spectrum disorders.

9 (4) Develop and coordinate, with regional and local
10 agencies, education and training programs for persons
11 engaged in providing services for persons with substance
12 use disorders, which programs may include specific HIV
13 education and training for program personnel.

14 (5) Cooperate with and assist in the development of
15 education, prevention, early intervention, and treatment
16 programs for employees of State and local governments and
17 businesses in the State.

18 (6) Utilize the support and assistance of interested
19 persons in the community, including recovering persons, to
20 assist individuals and communities in understanding the
21 dynamics of substance use disorders, and to encourage
22 individuals with substance use disorders to voluntarily
23 undergo treatment.

24 (7) Promote, conduct, assist or sponsor basic
25 clinical, epidemiological and statistical research into
26 substance use disorders and research into the prevention of

1 those problems either solely or in conjunction with any
2 public or private agency.

3 (8) Cooperate with public and private agencies,
4 organizations and individuals in the development of
5 programs, and to provide technical assistance and
6 consultation services for this purpose.

7 (9) (Blank).

8 (10) (Blank).

9 (11) Fund, promote, or assist entities dealing with
10 substance use disorders.

11 (12) With monies appropriated from the Group Home Loan
12 Revolving Fund, make loans, directly or through
13 subcontract, to assist in underwriting the costs of housing
14 in which individuals recovering from substance use
15 disorders may reside, pursuant to Section 50-40 of this
16 Act.

17 (13) Promulgate such regulations as may be necessary to
18 carry out the purposes and enforce the provisions of this
19 Act.

20 (14) Provide funding to help parents be effective in
21 preventing substance use disorders by building an
22 awareness of the family's role in preventing substance use
23 disorders through adjusting expectations, developing new
24 skills, and setting positive family goals. The programs
25 shall include, but not be limited to, the following
26 subjects: healthy family communication; establishing rules

1 and limits; how to reduce family conflict; how to build
2 self-esteem, competency, and responsibility in children;
3 how to improve motivation and achievement; effective
4 discipline; problem solving techniques; and how to talk
5 about drugs and alcohol. The programs shall be open to all
6 parents.

7 (Source: P.A. 100-494, eff. 6-1-18; 100-759, eff. 1-1-19.)

8 (20 ILCS 301/50-35)

9 Sec. 50-35. Drug Treatment Fund.

10 (a) There is hereby established the Drug Treatment Fund, to
11 be held as a separate fund in the State treasury. There shall
12 be deposited into this fund such amounts as may be received
13 under subsections (h) and (i) of Section 411.2 of the Illinois
14 Controlled Substances Act, under Section 80 of the
15 Methamphetamine Control and Community Protection Act, and
16 under Section 7 of the Controlled Substance and Cannabis
17 Nuisance Act, or under Section 6z-107 of the State Finance Act.

18 (b) Monies in this fund shall be appropriated to the
19 Department for the purposes and activities set forth in
20 subsections (h) and (i) of Section 411.2 of the Illinois
21 Controlled Substances Act, or in Section 7 of the Controlled
22 Substance and Cannabis Nuisance Act, or in Section 6z-107 of
23 the State Finance Act.

24 (Source: P.A. 94-556, eff. 9-11-05.)

1 Section 5-15. The Children and Family Services Act is
2 amended by adding Section 5f as follows:

3 (20 ILCS 505/5f new)

4 Sec. 5f. Reimbursement rates. On July 1, 2019, the
5 Department of Children and Family Services shall increase rates
6 in effect on June 30, 2019 for providers by 5%. The contractual
7 and grant services eligible for increased reimbursement rates
8 under this Section include the following:

9 (1) Residential services, including child care
10 institutions, group home care, independent living services, or
11 transitional living services.

12 (2) Specialized, adolescent, treatment, or other
13 non-traditional or Home-of-Relative foster care.

14 (3) Traditional or Home-of-Relative foster care.

15 (4) Intact family services.

16 (5) Teen parenting services.

17 (20 ILCS 661/Act rep.)

18 Section 5-20. The High Speed Internet Services and
19 Information Technology Act is repealed.

20 Section 5-25. The Illinois Promotion Act is amended by
21 changing Sections 3 and 8b as follows:

22 (20 ILCS 665/3) (from Ch. 127, par. 200-23)

1 Sec. 3. Definitions. The following words and terms,
2 whenever used or referred to in this Act, shall have the
3 following meanings, except where the context may otherwise
4 require:

5 (a) "Department" means the Department of Commerce and
6 Economic Opportunity of the State of Illinois.

7 (b) "Local promotion group" means any non-profit
8 corporation, organization, association, agency or committee
9 thereof formed for the primary purpose of publicizing,
10 promoting, advertising or otherwise encouraging the
11 development of tourism in any municipality, county, or region
12 of Illinois.

13 (c) "Promotional activities" means preparing, planning and
14 conducting campaigns of information, advertising and publicity
15 through such media as newspapers, radio, television,
16 magazines, trade journals, moving and still photography,
17 posters, outdoor signboards and personal contact within and
18 without the State of Illinois; dissemination of information,
19 advertising, publicity, photographs and other literature and
20 material designed to carry out the purpose of this Act; and
21 participation in and attendance at meetings and conventions
22 concerned primarily with tourism, including travel to and from
23 such meetings.

24 (d) "Municipality" means "municipality" as defined in
25 Section 1-1-2 of the Illinois Municipal Code, as heretofore and
26 hereafter amended.

1 (e) "Tourism" means travel 50 miles or more one-way or an
2 overnight trip outside of a person's normal routine.

3 (f) "Municipal amateur sports facility" means a sports
4 facility that: (1) is owned by a unit of local government; (2)
5 has contiguous indoor sports competition space; (3) is designed
6 to principally accommodate and host amateur competitions for
7 youths, adults, or both; and (4) is not used for professional
8 sporting events where participants are compensated for their
9 participation.

10 (g) "Municipal convention center" means a convention
11 center or civic center owned by a unit of local government or
12 operated by a convention center authority, or a municipal
13 convention hall as defined in paragraph (1) of Section 11-65-1
14 of the Illinois Municipal Code, with contiguous exhibition
15 space ranging between 30,000 and 125,000 square feet.

16 (h) "Convention center authority" means an Authority, as
17 defined by the Civic Center Code, that operates a municipal
18 convention center with contiguous exhibition space ranging
19 between 30,000 and 125,000 square feet.

20 (i) "Incentive" means: (1) a financial ~~an~~ incentive
21 provided by a unit of local government ~~municipal convention~~
22 ~~center~~ or convention center authority to attract ~~for~~ a
23 convention, meeting, or trade show held at a municipal
24 convention center that, but for the incentive, would not have
25 occurred in the State or been retained in the State; or (2) a
26 financial ~~an~~ incentive provided by a unit of local government

1 for attracting a sporting event held at its a municipal amateur
2 sports facility that, but for the incentive, would not have
3 occurred in the State or been retained in the State; but (3)
4 only a financial incentive offered or provided to a person or
5 entity in the form of financial benefits or costs which are
6 allowable costs pursuant to the Grant Accountability and
7 Transparency Act.

8 (Source: P.A. 99-476, eff. 8-27-15.)

9 (20 ILCS 665/8b)

10 Sec. 8b. Municipal convention center and sports facility
11 attraction grants.

12 (a) Until July 1, 2022, the Department is authorized to
13 make grants, subject to appropriation by the General Assembly,
14 from the Tourism Promotion Fund to a unit of local government ~~7~~
15 ~~municipal convention center,~~ or convention center authority
16 that provides incentives, as defined in subsection (i) of
17 Section 3 of this Act, for the purpose of attracting
18 conventions, meetings, and trade shows to municipal convention
19 centers or ~~and~~ attracting sporting events to municipal amateur
20 sports facilities. Grants awarded under this Section shall be
21 based on the net proceeds received under the Hotel Operators'
22 Occupation Tax Act for the renting, leasing, or letting of
23 hotel rooms in the municipality in which the municipal
24 convention center or municipal amateur sports facility is
25 located for the month in which the convention, meeting, trade

1 show, or sporting event occurs. Grants shall not exceed 80% of
2 the incentive amount provided by the unit of local government ~~7~~
3 ~~municipal convention center,~~ or convention center authority.
4 Further, in no event may the aggregate amount of grants awarded
5 with respect to a single municipal convention center ~~7~~
6 ~~convention center authority,~~ or municipal amateur sports
7 facility exceed \$200,000 in any calendar year. The Department
8 may, by rule, require any other provisions it deems necessary
9 in order to protect the State's interest in administering this
10 program.

11 (b) No later than May 15 of each year, through May 15,
12 2022, the unit of local government ~~7, municipal convention~~
13 ~~center,~~ or convention center authority shall certify to the
14 Department the amounts of funds expended in the previous
15 calendar fiscal year to provide qualified incentives; however,
16 in no event may the certified amount pursuant to this paragraph
17 exceed \$200,000 with respect to ~~for~~ any municipal convention
18 center ~~7, convention center authority,~~ or municipal amateur
19 sports facility in any calendar year. The unit of local
20 government ~~7, convention center,~~ or convention center authority
21 shall certify (A) the net proceeds received under the Hotel
22 Operators' Occupation Tax Act for the renting, leasing, or
23 letting of hotel rooms in the municipality for the month in
24 which the convention, meeting, or trade show occurs and (B) the
25 average of the net proceeds received under the Hotel Operators'
26 Occupation Tax Act for the renting, leasing, or letting of

1 hotel rooms in the municipality for the same month in the 3
2 immediately preceding years. The unit of local government ~~7~~
3 ~~municipal convention center,~~ or convention center authority
4 shall include the incentive amounts as part of its regular
5 audit.

6 (b-5) Grants awarded to a unit of local government ~~7~~
7 ~~municipal convention center,~~ or convention center authority
8 may be made by the Department of Commerce and Economic
9 Opportunity from appropriations for those purposes for any
10 fiscal year, without regard to the fact that the qualification
11 or obligation may have occurred in a prior fiscal year.

12 (c) The Department shall submit a report, which must be
13 provided electronically, on the effectiveness of the program
14 established under this Section to the General Assembly no later
15 than January 1, 2022.

16 (Source: P.A. 99-476, eff. 8-27-15; 100-643, eff. 7-27-18.)

17 Section 5-30. The Department of Human Services Act is
18 amended by changing Section 1-50 as follows:

19 (20 ILCS 1305/1-50)

20 Sec. 1-50. Department of Human Services Community Services
21 Fund.

22 (a) The Department of Human Services Community Services
23 Fund is created in the State treasury as a special fund.

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

1 disbursing moneys in accordance with this Section.
2 Disbursements from the Fund shall be made, subject to
3 appropriation, for payment of expenses incurred by the
4 Department of Human Services in support of the Department's
5 rebalancing services, mental health services, and substance
6 abuse and prevention services.

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

8 (1) Moneys transferred from another State fund.

9 (2) All federal moneys received as a result of
10 expenditures that are attributable to moneys deposited in
11 the Fund.

12 (3) All other moneys received for the Fund from any
13 other source.

14 (4) Interest earned upon moneys in the Fund.

15 (Source: P.A. 96-1530, eff. 2-16-11.)

16 Section 5-35. The State Finance Act is amended by changing
17 Sections 5.857, 5h.5, 6z-27, 6z-32, 6z-51, 6z-70, 6z-100, 8.3,
18 8g, 8g-1, 13.2, and 25 and by adding Sections 5.891 and 6z-107
19 as follows:

20 (30 ILCS 105/5.857)

21 (Section scheduled to be repealed on July 1, 2019)

22 Sec. 5.857. The Capital Development Board Revolving Fund.
23 This Section is repealed July 1, 2020 ~~2019~~.

24 (Source: P.A. 99-78, eff. 7-20-15; 99-523, eff. 6-30-16;

1 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

2 (30 ILCS 105/5.891 new)

3 Sec. 5.891. The Governor's Administrative Fund.

4 (30 ILCS 105/5h.5)

5 Sec. 5h.5. Cash flow borrowing and general funds liquidity;
6 Fiscal Years 2018, ~~and 2019,~~ 2020, and 2021.

7 (a) In order to meet cash flow deficits and to maintain
8 liquidity in general funds and the Health Insurance Reserve
9 Fund, on and after July 1, 2017 and through March 1, 2021 ~~2019~~,
10 the State Treasurer and the State Comptroller, in consultation
11 with the Governor's Office of Management and Budget, shall make
12 transfers to general funds and the Health Insurance Reserve
13 Fund, as directed by the State Comptroller, out of special
14 funds of the State, to the extent allowed by federal law.

15 No such transfer may reduce the cumulative balance of all
16 of the special funds of the State to an amount less than the
17 total debt service payable during the 12 months immediately
18 following the date of the transfer on any bonded indebtedness
19 of the State and any certificates issued under the Short Term
20 Borrowing Act. At no time shall the outstanding total transfers
21 made from the special funds of the State to general funds and
22 the Health Insurance Reserve Fund under this Section exceed
23 \$1,200,000,000; once the amount of \$1,200,000,000 has been
24 transferred from the special funds of the State to general

1 funds and the Health Insurance Reserve Fund, additional
2 transfers may be made from the special funds of the State to
3 general funds and the Health Insurance Reserve Fund under this
4 Section only to the extent that moneys have first been
5 re-transferred from general funds and the Health Insurance
6 Reserve Fund to those special funds of the State.
7 Notwithstanding any other provision of this Section, no such
8 transfer may be made from any special fund that is exclusively
9 collected by or directly appropriated to any other
10 constitutional officer without the written approval of that
11 constitutional officer.

12 (b) If moneys have been transferred to general funds and
13 the Health Insurance Reserve Fund pursuant to subsection (a) of
14 this Section, Public Act 100-23 ~~this amendatory Act of the~~
15 ~~100th General Assembly~~ shall constitute the continuing
16 authority for and direction to the State Treasurer and State
17 Comptroller to reimburse the funds of origin from general funds
18 by transferring to the funds of origin, at such times and in
19 such amounts as directed by the Comptroller when necessary to
20 support appropriated expenditures from the funds, an amount
21 equal to that transferred from them plus any interest that
22 would have accrued thereon had the transfer not occurred,
23 except that any moneys transferred pursuant to subsection (a)
24 of this Section shall be repaid to the fund of origin within 48
25 ~~24~~ months after the date on which they were borrowed. When any
26 of the funds from which moneys have been transferred pursuant

1 to subsection (a) have insufficient cash from which the State
2 Comptroller may make expenditures properly supported by
3 appropriations from the fund, then the State Treasurer and
4 State Comptroller shall transfer from general funds to the fund
5 only such amount as is immediately necessary to satisfy
6 outstanding expenditure obligations on a timely basis.

7 (c) On the first day of each quarterly period in each
8 fiscal year, until such time as a report indicates that all
9 moneys borrowed and interest pursuant to this Section have been
10 repaid, the Comptroller shall provide to the President and the
11 Minority Leader of the Senate, the Speaker and the Minority
12 Leader of the House of Representatives, and the Commission on
13 Government Forecasting and Accountability a report on all
14 transfers made pursuant to this Section in the prior quarterly
15 period. The report must be provided in electronic format. The
16 report must include all of the following:

17 (1) the date each transfer was made;

18 (2) the amount of each transfer;

19 (3) in the case of a transfer from general funds to a
20 fund of origin pursuant to subsection (b) of this Section,
21 the amount of interest being paid to the fund of origin;
22 and

23 (4) the end of day balance of the fund of origin, the
24 general funds, and the Health Insurance Reserve Fund on the
25 date the transfer was made.

26 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

1 (30 ILCS 105/6z-27)

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

6 Within 30 days after the effective date of this amendatory
 7 Act of the 101st ~~100th~~ General Assembly, the State Comptroller
 8 shall order transferred and the State Treasurer shall transfer
 9 from the following funds moneys in the specified amounts for
 10 deposit into the Audit Expense Fund:

11	Agricultural Premium Fund	<u>152,228</u>	18,792
12	<u>Assisted Living and Shared Housing Regulatory Fund.....</u>	<u>2,549</u>	
13	Anna Veterans Home Fund	8,050	
14	Appraisal Administration Fund	4,373	
15	Attorney General Court Ordered and Voluntary Compliance		
16	Payment Projects Fund	14,421	
17	Attorney General Whistleblower Reward and		
18	Protection Fund	9,220	
19	Bank and Trust Company Fund	93,160	
20	Budget Stabilization Fund	131,491	
21	Care Provider Fund for Persons with a		
22	Developmental Disability	<u>14,212</u>	6,003
23	CDLIS/AAMVAnet/NMVTIS Trust Fund	<u>5,031</u>	2,495
24	Cemetery Oversight Licensing and Disciplinary Fund	5,583	
25	Chicago State University Education Improvement Fund	<u>4,036</u>	4,233

1	Child Support Administrative Fund	<u>5,843</u>	2,299
2	<u>Clean Air Act Permit Fund</u>		<u>980</u>
3	Commitment to Human Services Fund		122,475
4	Common School Fund	<u>238,911</u>	433,663
5	Community Association Manager Licensing and		
6	Disciplinary Fund		877
7	Community Mental Health Medicaid Trust Fund	<u>23,615</u>	9,897
8	<u>Corporate Franchise Tax Refund Fund</u>		<u>3,294</u>
9	Credit Union Fund		22,441
10	Cycle Rider Safety Training Fund		1,084
11	DCFS Children's Services Fund		241,473
12	<u>Death Certificate Surcharge Fund</u>		<u>4,790</u>
13	<u>Death Penalty Abolition Fund</u>		<u>6,142</u>
14	Department of Business Services Special		
15	Operations Fund	<u>11,370</u>	5,493
16	Department of Corrections Reimbursement		
17	and Education Fund		18,389
18	Department of Human Services Community		
19	Services Fund	<u>11,733</u>	5,399
20	Design Professionals Administration and		
21	Investigation Fund		5,378
22	The Downstate Public Transportation Fund	<u>12,268</u>	32,074
23	Downstate Transit Improvement Fund		1,251
24	Dram Shop Fund		514
25	Driver Services Administration Fund	<u>1,272</u>	897
26	Drivers Education Fund		1,417

1	Drug Rebate Fund	<u>41,241</u>	21,941
2	Drug Treatment Fund	<u>1,530</u>	527
3	<u>Drunk and Drugged Driving Prevention Fund</u>		<u>790</u>
4	The Education Assistance Fund	<u>1,332,369</u>	1,230,281
5	Electronic Health Record Incentive Fund	<u>2,575</u>	657
6	<u>Emergency Public Health Fund</u>		<u>9,383</u>
7	<u>EMS Assistance Fund</u>		<u>1,925</u>
8	Energy Efficiency Portfolio Standards Fund		126,046
9	<u>Environmental Protection Permit and Inspection Fund</u>		<u>733</u>
10	<u>Estate Tax Refund Fund</u>		<u>1,877</u>
11	Facilities Management Revolving Fund	<u>19,625</u>	15,360
12	<u>Facility Licensing Fund</u>		<u>2,411</u>
13	Fair and Exposition Fund	<u>4,698</u>	911
14	<u>Federal Financing Cost Reimbursement Fund</u>		<u>649</u>
15	Federal High Speed Rail Trust Fund	<u>14,092</u>	59,579
16	Federal Workforce Training Fund		152,617
17	Feed Control Fund	<u>8,112</u>	1,584
18	Fertilizer Control Fund	<u>6,898</u>	1,369
19	The Fire Prevention Fund	<u>3,706</u>	3,183
20	<u>Food and Drug Safety Fund</u>		<u>4,068</u>
21	Fund for the Advancement of Education	<u>14,680</u>	130,528
22	General Professions Dedicated Fund	<u>3,102</u>	19,678
23	The General Revenue Fund		<u>17,653,153</u>
24	Grade Crossing Protection Fund	<u>1,483</u>	2,379
25	<u>Grant Accountability and Transparency Fund</u>		<u>594</u>
26	<u>Hazardous Waste Fund</u>		<u>633</u>

1	Health and Human Services Medicaid Trust Fund	<u>9,399</u>	3,852
2	<u>Health Facility Plan Review Fund</u>		<u>3,521</u>
3	Healthcare Provider Relief Fund	<u>230,920</u>	71,263
4	<u>Healthy Smiles Fund</u>		<u>892</u>
5	<u>Home Care Services Agency Licensure Fund</u>		<u>3,582</u>
6	Horse Racing Fund		215,160
7	<u>Hospital Licensure Fund</u>		<u>1,946</u>
8	Hospital Provider Fund	<u>115,090</u>	44,230
9	<u>ICJIA Violence Prevention Fund</u>		<u>2,023</u>
10	Illinois Affordable Housing Trust Fund	<u>7,306</u>	5,478
11	Illinois Capital Revolving Loan Fund		1,067
12	Illinois Charity Bureau Fund		2,236
13	<u>Illinois Clean Water Fund</u>		<u>1,177</u>
14	<u>Illinois Health Facilities Planning Fund</u>		<u>4,047</u>
15	<u>Illinois School Asbestos Abatement Fund</u>		<u>1,150</u>
16	<u>Illinois Standardbred Breeders Fund</u>		<u>12,452</u>
17	Illinois Gaming Law Enforcement Fund		1,395
18	Illinois State Dental Disciplinary Fund		5,128
19	Illinois State Fair Fund	<u>29,588</u>	7,297
20	Illinois State Medical Disciplinary Fund		21,473
21	Illinois State Pharmacy Disciplinary Fund		8,839
22	<u>Illinois Thoroughbred Breeders Fund</u>		<u>19,485</u>
23	Illinois Veterans Assistance Fund		3,863
24	Illinois Veterans' Rehabilitation Fund	<u>1,187</u>	634
25	Illinois Workers' Compensation Commission		
26	Operations Fund	<u>206,564</u>	4,758

1	IMSA Income Fund	<u>7,646</u>	6,823
2	Income Tax Refund Fund	<u>55,081</u>	176,034
3	Insurance Financial Regulation Fund	110,878	
4	Insurance Premium Tax Refund Fund	16,534	
5	Insurance Producer Administration Fund	107,833	
6	Intermodal Facilities Promotion Fund	1,011	
7	International Tourism Fund	6,566	
8	LaSalle Veterans Home Fund	36,259	
9	LEADS Maintenance Fund	1,050	
10	<u>Lead Poisoning Screening, Prevention, and</u>		
11	<u>Abatement Fund</u>	<u>7,730</u>	
12	Live and Learn Fund	<u>21,306</u>	10,805
13	Lobbyist Registration Administration Fund	<u>1,088</u>	521
14	The Local Government Distributive Fund	31,539	113,119
15	Local Tourism Fund	19,098	
16	<u>Long-Term Care Monitor/Receiver Fund</u>	<u>54,094</u>	
17	Long-Term Care Provider Fund	<u>20,649</u>	6,761
18	<u>Mandatory Arbitration Fund</u>	<u>2,225</u>	
19	Manteno Veterans Home Fund	68,288	
20	Medical Interagency Program Fund	<u>1,948</u>	602
21	<u>Medical Special Purposes Trust Fund</u>	<u>2,073</u>	
22	Mental Health Fund	<u>15,458</u>	3,358
23	<u>Metabolic Screening and Treatment Fund</u>	<u>44,251</u>	
24	Money Laundering Asset Recovery Fund	1,115	
25	Monitoring Device Driving Permit		
26	Administration Fee Fund	<u>1,082</u>	797

1	Motor Carrier Safety Inspection Fund	1,289
2	The Motor Fuel Tax Fund	41,504 101,821
3	Motor Vehicle License Plate Fund	<u>14,732</u> 5,094
4	<u>Motor Vehicle Theft Prevention and Insurance</u>	
5	<u>Verification Trust Fund</u>	<u>645</u>
6	Nursing Dedicated and Professional Fund	<u>3,690</u> 10,673
7	<u>Open Space Lands Acquisition and Development Fund</u>	<u>943</u>
8	Optometric Licensing and Disciplinary Board Fund	1,608
9	Partners for Conservation Fund	<u>43,490</u> 8,973
10	The Personal Property Tax	
11	Replacement Fund	<u>100,416</u> 119,343
12	Pesticide Control Fund	<u>34,045</u> 5,826
13	<u>Plumbing Licensure and Program Fund</u>	<u>4,005</u>
14	Professional Services Fund	<u>3,806</u> 1,569
15	Professions Indirect Cost Fund	176,535
16	Public Pension Regulation Fund	9,236
17	<u>Public Health Laboratory Services Revolving Fund</u>	<u>7,750</u>
18	The Public Transportation Fund	31,285 91,397
19	Quincy Veterans Home Fund	64,594
20	Real Estate License Administration Fund	34,822
21	<u>Renewable Energy Resources Trust Fund</u>	<u>10,947</u>
22	Regional Transportation Authority Occupation and	
23	Use Tax Replacement Fund	<u>898</u> 3,486
24	Registered Certified Public Accountants' Administration	
25	<u>and Disciplinary Fund</u>	<u>3,423</u>
26	Rental Housing Support Program Fund	<u>503</u> 2,388

1	Residential Finance Regulatory Fund	17,742
2	The Road Fund	<u>215,480</u> 662,332
3	Roadside Memorial Fund	1,170
4	Savings Bank Regulatory Fund	2,270
5	School Infrastructure Fund	<u>15,933</u> 14,441
6	Secretary of State DUI Administration Fund	<u>1,980</u> 1,107
7	Secretary of State Identification Security and Theft	
8	Prevention Fund	<u>12,530</u> 6,154
9	Secretary of State Special License Plate Fund	<u>3,274</u> 2,210
10	Secretary of State Special Services Fund	<u>18,638</u> 10,306
11	Securities Audit and Enforcement Fund	<u>7,900</u> 3,972
12	<u>Solid Waste Management Fund</u>	<u>959</u>
13	Special Education Medicaid Matching Fund	<u>7,016</u> 2,346
14	State and Local Sales Tax Reform Fund	<u>2,022</u> 6,592
15	State Asset Forfeiture Fund	1,239
16	State Construction Account Fund	<u>33,539</u> 106,236
17	State Crime Laboratory Fund	4,020
18	State Gaming Fund	<u>83,992</u> 200,367
19	The State Garage Revolving Fund	<u>5,770</u> 5,521
20	The State Lottery Fund	<u>487,256</u> 215,561
21	State Offender DNA Identification System Fund	1,270
22	State Pensions Fund	500,000
23	State Police DUI Fund	1,050
24	State Police Firearm Services Fund	4,116
25	State Police Services Fund	11,485
26	State Police Vehicle Fund	6,004

1	State Police Whistleblower Reward	
2	and Protection Fund	3,519
3	<u>State Treasurer's Bank Services Trust Fund</u>	<u>625</u>
4	Supplemental Low Income Energy Assistance Fund	74,279
5	<u>Supreme Court Special Purposes Fund</u>	<u>3,879</u>
6	<u>Tattoo and Body Piercing Establishment</u>	
7	<u>Registration Fund</u>	<u>706</u>
8	Tax Compliance and Administration Fund	<u>1,490</u> 1,479
9	Technology Management Revolving Fund	204,090
10	Tobacco Settlement Recovery Fund	<u>34,105</u> 1,855
11	Tourism Promotion Fund	40,541
12	<u>Trauma Center Fund</u>	<u>10,783</u>
13	<u>Underground Storage Tank Fund</u>	<u>2,737</u>
14	University of Illinois Hospital Services Fund	<u>4,602</u> 1,924
15	The Vehicle Inspection Fund	<u>4,243</u> 1,469
16	Violent Crime Victims Assistance Fund	13,911
17	Weights and Measures Fund	<u>27,517</u> 5,660
18	The Working Capital Revolving Fund	18,184

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

22 These provisions do not apply to funds classified by the
23 Comptroller as federal trust funds or State trust funds. The
24 Audit Expense Fund may receive transfers from those trust funds
25 only as directed herein, except where prohibited by the terms
26 of the trust fund agreement. The Auditor General shall notify

1 the trustees of those funds of the estimated cost of the audit
2 to be incurred under the Illinois State Auditing Act for the
3 fund. The trustees of those funds shall direct the State
4 Comptroller and Treasurer to transfer the estimated amount to
5 the Audit Expense Fund.

6 The Auditor General may bill entities that are not subject
7 to the above transfer provisions, including private entities,
8 related organizations and entities whose funds are
9 locally-held, for the cost of audits, studies, and
10 investigations incurred on their behalf. Any revenues received
11 under this provision shall be deposited into the Audit Expense
12 Fund.

13 In the event that moneys on deposit in any fund are
14 unavailable, by reason of deficiency or any other reason
15 preventing their lawful transfer, the State Comptroller shall
16 order transferred and the State Treasurer shall transfer the
17 amount deficient or otherwise unavailable from the General
18 Revenue Fund for deposit into the Audit Expense Fund.

19 On or before December 1, 1992, and each December 1
20 thereafter, the Auditor General shall notify the Governor's
21 Office of Management and Budget (formerly Bureau of the Budget)
22 of the amount estimated to be necessary to pay for audits,
23 studies, and investigations in accordance with the Illinois
24 State Auditing Act during the next succeeding fiscal year for
25 each State fund for which a transfer or reimbursement is
26 anticipated.

1 Beginning with fiscal year 1994 and during each fiscal year
2 thereafter, the Auditor General may direct the State
3 Comptroller and Treasurer to transfer moneys from funds
4 authorized by the General Assembly for that fund. In the event
5 funds, including federal and State trust funds but excluding
6 the General Revenue Fund, are transferred, during fiscal year
7 1994 and during each fiscal year thereafter, in excess of the
8 amount to pay actual costs attributable to audits, studies, and
9 investigations as permitted or required by the Illinois State
10 Auditing Act or specific action of the General Assembly, the
11 Auditor General shall, on September 30, or as soon thereafter
12 as is practicable, direct the State Comptroller and Treasurer
13 to transfer the excess amount back to the fund from which it
14 was originally transferred.

15 (Source: P.A. 99-38, eff. 7-14-15; 99-523, eff. 6-30-16;
16 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

17 (30 ILCS 105/6z-32)

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

19 (a) The Partners for Conservation Fund (formerly known as
20 the Conservation 2000 Fund) and the Partners for Conservation
21 Projects Fund (formerly known as the Conservation 2000 Projects
22 Fund) are created as special funds in the State Treasury. These
23 funds shall be used to establish a comprehensive program to
24 protect Illinois' natural resources through cooperative
25 partnerships between State government and public and private

1 landowners. Moneys in these Funds may be used, subject to
2 appropriation, by the Department of Natural Resources,
3 Environmental Protection Agency, and the Department of
4 Agriculture for purposes relating to natural resource
5 protection, planning, recreation, tourism, and compatible
6 agricultural and economic development activities. Without
7 limiting these general purposes, moneys in these Funds may be
8 used, subject to appropriation, for the following specific
9 purposes:

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

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

24 (3) To develop a systematic and long-term program to
25 effectively measure and monitor natural resources and
26 ecological conditions through investments in technology

1 and involvement of scientific experts.

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

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

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

19 Fiscal Year	Amount
20 1996	\$ 3,500,000
21 1997	\$ 9,000,000
22 1998	\$10,000,000
23 1999	\$11,000,000
24 2000	\$12,500,000
25 2001 through 2004	\$14,000,000
26 2005	\$7,000,000

1	2006	\$11,000,000
2	2007	\$0
3	2008 through 2011	\$14,000,000
4	2012	\$12,200,000
5	2013 through 2017	\$14,000,000
6	2018	\$1,500,000
7	2019 through 2021	\$14,000,000
8	<u>2020</u>	<u>\$7,500,000</u>
9	<u>2021</u>	<u>\$14,000,000</u>

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

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

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

23 (30 ILCS 105/6z-51)

24 Sec. 6z-51. Budget Stabilization Fund.

25 (a) The Budget Stabilization Fund, a special fund in the

1 State Treasury, shall consist of moneys appropriated or
2 transferred to that Fund, as provided in Section 6z-43 and as
3 otherwise provided by law. All earnings on Budget Stabilization
4 Fund investments shall be deposited into that Fund.

5 (b) The State Comptroller may direct the State Treasurer to
6 transfer moneys from the Budget Stabilization Fund to the
7 General Revenue Fund in order to meet cash flow deficits
8 resulting from timing variations between disbursements and the
9 receipt of funds within a fiscal year. Any moneys so borrowed
10 in any fiscal year other than Fiscal Year 2011 shall be repaid
11 by June 30 of the fiscal year in which they were borrowed. Any
12 moneys so borrowed in Fiscal Year 2011 shall be repaid no later
13 than July 15, 2011.

14 (c) During Fiscal Year 2017 only, amounts may be expended
15 from the Budget Stabilization Fund only pursuant to specific
16 authorization by appropriation. Any moneys expended pursuant
17 to appropriation shall not be subject to repayment.

18 (d) For Fiscal Year 2020, and beyond, any transfers into
19 the Fund pursuant to the Cannabis Regulation and Tax Act may be
20 transferred to the General Revenue Fund in order for the
21 Comptroller to address outstanding vouchers and shall not be
22 subject to repayment back into the Budget Stabilization Fund.

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

24 (30 ILCS 105/6z-70)

25 Sec. 6z-70. The Secretary of State Identification Security

1 and Theft Prevention Fund.

2 (a) The Secretary of State Identification Security and
3 Theft Prevention Fund is created as a special fund in the State
4 treasury. The Fund shall consist of any fund transfers, grants,
5 fees, or moneys from other sources received for the purpose of
6 funding identification security and theft prevention measures.

7 (b) All moneys in the Secretary of State Identification
8 Security and Theft Prevention Fund shall be used, subject to
9 appropriation, for any costs related to implementing
10 identification security and theft prevention measures.

11 (c) (Blank).

12 (d) (Blank).

13 (e) (Blank).

14 (f) (Blank).

15 (g) (Blank).

16 (h) (Blank).

17 (i) (Blank).

18 (j) (Blank). ~~Notwithstanding any other provision of State~~
19 ~~law to the contrary, on or after July 1, 2017, and until June~~
20 ~~30, 2018, in addition to any other transfers that may be~~
21 ~~provided for by law, at the direction of and upon notification~~
22 ~~of the Secretary of State, the State Comptroller shall direct~~
23 ~~and the State Treasurer shall transfer amounts into the~~
24 ~~Secretary of State Identification Security and Theft~~
25 ~~Prevention Fund from the designated funds not exceeding the~~
26 ~~following totals:~~

1	Registered Limited Liability Partnership Fund	\$287,000
2	Securities Investors Education Fund	\$1,500,000
3	Department of Business Services Special	
4	 Operations Fund	\$3,000,000
5	Securities Audit and Enforcement Fund	\$3,500,000
6	Corporate Franchise Tax Refund Fund	\$3,000,000

7 (k) Notwithstanding any other provision of State law to the
8 contrary, on or after July 1, 2018, and until June 30, 2019, in
9 addition to any other transfers that may be provided for by
10 law, at the direction of and upon notification of the Secretary
11 of State, the State Comptroller shall direct and the State
12 Treasurer shall transfer amounts into the Secretary of State
13 Identification Security and Theft Prevention Fund from the
14 designated funds not exceeding the following totals:

15	<u>Division of Corporations</u> Registered Limited Liability	
16	Partnership Fund	\$287,000
17	Securities Investors Education Fund	\$1,500,000
18	Department of Business Services Special	
19	Operations Fund	\$3,000,000
20	Securities Audit and Enforcement Fund	\$3,500,000

21 (l) Notwithstanding any other provision of State law to the
22 contrary, on or after July 1, 2019, and until June 30, 2020, in
23 addition to any other transfers that may be provided for by
24 law, at the direction of and upon notification of the Secretary
25 of State, the State Comptroller shall direct and the State
26 Treasurer shall transfer amounts into the Secretary of State

1 Identification Security and Theft Prevention Fund from the
2 designated funds not exceeding the following totals:

3	<u>Division of Corporations Registered Limited</u>	
4	<u>Liability Partnership Fund.....</u>	<u>\$287,000</u>
5	<u>Securities Investors Education Fund.....</u>	<u>\$1,500,000</u>
6	<u>Department of Business Services</u>	
7	<u>Special Operations Fund.....</u>	<u>\$3,000,000</u>
8	<u>Securities Audit and Enforcement Fund.....</u>	<u>\$3,500,000</u>

9 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

10 (30 ILCS 105/6z-100)

11 (Section scheduled to be repealed on July 1, 2019)

12 Sec. 6z-100. Capital Development Board Revolving Fund;
13 payments into and use. All monies received by the Capital
14 Development Board for publications or copies issued by the
15 Board, and all monies received for contract administration
16 fees, charges, or reimbursements owing to the Board shall be
17 deposited into a special fund known as the Capital Development
18 Board Revolving Fund, which is hereby created in the State
19 treasury. The monies in this Fund shall be used by the Capital
20 Development Board, as appropriated, for expenditures for
21 personal services, retirement, social security, contractual
22 services, legal services, travel, commodities, printing,
23 equipment, electronic data processing, or telecommunications.
24 Unexpended moneys in the Fund shall not be transferred or
25 allocated by the Comptroller or Treasurer to any other fund,

1 nor shall the Governor authorize the transfer or allocation of
2 those moneys to any other fund. This Section is repealed July
3 1, 2020 ~~2019~~.

4 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;
5 100-587, eff. 6-4-18.)

6 (30 ILCS 105/6z-107 new)

7 Sec. 6z-107. Governor's Administrative Fund. The
8 Governor's Administrative Fund is established as a special fund
9 in the State Treasury. The Fund may accept moneys from any
10 public source in the form of grants, deposits, and transfers,
11 and shall be used for purposes designated by the source of the
12 moneys and, if no specific purposes are designated, then for
13 the general administrative and operational costs of the
14 Governor's Office.

15 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

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

24 first -- to pay the cost of administration of Chapters

1 2 through 10 of the Illinois Vehicle Code, except the cost
2 of administration of Articles I and II of Chapter 3 of that
3 Code; and

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

1 and naval reservations and defense-industry sites, or for
2 the purchase of right-of-way, except that the State shall
3 be reimbursed in full for any expense incurred in building
4 the flight strips; or for the operating and maintaining of
5 highway garages; or for patrolling and policing the public
6 highways and conserving the peace; or for the operating
7 expenses of the Department relating to the administration
8 of public transportation programs; ~~or, during fiscal year~~
9 ~~2012 only, for the purposes of a grant not to exceed~~
10 ~~\$8,500,000 to the Regional Transportation Authority on~~
11 ~~behalf of PACE for the purpose of ADA/Para transit~~
12 ~~expenses; or, during fiscal year 2013 only, for the~~
13 ~~purposes of a grant not to exceed \$3,825,000 to the~~
14 ~~Regional Transportation Authority on behalf of PACE for the~~
15 ~~purpose of ADA/Para transit expenses; or, during fiscal~~
16 ~~year 2014 only, for the purposes of a grant not to exceed~~
17 ~~\$3,825,000 to the Regional Transportation Authority on~~
18 ~~behalf of PACE for the purpose of ADA/Para transit~~
19 ~~expenses; or, during fiscal year 2015 only, for the~~
20 ~~purposes of a grant not to exceed \$3,825,000 to the~~
21 ~~Regional Transportation Authority on behalf of PACE for the~~
22 ~~purpose of ADA/Para transit expenses; or, during fiscal~~
23 ~~year 2016 only, for the purposes of a grant not to exceed~~
24 ~~\$3,825,000 to the Regional Transportation Authority on~~
25 ~~behalf of PACE for the purpose of ADA/Para transit~~
26 ~~expenses; or, during fiscal year 2017 only, for the~~

1 ~~purposes of a grant not to exceed \$3,825,000 to the~~
2 ~~Regional Transportation Authority on behalf of PACE for the~~
3 ~~purpose of ADA/Para-transit expenses; or, during fiscal~~
4 ~~year 2018 only, for the purposes of a grant not to exceed~~
5 ~~\$3,825,000 to the Regional Transportation Authority on~~
6 ~~behalf of PACE for the purpose of ADA/Para transit~~
7 ~~expenses; or, during fiscal year 2019 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 2020 only, for the purposes of a grant not to exceed~~
12 ~~\$8,394,800 to the Regional Transportation Authority on~~
13 ~~behalf of PACE for the purpose of ADA/Para-transit~~
14 ~~expenses; or for any of those purposes or any other purpose~~
15 ~~that may be provided by law.~~

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

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

1 1. Department of Public Health;

2 2. Department of Transportation, only with respect to

3 subsidies for one-half fare Student Transportation and

4 Reduced Fare for Elderly, ~~except during fiscal year 2012~~

5 ~~only when no more than \$40,000,000 may be expended and~~

6 ~~except during fiscal year 2013 only when no more than~~

7 ~~\$17,570,300 may be expended and except during fiscal year~~

8 ~~2014 only when no more than \$17,570,000 may be expended and~~

9 ~~except during fiscal year 2015 only when no more than~~

10 ~~\$17,570,000 may be expended and except during fiscal year~~

11 ~~2016 only when no more than \$17,570,000 may be expended and~~

12 ~~except during fiscal year 2017 only when no more than~~

13 ~~\$17,570,000 may be expended and except during fiscal year~~

14 ~~2018 only when no more than \$17,570,000 may be expended and~~

15 except during fiscal year 2019 only when no more than

16 \$17,570,000 may be expended and except fiscal year 2020

17 only when no more than \$17,570,000 may be expended;

18 3. Department of Central Management Services, except

19 for expenditures incurred for group insurance premiums of

20 appropriate personnel;

21 4. Judicial Systems and Agencies.

22 Beginning with fiscal year 1981 and thereafter, no Road

23 Fund monies shall be appropriated to the following Departments

24 or agencies of State government for administration, grants, or

25 operations; but this limitation is not a restriction upon

26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement:

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

4 2. Department of Transportation, only with respect to
5 Intercity Rail Subsidies, ~~except during fiscal year 2012~~
6 ~~only when no more than \$40,000,000 may be expended and~~
7 ~~except during fiscal year 2013 only when no more than~~
8 ~~\$26,000,000 may be expended and except during fiscal year~~
9 ~~2014 only when no more than \$38,000,000 may be expended and~~
10 ~~except during fiscal year 2015 only when no more than~~
11 ~~\$42,000,000 may be expended and except during fiscal year~~
12 ~~2016 only when no more than \$38,300,000 may be expended and~~
13 ~~except during fiscal year 2017 only when no more than~~
14 ~~\$50,000,000 may be expended and except during fiscal year~~
15 ~~2018 only when no more than \$52,000,000 may be expended and~~
16 except during fiscal year 2019 only when no more than
17 \$52,000,000 may be expended and except fiscal year 2020
18 only when no more than \$50,000,000 may be expended, and
19 Rail Freight Services.

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

1 Workers' Compensation Commission under the terms of the
2 Workers' Compensation Act or Workers' Occupational Diseases
3 Act for injury or death of an employee of the Division of
4 Highways in the Department of Transportation.

5 Beginning with fiscal year 1984 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 State Police, except not more than 40%
- 12 of the funds appropriated for the Division of Operations;
- 13 2. State Officers.

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

24 Money in the Road Fund shall, if and when the State of
25 Illinois incurs any bonded indebtedness for the construction of
26 permanent highways, be set aside and used for the purpose of

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

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

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

1 ~~year 2012 only for the purposes of a grant not to exceed~~
2 ~~\$8,500,000 to the Regional Transportation Authority on~~
3 ~~behalf of PACE for the purpose of ADA/Para transit~~
4 ~~expenses, or during fiscal year 2013 only for the purposes~~
5 ~~of a grant not to exceed \$3,825,000 to the Regional~~
6 ~~Transportation Authority on behalf of PACE for the purpose~~
7 ~~of ADA/Para transit expenses, or during fiscal year 2014~~
8 ~~only for the purposes of a grant not to exceed \$3,825,000~~
9 ~~to the Regional Transportation Authority on behalf of PACE~~
10 ~~for the purpose of ADA/Para transit expenses, or during~~
11 ~~fiscal year 2015 only for the purposes of a grant not to~~
12 ~~exceed \$3,825,000 to the Regional Transportation Authority~~
13 ~~on behalf of PACE for the purpose of ADA/Para transit~~
14 ~~expenses, or during fiscal year 2016 only for the purposes~~
15 ~~of a grant not to exceed \$3,825,000 to the Regional~~
16 ~~Transportation Authority on behalf of PACE for the purpose~~
17 ~~of ADA/Para transit expenses, or during fiscal year 2017~~
18 ~~only for the purposes of a grant not to exceed \$3,825,000~~
19 ~~to the Regional Transportation Authority on behalf of PACE~~
20 ~~for the purpose of ADA/Para transit expenses, or during~~
21 ~~fiscal year 2018 only for the purposes of a grant not to~~
22 ~~exceed \$3,825,000 to the Regional Transportation Authority~~
23 ~~on behalf of PACE for the purpose of ADA/Para transit~~
24 ~~expenses, or during fiscal year 2019 only for the purposes~~
25 ~~of a grant not to exceed \$3,825,000 to the Regional~~
26 ~~Transportation Authority on behalf of PACE for the purpose~~

1 of ADA/Para-transit expenses, or during fiscal year 2020
2 only for the purposes of a grant not to exceed \$8,394,800
3 to the Regional Transportation Authority on behalf of PACE
4 for the purpose of ADA/Para-transit expenses, and the costs
5 for patrolling and policing the public highways (by State,
6 political subdivision, or municipality collecting that
7 money) for enforcement of traffic laws. The separation of
8 grades of such highways with railroads and costs associated
9 with protection of at-grade highway and railroad crossing
10 shall also be permissible.

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

14 Except as provided in this paragraph, beginning with fiscal
15 year 1991 and thereafter, no Road Fund monies shall be
16 appropriated to the Department of State Police for the purposes
17 of this Section in excess of its total fiscal year 1990 Road
18 Fund appropriations for those purposes unless otherwise
19 provided in Section 5g of this Act. For fiscal years 2003,
20 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
21 appropriated to the Department of State Police for the purposes
22 of this Section in excess of \$97,310,000. For fiscal year 2008
23 only, no Road Fund monies shall be appropriated to the
24 Department of State Police for the purposes of this Section in
25 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
26 monies shall be appropriated to the Department of State Police

1 for the purposes of this Section in excess of \$114,700,000.
2 Beginning in fiscal year 2010, no road fund moneys shall be
3 appropriated to the Department of State Police. It shall not be
4 lawful to circumvent this limitation on appropriations by
5 governmental reorganization or other methods unless otherwise
6 provided in Section 5g of this Act.

7 In fiscal year 1994, no Road Fund monies shall be
8 appropriated to the Secretary of State for the purposes of this
9 Section in excess of the total fiscal year 1991 Road Fund
10 appropriations to the Secretary of State for those purposes,
11 plus \$9,800,000. It shall not be lawful to circumvent this
12 limitation on appropriations by governmental reorganization or
13 other method.

14 Beginning with fiscal year 1995 and thereafter, no Road
15 Fund monies shall be appropriated to the Secretary of State for
16 the purposes of this Section in excess of the total fiscal year
17 1994 Road Fund appropriations to the Secretary of State for
18 those purposes. It shall not be lawful to circumvent this
19 limitation on appropriations by governmental reorganization or
20 other methods.

21 Beginning with fiscal year 2000, total Road Fund
22 appropriations to the Secretary of State for the purposes of
23 this Section shall not exceed the amounts specified for the
24 following fiscal years:

25	Fiscal Year 2000	\$80,500,000;
26	Fiscal Year 2001	\$80,500,000;

1	Fiscal Year 2002	\$80,500,000;
2	Fiscal Year 2003	\$130,500,000;
3	Fiscal Year 2004	\$130,500,000;
4	Fiscal Year 2005	\$130,500,000;
5	Fiscal Year 2006	\$130,500,000;
6	Fiscal Year 2007	\$130,500,000;
7	Fiscal Year 2008	\$130,500,000;
8	Fiscal Year 2009	\$130,500,000.

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

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

16 It shall not be lawful to circumvent this limitation on
17 appropriations by governmental reorganization or other
18 methods.

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

23 Nothing in this Section prohibits transfers from the Road
24 Fund to the State Construction Account Fund under Section 5e of
25 this Act; nor to the General Revenue Fund, as authorized by
26 Public Act 93-25.

1 The additional amounts authorized for expenditure in this
2 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
3 shall be repaid to the Road Fund from the General Revenue Fund
4 in the next succeeding fiscal year that the General Revenue
5 Fund has a positive budgetary balance, as determined by
6 generally accepted accounting principles applicable to
7 government.

8 The additional amounts authorized for expenditure by the
9 Secretary of State and the Department of State Police in this
10 Section by Public Act 94-91 shall be repaid to the Road Fund
11 from the General Revenue Fund in the next succeeding fiscal
12 year that the General Revenue Fund has a positive budgetary
13 balance, as determined by generally accepted accounting
14 principles applicable to government.

15 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;
16 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

17 (30 ILCS 105/8g)

18 Sec. 8g. Fund transfers.

19 (a) (Blank). ~~In addition to any other transfers that may be~~
20 ~~provided for by law, as soon as may be practical after June 9,~~
21 ~~1999 (the effective date of Public Act 91-25), the State~~
22 ~~Comptroller shall direct and the State Treasurer shall transfer~~
23 ~~the sum of \$10,000,000 from the General Revenue Fund to the~~
24 ~~Motor Vehicle License Plate Fund created by Public Act 91-37.~~

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

1 ~~provided for by law, as soon as may be practical after June 9,~~
2 ~~1999 (the effective date of Public Act 91-25), the State~~
3 ~~Comptroller shall direct and the State Treasurer shall transfer~~
4 ~~the sum of \$25,000,000 from the General Revenue Fund to the~~
5 ~~Fund for Illinois' Future created by Public Act 91-38.~~

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

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

18 Beginning January 1, 2000, on the first day of each month,
19 or as soon as may be practical thereafter, the State
20 Comptroller shall direct and the State Treasurer shall transfer
21 from the General Revenue Fund to each of the special funds from
22 which payments are to be made under subsection (d) of Section
23 28.1 of the Illinois Horse Racing Act of 1975 an amount equal
24 to 1/12 of the annual amount required for those payments from
25 that special fund, which annual amount shall not exceed the
26 annual amount for those payments from that special fund for the

1 calendar year 1998. The special funds to which transfers shall
2 be made under this subsection (d) include, but are not
3 necessarily limited to, the Agricultural Premium Fund; the
4 Metropolitan Exposition, Auditorium and Office Building Fund;
5 the Fair and Exposition Fund; the Illinois Standardbred
6 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the
7 Illinois Veterans' Rehabilitation Fund. Except for transfers
8 attributable to prior fiscal years, during State fiscal year
9 ~~2018~~ 2020 only, no transfers shall be made from the General
10 Revenue Fund to the Agricultural Premium Fund, the Fair and
11 Exposition Fund, the Illinois Standardbred Breeders Fund, or
12 the Illinois Thoroughbred Breeders Fund.

13 (e) (Blank). ~~In addition to any other transfers that may be
14 provided for by law, as soon as may be practical after May 17,
15 2000 (the effective date of Public Act 91-704), but in no event
16 later than June 30, 2000, the State Comptroller shall direct
17 and the State Treasurer shall transfer the sum of \$15,000,000
18 from the General Revenue Fund to the Fund for Illinois' Future.~~

19 (f) (Blank). ~~In addition to any other transfers that may be
20 provided for by law, as soon as may be practical after May 17,
21 2000 (the effective date of Public Act 91-704), but in no event
22 later than June 30, 2000, the State Comptroller shall direct
23 and the State Treasurer shall transfer the sum of \$70,000,000
24 from the General Revenue Fund to the Long-Term Care Provider
25 Fund.~~

26 (f-1) (Blank). ~~In fiscal year 2002, in addition to any~~

1 ~~other transfers that may be provided for by law, at the~~
2 ~~direction of and upon notification from the Governor, the State~~
3 ~~Comptroller shall direct and the State Treasurer shall transfer~~
4 ~~amounts not exceeding a total of \$160,000,000 from the General~~
5 ~~Revenue Fund to the Long Term Care Provider Fund.~~

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

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

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

1 (i-1) (Blank). ~~On or after July 1, 2002 and until May 1,~~
2 ~~2003, in addition to any other transfers that may be provided~~
3 ~~for by law, 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 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~
7 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~
8 ~~re-transferred by the State Comptroller and the State Treasurer~~
9 ~~from the Tobacco Settlement Recovery Fund to the General~~
10 ~~Revenue Fund at the direction of and upon notification from the~~
11 ~~Governor, but in any event on or before June 30, 2003.~~

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

18	From the General Revenue Fund	\$8,450,000
19	From the Public Utility Fund	1,700,000
20	From the Transportation Regulatory Fund	2,650,000
21	From the Title III Social Security and	
22	Employment Fund	3,700,000
23	From the Professions Indirect Cost Fund	4,050,000
24	From the Underground Storage Tank Fund	550,000
25	From the Agricultural Premium Fund	750,000
26	From the State Pensions Fund	200,000

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

13 (k) (Blank). ~~In addition to any other transfers that may be~~
 14 ~~provided for by law, as soon as may be practical after December~~
 15 ~~20, 2001 (the effective date of Public Act 92-505), the State~~
 16 ~~Comptroller shall direct and the State Treasurer shall transfer~~
 17 ~~the sum of \$2,000,000 from the General Revenue Fund to the~~
 18 ~~Teachers Health Insurance Security Fund.~~

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

25 (k-2) (Blank). ~~In addition to any other transfers that may~~
 26 ~~be provided for by law, on July 1, 2003, or as soon as may be~~

1 ~~practical thereafter, the State Comptroller shall direct and~~
 2 ~~the State Treasurer shall transfer the sum of \$2,000,000 from~~
 3 ~~the General Revenue Fund to the Teachers Health Insurance~~
 4 ~~Security Fund.~~

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

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

24 (l) (Blank). ~~In addition to any other transfers that may be~~
 25 ~~provided for by law, on July 1, 2002, or as soon as may be~~
 26 ~~practical thereafter, the State Comptroller shall direct and~~

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

4 (m) (Blank). ~~In addition to any other transfers that may be~~
5 ~~provided for by law, on July 1, 2002 and on January 8, 2004~~
6 ~~(the effective date of Public Act 93-648), or as soon~~
7 ~~thereafter as may be practical, the State Comptroller shall~~
8 ~~direct and the State Treasurer shall transfer the sum of~~
9 ~~\$1,200,000 from the General Revenue Fund to the Violence~~
10 ~~Prevention Fund.~~

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

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

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

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

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

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

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

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

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

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

3 (u) (Blank). ~~On or after July 1, 2004 and until May 1,~~
4 ~~2005, in addition to any other transfers that may be provided~~
5 ~~for by 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) (Blank). ~~In addition to any other transfers that may be~~
15 ~~provided for by law, on July 1, 2004, or as soon thereafter as~~
16 ~~may be practical, the State Comptroller shall direct and the~~
17 ~~State Treasurer shall transfer the sum of \$1,200,000 from the~~
18 ~~General Revenue Fund to the Violence Prevention Fund.~~

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

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

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

1 (aa) (Blank). ~~In addition to any other transfers that may~~
2 ~~be 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) (Blank). ~~In addition to any other transfers that may~~
8 ~~be 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) (Blank). ~~In addition to any other transfers that may~~
14 ~~be provided for by law, on or after July 1, 2005 and until May~~
15 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
25 ~~be provided for by law, on April 1, 2005, or as soon thereafter~~
26 ~~as 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) (Blank). ~~Notwithstanding any other provision of law,~~
6 ~~on July 1, 2006, or as soon thereafter as practical, the State~~
7 ~~Comptroller shall direct and the State Treasurer shall transfer~~
8 ~~the remaining balance from the Illinois Civic Center Bond Fund~~
9 ~~to the Illinois Civic Center Bond Retirement and Interest Fund.~~

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

18 (gg) (Blank). ~~In addition to any other transfers that may~~
19 ~~be provided for by law, on and after July 1, 2006 and until May~~
20 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
4 ~~be provided for by law, on and after July 1, 2006 and until~~
5 ~~June 30, 2007, at the direction of and upon notification from~~
6 ~~the 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) (Blank). ~~In addition to any other transfers that may~~
16 ~~be provided for by law, on or before August 31, 2006, the~~
17 ~~Governor and the State Comptroller may agree to transfer the~~
18 ~~surplus cash balance from the General Revenue Fund to the~~
19 ~~Budget Stabilization Fund and the Pension Stabilization Fund in~~
20 ~~equal proportions. The determination of the amount of the~~
21 ~~surplus 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) (Blank). ~~In addition to any other transfers that may~~
2 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~
3 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
8 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~
9 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
13 ~~be provided for by law, on the first day of each calendar~~
14 ~~quarter 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) (Blank). ~~In addition to any other transfers that may~~
20 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~
21 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
25 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~
26 ~~as 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) (Blank). In addition to any other transfers that may~~
4 ~~be provided for by law, on and after July 1, 2006 and until~~
5 ~~June 30, 2007, at the direction of and upon notification from~~
6 ~~the 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) (Blank). In addition to any other transfers that may~~
22 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~
23 ~~as 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) (Blank). In addition to any other transfers that may~~

1 ~~be provided for by law, on and after July 1, 2007 and until May~~
 2 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
 12 ~~be provided for by law, on and after July 1, 2007 and until~~
 13 ~~June 30, 2008, at the direction of and upon notification from~~
 14 ~~the 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) (Blank). ~~In addition to any other transfers that may~~
 24 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
 25 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
4 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
5 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
9 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
10 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
14 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
15 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
19 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
20 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
24 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
25 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
3 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~
4 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
9 ~~be provided for by law, on July 1, 2008, or as soon thereafter~~
10 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
14 ~~be provided for by law, on and after July 1, 2008 and until May~~
15 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
25 ~~be provided for by law, on and after July 1, 2008 and until~~
26 ~~June 30, 2009, at the direction of and upon notification from~~

1 ~~the 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) (Blank). ~~In addition to any other transfers that may~~
11 ~~be provided for by law, on July 1, 2008, or as soon thereafter~~
12 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
17 ~~be provided for by law, on July 1, 2008, or as soon thereafter~~
18 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
22 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
23 ~~as 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) (Blank). ~~In addition to any other transfers that may~~

1 ~~be provided for by law, on and after July 1, 2009 and until May~~
2 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
12 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
13 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
18 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
19 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
23 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
24 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
2 ~~be provided for by law, on and after July 1, 2009 and until~~
3 ~~June 30, 2010, at the direction of and upon notification from~~
4 ~~the 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) (Blank). ~~In addition to any other transfers that may~~
9 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
10 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
14 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
15 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
20 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~
21 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
25 ~~be 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) (Blank). ~~In addition to any other transfers that may~~
5 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
6 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
10 ~~be provided for by law, on and after July 1, 2010 and until May~~
11 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
21 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
22 ~~as 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) (Blank). ~~In addition to any other transfers that may~~

1 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
2 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
6 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
7 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
11 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
12 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
16 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
17 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
21 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~
22 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
26 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~

1 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
7 ~~be provided for by law, on and after July 1, 2011 and until May~~
8 ~~1, 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) (Blank). ~~In addition to any other transfers that may~~
18 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~
19 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
23 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~
24 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
3 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~
4 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
8 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~
9 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
13 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~
14 ~~as 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) (Blank). ~~In addition to any other transfers that may~~
18 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~
19 ~~as 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; 100-23, eff. 7-6-17;
24 100-201, eff. 8-18-17; 100-863, eff. 8-14-18.)

25 (30 ILCS 105/8g-1)

1 Sec. 8g-1. Fund transfers.

2 (a) (Blank).

3 (b) (Blank).

4 (c) (Blank).

5 (d) (Blank).

6 (e) (Blank).

7 (f) (Blank).

8 (g) (Blank).

9 (h) (Blank).

10 (i) (Blank).

11 (j) (Blank).

12 (k) (Blank). ~~In addition to any other transfers that may be~~
13 ~~provided for by law, on July 1, 2017, or as soon thereafter as~~
14 ~~practical, the State Comptroller shall direct and the State~~
15 ~~Treasurer shall transfer the sum of \$500,000 from the General~~
16 ~~Revenue Fund to the Grant Accountability and Transparency Fund.~~

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

22 (m) (Blank). ~~In addition to any other transfers that may be~~
23 ~~provided for by law, on July 1, 2018, or as soon thereafter as~~
24 ~~practical, the State Comptroller shall direct and the State~~
25 ~~Treasurer shall transfer the sum of \$650,000 from the Capital~~
26 ~~Development Board Contributory Trust Fund to the Facility~~

1 ~~Management Revolving Fund.~~

2 ~~(m) In addition to any other transfers that may be provided~~
3 ~~for by law, on July 1, 2018, or as soon thereafter as~~
4 ~~practical, the State Comptroller shall direct and the State~~
5 ~~Treasurer shall transfer the sum of \$2,750,000 from the Capital~~
6 ~~Development Board Contributory Trust Fund to the U.S.~~
7 ~~Environmental Protection Fund.~~

8 (n) In addition to any other transfers that may be provided
9 for by law, on July 1, 2019, or as soon thereafter as
10 practical, the State Comptroller shall direct and the State
11 Treasurer shall transfer the sum of \$800,000 from the General
12 Revenue Fund to the Grant Accountability and Transparency Fund.

13 (o) In addition to any other transfers that may be provided
14 for by law, on July 1, 2019, or as soon thereafter as
15 practical, the State Comptroller shall direct and the State
16 Treasurer shall transfer the sum of \$60,000,000 from the
17 Tourism Promotion Fund to the General Revenue Fund.

18 (p) In addition to any other transfers that may be provided
19 for by law, on July 1, 2019, or as soon thereafter as
20 practical, the State Comptroller shall direct and the State
21 Treasurer shall transfer amounts from the State Police
22 Whistleblower Reward and Protection Fund to the designated fund
23 not exceeding the following amount:

24 Firearm Dealer License Certification Fund.....\$5,000,000

25 (q) In addition to any other transfers that may be provided
26 for by law, on July 1, 2019, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$500,000 from the General
3 Revenue Fund to the Governor's Administrative Fund.

4 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

5 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

6 Sec. 13.2. Transfers among line item appropriations.

7 (a) Transfers among line item appropriations from the same
8 treasury fund for the objects specified in this Section may be
9 made in the manner provided in this Section when the balance
10 remaining in one or more such line item appropriations is
11 insufficient for the purpose for which the appropriation was
12 made.

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

17 (a-2) Except as otherwise provided in this Section,
18 transfers may be made only among the objects of expenditure
19 enumerated in this Section, except that no funds may be
20 transferred from any appropriation for personal services, from
21 any appropriation for State contributions to the State
22 Employees' Retirement System, from any separate appropriation
23 for employee retirement contributions paid by the employer, nor
24 from any appropriation for State contribution for employee
25 group insurance. ~~During State fiscal year 2005, an agency may~~

1 ~~transfer amounts among its appropriations within the same~~
2 ~~treasury fund for personal services, employee retirement~~
3 ~~contributions paid by employer, and State Contributions to~~
4 ~~retirement systems; notwithstanding and in addition to the~~
5 ~~transfers authorized in subsection (c) of this Section, the~~
6 ~~fiscal year 2005 transfers authorized in this sentence may be~~
7 ~~made in an amount not to exceed 2% of the aggregate amount~~
8 ~~appropriated to an agency within the same treasury fund. During~~
9 ~~State fiscal year 2007, the Departments of Children and Family~~
10 ~~Services, Corrections, Human Services, and Juvenile Justice~~
11 ~~may transfer amounts among their respective appropriations~~
12 ~~within the same treasury fund for personal services, employee~~
13 ~~retirement contributions paid by employer, and State~~
14 ~~contributions to retirement systems. During State fiscal year~~
15 ~~2010, the Department of Transportation may transfer amounts~~
16 ~~among their respective appropriations within the same treasury~~
17 ~~fund for personal services, employee retirement contributions~~
18 ~~paid by employer, and State contributions to retirement~~
19 ~~systems. During State fiscal years 2010 and 2014 only, an~~
20 ~~agency may transfer amounts among its respective~~
21 ~~appropriations within the same treasury fund for personal~~
22 ~~services, employee retirement contributions paid by employer,~~
23 ~~and State contributions to retirement systems.~~
24 ~~Notwithstanding, and in addition to, the transfers authorized~~
25 ~~in subsection (c) of this Section, these transfers may be made~~
26 ~~in an amount not to exceed 2% of the aggregate amount~~

1 ~~appropriated to an agency within the same treasury fund.~~

2 (a-2.5) (Blank). ~~During State fiscal year 2015 only, the~~
3 ~~State's Attorneys Appellate Prosecutor may transfer amounts~~
4 ~~among its respective appropriations contained in operational~~
5 ~~line items within the same treasury fund. Notwithstanding, and~~
6 ~~in addition to, the transfers authorized in subsection (c) of~~
7 ~~this Section, these transfers may be made in an amount not to~~
8 ~~exceed 4% of the aggregate amount appropriated to the State's~~
9 ~~Attorneys Appellate Prosecutor within the same treasury fund.~~

10 (a-3) Further, if an agency receives a separate
11 appropriation for employee retirement contributions paid by
12 the employer, any transfer by that agency into an appropriation
13 for personal services must be accompanied by a corresponding
14 transfer into the appropriation for employee retirement
15 contributions paid by the employer, in an amount sufficient to
16 meet the employer share of the employee contributions required
17 to be remitted to the retirement system.

18 (a-4) Long-Term Care Rebalancing. The Governor may
19 designate amounts set aside for institutional services
20 appropriated from the General Revenue Fund or any other State
21 fund that receives monies for long-term care services to be
22 transferred to all State agencies responsible for the
23 administration of community-based long-term care programs,
24 including, but not limited to, community-based long-term care
25 programs administered by the Department of Healthcare and
26 Family Services, the Department of Human Services, and the

1 Department on Aging, provided that the Director of Healthcare
2 and Family Services first certifies that the amounts being
3 transferred are necessary for the purpose of assisting persons
4 in or at risk of being in institutional care to transition to
5 community-based settings, including the financial data needed
6 to prove the need for the transfer of funds. The total amounts
7 transferred shall not exceed 4% in total of the amounts
8 appropriated from the General Revenue Fund or any other State
9 fund that receives monies for long-term care services for each
10 fiscal year. A notice of the fund transfer must be made to the
11 General Assembly and posted at a minimum on the Department of
12 Healthcare and Family Services website, the Governor's Office
13 of Management and Budget website, and any other website the
14 Governor sees fit. These postings shall serve as notice to the
15 General Assembly of the amounts to be transferred. Notice shall
16 be given at least 30 days prior to transfer.

17 (b) In addition to the general transfer authority provided
18 under subsection (c), the following agencies have the specific
19 transfer authority granted in this subsection:

20 The Department of Healthcare and Family Services is
21 authorized to make transfers representing savings attributable
22 to not increasing grants due to the births of additional
23 children from line items for payments of cash grants to line
24 items for payments for employment and social services for the
25 purposes outlined in subsection (f) of Section 4-2 of the
26 Illinois Public Aid Code.

1 The Department of Children and Family Services is
2 authorized to make transfers not exceeding 2% of the aggregate
3 amount appropriated to it within the same treasury fund for the
4 following line items among these same line items: Foster Home
5 and Specialized Foster Care and Prevention, Institutions and
6 Group Homes and Prevention, and Purchase of Adoption and
7 Guardianship Services.

8 The Department on Aging is authorized to make transfers not
9 exceeding 2% of the aggregate amount appropriated to it within
10 the same treasury fund for the following Community Care Program
11 line items among these same line items: purchase of services
12 covered by the Community Care Program and Comprehensive Case
13 Coordination.

14 ~~The State Treasurer is authorized to make transfers among~~
15 ~~line item appropriations from the Capital Litigation Trust~~
16 ~~Fund, with respect to costs incurred in fiscal years 2002 and~~
17 ~~2003 only, when the balance remaining in one or more such line~~
18 ~~item appropriations is insufficient for the purpose for which~~
19 ~~the appropriation was made, provided that no such transfer may~~
20 ~~be made unless the amount transferred is no longer required for~~
21 ~~the purpose for which that appropriation was made.~~

22 The State Board of Education is authorized to make
23 transfers from line item appropriations within the same
24 treasury fund for General State Aid, General State Aid - Hold
25 Harmless, and Evidence-Based Funding, provided that no such
26 transfer may be made unless the amount transferred is no longer

1 required for the purpose for which that appropriation was made,
2 to the line item appropriation for Transitional Assistance when
3 the balance remaining in such line item appropriation is
4 insufficient for the purpose for which the appropriation was
5 made.

6 The State Board of Education is authorized to make
7 transfers between the following line item appropriations
8 within the same treasury fund: Disabled Student
9 Services/Materials (Section 14-13.01 of the School Code),
10 Disabled Student Transportation Reimbursement (Section
11 14-13.01 of the School Code), Disabled Student Tuition -
12 Private Tuition (Section 14-7.02 of the School Code),
13 Extraordinary Special Education (Section 14-7.02b of the
14 School Code), Reimbursement for Free Lunch/Breakfast Program,
15 Summer School Payments (Section 18-4.3 of the School Code), and
16 Transportation - Regular/Vocational Reimbursement (Section
17 29-5 of the School Code). Such transfers shall be made only
18 when the balance remaining in one or more such line item
19 appropriations is insufficient for the purpose for which the
20 appropriation was made and provided that no such transfer may
21 be made unless the amount transferred is no longer required for
22 the purpose for which that appropriation was made.

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

1 (c) The sum of such transfers for an agency in a fiscal
2 year shall not exceed 2% of the aggregate amount appropriated
3 to it within the same treasury fund for the following objects:
4 Personal Services; Extra Help; Student and Inmate
5 Compensation; State Contributions to Retirement Systems; State
6 Contributions to Social Security; State Contribution for
7 Employee Group Insurance; Contractual Services; Travel;
8 Commodities; Printing; Equipment; Electronic Data Processing;
9 Operation of Automotive Equipment; Telecommunications
10 Services; Travel and Allowance for Committed, Paroled and
11 Discharged Prisoners; Library Books; Federal Matching Grants
12 for Student Loans; Refunds; Workers' Compensation,
13 Occupational Disease, and Tort Claims; Late Interest Penalties
14 under the State Prompt Payment Act and Sections 368a and 370a
15 of the Illinois Insurance Code; and, in appropriations to
16 institutions of higher education, Awards and Grants.
17 Notwithstanding the above, any amounts appropriated for
18 payment of workers' compensation claims to an agency to which
19 the authority to evaluate, administer and pay such claims has
20 been delegated by the Department of Central Management Services
21 may be transferred to any other expenditure object where such
22 amounts exceed the amount necessary for the payment of such
23 claims.

24 (c-1) (Blank). ~~Special provisions for State fiscal year~~
25 ~~2003. Notwithstanding any other provision of this Section to~~
26 ~~the contrary, for State fiscal year 2003 only, transfers among~~

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

19 (c-2) (Blank). ~~Special provisions for State fiscal year~~
20 ~~2005. Notwithstanding subsections (a), (a-2), and (c), for~~
21 ~~State fiscal year 2005 only, transfers may be made among any~~
22 ~~line item appropriations from the same or any other treasury~~
23 ~~fund for any objects or purposes, without limitation, when the~~
24 ~~balance remaining in one or more such line item appropriations~~
25 ~~is insufficient for the purpose for which the appropriation was~~
26 ~~made, provided that the sum of those transfers by a State~~

1 ~~agency shall not exceed 4% of the aggregate amount appropriated~~
2 ~~to that State agency for fiscal year 2005.~~

3 (c-3) (Blank). ~~Special provisions for State fiscal year~~
4 ~~2015. Notwithstanding any other provision of this Section, for~~
5 ~~State fiscal year 2015, transfers among line item~~
6 ~~appropriations to a State agency from the same State treasury~~
7 ~~fund may be made for operational or lump sum expenses only,~~
8 ~~provided that the sum of such transfers for a State agency in~~
9 ~~State fiscal year 2015 shall not exceed 4% of the aggregate~~
10 ~~amount appropriated to that State agency for operational or~~
11 ~~lump sum expenses for State fiscal year 2015. For the purpose~~
12 ~~of this subsection, "operational or lump sum expenses" includes~~
13 ~~the following objects: personal services; extra help; student~~
14 ~~and inmate compensation; State contributions to retirement~~
15 ~~systems; State contributions to social security; State~~
16 ~~contributions for employee group insurance; contractual~~
17 ~~services; travel; commodities; printing; equipment; electronic~~
18 ~~data processing; operation of automotive equipment;~~
19 ~~telecommunications services; travel and allowance for~~
20 ~~committed, paroled, and discharged prisoners; library books;~~
21 ~~federal matching grants for student loans; refunds; workers'~~
22 ~~compensation, occupational disease, and tort claims; lump sum~~
23 ~~and other purposes; and lump sum operations. For the purpose of~~
24 ~~this subsection (c-3), "State agency" does not include the~~
25 ~~Attorney General, the Secretary of State, the Comptroller, the~~
26 ~~Treasurer, or the legislative or judicial branches.~~

1 (c-4) (Blank). ~~Special provisions for State fiscal year~~
2 ~~2018. Notwithstanding any other provision of this Section, for~~
3 ~~State fiscal year 2018, transfers among line item~~
4 ~~appropriations to a State agency from the same State treasury~~
5 ~~fund may be made for operational or lump sum expenses only,~~
6 ~~provided that the sum of such transfers for a State agency in~~
7 ~~State fiscal year 2018 shall not exceed 4% of the aggregate~~
8 ~~amount appropriated to that State agency for operational or~~
9 ~~lump sum expenses for State fiscal year 2018. For the purpose~~
10 ~~of this subsection (c 4), "operational or lump sum expenses"~~
11 ~~includes the following objects: personal services; extra help;~~
12 ~~student and inmate compensation; State contributions to~~
13 ~~retirement systems; State contributions to social security;~~
14 ~~State contributions for employee group insurance; contractual~~
15 ~~services; travel; commodities; printing; equipment; electronic~~
16 ~~data processing; operation of automotive equipment;~~
17 ~~telecommunications services; travel and allowance for~~
18 ~~committed, paroled, and discharged prisoners; library books;~~
19 ~~federal matching grants for student loans; refunds; workers'~~
20 ~~compensation, occupational disease, and tort claims; lump sum~~
21 ~~and other purposes; and lump sum operations. For the purpose of~~
22 ~~this subsection (c 4), "State agency" does not include the~~
23 ~~Attorney General, the Secretary of State, the Comptroller, the~~
24 ~~Treasurer, or the legislative or judicial branches.~~

25 (c-5) Special provisions for State fiscal year 2019.
26 Notwithstanding any other provision of this Section, for State

1 fiscal year 2019, transfers among line item appropriations to a
2 State agency from the same State treasury fund may be made for
3 operational or lump sum expenses only, provided that the sum of
4 such transfers for a State agency in State fiscal year 2019
5 shall not exceed 4% of the aggregate amount appropriated to
6 that State agency for operational or lump sum expenses for
7 State fiscal year 2019. For the purpose of this subsection
8 (c-5), "operational or lump sum expenses" includes the
9 following objects: personal services; extra help; student and
10 inmate compensation; State contributions to retirement
11 systems; State contributions to social security; State
12 contributions for employee group insurance; contractual
13 services; travel; commodities; printing; equipment; electronic
14 data processing; operation of automotive equipment;
15 telecommunications services; travel and allowance for
16 committed, paroled, and discharged prisoners; library books;
17 federal matching grants for student loans; refunds; workers'
18 compensation, occupational disease, and tort claims; lump sum
19 and other purposes; and lump sum operations. For the purpose of
20 this subsection (c-5), "State agency" does not include the
21 Attorney General, the Secretary of State, the Comptroller, the
22 Treasurer, or the legislative or judicial branches.

23 (c-6) Special provisions for State fiscal year 2020.
24 Notwithstanding any other provision of this Section, for State
25 fiscal year 2020, transfers among line item appropriations to a
26 State agency from the same State treasury fund may be made for

1 operational or lump sum expenses only, provided that the sum of
2 such transfers for a State agency in State fiscal year 2020
3 shall not exceed 4% of the aggregate amount appropriated to
4 that State agency for operational or lump sum expenses for
5 State fiscal year 2020. For the purpose of this subsection
6 (c-6), "operational or lump sum expenses" includes the
7 following objects: personal services; extra help; student and
8 inmate compensation; State contributions to retirement
9 systems; State contributions to social security; State
10 contributions for employee group insurance; contractual
11 services; travel; commodities; printing; equipment; electronic
12 data processing; operation of automotive equipment;
13 telecommunications services; travel and allowance for
14 committed, paroled, and discharged prisoners; library books;
15 federal matching grants for student loans; refunds; workers'
16 compensation, occupational disease, and tort claims; Late
17 Interest Penalties under the State Prompt Payment Act and
18 Sections 368a and 370a of the Illinois Insurance Code; lump sum
19 and other purposes; and lump sum operations. For the purpose of
20 this subsection (c-6), "State agency" does not include the
21 Attorney General, the Secretary of State, the Comptroller, the
22 Treasurer, or the judicial or legislative branches.

23 (d) Transfers among appropriations made to agencies of the
24 Legislative and Judicial departments and to the
25 constitutionally elected officers in the Executive branch
26 require the approval of the officer authorized in Section 10 of

1 this Act to approve and certify vouchers. Transfers among
2 appropriations made to the University of Illinois, Southern
3 Illinois University, Chicago State University, Eastern
4 Illinois University, Governors State University, Illinois
5 State University, Northeastern Illinois University, Northern
6 Illinois University, Western Illinois University, the Illinois
7 Mathematics and Science Academy and the Board of Higher
8 Education require the approval of the Board of Higher Education
9 and the Governor. Transfers among appropriations to all other
10 agencies require the approval of the Governor.

11 The officer responsible for approval shall certify that the
12 transfer is necessary to carry out the programs and purposes
13 for which the appropriations were made by the General Assembly
14 and shall transmit to the State Comptroller a certified copy of
15 the approval which shall set forth the specific amounts
16 transferred so that the Comptroller may change his records
17 accordingly. The Comptroller shall furnish the Governor with
18 information copies of all transfers approved for agencies of
19 the Legislative and Judicial departments and transfers
20 approved by the constitutionally elected officials of the
21 Executive branch other than the Governor, showing the amounts
22 transferred and indicating the dates such changes were entered
23 on the Comptroller's records.

24 (e) The State Board of Education, in consultation with the
25 State Comptroller, may transfer line item appropriations for
26 General State Aid or Evidence-Based Funding among ~~between~~ the

1 Common School Fund and the Education Assistance Fund, and, for
2 State fiscal year 2020, the Fund for the Advancement of
3 Education. With the advice and consent of the Governor's Office
4 of Management and Budget, the State Board of Education, in
5 consultation with the State Comptroller, may transfer line item
6 appropriations between the General Revenue Fund and the
7 Education Assistance Fund for the following programs:

8 (1) Disabled Student Personnel Reimbursement (Section
9 14-13.01 of the School Code);

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

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

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

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

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

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

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

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

25 (f) For State fiscal year 2020 only, the Department on
26 Aging, in consultation with the State Comptroller, with the

1 advice and consent of the Governor's Office of Management and
2 Budget, may transfer line item appropriations for purchase of
3 services covered by the Community Care Program between the
4 General Revenue Fund and the Commitment to Human Services Fund.

5 (Source: P.A. 99-2, eff. 3-26-15; 100-23, eff. 7-6-17; 100-465,
6 eff. 8-31-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18;
7 100-1064, eff. 8-24-18; revised 10-9-18.)

8 (30 ILCS 105/25) (from Ch. 127, par. 161)

9 Sec. 25. Fiscal year limitations.

10 (a) All appropriations shall be available for expenditure
11 for the fiscal year or for a lesser period if the Act making
12 that appropriation so specifies. A deficiency or emergency
13 appropriation shall be available for expenditure only through
14 June 30 of the year when the Act making that appropriation is
15 enacted unless that Act otherwise provides.

16 (b) Outstanding liabilities as of June 30, payable from
17 appropriations which have otherwise expired, may be paid out of
18 the expiring appropriations during the 2-month period ending at
19 the close of business on August 31. Any service involving
20 professional or artistic skills or any personal services by an
21 employee whose compensation is subject to income tax
22 withholding must be performed as of June 30 of the fiscal year
23 in order to be considered an "outstanding liability as of June
24 30" that is thereby eligible for payment out of the expiring
25 appropriation.

1 (b-1) However, payment of tuition reimbursement claims
2 under Section 14-7.03 or 18-3 of the School Code may be made by
3 the State Board of Education from its appropriations for those
4 respective purposes for any fiscal year, even though the claims
5 reimbursed by the payment may be claims attributable to a prior
6 fiscal year, and payments may be made at the direction of the
7 State Superintendent of Education from the fund from which the
8 appropriation is made without regard to any fiscal year
9 limitations, except as required by subsection (j) of this
10 Section. Beginning on June 30, 2021, payment of tuition
11 reimbursement claims under Section 14-7.03 or 18-3 of the
12 School Code as of June 30, payable from appropriations that
13 have otherwise expired, may be paid out of the expiring
14 appropriation during the 4-month period ending at the close of
15 business on October 31.

16 (b-2) (Blank). ~~All outstanding liabilities as of June 30,~~
17 ~~2010, payable from appropriations that would otherwise expire~~
18 ~~at the conclusion of the lapse period for fiscal year 2010, and~~
19 ~~interest penalties payable on those liabilities under the State~~
20 ~~Prompt Payment Act, may be paid out of the expiring~~
21 ~~appropriations until December 31, 2010, without regard to the~~
22 ~~fiscal year in which the payment is made, as long as vouchers~~
23 ~~for the liabilities are received by the Comptroller no later~~
24 ~~than August 31, 2010.~~

25 (b-2.5) (Blank). ~~All outstanding liabilities as of June 30,~~
26 ~~2011, payable from appropriations that would otherwise expire~~

1 ~~at the conclusion of the lapse period for fiscal year 2011, and~~
2 ~~interest penalties payable on those liabilities under the State~~
3 ~~Prompt Payment Act, may be paid out of the expiring~~
4 ~~appropriations until December 31, 2011, without regard to the~~
5 ~~fiscal year in which the payment is made, as long as vouchers~~
6 ~~for the liabilities are received by the Comptroller no later~~
7 ~~than August 31, 2011.~~

8 (b-2.6) (Blank). ~~All outstanding liabilities as of June 30,~~
9 ~~2012, payable from appropriations that would otherwise expire~~
10 ~~at the conclusion of the lapse period for fiscal year 2012, and~~
11 ~~interest penalties payable on those liabilities under the State~~
12 ~~Prompt Payment Act, may be paid out of the expiring~~
13 ~~appropriations until December 31, 2012, without regard to the~~
14 ~~fiscal year in which the payment is made, as long as vouchers~~
15 ~~for the liabilities are received by the Comptroller no later~~
16 ~~than August 31, 2012.~~

17 (b-2.6a) (Blank). ~~All outstanding liabilities as of June~~
18 ~~30, 2017, payable from appropriations that would otherwise~~
19 ~~expire at the conclusion of the lapse period for fiscal year~~
20 ~~2017, and interest penalties payable on those liabilities under~~
21 ~~the State Prompt Payment Act, may be paid out of the expiring~~
22 ~~appropriations until December 31, 2017, without regard to the~~
23 ~~fiscal year in which the payment is made, as long as vouchers~~
24 ~~for the liabilities are received by the Comptroller no later~~
25 ~~than September 30, 2017.~~

26 (b-2.6b) (Blank). ~~All outstanding liabilities as of June~~

1 ~~30, 2018, payable from appropriations that would otherwise~~
2 ~~expire at the conclusion of the lapse period for fiscal year~~
3 ~~2018, and interest penalties payable on those liabilities under~~
4 ~~the State Prompt Payment Act, may be paid out of the expiring~~
5 ~~appropriations until December 31, 2018, without regard to the~~
6 ~~fiscal year in which the payment is made, as long as vouchers~~
7 ~~for the liabilities are received by the Comptroller no later~~
8 ~~than October 31, 2018.~~

9 (b-2.6c) All outstanding liabilities as of June 30, 2019,
10 payable from appropriations that would otherwise expire at the
11 conclusion of the lapse period for fiscal year 2019, and
12 interest penalties payable on those liabilities under the State
13 Prompt Payment Act, may be paid out of the expiring
14 appropriations until December 31, 2019, without regard to the
15 fiscal year in which the payment is made, as long as vouchers
16 for the liabilities are received by the Comptroller no later
17 than October 31, 2019.

18 (b-2.7) For fiscal years 2012, 2013, ~~and~~ 2014, 2018, 2019,
19 and 2020, interest penalties payable under the State Prompt
20 Payment Act associated with a voucher for which payment is
21 issued after June 30 may be paid out of the next fiscal year's
22 appropriation. The future year appropriation must be for the
23 same purpose and from the same fund as the original payment. An
24 interest penalty voucher submitted against a future year
25 appropriation must be submitted within 60 days after the
26 issuance of the associated voucher, except that, for fiscal

1 year 2018 only, an interest penalty voucher submitted against a
2 future year appropriation must be submitted within 60 days of
3 the effective date of this amendatory Act of the 101st General
4 Assembly. The ~~and the~~ Comptroller must issue the interest
5 payment within 60 days after acceptance of the interest
6 voucher.

7 (b-3) Medical payments may be made by the Department of
8 Veterans' Affairs from its appropriations for those purposes
9 for any fiscal year, without regard to the fact that the
10 medical services being compensated for by such payment may have
11 been rendered in a prior fiscal year, except as required by
12 subsection (j) of this Section. Beginning on June 30, 2021,
13 medical payments payable from appropriations that have
14 otherwise expired may be paid out of the expiring appropriation
15 during the 4-month period ending at the close of business on
16 October 31.

17 (b-4) Medical payments and child care payments may be made
18 by the Department of Human Services (as successor to the
19 Department of Public Aid) from appropriations for those
20 purposes for any fiscal year, without regard to the fact that
21 the medical or child care services being compensated for by
22 such payment may have been rendered in a prior fiscal year; and
23 payments may be made at the direction of the Department of
24 Healthcare and Family Services (or successor agency) from the
25 Health Insurance Reserve Fund without regard to any fiscal year
26 limitations, except as required by subsection (j) of this

1 Section. Beginning on June 30, 2021, medical and child care
2 payments made by the Department of Human Services and payments
3 made at the discretion of the Department of Healthcare and
4 Family Services (or successor agency) from the Health Insurance
5 Reserve Fund and payable from appropriations that have
6 otherwise expired may be paid out of the expiring appropriation
7 during the 4-month period ending at the close of business on
8 October 31.

9 (b-5) Medical payments may be made by the Department of
10 Human Services from its appropriations relating to substance
11 abuse treatment services for any fiscal year, without regard to
12 the fact that the medical services being compensated for by
13 such payment may have been rendered in a prior fiscal year,
14 provided the payments are made on a fee-for-service basis
15 consistent with requirements established for Medicaid
16 reimbursement by the Department of Healthcare and Family
17 Services, except as required by subsection (j) of this Section.
18 Beginning on June 30, 2021, medical payments made by the
19 Department of Human Services relating to substance abuse
20 treatment services payable from appropriations that have
21 otherwise expired may be paid out of the expiring appropriation
22 during the 4-month period ending at the close of business on
23 October 31.

24 (b-6) Additionally, payments may be made by the Department
25 of Human Services from its appropriations, or any other State
26 agency from its appropriations with the approval of the

1 Department of Human Services, from the Immigration Reform and
2 Control Fund for purposes authorized pursuant to the
3 Immigration Reform and Control Act of 1986, without regard to
4 any fiscal year limitations, except as required by subsection
5 (j) of this Section. Beginning on June 30, 2021, payments made
6 by the Department of Human Services from the Immigration Reform
7 and Control Fund for purposes authorized pursuant to the
8 Immigration Reform and Control Act of 1986 payable from
9 appropriations that have otherwise expired may be paid out of
10 the expiring appropriation during the 4-month period ending at
11 the close of business on October 31.

12 (b-7) Payments may be made in accordance with a plan
13 authorized by paragraph (11) or (12) of Section 405-105 of the
14 Department of Central Management Services Law from
15 appropriations for those payments without regard to fiscal year
16 limitations.

17 (b-8) Reimbursements to eligible airport sponsors for the
18 construction or upgrading of Automated Weather Observation
19 Systems may be made by the Department of Transportation from
20 appropriations for those purposes for any fiscal year, without
21 regard to the fact that the qualification or obligation may
22 have occurred in a prior fiscal year, provided that at the time
23 the expenditure was made the project had been approved by the
24 Department of Transportation prior to June 1, 2012 and, as a
25 result of recent changes in federal funding formulas, can no
26 longer receive federal reimbursement.

1 (b-9) (Blank). ~~Medical payments not exceeding \$150,000,000~~
2 ~~may be made by the Department on Aging from its appropriations~~
3 ~~relating to the Community Care Program for fiscal year 2014,~~
4 ~~without regard to the fact that the medical services being~~
5 ~~compensated for by such payment may have been rendered in a~~
6 ~~prior fiscal year, provided the payments are made on a~~
7 ~~fee for service basis consistent with requirements established~~
8 ~~for Medicaid reimbursement by the Department of Healthcare and~~
9 ~~Family Services, except as required by subsection (j) of this~~
10 ~~Section.~~

11 (c) Further, payments may be made by the Department of
12 Public Health and the Department of Human Services (acting as
13 successor to the Department of Public Health under the
14 Department of Human Services Act) from their respective
15 appropriations for grants for medical care to or on behalf of
16 premature and high-mortality risk infants and their mothers and
17 for grants for supplemental food supplies provided under the
18 United States Department of Agriculture Women, Infants and
19 Children Nutrition Program, for any fiscal year without regard
20 to the fact that the services being compensated for by such
21 payment may have been rendered in a prior fiscal year, except
22 as required by subsection (j) of this Section. Beginning on
23 June 30, 2021, payments made by the Department of Public Health
24 and the Department of Human Services from their respective
25 appropriations for grants for medical care to or on behalf of
26 premature and high-mortality risk infants and their mothers and

1 for grants for supplemental food supplies provided under the
2 United States Department of Agriculture Women, Infants and
3 Children Nutrition Program payable from appropriations that
4 have otherwise expired may be paid out of the expiring
5 appropriations during the 4-month period ending at the close of
6 business on October 31.

7 (d) The Department of Public Health and the Department of
8 Human Services (acting as successor to the Department of Public
9 Health under the Department of Human Services Act) shall each
10 annually submit to the State Comptroller, Senate President,
11 Senate Minority Leader, Speaker of the House, House Minority
12 Leader, and the respective Chairmen and Minority Spokesmen of
13 the Appropriations Committees of the Senate and the House, on
14 or before December 31, a report of fiscal year funds used to
15 pay for services provided in any prior fiscal year. This report
16 shall document by program or service category those
17 expenditures from the most recently completed fiscal year used
18 to pay for services provided in prior fiscal years.

19 (e) The Department of Healthcare and Family Services, the
20 Department of Human Services (acting as successor to the
21 Department of Public Aid), and the Department of Human Services
22 making fee-for-service payments relating to substance abuse
23 treatment services provided during a previous fiscal year shall
24 each annually submit to the State Comptroller, Senate
25 President, Senate Minority Leader, Speaker of the House, House
26 Minority Leader, the respective Chairmen and Minority

1 Spokesmen of the Appropriations Committees of the Senate and
2 the House, on or before November 30, a report that shall
3 document by program or service category those expenditures from
4 the most recently completed fiscal year used to pay for (i)
5 services provided in prior fiscal years and (ii) services for
6 which claims were received in prior fiscal years.

7 (f) The Department of Human Services (as successor to the
8 Department of Public Aid) shall annually submit to the State
9 Comptroller, Senate President, Senate Minority Leader, Speaker
10 of the House, House Minority Leader, and the respective
11 Chairmen and Minority Spokesmen of the Appropriations
12 Committees of the Senate and the House, on or before December
13 31, a report of fiscal year funds used to pay for services
14 (other than medical care) provided in any prior fiscal year.
15 This report shall document by program or service category those
16 expenditures from the most recently completed fiscal year used
17 to pay for services provided in prior fiscal years.

18 (g) In addition, each annual report required to be
19 submitted by the Department of Healthcare and Family Services
20 under subsection (e) shall include the following information
21 with respect to the State's Medicaid program:

22 (1) Explanations of the exact causes of the variance
23 between the previous year's estimated and actual
24 liabilities.

25 (2) Factors affecting the Department of Healthcare and
26 Family Services' liabilities, including but not limited to

1 numbers of aid recipients, levels of medical service
2 utilization by aid recipients, and inflation in the cost of
3 medical services.

4 (3) The results of the Department's efforts to combat
5 fraud and abuse.

6 (h) As provided in Section 4 of the General Assembly
7 Compensation Act, any utility bill for service provided to a
8 General Assembly member's district office for a period
9 including portions of 2 consecutive fiscal years may be paid
10 from funds appropriated for such expenditure in either fiscal
11 year.

12 (i) An agency which administers a fund classified by the
13 Comptroller as an internal service fund may issue rules for:

14 (1) billing user agencies in advance for payments or
15 authorized inter-fund transfers based on estimated charges
16 for goods or services;

17 (2) issuing credits, refunding through inter-fund
18 transfers, or reducing future inter-fund transfers during
19 the subsequent fiscal year for all user agency payments or
20 authorized inter-fund transfers received during the prior
21 fiscal year which were in excess of the final amounts owed
22 by the user agency for that period; and

23 (3) issuing catch-up billings to user agencies during
24 the subsequent fiscal year for amounts remaining due when
25 payments or authorized inter-fund transfers received from
26 the user agency during the prior fiscal year were less than

1 the total amount owed for that period.

2 User agencies are authorized to reimburse internal service
3 funds for catch-up billings by vouchers drawn against their
4 respective appropriations for the fiscal year in which the
5 catch-up billing was issued or by increasing an authorized
6 inter-fund transfer during the current fiscal year. For the
7 purposes of this Act, "inter-fund transfers" means transfers
8 without the use of the voucher-warrant process, as authorized
9 by Section 9.01 of the State Comptroller Act.

10 (i-1) Beginning on July 1, 2021, all outstanding
11 liabilities, not payable during the 4-month lapse period as
12 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and
13 (c) of this Section, that are made from appropriations for that
14 purpose for any fiscal year, without regard to the fact that
15 the services being compensated for by those payments may have
16 been rendered in a prior fiscal year, are limited to only those
17 claims that have been incurred but for which a proper bill or
18 invoice as defined by the State Prompt Payment Act has not been
19 received by September 30th following the end of the fiscal year
20 in which the service was rendered.

21 (j) Notwithstanding any other provision of this Act, the
22 aggregate amount of payments to be made without regard for
23 fiscal year limitations as contained in subsections (b-1),
24 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and
25 determined by using Generally Accepted Accounting Principles,
26 shall not exceed the following amounts:

1 (1) \$6,000,000,000 for outstanding liabilities related
2 to fiscal year 2012;

3 (2) \$5,300,000,000 for outstanding liabilities related
4 to fiscal year 2013;

5 (3) \$4,600,000,000 for outstanding liabilities related
6 to fiscal year 2014;

7 (4) \$4,000,000,000 for outstanding liabilities related
8 to fiscal year 2015;

9 (5) \$3,300,000,000 for outstanding liabilities related
10 to fiscal year 2016;

11 (6) \$2,600,000,000 for outstanding liabilities related
12 to fiscal year 2017;

13 (7) \$2,000,000,000 for outstanding liabilities related
14 to fiscal year 2018;

15 (8) \$1,300,000,000 for outstanding liabilities related
16 to fiscal year 2019;

17 (9) \$600,000,000 for outstanding liabilities related
18 to fiscal year 2020; and

19 (10) \$0 for outstanding liabilities related to fiscal
20 year 2021 and fiscal years thereafter.

21 (k) Department of Healthcare and Family Services Medical
22 Assistance Payments.

23 (1) Definition of Medical Assistance.

24 For purposes of this subsection, the term "Medical
25 Assistance" shall include, but not necessarily be
26 limited to, medical programs and services authorized

1 under Titles XIX and XXI of the Social Security Act,
2 the Illinois Public Aid Code, the Children's Health
3 Insurance Program Act, the Covering ALL KIDS Health
4 Insurance Act, the Long Term Acute Care Hospital
5 Quality Improvement Transfer Program Act, and medical
6 care to or on behalf of persons suffering from chronic
7 renal disease, persons suffering from hemophilia, and
8 victims of sexual assault.

9 (2) Limitations on Medical Assistance payments that
10 may be paid from future fiscal year appropriations.

11 (A) The maximum amounts of annual unpaid Medical
12 Assistance bills received and recorded by the
13 Department of Healthcare and Family Services on or
14 before June 30th of a particular fiscal year
15 attributable in aggregate to the General Revenue Fund,
16 Healthcare Provider Relief Fund, Tobacco Settlement
17 Recovery Fund, Long-Term Care Provider Fund, and the
18 Drug Rebate Fund that may be paid in total by the
19 Department from future fiscal year Medical Assistance
20 appropriations to those funds are: \$700,000,000 for
21 fiscal year 2013 and \$100,000,000 for fiscal year 2014
22 and each fiscal year thereafter.

23 (B) Bills for Medical Assistance services rendered
24 in a particular fiscal year, but received and recorded
25 by the Department of Healthcare and Family Services
26 after June 30th of that fiscal year, may be paid from

1 either appropriations for that fiscal year or future
2 fiscal year appropriations for Medical Assistance.
3 Such payments shall not be subject to the requirements
4 of subparagraph (A).

5 (C) Medical Assistance bills received by the
6 Department of Healthcare and Family Services in a
7 particular fiscal year, but subject to payment amount
8 adjustments in a future fiscal year may be paid from a
9 future fiscal year's appropriation for Medical
10 Assistance. Such payments shall not be subject to the
11 requirements of subparagraph (A).

12 (D) Medical Assistance payments made by the
13 Department of Healthcare and Family Services from
14 funds other than those specifically referenced in
15 subparagraph (A) may be made from appropriations for
16 those purposes for any fiscal year without regard to
17 the fact that the Medical Assistance services being
18 compensated for by such payment may have been rendered
19 in a prior fiscal year. Such payments shall not be
20 subject to the requirements of subparagraph (A).

21 (3) Extended lapse period for Department of Healthcare
22 and Family Services Medical Assistance payments.
23 Notwithstanding any other State law to the contrary,
24 outstanding Department of Healthcare and Family Services
25 Medical Assistance liabilities, as of June 30th, payable
26 from appropriations which have otherwise expired, may be

1 paid out of the expiring appropriations during the 6-month
2 period ending at the close of business on December 31st.

3 (1) The changes to this Section made by Public Act 97-691
4 shall be effective for payment of Medical Assistance bills
5 incurred in fiscal year 2013 and future fiscal years. The
6 changes to this Section made by Public Act 97-691 shall not be
7 applied to Medical Assistance bills incurred in fiscal year
8 2012 or prior fiscal years.

9 (m) The Comptroller must issue payments against
10 outstanding liabilities that were received prior to the lapse
11 period deadlines set forth in this Section as soon thereafter
12 as practical, but no payment may be issued after the 4 months
13 following the lapse period deadline without the signed
14 authorization of the Comptroller and the Governor.

15 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

16 Section 5-40. The Gifts and Grants to Government Act is
17 amended by adding Section 4 as follows:

18 (30 ILCS 110/4 new)

19 Sec. 4. Governor's Grant Fund; additional purposes. In
20 addition to any other deposits authorized by law, the
21 Governor's Grant Fund may accept funds from any source, public
22 or private, to be used for the purposes of such funds including
23 administrative costs of the Governor's Office.

1 Section 5-45. The State Revenue Sharing Act is amended by
2 changing Section 12 as follows:

3 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

8 (a) all amounts realized from the additional personal
9 property tax replacement income tax imposed by subsections
10 (c) and (d) of Section 201 of the Illinois Income Tax Act,
11 except for those amounts deposited into the Income Tax
12 Refund Fund pursuant to subsection (c) of Section 901 of
13 the Illinois Income Tax Act; and

14 (b) all amounts realized from the additional personal
15 property replacement invested capital taxes imposed by
16 Section 2a.1 of the Messages Tax Act, Section 2a.1 of the
17 Gas Revenue Tax Act, Section 2a.1 of the Public Utilities
18 Revenue Act, and Section 3 of the Water Company Invested
19 Capital Tax Act, and amounts payable to the Department of
20 Revenue under the Telecommunications Infrastructure
21 Maintenance Fee Act.

22 As soon as may be after the end of each month, the
23 Department of Revenue shall certify to the Treasurer and the
24 Comptroller the amount of all refunds paid out of the General
25 Revenue Fund through the preceding month on account of

1 overpayment of liability on taxes paid into the Personal
2 Property Tax Replacement Fund. Upon receipt of such
3 certification, the Treasurer and the Comptroller shall
4 transfer the amount so certified from the Personal Property Tax
5 Replacement Fund into the General Revenue Fund.

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

17 In addition, moneys in the Personal Property Tax
18 Replacement Fund may be used to pay any of the following: (i)
19 salary, stipends, and additional compensation as provided by
20 law for chief election clerks, county clerks, and county
21 recorders; (ii) costs associated with regional offices of
22 education and educational service centers; (iii)
23 reimbursements payable by the State Board of Elections under
24 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the
25 Election Code; (iv) expenses of the Illinois Educational Labor
26 Relations Board; and (v) salary, personal services, and

1 additional compensation as provided by law for court reporters
2 under the Court Reporters Act.

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

22 All interest earned by monies accumulated in the Personal
23 Property Tax Replacement Fund shall be deposited in such Fund.
24 All amounts allocated pursuant to this Section are appropriated
25 on a continuing basis.

26 Prior to December 31, 1980, as soon as may be after the end

1 of each quarter beginning with the quarter ending December 31,
2 1979, and on and after December 31, 1980, as soon as may be
3 after January 1, March 1, April 1, May 1, July 1, August 1,
4 October 1 and December 1 of each year, the Department of
5 Revenue shall allocate to each taxing district as defined in
6 Section 1-150 of the Property Tax Code, in accordance with the
7 provisions of paragraph (2) of this Section the portion of the
8 funds held in the Personal Property Tax Replacement Fund which
9 is required to be distributed, as provided in paragraph (1),
10 for each quarter. Provided, however, under no circumstances
11 shall any taxing district during each of the first two years of
12 distribution of the taxes imposed by this amendatory Act of
13 1979 be entitled to an annual allocation which is less than the
14 funds such taxing district collected from the 1978 personal
15 property tax. Provided further that under no circumstances
16 shall any taxing district during the third year of distribution
17 of the taxes imposed by this amendatory Act of 1979 receive
18 less than 60% of the funds such taxing district collected from
19 the 1978 personal property tax. In the event that the total of
20 the allocations made as above provided for all taxing
21 districts, during either of such 3 years, exceeds the amount
22 available for distribution the allocation of each taxing
23 district shall be proportionately reduced. Except as provided
24 in Section 13 of this Act, the Department shall then certify,
25 pursuant to appropriation, such allocations to the State
26 Comptroller who shall pay over to the several taxing districts

1 the respective amounts allocated to them.

2 Any township which receives an allocation based in whole or
3 in part upon personal property taxes which it levied pursuant
4 to Section 6-507 or 6-512 of the Illinois Highway Code and
5 which was previously required to be paid over to a municipality
6 shall immediately pay over to that municipality a proportionate
7 share of the personal property replacement funds which such
8 township receives.

9 Any municipality or township, other than a municipality
10 with a population in excess of 500,000, which receives an
11 allocation based in whole or in part on personal property taxes
12 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the
13 Illinois Local Library Act and which was previously required to
14 be paid over to a public library shall immediately pay over to
15 that library a proportionate share of the personal property tax
16 replacement funds which such municipality or township
17 receives; provided that if such a public library has converted
18 to a library organized under The Illinois Public Library
19 District Act, regardless of whether such conversion has
20 occurred on, after or before January 1, 1988, such
21 proportionate share shall be immediately paid over to the
22 library district which maintains and operates the library.
23 However, any library that has converted prior to January 1,
24 1988, and which hitherto has not received the personal property
25 tax replacement funds, shall receive such funds commencing on
26 January 1, 1988.

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

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

19 (1) The portion of the Personal Property Tax
20 Replacement Fund required to be distributed as of the time
21 allocation is required to be made shall be the amount
22 available in such Fund as of the time allocation is
23 required to be made.

24 The amount available for distribution shall be the
25 total amount in the fund at such time minus the necessary
26 administrative and other authorized expenses as limited by

1 the appropriation and the amount determined by: (a) \$2.8
2 million for fiscal year 1981; (b) for fiscal year 1982,
3 .54% of the funds distributed from the fund during the
4 preceding fiscal year; (c) for fiscal year 1983 through
5 fiscal year 1988, .54% of the funds distributed from the
6 fund during the preceding fiscal year less .02% of such
7 fund for fiscal year 1983 and less .02% of such funds for
8 each fiscal year thereafter; (d) for fiscal year 1989
9 through fiscal year 2011 no more than 105% of the actual
10 administrative expenses of the prior fiscal year; (e) for
11 fiscal year 2012 and beyond, a sufficient amount to pay (i)
12 stipends, additional compensation, salary reimbursements,
13 and other amounts directed to be paid out of this Fund for
14 local officials as authorized or required by statute and
15 (ii) ~~no more than 105% of the actual administrative~~
16 ~~expenses of the prior fiscal year, including payment of the~~
17 ordinary and contingent expenses of the Property Tax Appeal
18 Board and ~~payment of~~ the expenses of the Department of
19 Revenue incurred in administering the collection and
20 distribution of moneys paid into the Fund; (f) for fiscal
21 years 2012 and 2013 only, a sufficient amount to pay
22 stipends, additional compensation, salary reimbursements,
23 and other amounts directed to be paid out of this Fund for
24 regional offices and officials as authorized or required by
25 statute; or (g) for fiscal years 2018 through 2020 ~~and 2019~~
26 only, a sufficient amount to pay amounts directed to be

1 paid out of this Fund for public community college base
2 operating grants and local health protection grants to
3 certified local health departments as authorized or
4 required by appropriation or statute. Such portion of the
5 fund shall be determined after the transfer into the
6 General Revenue Fund due to refunds, if any, paid from the
7 General Revenue Fund during the preceding quarter. If at
8 any time, for any reason, there is insufficient amount in
9 the Personal Property Tax Replacement Fund for payments for
10 regional offices and officials or local officials or
11 payment of costs of administration or for transfers due to
12 refunds at the end of any particular month, the amount of
13 such insufficiency shall be carried over for the purposes
14 of payments for regional offices and officials, local
15 officials, transfers into the General Revenue Fund, and
16 costs of administration to the following month or months.
17 Net replacement revenue held, and defined above, shall be
18 transferred by the Treasurer and Comptroller to the
19 Personal Property Tax Replacement Fund within 10 days of
20 such certification.

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

25 The Personal Property Replacement Ratio of each taxing
26 district outside Cook County shall be the ratio which the Tax

1 Base of that taxing district bears to the Downstate Tax Base.
2 The Tax Base of each taxing district outside of Cook County is
3 the personal property tax collections for that taxing district
4 for the 1977 tax year. The Downstate Tax Base is the personal
5 property tax collections for all taxing districts in the State
6 outside of Cook County for the 1977 tax year. The Department of
7 Revenue shall have authority to review for accuracy and
8 completeness the personal property tax collections for each
9 taxing district outside Cook County for the 1977 tax year.

10 The Personal Property Replacement Ratio of each Cook County
11 taxing district shall be the ratio which the Tax Base of that
12 taxing district bears to the Cook County Tax Base. The Tax Base
13 of each Cook County taxing district is the personal property
14 tax collections for that taxing district for the 1976 tax year.
15 The Cook County Tax Base is the personal property tax
16 collections for all taxing districts in Cook County for the
17 1976 tax year. The Department of Revenue shall have authority
18 to review for accuracy and completeness the personal property
19 tax collections for each taxing district within Cook County for
20 the 1976 tax year.

21 For all purposes of this Section 12, amounts paid to a
22 taxing district for such tax years as may be applicable by a
23 foreign corporation under the provisions of Section 7-202 of
24 the Public Utilities Act, as amended, shall be deemed to be
25 personal property taxes collected by such taxing district for
26 such tax years as may be applicable. The Director shall

1 determine from the Illinois Commerce Commission, for any tax
2 year as may be applicable, the amounts so paid by any such
3 foreign corporation to any and all taxing districts. The
4 Illinois Commerce Commission shall furnish such information to
5 the Director. For all purposes of this Section 12, the Director
6 shall deem such amounts to be collected personal property taxes
7 of each such taxing district for the applicable tax year or
8 years.

9 Taxing districts located both in Cook County and in one or
10 more other counties shall receive both a Cook County allocation
11 and a Downstate allocation determined in the same way as all
12 other taxing districts.

13 If any taxing district in existence on July 1, 1979 ceases
14 to exist, or discontinues its operations, its Tax Base shall
15 thereafter be deemed to be zero. If the powers, duties and
16 obligations of the discontinued taxing district are assumed by
17 another taxing district, the Tax Base of the discontinued
18 taxing district shall be added to the Tax Base of the taxing
19 district assuming such powers, duties and obligations.

20 If two or more taxing districts in existence on July 1,
21 1979, or a successor or successors thereto shall consolidate
22 into one taxing district, the Tax Base of such consolidated
23 taxing district shall be the sum of the Tax Bases of each of
24 the taxing districts which have consolidated.

25 If a single taxing district in existence on July 1, 1979,
26 or a successor or successors thereto shall be divided into two

1 or more separate taxing districts, the tax base of the taxing
2 district so divided shall be allocated to each of the resulting
3 taxing districts in proportion to the then current equalized
4 assessed value of each resulting taxing district.

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

15 If a community college district is created after July 1,
16 1979, beginning on the effective date of this amendatory Act of
17 1995, its Tax Base shall be 3.5% of the sum of the personal
18 property tax collected for the 1977 tax year within the
19 territorial jurisdiction of the district.

20 The amounts allocated and paid to taxing districts pursuant
21 to the provisions of this amendatory Act of 1979 shall be
22 deemed to be substitute revenues for the revenues derived from
23 taxes imposed on personal property pursuant to the provisions
24 of the "Revenue Act of 1939" or "An Act for the assessment and
25 taxation of private car line companies", approved July 22,
26 1943, as amended, or Section 414 of the Illinois Insurance

1 Code, prior to the abolition of such taxes and shall be used
2 for the same purposes as the revenues derived from ad valorem
3 taxes on real estate.

4 Monies received by any taxing districts from the Personal
5 Property Tax Replacement Fund shall be first applied toward
6 payment of the proportionate amount of debt service which was
7 previously levied and collected from extensions against
8 personal property on bonds outstanding as of December 31, 1978
9 and next applied toward payment of the proportionate share of
10 the pension or retirement obligations of the taxing district
11 which were previously levied and collected from extensions
12 against personal property. For each such outstanding bond
13 issue, the County Clerk shall determine the percentage of the
14 debt service which was collected from extensions against real
15 estate in the taxing district for 1978 taxes payable in 1979,
16 as related to the total amount of such levies and collections
17 from extensions against both real and personal property. For
18 1979 and subsequent years' taxes, the County Clerk shall levy
19 and extend taxes against the real estate of each taxing
20 district which will yield the said percentage or percentages of
21 the debt service on such outstanding bonds. The balance of the
22 amount necessary to fully pay such debt service shall
23 constitute a first and prior lien upon the monies received by
24 each such taxing district through the Personal Property Tax
25 Replacement Fund and shall be first applied or set aside for
26 such purpose. In counties having fewer than 3,000,000

1 inhabitants, the amendments to this paragraph as made by this
2 amendatory Act of 1980 shall be first applicable to 1980 taxes
3 to be collected in 1981.

4 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

5 Section 5-50. The Illinois Coal Technology Development
6 Assistance Act is amended by changing Section 3 as follows:

7 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

8 Sec. 3. Transfers to Coal Technology Development
9 Assistance Fund.

10 (a) As soon as may be practicable after the first day of
11 each month, the Department of Revenue shall certify to the
12 Treasurer an amount equal to 1/64 of the revenue realized from
13 the tax imposed by the Electricity Excise Tax Law, Section 2 of
14 the Public Utilities Revenue Act, Section 2 of the Messages Tax
15 Act, and Section 2 of the Gas Revenue Tax Act, during the
16 preceding month. Upon receipt of the certification, the
17 Treasurer shall transfer the amount shown on such certification
18 from the General Revenue Fund to the Coal Technology
19 Development Assistance Fund, which is hereby created as a
20 special fund in the State treasury, except that no transfer
21 shall be made in any month in which the Fund has reached the
22 following balance:

23 (1) (Blank). ~~\$7,000,000 during fiscal year 1994.~~

24 (2) (Blank). ~~\$8,500,000 during fiscal year 1995.~~

1 (3) (Blank). ~~\$10,000,000 during fiscal years 1996 and~~
2 ~~1997.~~

3 (4) (Blank). ~~During fiscal year 1998 through fiscal~~
4 ~~year 2004, an amount equal to the sum of \$10,000,000 plus~~
5 ~~additional moneys deposited into the Coal Technology~~
6 ~~Development Assistance Fund from the Renewable Energy~~
7 ~~Resources and Coal Technology Development Assistance~~
8 ~~Charge under Section 6.5 of the Renewable Energy, Energy~~
9 ~~Efficiency, and Coal Resources Development Law of 1997.~~

10 (5) (Blank). ~~During fiscal year 2005, an amount equal~~
11 ~~to the sum of \$7,000,000 plus additional moneys deposited~~
12 ~~into the Coal Technology Development Assistance Fund from~~
13 ~~the Renewable Energy Resources and Coal Technology~~
14 ~~Development Assistance Charge under Section 6.5 of the~~
15 ~~Renewable Energy, Energy Efficiency, and Coal Resources~~
16 ~~Development Law of 1997.~~

17 (6) Expect as otherwise provided in subsection (b),
18 during ~~During~~ fiscal year 2006 and each fiscal year
19 thereafter, an amount equal to the sum of \$10,000,000 plus
20 additional moneys deposited into the Coal Technology
21 Development Assistance Fund from the Renewable Energy
22 Resources and Coal Technology Development Assistance
23 Charge under Section 6.5 of the Renewable Energy, Energy
24 Efficiency, and Coal Resources Development Law of 1997.

25 (b) During fiscal years ~~year~~ 2019 and 2020 only, the
26 Treasurer shall make no transfers from the General Revenue Fund

1 to the Coal Technology Development Assistance Fund.

2 (Source: P.A. 99-78, eff. 7-20-15; 100-587, eff. 6-4-18.)

3 Section 5-55. The Downstate Public Transportation Act is
4 amended by changing Section 2-3 as follows:

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

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

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

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

20 (b) As soon as possible after the first day of each month,
21 beginning July 1, 1989, upon certification of the Department of
22 Revenue, the Comptroller shall order transferred, and the
23 Treasurer shall transfer, from the General Revenue Fund to a
24 special fund in the State Treasury which is hereby created, to
25 be known as the "Metro-East Public Transportation Fund", an
26 amount equal to 2/32 of the net revenue realized, as above,

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

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

1 to such tax receipts from Monroe and St. Clair Counties.

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

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

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

1 (b-7) Beginning July 1, 2018, notwithstanding the other
2 provisions of this Section, instead of the Comptroller making
3 monthly transfers from the General Revenue Fund to the
4 Downstate Public Transportation Fund, the Department of
5 Revenue shall deposit the designated fraction of the net
6 revenue realized from collections under the Retailers'
7 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax
8 Act, and the Service Use Tax Act directly into the Downstate
9 Public Transportation Fund.

10 (c) The Department shall certify to the Department of
11 Revenue the eligible participants under this Article and the
12 territorial boundaries of such participants for the purposes of
13 the Department of Revenue in subsections (a) and (b) of this
14 Section.

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

25 (e) (Blank). ~~Notwithstanding anything in this Section to~~
26 ~~the contrary, amounts transferred from the General Revenue Fund~~

1 ~~to the Downstate Public Transportation Fund pursuant to this~~
2 ~~Section shall not exceed \$169,000,000 in State fiscal year~~
3 ~~2012.~~

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

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

14 (h) For State fiscal year 2020 only, notwithstanding any
15 provision of law to the contrary, the total amount of revenue
16 and deposits under this Section attributable to revenues
17 realized during State fiscal year 2020 shall be reduced by 5%.

18 (Source: P.A. 100-23, eff. 7-6-17; 100-363, eff. 7-1-18;
19 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

20 Section 5-60. The Illinois Income Tax Act is amended by
21 changing Section 901 as follows:

22 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

23 Sec. 901. Collection authority.

24 (a) In general. The Department shall collect the taxes

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

18 (b) Local Government Distributive Fund. ~~Beginning August~~
19 ~~1, 1969, and continuing through June 30, 1994, the Treasurer~~
20 ~~shall transfer each month from the General Revenue Fund to a~~
21 ~~special fund in the State treasury, to be known as the "Local~~
22 ~~Government Distributive Fund", an amount equal to 1/12 of the~~
23 ~~net revenue realized from the tax imposed by subsections (a)~~
24 ~~and (b) of Section 201 of this Act during the preceding month.~~
25 ~~Beginning July 1, 1994, and continuing through June 30, 1995,~~
26 ~~the Treasurer shall transfer each month from the General~~

1 ~~Revenue Fund to the Local Government Distributive Fund an~~
2 ~~amount equal to 1/11 of the net revenue realized from the tax~~
3 ~~imposed by subsections (a) and (b) of Section 201 of this Act~~
4 ~~during the preceding month. Beginning July 1, 1995 and~~
5 ~~continuing through January 31, 2011, the Treasurer shall~~
6 ~~transfer each month from the General Revenue Fund to the Local~~
7 ~~Government Distributive Fund an amount equal to the net of (i)~~
8 ~~1/10 of the net revenue realized from the tax imposed by~~
9 ~~subsections (a) and (b) of Section 201 of the Illinois Income~~
10 ~~Tax Act during the preceding month (ii) minus, beginning July~~
11 ~~1, 2003 and ending June 30, 2004, \$6,666,666, and beginning~~
12 ~~July 1, 2004, zero. Beginning February 1, 2011, and continuing~~
13 ~~through January 31, 2015, the Treasurer shall transfer each~~
14 ~~month from the General Revenue Fund to the Local Government~~
15 ~~Distributive Fund an amount equal to the sum of (i) 6% (10% of~~
16 ~~the ratio of the 3% individual income tax rate prior to 2011 to~~
17 ~~the 5% individual income tax rate after 2010) of the net~~
18 ~~revenue realized from the tax imposed by subsections (a) and~~
19 ~~(b) of Section 201 of this Act upon individuals, trusts, and~~
20 ~~estates during the preceding month and (ii) 6.86% (10% of the~~
21 ~~ratio of the 4.8% corporate income tax rate prior to 2011 to~~
22 ~~the 7% corporate income tax rate after 2010) of the net revenue~~
23 ~~realized from the tax imposed by subsections (a) and (b) of~~
24 ~~Section 201 of this Act upon corporations during the preceding~~
25 ~~month. Beginning February 1, 2015 and continuing through July~~
26 ~~31, 2017, the Treasurer shall transfer each month from the~~

1 ~~General Revenue Fund to the Local Government Distributive Fund~~
2 ~~an amount equal to the sum of (i) 8% (10% of the ratio of the 3%~~
3 ~~individual income tax rate prior to 2011 to the 3.75%~~
4 ~~individual income tax rate after 2014) of the net revenue~~
5 ~~realized from the tax imposed by subsections (a) and (b) of~~
6 ~~Section 201 of this Act upon individuals, trusts, and estates~~
7 ~~during the preceding month and (ii) 9.14% (10% of the ratio of~~
8 ~~the 4.8% corporate income tax rate prior to 2011 to the 5.25%~~
9 ~~corporate income tax rate after 2014) of the net revenue~~
10 ~~realized from the tax imposed by subsections (a) and (b) of~~
11 ~~Section 201 of this Act upon corporations during the preceding~~
12 ~~month.~~ Beginning August 1, 2017, the Treasurer shall transfer
13 each month from the General Revenue Fund to the Local
14 Government Distributive Fund an amount equal to the sum of (i)
15 6.06% (10% of the ratio of the 3% individual income tax rate
16 prior to 2011 to the 4.95% individual income tax rate after
17 July 1, 2017) of the net revenue realized from the tax imposed
18 by subsections (a) and (b) of Section 201 of this Act upon
19 individuals, trusts, and estates during the preceding month and
20 (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax
21 rate prior to 2011 to the 7% corporate income tax rate after
22 July 1, 2017) of the net revenue realized from the tax imposed
23 by subsections (a) and (b) of Section 201 of this Act upon
24 corporations during the preceding month. Net revenue realized
25 for a month shall be defined as the revenue from the tax
26 imposed by subsections (a) and (b) of Section 201 of this Act

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

9 Notwithstanding any provision of law to the contrary,
10 beginning on July 6, 2017 (the effective date of Public Act
11 100-23), those amounts required under this subsection (b) to be
12 transferred by the Treasurer into the Local Government
13 Distributive Fund from the General Revenue Fund shall be
14 directly deposited into the Local Government Distributive Fund
15 as the revenue is realized from the tax imposed by subsections
16 (a) and (b) of Section 201 of this Act.

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

21 ~~For State fiscal year 2019 only, notwithstanding any~~
22 ~~provision of law to the contrary, the total amount of revenue~~
23 ~~and deposits under this Section attributable to revenues~~
24 ~~realized during State fiscal year 2019 shall be reduced by 5%.~~

25 For State fiscal year 2020 only, notwithstanding any
26 provision of law to the contrary, the total amount of revenue

1 and deposits under this Section attributable to revenues
2 realized during State fiscal year 2020 shall be reduced by 5%.

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 Public Act 93-839 (July 30, 2004), the Annual Percentage~~
19 ~~shall be 10% for fiscal year 2005. For fiscal year 2006,~~
20 ~~the Annual Percentage shall be 9.75%. For fiscal year 2007,~~
21 ~~the Annual Percentage shall be 9.75%. For fiscal year 2008,~~
22 ~~the Annual Percentage shall be 7.75%. For fiscal year 2009,~~
23 ~~the Annual Percentage shall be 9.75%. For fiscal year 2010,~~
24 ~~the Annual Percentage shall be 9.75%.~~ For fiscal year 2011,
25 the Annual Percentage shall be 8.75%. For fiscal year 2012,
26 the Annual Percentage shall be 8.75%. For fiscal year 2013,

1 the Annual Percentage shall be 9.75%. For fiscal year 2014,
2 the Annual Percentage shall be 9.5%. For fiscal year 2015,
3 the Annual Percentage shall be 10%. For fiscal year 2018,
4 the Annual Percentage shall be 9.8%. For fiscal year 2019,
5 the Annual Percentage shall be 9.7%. For fiscal year 2020,
6 the Annual Percentage shall be 9.5%. For all other fiscal
7 years, the Annual Percentage shall be calculated as a
8 fraction, the numerator of which shall be the amount of
9 refunds approved for payment by the Department during the
10 preceding fiscal year as a result of overpayment of tax
11 liability under subsections (a) and (b) (1), (2), and (3) of
12 Section 201 of this Act plus the amount of such refunds
13 remaining approved but unpaid at the end of the preceding
14 fiscal year, minus the amounts transferred into the Income
15 Tax Refund Fund from the Tobacco Settlement Recovery Fund,
16 and the denominator of which shall be the amounts which
17 will be collected pursuant to subsections (a) and (b) (1),
18 (2), and (3) of Section 201 of this Act during the
19 preceding fiscal year; except that in State fiscal year
20 2002, the Annual Percentage shall in no event exceed 7.6%.
21 The Director of Revenue shall certify the Annual Percentage
22 to the Comptroller on the last business day of the fiscal
23 year immediately preceding the fiscal year for which it is
24 to be effective.

25 (2) Beginning on January 1, 1989 and thereafter, the
26 Department shall deposit a percentage of the amounts

1 collected pursuant to subsections (a) and (b) (6), (7), and
2 (8), (c) and (d) of Section 201 of this Act into a fund in
3 the State treasury known as the Income Tax Refund Fund. ~~The~~
4 ~~Department shall deposit 18% of such amounts during the~~
5 ~~period beginning January 1, 1989 and ending on June 30,~~
6 ~~1989.~~ Beginning with State fiscal year 1990 and for each
7 fiscal year thereafter, the percentage deposited into the
8 Income Tax Refund Fund during a fiscal year shall be the
9 Annual Percentage. ~~For fiscal years 1999, 2000, and 2001,~~
10 ~~the Annual Percentage shall be 19%. For fiscal year 2003,~~
11 ~~the Annual Percentage shall be 27%. For fiscal year 2004,~~
12 ~~the Annual Percentage shall be 32%. Upon the effective date~~
13 ~~of Public Act 93-839 (July 30, 2004), the Annual Percentage~~
14 ~~shall be 24% for fiscal year 2005. For fiscal year 2006,~~
15 ~~the Annual Percentage shall be 20%. For fiscal year 2007,~~
16 ~~the Annual Percentage shall be 17.5%. For fiscal year 2008,~~
17 ~~the Annual Percentage shall be 15.5%. For fiscal year 2009,~~
18 ~~the Annual Percentage shall be 17.5%. For fiscal year 2010,~~
19 ~~the Annual Percentage shall be 17.5%. For fiscal year 2011,~~
20 the Annual Percentage shall be 17.5%. For fiscal year 2012,
21 the Annual Percentage shall be 17.5%. For fiscal year 2013,
22 the Annual Percentage shall be 14%. For fiscal year 2014,
23 the Annual Percentage shall be 13.4%. For fiscal year 2015,
24 the Annual Percentage shall be 14%. For fiscal year 2018,
25 the Annual Percentage shall be 17.5%. For fiscal year 2019,
26 the Annual Percentage shall be 15.5%. For fiscal year 2020,

1 the Annual Percentage shall be 14.25%. For all other fiscal
2 years, the Annual Percentage shall be calculated as a
3 fraction, the numerator of which shall be the amount of
4 refunds approved for payment by the Department during the
5 preceding fiscal year as a result of overpayment of tax
6 liability under subsections (a) and (b) (6), (7), and (8),
7 (c) and (d) of Section 201 of this Act plus the amount of
8 such refunds remaining approved but unpaid at the end of
9 the preceding fiscal year, and the denominator of which
10 shall be the amounts which will be collected pursuant to
11 subsections (a) and (b) (6), (7), and (8), (c) and (d) of
12 Section 201 of this Act during the preceding fiscal year;
13 except that in State fiscal year 2002, the Annual
14 Percentage shall in no event exceed 23%. The Director of
15 Revenue shall certify the Annual Percentage to the
16 Comptroller on the last business day of the fiscal year
17 immediately preceding the fiscal year for which it is to be
18 effective.

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

24 (d) Expenditures from Income Tax Refund Fund.

25 (1) Beginning January 1, 1989, money in the Income Tax
26 Refund Fund shall be expended exclusively for the purpose

1 of paying refunds resulting from overpayment of tax
2 liability under Section 201 of this Act and for making
3 transfers pursuant to this subsection (d).

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

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

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

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

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

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

22 (e) Deposits into the Education Assistance Fund and the
23 Income Tax Surcharge Local Government Distributive Fund. On
24 July 1, 1991, and thereafter, of the amounts collected pursuant
25 to subsections (a) and (b) of Section 201 of this Act, minus
26 deposits into the Income Tax Refund Fund, the Department shall

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

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

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

1 1, 2025, 1/30; and

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

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

7 (g) Deposits into the Commitment to Human Services Fund.
8 Beginning February 1, 2015, the Department shall deposit the
9 following portions of the revenue realized from the tax imposed
10 upon individuals, trusts, and estates by subsections (a) and
11 (b) of Section 201 of this Act, minus deposits into the Income
12 Tax Refund Fund, into the 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. 99-78, eff. 7-20-15; 100-22, eff. 7-6-17; 100-23,
7 eff. 7-6-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18;
8 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-8-19.)

9 Section 5-65. The Regional Transportation Authority Act is
10 amended by changing Section 4.09 as follows:

11 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

12 Sec. 4.09. Public Transportation Fund and the Regional
13 Transportation Authority Occupation and Use Tax Replacement
14 Fund.

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

1 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the
2 amounts deposited into the Regional Transportation Authority
3 tax fund created by Section 4.03 of this Act, from the County
4 and Mass Transit District Fund as provided in Section 6z-20 of
5 the State Finance Act and 25% of the amounts deposited into the
6 Regional Transportation Authority Occupation and Use Tax
7 Replacement Fund from the State and Local Sales Tax Reform Fund
8 as provided in Section 6z-17 of the State Finance Act. On the
9 first day of the month following the date that the Department
10 receives revenues from increased taxes under Section 4.03(m) as
11 authorized by Public Act 95-708 ~~this amendatory Act of the 95th~~
12 ~~General Assembly~~, in lieu of the transfers authorized in the
13 preceding sentence, upon certification of the Department of
14 Revenue, the Comptroller shall order transferred and the
15 Treasurer shall transfer from the General Revenue Fund to the
16 Public Transportation Fund an amount equal to 25% of the net
17 revenue, before the deduction of the serviceman and retailer
18 discounts pursuant to Section 9 of the Service Occupation Tax
19 Act and Section 3 of the Retailers' Occupation Tax Act,
20 realized from (i) 80% of the proceeds of any tax imposed by the
21 Authority at a rate of 1.25% in Cook County, (ii) 75% of the
22 proceeds of any tax imposed by the Authority at the rate of 1%
23 in Cook County, and (iii) one-third of the proceeds of any tax
24 imposed by the Authority at the rate of 0.75% in the Counties
25 of DuPage, Kane, Lake, McHenry, and Will, all pursuant to
26 Section 4.03, and 25% of the net revenue realized from any tax

1 imposed by the Authority pursuant to Section 4.03.1, and 25% of
2 the amounts deposited into the Regional Transportation
3 Authority tax fund created by Section 4.03 of this Act from the
4 County and Mass Transit District Fund as provided in Section
5 6z-20 of the State Finance Act, and 25% of the amounts
6 deposited into the Regional Transportation Authority
7 Occupation and Use Tax Replacement Fund from the State and
8 Local Sales Tax Reform Fund as provided in Section 6z-17 of the
9 State Finance Act. As used in this Section, net revenue
10 realized for a month shall be the revenue collected by the
11 State pursuant to Sections 4.03 and 4.03.1 during the previous
12 month from within the metropolitan region, less the amount paid
13 out during that same month as refunds to taxpayers for
14 overpayment of liability in the metropolitan region under
15 Sections 4.03 and 4.03.1.

16 Notwithstanding any provision of law to the contrary,
17 beginning on July 6, 2017 (the effective date of Public Act
18 100-23) ~~this amendatory Act of the 100th General Assembly,~~
19 those amounts required under this paragraph (1) of subsection
20 (a) to be transferred by the Treasurer into the Public
21 Transportation Fund from the General Revenue Fund shall be
22 directly deposited into the Public Transportation Fund as the
23 revenues are realized from the taxes indicated.

24 (2) Except as otherwise provided in paragraph (4), on
25 February 1, 2009 (the first day of the month following the
26 effective date of Public Act 95-708) ~~this amendatory Act of the~~

1 ~~95th General Assembly~~ and each month thereafter, upon
2 certification by the Department of Revenue, the Comptroller
3 shall order transferred and the Treasurer shall transfer from
4 the General Revenue Fund to the Public Transportation Fund an
5 amount equal to 5% of the net revenue, before the deduction of
6 the serviceman and retailer discounts pursuant to Section 9 of
7 the Service Occupation Tax Act and Section 3 of the Retailers'
8 Occupation Tax Act, realized from any tax imposed by the
9 Authority pursuant to Sections 4.03 and 4.03.1 and certified by
10 the Department of Revenue under Section 4.03(n) of this Act to
11 be paid to the Authority and 5% of the amounts deposited into
12 the Regional Transportation Authority tax fund created by
13 Section 4.03 of this Act from the County and Mass Transit
14 District Fund as provided in Section 6z-20 of the State Finance
15 Act, and 5% of the amounts deposited into the Regional
16 Transportation Authority Occupation and Use Tax Replacement
17 Fund from the State and Local Sales Tax Reform Fund as provided
18 in Section 6z-17 of the State Finance Act, and 5% of the
19 revenue realized by the Chicago Transit Authority as financial
20 assistance from the City of Chicago from the proceeds of any
21 tax imposed by the City of Chicago under Section 8-3-19 of the
22 Illinois Municipal Code.

23 Notwithstanding any provision of law to the contrary,
24 beginning on July 6, 2017 (the effective date of Public Act
25 100-23), those amounts required under this paragraph (2) of
26 subsection (a) to be transferred by the Treasurer into the

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

4 (3) Except as otherwise provided in paragraph (4), as soon
5 as possible after the first day of January, 2009 and each month
6 thereafter, upon certification of the Department of Revenue
7 with respect to the taxes collected under Section 4.03, the
8 Comptroller shall order transferred and the Treasurer shall
9 transfer from the General Revenue Fund to the Public
10 Transportation Fund an amount equal to 25% of the net revenue,
11 before the deduction of the serviceman and retailer discounts
12 pursuant to Section 9 of the Service Occupation Tax Act and
13 Section 3 of the Retailers' Occupation Tax Act, realized from
14 (i) 20% of the proceeds of any tax imposed by the Authority at
15 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any
16 tax imposed by the Authority at the rate of 1% in Cook County,
17 and (iii) one-third of the proceeds of any tax imposed by the
18 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
19 Lake, McHenry, and Will, all pursuant to Section 4.03, and the
20 Comptroller shall order transferred and the Treasurer shall
21 transfer from the General Revenue Fund to the Public
22 Transportation Fund (iv) an amount equal to 25% of the revenue
23 realized by the Chicago Transit Authority as financial
24 assistance from the City of Chicago from the proceeds of any
25 tax imposed by the City of Chicago under Section 8-3-19 of the
26 Illinois Municipal Code.

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

8 (4) Notwithstanding any provision of law to the contrary,
9 of the transfers to be made under paragraphs (1), (2), and (3)
10 of this subsection (a) from the General Revenue Fund to the
11 Public Transportation Fund, the first \$150,000,000
12 ~~\$100,000,000~~ that would have otherwise been transferred from
13 the General Revenue Fund shall be transferred from the Road
14 Fund. The remaining balance of such transfers shall be made
15 from the General Revenue Fund.

16 (5) (Blank). ~~For State fiscal year 2018 only,~~
17 ~~notwithstanding any provision of law to the contrary, the total~~
18 ~~amount of revenue and deposits under this subsection (a)~~
19 ~~attributable to revenues realized during State fiscal year 2018~~
20 ~~shall be reduced by 10%.~~

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

26 (7) For State fiscal year 2020 only, notwithstanding any

1 provision of law to the contrary, the total amount of revenue
2 and deposits under this Section attributable to revenues
3 realized during State fiscal year 2020 shall be reduced by 5%.

4 (b) (1) All moneys deposited in the Public Transportation
5 Fund and the Regional Transportation Authority Occupation and
6 Use Tax Replacement Fund, whether deposited pursuant to this
7 Section or otherwise, are allocated to the Authority, except
8 for amounts appropriated to the Office of the Executive
9 Inspector General as authorized by subsection (h) of Section
10 4.03.3 and amounts transferred to the Audit Expense Fund
11 pursuant to Section 6z-27 of the State Finance Act. The
12 Comptroller, as soon as possible after each monthly transfer
13 provided in this Section and after each deposit into the Public
14 Transportation Fund, shall order the Treasurer to pay to the
15 Authority out of the Public Transportation Fund the amount so
16 transferred or deposited. Any Additional State Assistance and
17 Additional Financial Assistance paid to the Authority under
18 this Section shall be expended by the Authority for its
19 purposes as provided in this Act. The balance of the amounts
20 paid to the Authority from the Public Transportation Fund shall
21 be expended by the Authority as provided in Section 4.03.3. The
22 Comptroller, as soon as possible after each deposit into the
23 Regional Transportation Authority Occupation and Use Tax
24 Replacement Fund provided in this Section and Section 6z-17 of
25 the State Finance Act, shall order the Treasurer to pay to the
26 Authority out of the Regional Transportation Authority

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

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

1 1990 \$5,000,000;
2 1991 \$5,000,000;
3 1992 \$10,000,000;
4 1993 \$10,000,000;
5 1994 \$20,000,000;
6 1995 \$30,000,000;
7 1996 \$40,000,000;
8 1997 \$50,000,000;
9 1998 \$55,000,000; and
10 each year thereafter \$55,000,000.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 (e) Neither Additional State Assistance nor Additional

1 Financial Assistance may be pledged, either directly or
2 indirectly as general revenues of the Authority, as security
3 for any bonds issued by the Authority. The Authority may not
4 assign its right to receive Additional State Assistance or
5 Additional Financial Assistance, or direct payment of
6 Additional State Assistance or Additional Financial
7 Assistance, to a trustee or any other entity for the payment of
8 debt service on its bonds.

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

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

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

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

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

1 and

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

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

20 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

21 Section 5-70. The School Code is amended by changing
22 Sections 3-16 and 18-8.15 and by adding Sections 2-3.176,
23 2-3.177, 2-3.178, and 14-7.02c as follows:

24 (105 ILCS 5/2-3.176 new)

1 Sec. 2-3.176. Transfers to Governor's Grant Fund. In
2 addition to any other transfers that may be provided for by
3 law, the State Comptroller shall direct and the State Treasurer
4 shall transfer from the SBE Federal Agency Services Fund and
5 the SBE Federal Department of Education Fund into the
6 Governor's Grant Fund such amounts as may be directed in
7 writing by the State Board of Education.

8 (105 ILCS 5/2-3.177 new)

9 Sec. 2-3.177. Transfers to DHS Special Purposes Trust Fund.
10 In addition to any other transfers that may be provided for by
11 law, the State Comptroller shall direct and the State Treasurer
12 shall transfer from the SBE Federal Agency Services Fund into
13 the DHS Special Purposes Trust Fund such amounts as may be
14 directed in writing by the State Board of Education.

15 (105 ILCS 5/2-3.178 new)

16 Sec. 2-3.178. K-12 Recycling Grant Program.
17 (a) Subject to appropriation, the State Board of Education
18 must create and administer the K-12 Recycling Grant Program to
19 provide grants to school districts for the implementation or
20 improvement of a school's recycling program. A school district
21 that applies for a grant under this Section may receive a
22 maximum grant amount of \$5,000 per school in that district and
23 may use the grant funds only to implement or improve a school's
24 recycling program.

1 (b) The State Board must adopt rules to implement this
2 Section.

3 (105 ILCS 5/3-16)

4 Sec. 3-16. Grants to alternative schools, safe schools, and
5 alternative learning opportunities programs. The State Board
6 of Education, subject to appropriation, shall award grants to
7 alternative schools, safe schools, and alternative learning
8 opportunities programs operated by a regional office of
9 education. For fiscal year 2018, to ~~to~~ calculate grant amounts
10 to the programs operated by regional offices of education, the
11 State Board shall calculate an amount equal to the greater of
12 the regional program's best 3 months of average daily
13 attendance for the 2016-2017 school year or the average of the
14 best 3 months of average daily attendance for the 2014-2015
15 school year through the 2016-2017 school year, multiplied by
16 the amount of \$6,119. For fiscal year 2019, to calculate grant
17 amounts to the programs operated by regional offices of
18 education, the State Board shall calculate an amount equal to
19 the greater of the regional program's best 3 months of average
20 daily attendance for the 2017-2018 school year or the average
21 of the best 3 months of average daily attendance for the
22 2015-2016 school year through the 2017-2018 school year,
23 multiplied by the amount of \$6,119. These amounts ~~This amount~~
24 shall be termed the "Regional Program Increased Enrollment
25 Recognition". If the amount of the Regional Program Increased

1 Enrollment Recognition is greater than the amount of the
2 regional office of education program's Base Funding Minimum for
3 fiscal year 2018 or fiscal year 2019, calculated under Section
4 18-8.15, then the State Board of Education shall pay the
5 regional program a grant equal to the difference between the
6 regional program's Regional Program Increased Enrollment
7 Recognition and the Base Funding Minimum for fiscal year 2018
8 or fiscal year 2019, respectively. Nothing in this Section
9 shall be construed to alter any payments or calculations under
10 Section 18-8.15.

11 (Source: P.A. 100-587, eff. 6-4-18.)

12 (105 ILCS 5/14-7.02c new)

13 Sec. 14-7.02c. Private therapeutic day schools; student
14 enrollment data. The Illinois Purchased Care Review Board must
15 accept amended student enrollment data from special education
16 private therapeutic day schools that have specialized
17 contractual agreements with a school district having a
18 population exceeding 500,000 inhabitants in the 2016-2017 and
19 2017-2018 school years. The amended student enrollment data
20 must be based on actual monthly enrollment days where a student
21 placed by the school district was formally enrolled and began
22 to receive services through the last date he or she was
23 formally exited from the therapeutic day school. All enrolled
24 days must be confined to the official beginning and end dates
25 of the therapeutic day school's official calendar on file with

1 the State Board of Education. In no instance may the amended
2 enrollment be further reduced to account for student absences.
3 A school district having a population of 500,000 or less
4 inhabitants must be billed at the per diem rate approved by the
5 Illinois Purchased Care Review Board based on days enrolled as
6 prescribed in Section 900.330 of Title 89 of the Illinois
7 Administrative Code.

8 (105 ILCS 5/18-8.15)

9 Sec. 18-8.15. Evidence-based funding for student success
10 for the 2017-2018 and subsequent school years.

11 (a) General provisions.

12 (1) The purpose of this Section is to ensure that, by
13 June 30, 2027 and beyond, this State has a kindergarten
14 through grade 12 public education system with the capacity
15 to ensure the educational development of all persons to the
16 limits of their capacities in accordance with Section 1 of
17 Article X of the Constitution of the State of Illinois. To
18 accomplish that objective, this Section creates a method of
19 funding public education that is evidence-based; is
20 sufficient to ensure every student receives a meaningful
21 opportunity to learn irrespective of race, ethnicity,
22 sexual orientation, gender, or community-income level; and
23 is sustainable and predictable. When fully funded under
24 this Section, every school shall have the resources, based
25 on what the evidence indicates is needed, to:

1 (A) provide all students with a high quality
2 education that offers the academic, enrichment, social
3 and emotional support, technical, and career-focused
4 programs that will allow them to become competitive
5 workers, responsible parents, productive citizens of
6 this State, and active members of our national
7 democracy;

8 (B) ensure all students receive the education they
9 need to graduate from high school with the skills
10 required to pursue post-secondary education and
11 training for a rewarding career;

12 (C) reduce, with a goal of eliminating, the
13 achievement gap between at-risk and non-at-risk
14 students by raising the performance of at-risk
15 students and not by reducing standards; and

16 (D) ensure this State satisfies its obligation to
17 assume the primary responsibility to fund public
18 education and simultaneously relieve the
19 disproportionate burden placed on local property taxes
20 to fund schools.

21 (2) The evidence-based funding formula under this
22 Section shall be applied to all Organizational Units in
23 this State. The evidence-based funding formula outlined in
24 this Act is based on the formula outlined in Senate Bill 1
25 of the 100th General Assembly, as passed by both
26 legislative chambers. As further defined and described in

1 this Section, there are 4 major components of the
2 evidence-based funding model:

3 (A) First, the model calculates a unique adequacy
4 target for each Organizational Unit in this State that
5 considers the costs to implement research-based
6 activities, the unit's student demographics, and
7 regional wage difference.

8 (B) Second, the model calculates each
9 Organizational Unit's local capacity, or the amount
10 each Organizational Unit is assumed to contribute
11 towards its adequacy target from local resources.

12 (C) Third, the model calculates how much funding
13 the State currently contributes to the Organizational
14 Unit, and adds that to the unit's local capacity to
15 determine the unit's overall current adequacy of
16 funding.

17 (D) Finally, the model's distribution method
18 allocates new State funding to those Organizational
19 Units that are least well-funded, considering both
20 local capacity and State funding, in relation to their
21 adequacy target.

22 (3) An Organizational Unit receiving any funding under
23 this Section may apply those funds to any fund so received
24 for which that Organizational Unit is authorized to make
25 expenditures by law.

26 (4) As used in this Section, the following terms shall

1 have the meanings ascribed in this paragraph (4):

2 "Adequacy Target" is defined in paragraph (1) of
3 subsection (b) of this Section.

4 "Adjusted EAV" is defined in paragraph (4) of
5 subsection (d) of this Section.

6 "Adjusted Local Capacity Target" is defined in
7 paragraph (3) of subsection (c) of this Section.

8 "Adjusted Operating Tax Rate" means a tax rate for all
9 Organizational Units, for which the State Superintendent
10 shall calculate and subtract for the Operating Tax Rate a
11 transportation rate based on total expenses for
12 transportation services under this Code, as reported on the
13 most recent Annual Financial Report in Pupil
14 Transportation Services, function 2550 in both the
15 Education and Transportation funds and functions 4110 and
16 4120 in the Transportation fund, less any corresponding
17 fiscal year State of Illinois scheduled payments excluding
18 net adjustments for prior years for regular, vocational, or
19 special education transportation reimbursement pursuant to
20 Section 29-5 or subsection (b) of Section 14-13.01 of this
21 Code divided by the Adjusted EAV. If an Organizational
22 Unit's corresponding fiscal year State of Illinois
23 scheduled payments excluding net adjustments for prior
24 years for regular, vocational, or special education
25 transportation reimbursement pursuant to Section 29-5 or
26 subsection (b) of Section 14-13.01 of this Code exceed the

1 total transportation expenses, as defined in this
2 paragraph, no transportation rate shall be subtracted from
3 the Operating Tax Rate.

4 "Allocation Rate" is defined in paragraph (3) of
5 subsection (g) of this Section.

6 "Alternative School" means a public school that is
7 created and operated by a regional superintendent of
8 schools and approved by the State Board.

9 "Applicable Tax Rate" is defined in paragraph (1) of
10 subsection (d) of this Section.

11 "Assessment" means any of those benchmark, progress
12 monitoring, formative, diagnostic, and other assessments,
13 in addition to the State accountability assessment, that
14 assist teachers' needs in understanding the skills and
15 meeting the needs of the students they serve.

16 "Assistant principal" means a school administrator
17 duly endorsed to be employed as an assistant principal in
18 this State.

19 "At-risk student" means a student who is at risk of not
20 meeting the Illinois Learning Standards or not graduating
21 from elementary or high school and who demonstrates a need
22 for vocational support or social services beyond that
23 provided by the regular school program. All students
24 included in an Organizational Unit's Low-Income Count, as
25 well as all English learner and disabled students attending
26 the Organizational Unit, shall be considered at-risk

1 students under this Section.

2 "Average Student Enrollment" or "ASE" for fiscal year
3 2018 means, for an Organizational Unit, the greater of the
4 average number of students (grades K through 12) reported
5 to the State Board as enrolled in the Organizational Unit
6 on October 1 in the immediately preceding school year, plus
7 the pre-kindergarten students who receive special
8 education services of 2 or more hours a day as reported to
9 the State Board on December 1 in the immediately preceding
10 school year, or the average number of students (grades K
11 through 12) reported to the State Board as enrolled in the
12 Organizational Unit on October 1, plus the
13 pre-kindergarten students who receive special education
14 services of 2 or more hours a day as reported to the State
15 Board on December 1, for each of the immediately preceding
16 3 school years. For fiscal year 2019 and each subsequent
17 fiscal year, "Average Student Enrollment" or "ASE" means,
18 for an Organizational Unit, the greater of the average
19 number of students (grades K through 12) reported to the
20 State Board as enrolled in the Organizational Unit on
21 October 1 and March 1 in the immediately preceding school
22 year, plus the pre-kindergarten students who receive
23 special education services as reported to the State Board
24 on October 1 and March 1 in the immediately preceding
25 school year, or the average number of students (grades K
26 through 12) reported to the State Board as enrolled in the

1 Organizational Unit on October 1 and March 1, plus the
2 pre-kindergarten students who receive special education
3 services as reported to the State Board on October 1 and
4 March 1, for each of the immediately preceding 3 school
5 years. For the purposes of this definition, "enrolled in
6 the Organizational Unit" means the number of students
7 reported to the State Board who are enrolled in schools
8 within the Organizational Unit that the student attends or
9 would attend if not placed or transferred to another school
10 or program to receive needed services. For the purposes of
11 calculating "ASE", all students, grades K through 12,
12 excluding those attending kindergarten for a half day and
13 students attending an alternative education program
14 operated by a regional office of education or intermediate
15 service center, shall be counted as 1.0. All students
16 attending kindergarten for a half day shall be counted as
17 0.5, unless in 2017 by June 15 or by March 1 in subsequent
18 years, the school district reports to the State Board of
19 Education the intent to implement full-day kindergarten
20 district-wide for all students, then all students
21 attending kindergarten shall be counted as 1.0. Special
22 education pre-kindergarten students shall be counted as
23 0.5 each. If the State Board does not collect or has not
24 collected both an October 1 and March 1 enrollment count by
25 grade or a December 1 collection of special education
26 pre-kindergarten students as of the effective date of this

1 amendatory Act of the 100th General Assembly, it shall
2 establish such collection for all future years. For any
3 year where a count by grade level was collected only once,
4 that count shall be used as the single count available for
5 computing a 3-year average ASE. Funding for programs
6 operated by a regional office of education or an
7 intermediate service center must be calculated using the
8 evidence-based funding formula under this Section for the
9 2019-2020 school year and each subsequent school year until
10 separate adequacy formulas are developed and adopted for
11 each type of program. ASE for a program operated by a
12 regional office of education or an intermediate service
13 center must be determined by the March 1 enrollment for the
14 program. For the 2019-2020 school year, the ASE used in the
15 calculation must be the first-year ASE and, in that year
16 only, the assignment of students served by a regional
17 office of education or intermediate service center shall
18 not result in a reduction of the March enrollment for any
19 school district. For the 2020-2021 school year, the ASE
20 must be the greater of the current-year ASE or the 2-year
21 average ASE. Beginning with the 2021-2022 school year, the
22 ASE must be the greater of the current-year ASE or the
23 3-year average ASE. School districts shall submit the data
24 for the ASE calculation to the State Board within 45 days
25 of the dates required in this Section for submission of
26 enrollment data in order for it to be included in the ASE

1 calculation. For fiscal year 2018 only, the ASE calculation
2 shall include only enrollment taken on October 1.

3 "Base Funding Guarantee" is defined in paragraph (10)
4 of subsection (g) of this Section.

5 "Base Funding Minimum" is defined in subsection (e) of
6 this Section.

7 "Base Tax Year" means the property tax levy year used
8 to calculate the Budget Year allocation of primary State
9 aid.

10 "Base Tax Year's Extension" means the product of the
11 equalized assessed valuation utilized by the county clerk
12 in the Base Tax Year multiplied by the limiting rate as
13 calculated by the county clerk and defined in PTELL.

14 "Bilingual Education Allocation" means the amount of
15 an Organizational Unit's final Adequacy Target
16 attributable to bilingual education divided by the
17 Organizational Unit's final Adequacy Target, the product
18 of which shall be multiplied by the amount of new funding
19 received pursuant to this Section. An Organizational
20 Unit's final Adequacy Target attributable to bilingual
21 education shall include all additional investments in
22 English learner students' adequacy elements.

23 "Budget Year" means the school year for which primary
24 State aid is calculated and awarded under this Section.

25 "Central office" means individual administrators and
26 support service personnel charged with managing the

1 instructional programs, business and operations, and
2 security of the Organizational Unit.

3 "Comparable Wage Index" or "CWI" means a regional cost
4 differentiation metric that measures systemic, regional
5 variations in the salaries of college graduates who are not
6 educators. The CWI utilized for this Section shall, for the
7 first 3 years of Evidence-Based Funding implementation, be
8 the CWI initially developed by the National Center for
9 Education Statistics, as most recently updated by Texas A &
10 M University. In the fourth and subsequent years of
11 Evidence-Based Funding implementation, the State
12 Superintendent shall re-determine the CWI using a similar
13 methodology to that identified in the Texas A & M
14 University study, with adjustments made no less frequently
15 than once every 5 years.

16 "Computer technology and equipment" means computers
17 servers, notebooks, network equipment, copiers, printers,
18 instructional software, security software, curriculum
19 management courseware, and other similar materials and
20 equipment.

21 "Computer technology and equipment investment
22 allocation" means the final Adequacy Target amount of an
23 Organizational Unit assigned to Tier 1 or Tier 2 in the
24 prior school year attributable to the additional \$285.50
25 per student computer technology and equipment investment
26 grant divided by the Organizational Unit's final Adequacy

1 Target, the result of which shall be multiplied by the
2 amount of new funding received pursuant to this Section. An
3 Organizational Unit assigned to a Tier 1 or Tier 2 final
4 Adequacy Target attributable to the received computer
5 technology and equipment investment grant shall include
6 all additional investments in computer technology and
7 equipment adequacy elements.

8 "Core subject" means mathematics; science; reading,
9 English, writing, and language arts; history and social
10 studies; world languages; and subjects taught as Advanced
11 Placement in high schools.

12 "Core teacher" means a regular classroom teacher in
13 elementary schools and teachers of a core subject in middle
14 and high schools.

15 "Core Intervention teacher (tutor)" means a licensed
16 teacher providing one-on-one or small group tutoring to
17 students struggling to meet proficiency in core subjects.

18 "CPPRT" means corporate personal property replacement
19 tax funds paid to an Organizational Unit during the
20 calendar year one year before the calendar year in which a
21 school year begins, pursuant to "An Act in relation to the
22 abolition of ad valorem personal property tax and the
23 replacement of revenues lost thereby, and amending and
24 repealing certain Acts and parts of Acts in connection
25 therewith", certified August 14, 1979, as amended (Public
26 Act 81-1st S.S.-1).

1 "EAV" means equalized assessed valuation as defined in
2 paragraph (2) of subsection (d) of this Section and
3 calculated in accordance with paragraph (3) of subsection
4 (d) of this Section.

5 "ECI" means the Bureau of Labor Statistics' national
6 employment cost index for civilian workers in educational
7 services in elementary and secondary schools on a
8 cumulative basis for the 12-month calendar year preceding
9 the fiscal year of the Evidence-Based Funding calculation.

10 "EIS Data" means the employment information system
11 data maintained by the State Board on educators within
12 Organizational Units.

13 "Employee benefits" means health, dental, and vision
14 insurance offered to employees of an Organizational Unit,
15 the costs associated with statutorily required payment of
16 the normal cost of the Organizational Unit's teacher
17 pensions, Social Security employer contributions, and
18 Illinois Municipal Retirement Fund employer contributions.

19 "English learner" or "EL" means a child included in the
20 definition of "English learners" under Section 14C-2 of
21 this Code participating in a program of transitional
22 bilingual education or a transitional program of
23 instruction meeting the requirements and program
24 application procedures of Article 14C of this Code. For the
25 purposes of collecting the number of EL students enrolled,
26 the same collection and calculation methodology as defined

1 above for "ASE" shall apply to English learners, with the
2 exception that EL student enrollment shall include
3 students in grades pre-kindergarten through 12.

4 "Essential Elements" means those elements, resources,
5 and educational programs that have been identified through
6 academic research as necessary to improve student success,
7 improve academic performance, close achievement gaps, and
8 provide for other per student costs related to the delivery
9 and leadership of the Organizational Unit, as well as the
10 maintenance and operations of the unit, and which are
11 specified in paragraph (2) of subsection (b) of this
12 Section.

13 "Evidence-Based Funding" means State funding provided
14 to an Organizational Unit pursuant to this Section.

15 "Extended day" means academic and enrichment programs
16 provided to students outside the regular school day before
17 and after school or during non-instructional times during
18 the school day.

19 "Extension Limitation Ratio" means a numerical ratio
20 in which the numerator is the Base Tax Year's Extension and
21 the denominator is the Preceding Tax Year's Extension.

22 "Final Percent of Adequacy" is defined in paragraph (4)
23 of subsection (f) of this Section.

24 "Final Resources" is defined in paragraph (3) of
25 subsection (f) of this Section.

26 "Full-time equivalent" or "FTE" means the full-time

1 equivalency compensation for staffing the relevant
2 position at an Organizational Unit.

3 "Funding Gap" is defined in paragraph (1) of subsection
4 (g).

5 "Guidance counselor" means a licensed guidance
6 counselor who provides guidance and counseling support for
7 students within an Organizational Unit.

8 "Hybrid District" means a partial elementary unit
9 district created pursuant to Article 11E of this Code.

10 "Instructional assistant" means a core or special
11 education, non-licensed employee who assists a teacher in
12 the classroom and provides academic support to students.

13 "Instructional facilitator" means a qualified teacher
14 or licensed teacher leader who facilitates and coaches
15 continuous improvement in classroom instruction; provides
16 instructional support to teachers in the elements of
17 research-based instruction or demonstrates the alignment
18 of instruction with curriculum standards and assessment
19 tools; develops or coordinates instructional programs or
20 strategies; develops and implements training; chooses
21 standards-based instructional materials; provides teachers
22 with an understanding of current research; serves as a
23 mentor, site coach, curriculum specialist, or lead
24 teacher; or otherwise works with fellow teachers, in
25 collaboration, to use data to improve instructional
26 practice or develop model lessons.

1 "Instructional materials" means relevant instructional
2 materials for student instruction, including, but not
3 limited to, textbooks, consumable workbooks, laboratory
4 equipment, library books, and other similar materials.

5 "Laboratory School" means a public school that is
6 created and operated by a public university and approved by
7 the State Board.

8 "Librarian" means a teacher with an endorsement as a
9 library information specialist or another individual whose
10 primary responsibility is overseeing library resources
11 within an Organizational Unit.

12 "Limiting rate for Hybrid Districts" means the
13 combined elementary school and high school limited rates.

14 "Local Capacity" is defined in paragraph (1) of
15 subsection (c) of this Section.

16 "Local Capacity Percentage" is defined in subparagraph
17 (A) of paragraph (2) of subsection (c) of this Section.

18 "Local Capacity Ratio" is defined in subparagraph (B)
19 of paragraph (2) of subsection (c) of this Section.

20 "Local Capacity Target" is defined in paragraph (2) of
21 subsection (c) of this Section.

22 "Low-Income Count" means, for an Organizational Unit
23 in a fiscal year, the higher of the average number of
24 students for the prior school year or the immediately
25 preceding 3 school years who, as of July 1 of the
26 immediately preceding fiscal year (as determined by the

1 Department of Human Services), are eligible for at least
2 one of the following low income programs: Medicaid, the
3 Children's Health Insurance Program, TANF, or the
4 Supplemental Nutrition Assistance Program, excluding
5 pupils who are eligible for services provided by the
6 Department of Children and Family Services. Until such time
7 that grade level low-income populations become available,
8 grade level low-income populations shall be determined by
9 applying the low-income percentage to total student
10 enrollments by grade level. The low-income percentage is
11 determined by dividing the Low-Income Count by the Average
12 Student Enrollment. The low-income percentage for programs
13 operated by a regional office of education or an
14 intermediate service center must be set to the weighted
15 average of the low-income percentages of all of the school
16 districts in the service region. The weighted low-income
17 percentage is the result of multiplying the low-income
18 percentage of each school district served by the regional
19 office of education or intermediate service center by each
20 school district's Average Student Enrollment, summarizing
21 those products and dividing the total by the total Average
22 Student Enrollment for the service region.

23 "Maintenance and operations" means custodial services,
24 facility and ground maintenance, facility operations,
25 facility security, routine facility repairs, and other
26 similar services and functions.

1 "Minimum Funding Level" is defined in paragraph (9) of
2 subsection (g) of this Section.

3 "New Property Tax Relief Pool Funds" means, for any
4 given fiscal year, all State funds appropriated under
5 Section 2-3.170 of the School Code.

6 "New State Funds" means, for a given school year, all
7 State funds appropriated for Evidence-Based Funding in
8 excess of the amount needed to fund the Base Funding
9 Minimum for all Organizational Units in that school year.

10 "Net State Contribution Target" means, for a given
11 school year, the amount of State funds that would be
12 necessary to fully meet the Adequacy Target of an
13 Operational Unit minus the Preliminary Resources available
14 to each unit.

15 "Nurse" means an individual licensed as a certified
16 school nurse, in accordance with the rules established for
17 nursing services by the State Board, who is an employee of
18 and is available to provide health care-related services
19 for students of an Organizational Unit.

20 "Operating Tax Rate" means the rate utilized in the
21 previous year to extend property taxes for all purposes,
22 except, Bond and Interest, Summer School, Rent, Capital
23 Improvement, and Vocational Education Building purposes.
24 For Hybrid Districts, the Operating Tax Rate shall be the
25 combined elementary and high school rates utilized in the
26 previous year to extend property taxes for all purposes,

1 except, Bond and Interest, Summer School, Rent, Capital
2 Improvement, and Vocational Education Building purposes.

3 "Organizational Unit" means a Laboratory School or any
4 public school district that is recognized as such by the
5 State Board and that contains elementary schools typically
6 serving kindergarten through 5th grades, middle schools
7 typically serving 6th through 8th grades, ~~or~~ high schools
8 typically serving 9th through 12th grades, a program
9 established under Section 2-3.66 or 2-3.41, or a program
10 operated by a regional office of education or an
11 intermediate service center under Article 13A or 13B. The
12 General Assembly acknowledges that the actual grade levels
13 served by a particular Organizational Unit may vary
14 slightly from what is typical.

15 "Organizational Unit CWI" is determined by calculating
16 the CWI in the region and original county in which an
17 Organizational Unit's primary administrative office is
18 located as set forth in this paragraph, provided that if
19 the Organizational Unit CWI as calculated in accordance
20 with this paragraph is less than 0.9, the Organizational
21 Unit CWI shall be increased to 0.9. Each county's current
22 CWI value shall be adjusted based on the CWI value of that
23 county's neighboring Illinois counties, to create a
24 "weighted adjusted index value". This shall be calculated
25 by summing the CWI values of all of a county's adjacent
26 Illinois counties and dividing by the number of adjacent

1 Illinois counties, then taking the weighted value of the
2 original county's CWI value and the adjacent Illinois
3 county average. To calculate this weighted value, if the
4 number of adjacent Illinois counties is greater than 2, the
5 original county's CWI value will be weighted at 0.25 and
6 the adjacent Illinois county average will be weighted at
7 0.75. If the number of adjacent Illinois counties is 2, the
8 original county's CWI value will be weighted at 0.33 and
9 the adjacent Illinois county average will be weighted at
10 0.66. The greater of the county's current CWI value and its
11 weighted adjusted index value shall be used as the
12 Organizational Unit CWI.

13 "Preceding Tax Year" means the property tax levy year
14 immediately preceding the Base Tax Year.

15 "Preceding Tax Year's Extension" means the product of
16 the equalized assessed valuation utilized by the county
17 clerk in the Preceding Tax Year multiplied by the Operating
18 Tax Rate.

19 "Preliminary Percent of Adequacy" is defined in
20 paragraph (2) of subsection (f) of this Section.

21 "Preliminary Resources" is defined in paragraph (2) of
22 subsection (f) of this Section.

23 "Principal" means a school administrator duly endorsed
24 to be employed as a principal in this State.

25 "Professional development" means training programs for
26 licensed staff in schools, including, but not limited to,

1 programs that assist in implementing new curriculum
2 programs, provide data focused or academic assessment data
3 training to help staff identify a student's weaknesses and
4 strengths, target interventions, improve instruction,
5 encompass instructional strategies for English learner,
6 gifted, or at-risk students, address inclusivity, cultural
7 sensitivity, or implicit bias, or otherwise provide
8 professional support for licensed staff.

9 "Prototypical" means 450 special education
10 pre-kindergarten and kindergarten through grade 5 students
11 for an elementary school, 450 grade 6 through 8 students
12 for a middle school, and 600 grade 9 through 12 students
13 for a high school.

14 "PTELL" means the Property Tax Extension Limitation
15 Law.

16 "PTELL EAV" is defined in paragraph (4) of subsection
17 (d) of this Section.

18 "Pupil support staff" means a nurse, psychologist,
19 social worker, family liaison personnel, or other staff
20 member who provides support to at-risk or struggling
21 students.

22 "Real Receipts" is defined in paragraph (1) of
23 subsection (d) of this Section.

24 "Regionalization Factor" means, for a particular
25 Organizational Unit, the figure derived by dividing the
26 Organizational Unit CWI by the Statewide Weighted CWI.

1 "School site staff" means the primary school secretary
2 and any additional clerical personnel assigned to a school.

3 "Special education" means special educational
4 facilities and services, as defined in Section 14-1.08 of
5 this Code.

6 "Special Education Allocation" means the amount of an
7 Organizational Unit's final Adequacy Target attributable
8 to special education divided by the Organizational Unit's
9 final Adequacy Target, the product of which shall be
10 multiplied by the amount of new funding received pursuant
11 to this Section. An Organizational Unit's final Adequacy
12 Target attributable to special education shall include all
13 special education investment adequacy elements.

14 "Specialist teacher" means a teacher who provides
15 instruction in subject areas not included in core subjects,
16 including, but not limited to, art, music, physical
17 education, health, driver education, career-technical
18 education, and such other subject areas as may be mandated
19 by State law or provided by an Organizational Unit.

20 "Specially Funded Unit" means an Alternative School,
21 safe school, Department of Juvenile Justice school,
22 special education cooperative or entity recognized by the
23 State Board as a special education cooperative,
24 State-approved charter school, or alternative learning
25 opportunities program that received direct funding from
26 the State Board during the 2016-2017 school year through

1 any of the funding sources included within the calculation
2 of the Base Funding Minimum or Glenwood Academy.

3 "Supplemental Grant Funding" means supplemental
4 general State aid funding received by an Organization Unit
5 during the 2016-2017 school year pursuant to subsection (H)
6 of Section 18-8.05 of this Code (now repealed).

7 "State Adequacy Level" is the sum of the Adequacy
8 Targets of all Organizational Units.

9 "State Board" means the State Board of Education.

10 "State Superintendent" means the State Superintendent
11 of Education.

12 "Statewide Weighted CWI" means a figure determined by
13 multiplying each Organizational Unit CWI times the ASE for
14 that Organizational Unit creating a weighted value,
15 summing all Organizational Unit's weighted values, and
16 dividing by the total ASE of all Organizational Units,
17 thereby creating an average weighted index.

18 "Student activities" means non-credit producing
19 after-school programs, including, but not limited to,
20 clubs, bands, sports, and other activities authorized by
21 the school board of the Organizational Unit.

22 "Substitute teacher" means an individual teacher or
23 teaching assistant who is employed by an Organizational
24 Unit and is temporarily serving the Organizational Unit on
25 a per diem or per period-assignment basis replacing another
26 staff member.

1 "Summer school" means academic and enrichment programs
2 provided to students during the summer months outside of
3 the regular school year.

4 "Supervisory aide" means a non-licensed staff member
5 who helps in supervising students of an Organizational
6 Unit, but does so outside of the classroom, in situations
7 such as, but not limited to, monitoring hallways and
8 playgrounds, supervising lunchrooms, or supervising
9 students when being transported in buses serving the
10 Organizational Unit.

11 "Target Ratio" is defined in paragraph (4) of
12 subsection (g).

13 "Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined
14 in paragraph (3) of subsection (g).

15 "Tier 1 Aggregate Funding", "Tier 2 Aggregate
16 Funding", "Tier 3 Aggregate Funding", and "Tier 4 Aggregate
17 Funding" are defined in paragraph (1) of subsection (g).

18 (b) Adequacy Target calculation.

19 (1) Each Organizational Unit's Adequacy Target is the
20 sum of the Organizational Unit's cost of providing
21 Essential Elements, as calculated in accordance with this
22 subsection (b), with the salary amounts in the Essential
23 Elements multiplied by a Regionalization Factor calculated
24 pursuant to paragraph (3) of this subsection (b).

25 (2) The Essential Elements are attributable on a pro
26 rata basis related to defined subgroups of the ASE of each

1 Organizational Unit as specified in this paragraph (2),
2 with investments and FTE positions pro rata funded based on
3 ASE counts in excess or less than the thresholds set forth
4 in this paragraph (2). The method for calculating
5 attributable pro rata costs and the defined subgroups
6 thereto are as follows:

7 (A) Core class size investments. Each
8 Organizational Unit shall receive the funding required
9 to support that number of FTE core teacher positions as
10 is needed to keep the respective class sizes of the
11 Organizational Unit to the following maximum numbers:

12 (i) For grades kindergarten through 3, the
13 Organizational Unit shall receive funding required
14 to support one FTE core teacher position for every
15 15 Low-Income Count students in those grades and
16 one FTE core teacher position for every 20
17 non-Low-Income Count students in those grades.

18 (ii) For grades 4 through 12, the
19 Organizational Unit shall receive funding required
20 to support one FTE core teacher position for every
21 20 Low-Income Count students in those grades and
22 one FTE core teacher position for every 25
23 non-Low-Income Count students in those grades.

24 The number of non-Low-Income Count students in a
25 grade shall be determined by subtracting the
26 Low-Income students in that grade from the ASE of the

1 Organizational Unit for that grade.

2 (B) Specialist teacher investments. Each
3 Organizational Unit shall receive the funding needed
4 to cover that number of FTE specialist teacher
5 positions that correspond to the following
6 percentages:

7 (i) if the Organizational Unit operates an
8 elementary or middle school, then 20.00% of the
9 number of the Organizational Unit's core teachers,
10 as determined under subparagraph (A) of this
11 paragraph (2); and

12 (ii) if such Organizational Unit operates a
13 high school, then 33.33% of the number of the
14 Organizational Unit's core teachers.

15 (C) Instructional facilitator investments. Each
16 Organizational Unit shall receive the funding needed
17 to cover one FTE instructional facilitator position
18 for every 200 combined ASE of pre-kindergarten
19 children with disabilities and all kindergarten
20 through grade 12 students of the Organizational Unit.

21 (D) Core intervention teacher (tutor) investments.
22 Each Organizational Unit shall receive the funding
23 needed to cover one FTE teacher position for each
24 prototypical elementary, middle, and high school.

25 (E) Substitute teacher investments. Each
26 Organizational Unit shall receive the funding needed

1 to cover substitute teacher costs that is equal to
2 5.70% of the minimum pupil attendance days required
3 under Section 10-19 of this Code for all full-time
4 equivalent core, specialist, and intervention
5 teachers, school nurses, special education teachers
6 and instructional assistants, instructional
7 facilitators, and summer school and extended-day
8 teacher positions, as determined under this paragraph
9 (2), at a salary rate of 33.33% of the average salary
10 for grade K through 12 teachers and 33.33% of the
11 average salary of each instructional assistant
12 position.

13 (F) Core guidance counselor investments. Each
14 Organizational Unit shall receive the funding needed
15 to cover one FTE guidance counselor for each 450
16 combined ASE of pre-kindergarten children with
17 disabilities and all kindergarten through grade 5
18 students, plus one FTE guidance counselor for each 250
19 grades 6 through 8 ASE middle school students, plus one
20 FTE guidance counselor for each 250 grades 9 through 12
21 ASE high school students.

22 (G) Nurse investments. Each Organizational Unit
23 shall receive the funding needed to cover one FTE nurse
24 for each 750 combined ASE of pre-kindergarten children
25 with disabilities and all kindergarten through grade
26 12 students across all grade levels it serves.

1 (H) Supervisory aide investments. Each
2 Organizational Unit shall receive the funding needed
3 to cover one FTE for each 225 combined ASE of
4 pre-kindergarten children with disabilities and all
5 kindergarten through grade 5 students, plus one FTE for
6 each 225 ASE middle school students, plus one FTE for
7 each 200 ASE high school students.

8 (I) Librarian investments. Each Organizational
9 Unit shall receive the funding needed to cover one FTE
10 librarian for each prototypical elementary school,
11 middle school, and high school and one FTE aide or
12 media technician for every 300 combined ASE of
13 pre-kindergarten children with disabilities and all
14 kindergarten through grade 12 students.

15 (J) Principal investments. Each Organizational
16 Unit shall receive the funding needed to cover one FTE
17 principal position for each prototypical elementary
18 school, plus one FTE principal position for each
19 prototypical middle school, plus one FTE principal
20 position for each prototypical high school.

21 (K) Assistant principal investments. Each
22 Organizational Unit shall receive the funding needed
23 to cover one FTE assistant principal position for each
24 prototypical elementary school, plus one FTE assistant
25 principal position for each prototypical middle
26 school, plus one FTE assistant principal position for

1 each prototypical high school.

2 (L) School site staff investments. Each
3 Organizational Unit shall receive the funding needed
4 for one FTE position for each 225 ASE of
5 pre-kindergarten children with disabilities and all
6 kindergarten through grade 5 students, plus one FTE
7 position for each 225 ASE middle school students, plus
8 one FTE position for each 200 ASE high school students.

9 (M) Gifted investments. Each Organizational Unit
10 shall receive \$40 per kindergarten through grade 12
11 ASE.

12 (N) Professional development investments. Each
13 Organizational Unit shall receive \$125 per student of
14 the combined ASE of pre-kindergarten children with
15 disabilities and all kindergarten through grade 12
16 students for trainers and other professional
17 development-related expenses for supplies and
18 materials.

19 (O) Instructional material investments. Each
20 Organizational Unit shall receive \$190 per student of
21 the combined ASE of pre-kindergarten children with
22 disabilities and all kindergarten through grade 12
23 students to cover instructional material costs.

24 (P) Assessment investments. Each Organizational
25 Unit shall receive \$25 per student of the combined ASE
26 of pre-kindergarten children with disabilities and all

1 kindergarten through grade 12 students student to
2 cover assessment costs.

3 (Q) Computer technology and equipment investments.
4 Each Organizational Unit shall receive \$285.50 per
5 student of the combined ASE of pre-kindergarten
6 children with disabilities and all kindergarten
7 through grade 12 students to cover computer technology
8 and equipment costs. For the 2018-2019 school year and
9 subsequent school years, Organizational Units assigned
10 to Tier 1 and Tier 2 in the prior school year shall
11 receive an additional \$285.50 per student of the
12 combined ASE of pre-kindergarten children with
13 disabilities and all kindergarten through grade 12
14 students to cover computer technology and equipment
15 costs in the Organization Unit's Adequacy Target. The
16 State Board may establish additional requirements for
17 Organizational Unit expenditures of funds received
18 pursuant to this subparagraph (Q), including a
19 requirement that funds received pursuant to this
20 subparagraph (Q) may be used only for serving the
21 technology needs of the district. It is the intent of
22 this amendatory Act of the 100th General Assembly that
23 all Tier 1 and Tier 2 districts receive the addition to
24 their Adequacy Target in the following year, subject to
25 compliance with the requirements of the State Board.

26 (R) Student activities investments. Each

1 Organizational Unit shall receive the following
2 funding amounts to cover student activities: \$100 per
3 kindergarten through grade 5 ASE student in elementary
4 school, plus \$200 per ASE student in middle school,
5 plus \$675 per ASE student in high school.

6 (S) Maintenance and operations investments. Each
7 Organizational Unit shall receive \$1,038 per student
8 of the combined ASE of pre-kindergarten children with
9 disabilities and all kindergarten through grade 12 for
10 day-to-day maintenance and operations expenditures,
11 including salary, supplies, and materials, as well as
12 purchased services, but excluding employee benefits.
13 The proportion of salary for the application of a
14 Regionalization Factor and the calculation of benefits
15 is equal to \$352.92.

16 (T) Central office investments. Each
17 Organizational Unit shall receive \$742 per student of
18 the combined ASE of pre-kindergarten children with
19 disabilities and all kindergarten through grade 12
20 students to cover central office operations, including
21 administrators and classified personnel charged with
22 managing the instructional programs, business and
23 operations of the school district, and security
24 personnel. The proportion of salary for the
25 application of a Regionalization Factor and the
26 calculation of benefits is equal to \$368.48.

1 (U) Employee benefit investments. Each
2 Organizational Unit shall receive 30% of the total of
3 all salary-calculated elements of the Adequacy Target,
4 excluding substitute teachers and student activities
5 investments, to cover benefit costs. For central
6 office and maintenance and operations investments, the
7 benefit calculation shall be based upon the salary
8 proportion of each investment. If at any time the
9 responsibility for funding the employer normal cost of
10 teacher pensions is assigned to school districts, then
11 that amount certified by the Teachers' Retirement
12 System of the State of Illinois to be paid by the
13 Organizational Unit for the preceding school year
14 shall be added to the benefit investment. For any
15 fiscal year in which a school district organized under
16 Article 34 of this Code is responsible for paying the
17 employer normal cost of teacher pensions, then that
18 amount of its employer normal cost plus the amount for
19 retiree health insurance as certified by the Public
20 School Teachers' Pension and Retirement Fund of
21 Chicago to be paid by the school district for the
22 preceding school year that is statutorily required to
23 cover employer normal costs and the amount for retiree
24 health insurance shall be added to the 30% specified in
25 this subparagraph (U). The Teachers' Retirement System
26 of the State of Illinois and the Public School

1 Teachers' Pension and Retirement Fund of Chicago shall
2 submit such information as the State Superintendent
3 may require for the calculations set forth in this
4 subparagraph (U).

5 (V) Additional investments in low-income students.
6 In addition to and not in lieu of all other funding
7 under this paragraph (2), each Organizational Unit
8 shall receive funding based on the average teacher
9 salary for grades K through 12 to cover the costs of:

10 (i) one FTE intervention teacher (tutor)
11 position for every 125 Low-Income Count students;

12 (ii) one FTE pupil support staff position for
13 every 125 Low-Income Count students;

14 (iii) one FTE extended day teacher position
15 for every 120 Low-Income Count students; and

16 (iv) one FTE summer school teacher position
17 for every 120 Low-Income Count students.

18 (W) Additional investments in English learner
19 students. In addition to and not in lieu of all other
20 funding under this paragraph (2), each Organizational
21 Unit shall receive funding based on the average teacher
22 salary for grades K through 12 to cover the costs of:

23 (i) one FTE intervention teacher (tutor)
24 position for every 125 English learner students;

25 (ii) one FTE pupil support staff position for
26 every 125 English learner students;

1 (iii) one FTE extended day teacher position
2 for every 120 English learner students;

3 (iv) one FTE summer school teacher position
4 for every 120 English learner students; and

5 (v) one FTE core teacher position for every 100
6 English learner students.

7 (X) Special education investments. Each
8 Organizational Unit shall receive funding based on the
9 average teacher salary for grades K through 12 to cover
10 special education as follows:

11 (i) one FTE teacher position for every 141
12 combined ASE of pre-kindergarten children with
13 disabilities and all kindergarten through grade 12
14 students;

15 (ii) one FTE instructional assistant for every
16 141 combined ASE of pre-kindergarten children with
17 disabilities and all kindergarten through grade 12
18 students; and

19 (iii) one FTE psychologist position for every
20 1,000 combined ASE of pre-kindergarten children
21 with disabilities and all kindergarten through
22 grade 12 students.

23 (3) For calculating the salaries included within the
24 Essential Elements, the State Superintendent shall
25 annually calculate average salaries to the nearest dollar
26 using the employment information system data maintained by

1 the State Board, limited to public schools only and
2 excluding special education and vocational cooperatives,
3 schools operated by the Department of Juvenile Justice, and
4 charter schools, for the following positions:

5 (A) Teacher for grades K through 8.

6 (B) Teacher for grades 9 through 12.

7 (C) Teacher for grades K through 12.

8 (D) Guidance counselor for grades K through 8.

9 (E) Guidance counselor for grades 9 through 12.

10 (F) Guidance counselor for grades K through 12.

11 (G) Social worker.

12 (H) Psychologist.

13 (I) Librarian.

14 (J) Nurse.

15 (K) Principal.

16 (L) Assistant principal.

17 For the purposes of this paragraph (3), "teacher"
18 includes core teachers, specialist and elective teachers,
19 instructional facilitators, tutors, special education
20 teachers, pupil support staff teachers, English learner
21 teachers, extended-day teachers, and summer school
22 teachers. Where specific grade data is not required for the
23 Essential Elements, the average salary for corresponding
24 positions shall apply. For substitute teachers, the
25 average teacher salary for grades K through 12 shall apply.

26 For calculating the salaries included within the

1 Essential Elements for positions not included within EIS
2 Data, the following salaries shall be used in the first
3 year of implementation of Evidence-Based Funding:

4 (i) school site staff, \$30,000; and

5 (ii) non-instructional assistant, instructional
6 assistant, library aide, library media tech, or
7 supervisory aide: \$25,000.

8 In the second and subsequent years of implementation of
9 Evidence-Based Funding, the amounts in items (i) and (ii)
10 of this paragraph (3) shall annually increase by the ECI.

11 The salary amounts for the Essential Elements
12 determined pursuant to subparagraphs (A) through (L), (S)
13 and (T), and (V) through (X) of paragraph (2) of subsection
14 (b) of this Section shall be multiplied by a
15 Regionalization Factor.

16 (c) Local capacity calculation.

17 (1) Each Organizational Unit's Local Capacity
18 represents an amount of funding it is assumed to contribute
19 toward its Adequacy Target for purposes of the
20 Evidence-Based Funding formula calculation. "Local
21 Capacity" means either (i) the Organizational Unit's Local
22 Capacity Target as calculated in accordance with paragraph
23 (2) of this subsection (c) if its Real Receipts are equal
24 to or less than its Local Capacity Target or (ii) the
25 Organizational Unit's Adjusted Local Capacity, as
26 calculated in accordance with paragraph (3) of this

1 subsection (c) if Real Receipts are more than its Local
2 Capacity Target.

3 (2) "Local Capacity Target" means, for an
4 Organizational Unit, that dollar amount that is obtained by
5 multiplying its Adequacy Target by its Local Capacity
6 Ratio.

7 (A) An Organizational Unit's Local Capacity
8 Percentage is the conversion of the Organizational
9 Unit's Local Capacity Ratio, as such ratio is
10 determined in accordance with subparagraph (B) of this
11 paragraph (2), into a cumulative distribution
12 resulting in a percentile ranking to determine each
13 Organizational Unit's relative position to all other
14 Organizational Units in this State. The calculation of
15 Local Capacity Percentage is described in subparagraph
16 (C) of this paragraph (2).

17 (B) An Organizational Unit's Local Capacity Ratio
18 in a given year is the percentage obtained by dividing
19 its Adjusted EAV or PTELL EAV, whichever is less, by
20 its Adequacy Target, with the resulting ratio further
21 adjusted as follows:

22 (i) for Organizational Units serving grades
23 kindergarten through 12 and Hybrid Districts, no
24 further adjustments shall be made;

25 (ii) for Organizational Units serving grades
26 kindergarten through 8, the ratio shall be

1 multiplied by 9/13;

2 (iii) for Organizational Units serving grades
3 9 through 12, the Local Capacity Ratio shall be
4 multiplied by 4/13; and

5 (iv) for an Organizational Unit with a
6 different grade configuration than those specified
7 in items (i) through (iii) of this subparagraph
8 (B), the State Superintendent shall determine a
9 comparable adjustment based on the grades served.

10 (C) The Local Capacity Percentage is equal to the
11 percentile ranking of the district. Local Capacity
12 Percentage converts each Organizational Unit's Local
13 Capacity Ratio to a cumulative distribution resulting
14 in a percentile ranking to determine each
15 Organizational Unit's relative position to all other
16 Organizational Units in this State. The Local Capacity
17 Percentage cumulative distribution resulting in a
18 percentile ranking for each Organizational Unit shall
19 be calculated using the standard normal distribution
20 of the score in relation to the weighted mean and
21 weighted standard deviation and Local Capacity Ratios
22 of all Organizational Units. If the value assigned to
23 any Organizational Unit is in excess of 90%, the value
24 shall be adjusted to 90%. For Laboratory Schools, the
25 Local Capacity Percentage shall be set at 10% in
26 recognition of the absence of EAV and resources from

1 the public university that are allocated to the
2 Laboratory School. For programs operated by a regional
3 office of education or an intermediate service center,
4 the Local Capacity Percentage must be set at 10% in
5 recognition of the absence of EAV and resources from
6 school districts that are allocated to the regional
7 office of education or intermediate service center.

8 The weighted mean for the Local Capacity Percentage
9 shall be determined by multiplying each Organizational
10 Unit's Local Capacity Ratio times the ASE for the unit
11 creating a weighted value, summing the weighted values
12 of all Organizational Units, and dividing by the total
13 ASE of all Organizational Units. The weighted standard
14 deviation shall be determined by taking the square root
15 of the weighted variance of all Organizational Units'
16 Local Capacity Ratio, where the variance is calculated
17 by squaring the difference between each unit's Local
18 Capacity Ratio and the weighted mean, then multiplying
19 the variance for each unit times the ASE for the unit
20 to create a weighted variance for each unit, then
21 summing all units' weighted variance and dividing by
22 the total ASE of all units.

23 (D) For any Organizational Unit, the
24 Organizational Unit's Adjusted Local Capacity Target
25 shall be reduced by either (i) the school board's
26 remaining contribution pursuant to paragraph (ii) of

1 subsection (b-4) of Section 16-158 of the Illinois
2 Pension Code in a given year, or (ii) the board of
3 education's remaining contribution pursuant to
4 paragraph (iv) of subsection (b) of Section 17-129 of
5 the Illinois Pension Code absent the employer normal
6 cost portion of the required contribution and amount
7 allowed pursuant to subdivision (3) of Section
8 17-142.1 of the Illinois Pension Code in a given year.
9 In the preceding sentence, item (i) shall be certified
10 to the State Board of Education by the Teachers'
11 Retirement System of the State of Illinois and item
12 (ii) shall be certified to the State Board of Education
13 by the Public School Teachers' Pension and Retirement
14 Fund of the City of Chicago.

15 (3) If an Organizational Unit's Real Receipts are more
16 than its Local Capacity Target, then its Local Capacity
17 shall equal an Adjusted Local Capacity Target as calculated
18 in accordance with this paragraph (3). The Adjusted Local
19 Capacity Target is calculated as the sum of the
20 Organizational Unit's Local Capacity Target and its Real
21 Receipts Adjustment. The Real Receipts Adjustment equals
22 the Organizational Unit's Real Receipts less its Local
23 Capacity Target, with the resulting figure multiplied by
24 the Local Capacity Percentage.

25 As used in this paragraph (3), "Real Percent of
26 Adequacy" means the sum of an Organizational Unit's Real

1 Receipts, CPPRT, and Base Funding Minimum, with the
2 resulting figure divided by the Organizational Unit's
3 Adequacy Target.

4 (d) Calculation of Real Receipts, EAV, and Adjusted EAV for
5 purposes of the Local Capacity calculation.

6 (1) An Organizational Unit's Real Receipts are the
7 product of its Applicable Tax Rate and its Adjusted EAV. An
8 Organizational Unit's Applicable Tax Rate is its Adjusted
9 Operating Tax Rate for property within the Organizational
10 Unit.

11 (2) The State Superintendent shall calculate the
12 Equalized Assessed Valuation, or EAV, of all taxable
13 property of each Organizational Unit as of September 30 of
14 the previous year in accordance with paragraph (3) of this
15 subsection (d). The State Superintendent shall then
16 determine the Adjusted EAV of each Organizational Unit in
17 accordance with paragraph (4) of this subsection (d), which
18 Adjusted EAV figure shall be used for the purposes of
19 calculating Local Capacity.

20 (3) To calculate Real Receipts and EAV, the Department
21 of Revenue shall supply to the State Superintendent the
22 value as equalized or assessed by the Department of Revenue
23 of all taxable property of every Organizational Unit,
24 together with (i) the applicable tax rate used in extending
25 taxes for the funds of the Organizational Unit as of
26 September 30 of the previous year and (ii) the limiting

1 rate for all Organizational Units subject to property tax
2 extension limitations as imposed under PTELL.

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

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

21 (B) With respect to any part of an Organizational
22 Unit within a redevelopment project area in respect to
23 which a municipality has adopted tax increment
24 allocation financing pursuant to the Tax Increment
25 Allocation Redevelopment Act, Division 74.4 of Article
26 11 of the Illinois Municipal Code, or the Industrial

1 Jobs Recovery Law, Division 74.6 of Article 11 of the
2 Illinois Municipal Code, no part of the current EAV of
3 real property located in any such project area which is
4 attributable to an increase above the total initial EAV
5 of such property shall be used as part of the EAV of
6 the Organizational Unit, until such time as all
7 redevelopment project costs have been paid, as
8 provided in Section 11-74.4-8 of the Tax Increment
9 Allocation Redevelopment Act or in Section 11-74.6-35
10 of the Industrial Jobs Recovery Law. For the purpose of
11 the EAV of the Organizational Unit, the total initial
12 EAV or the current EAV, whichever is lower, shall be
13 used until such time as all redevelopment project costs
14 have been paid.

15 (B-5) The real property equalized assessed
16 valuation for a school district shall be adjusted by
17 subtracting from the real property value, as equalized
18 or assessed by the Department of Revenue, for the
19 district an amount computed by dividing the amount of
20 any abatement of taxes under Section 18-170 of the
21 Property Tax Code by 3.00% for a district maintaining
22 grades kindergarten through 12, by 2.30% for a district
23 maintaining grades kindergarten through 8, or by 1.05%
24 for a district maintaining grades 9 through 12 and
25 adjusted by an amount computed by dividing the amount
26 of any abatement of taxes under subsection (a) of

1 Section 18-165 of the Property Tax Code by the same
2 percentage rates for district type as specified in this
3 subparagraph (B-5).

4 (C) For Organizational Units that are Hybrid
5 Districts, the State Superintendent shall use the
6 lesser of the adjusted equalized assessed valuation
7 for property within the partial elementary unit
8 district for elementary purposes, as defined in
9 Article 11E of this Code, or the adjusted equalized
10 assessed valuation for property within the partial
11 elementary unit district for high school purposes, as
12 defined in Article 11E of this Code.

13 (4) An Organizational Unit's Adjusted EAV shall be the
14 average of its EAV over the immediately preceding 3 years
15 or its EAV in the immediately preceding year if the EAV in
16 the immediately preceding year has declined by 10% or more
17 compared to the 3-year average. In the event of
18 Organizational Unit reorganization, consolidation, or
19 annexation, the Organizational Unit's Adjusted EAV for the
20 first 3 years after such change shall be as follows: the
21 most current EAV shall be used in the first year, the
22 average of a 2-year EAV or its EAV in the immediately
23 preceding year if the EAV declines by 10% or more compared
24 to the 2-year average for the second year, and a 3-year
25 average EAV or its EAV in the immediately preceding year if
26 the adjusted EAV declines by 10% or more compared to the

1 3-year average for the third year. For any school district
2 whose EAV in the immediately preceding year is used in
3 calculations, in the following year, the Adjusted EAV shall
4 be the average of its EAV over the immediately preceding 2
5 years or the immediately preceding year if that year
6 represents a decline of 10% or more compared to the 2-year
7 average.

8 "PTELL EAV" means a figure calculated by the State
9 Board for Organizational Units subject to PTELL as
10 described in this paragraph (4) for the purposes of
11 calculating an Organizational Unit's Local Capacity Ratio.
12 Except as otherwise provided in this paragraph (4), the
13 PTELL EAV of an Organizational Unit shall be equal to the
14 product of the equalized assessed valuation last used in
15 the calculation of general State aid under Section 18-8.05
16 of this Code (now repealed) or Evidence-Based Funding under
17 this Section and the Organizational Unit's Extension
18 Limitation Ratio. If an Organizational Unit has approved or
19 does approve an increase in its limiting rate, pursuant to
20 Section 18-190 of the Property Tax Code, affecting the Base
21 Tax Year, the PTELL EAV shall be equal to the product of
22 the equalized assessed valuation last used in the
23 calculation of general State aid under Section 18-8.05 of
24 this Code (now repealed) or Evidence-Based Funding under
25 this Section multiplied by an amount equal to one plus the
26 percentage increase, if any, in the Consumer Price Index

1 for All Urban Consumers for all items published by the
2 United States Department of Labor for the 12-month calendar
3 year preceding the Base Tax Year, plus the equalized
4 assessed valuation of new property, annexed property, and
5 recovered tax increment value and minus the equalized
6 assessed valuation of disconnected property.

7 As used in this paragraph (4), "new property" and
8 "recovered tax increment value" shall have the meanings set
9 forth in the Property Tax Extension Limitation Law.

10 (e) Base Funding Minimum calculation.

11 (1) For the 2017-2018 school year, the Base Funding
12 Minimum of an Organizational Unit or a Specially Funded
13 Unit shall be the amount of State funds distributed to the
14 Organizational Unit or Specially Funded Unit during the
15 2016-2017 school year prior to any adjustments and
16 specified appropriation amounts described in this
17 paragraph (1) from the following Sections, as calculated by
18 the State Superintendent: Section 18-8.05 of this Code (now
19 repealed); Section 5 of Article 224 of Public Act 99-524
20 (equity grants); Section 14-7.02b of this Code (funding for
21 children requiring special education services); Section
22 14-13.01 of this Code (special education facilities and
23 staffing), except for reimbursement of the cost of
24 transportation pursuant to Section 14-13.01; Section
25 14C-12 of this Code (English learners); and Section 18-4.3
26 of this Code (summer school), based on an appropriation

1 level of \$13,121,600. For a school district organized under
2 Article 34 of this Code, the Base Funding Minimum also
3 includes (i) the funds allocated to the school district
4 pursuant to Section 1D-1 of this Code attributable to
5 funding programs authorized by the Sections of this Code
6 listed in the preceding sentence; and (ii) the difference
7 between (I) the funds allocated to the school district
8 pursuant to Section 1D-1 of this Code attributable to the
9 funding programs authorized by Section 14-7.02 (non-public
10 special education reimbursement), subsection (b) of
11 Section 14-13.01 (special education transportation),
12 Section 29-5 (transportation), Section 2-3.80
13 (agricultural education), Section 2-3.66 (truants'
14 alternative education), Section 2-3.62 (educational
15 service centers), and Section 14-7.03 (special education -
16 orphanage) of this Code and Section 15 of the Childhood
17 Hunger Relief Act (free breakfast program) and (II) the
18 school district's actual expenditures for its non-public
19 special education, special education transportation,
20 transportation programs, agricultural education, truants'
21 alternative education, services that would otherwise be
22 performed by a regional office of education, special
23 education orphanage expenditures, and free breakfast, as
24 most recently calculated and reported pursuant to
25 subsection (f) of Section 1D-1 of this Code. The Base
26 Funding Minimum for Glenwood Academy shall be \$625,500. For

1 programs operated by a regional office of education or an
2 intermediate service center, the Base Funding Minimum must
3 be the total amount of State funds allocated to those
4 programs in the 2018-2019 school year and amounts provided
5 pursuant to Article 34 of Public Act 100-586 and Section
6 3-16 of this Code. All programs established after the
7 effective date of this amendatory Act of the 101st General
8 Assembly and administered by a regional office of education
9 or an intermediate service center must have an initial Base
10 Funding Minimum set to an amount equal to the first-year
11 ASE multiplied by the amount of per pupil funding received
12 in the previous school year by the lowest funded similar
13 existing program type. If the enrollment for a program
14 operated by a regional office of education or an
15 intermediate service center is zero, then it may not
16 receive Base Funding Minimum funds for that program in the
17 next fiscal year, and those funds must be distributed to
18 Organizational Units under subsection (g).

19 (2) For the 2018-2019 and subsequent school years, the
20 Base Funding Minimum of Organizational Units and Specially
21 Funded Units shall be the sum of (i) the amount of
22 Evidence-Based Funding for the prior school year, (ii) the
23 Base Funding Minimum for the prior school year, and (iii)
24 any amount received by a school district pursuant to
25 Section 7 of Article 97 of Public Act 100-21.

26 (f) Percent of Adequacy and Final Resources calculation.

1 (1) The Evidence-Based Funding formula establishes a
2 Percent of Adequacy for each Organizational Unit in order
3 to place such units into tiers for the purposes of the
4 funding distribution system described in subsection (g) of
5 this Section. Initially, an Organizational Unit's
6 Preliminary Resources and Preliminary Percent of Adequacy
7 are calculated pursuant to paragraph (2) of this subsection
8 (f). Then, an Organizational Unit's Final Resources and
9 Final Percent of Adequacy are calculated to account for the
10 Organizational Unit's poverty concentration levels
11 pursuant to paragraphs (3) and (4) of this subsection (f).

12 (2) An Organizational Unit's Preliminary Resources are
13 equal to the sum of its Local Capacity Target, CPPRT, and
14 Base Funding Minimum. An Organizational Unit's Preliminary
15 Percent of Adequacy is the lesser of (i) its Preliminary
16 Resources divided by its Adequacy Target or (ii) 100%.

17 (3) Except for Specially Funded Units, an
18 Organizational Unit's Final Resources are equal the sum of
19 its Local Capacity, CPPRT, and Adjusted Base Funding
20 Minimum. The Base Funding Minimum of each Specially Funded
21 Unit shall serve as its Final Resources, except that the
22 Base Funding Minimum for State-approved charter schools
23 shall not include any portion of general State aid
24 allocated in the prior year based on the per capita tuition
25 charge times the charter school enrollment.

26 (4) An Organizational Unit's Final Percent of Adequacy

1 is its Final Resources divided by its Adequacy Target. An
2 Organizational Unit's Adjusted Base Funding Minimum is
3 equal to its Base Funding Minimum less its Supplemental
4 Grant Funding, with the resulting figure added to the
5 product of its Supplemental Grant Funding and Preliminary
6 Percent of Adequacy.

7 (g) Evidence-Based Funding formula distribution system.

8 (1) In each school year under the Evidence-Based
9 Funding formula, each Organizational Unit receives funding
10 equal to the sum of its Base Funding Minimum and the unit's
11 allocation of New State Funds determined pursuant to this
12 subsection (g). To allocate New State Funds, the
13 Evidence-Based Funding formula distribution system first
14 places all Organizational Units into one of 4 tiers in
15 accordance with paragraph (3) of this subsection (g), based
16 on the Organizational Unit's Final Percent of Adequacy. New
17 State Funds are allocated to each of the 4 tiers as
18 follows: Tier 1 Aggregate Funding equals 50% of all New
19 State Funds, Tier 2 Aggregate Funding equals 49% of all New
20 State Funds, Tier 3 Aggregate Funding equals 0.9% of all
21 New State Funds, and Tier 4 Aggregate Funding equals 0.1%
22 of all New State Funds. Each Organizational Unit within
23 Tier 1 or Tier 2 receives an allocation of New State Funds
24 equal to its tier Funding Gap, as defined in the following
25 sentence, multiplied by the tier's Allocation Rate
26 determined pursuant to paragraph (4) of this subsection

1 (g). For Tier 1, an Organizational Unit's Funding Gap
2 equals the tier's Target Ratio, as specified in paragraph
3 (5) of this subsection (g), multiplied by the
4 Organizational Unit's Adequacy Target, with the resulting
5 amount reduced by the Organizational Unit's Final
6 Resources. For Tier 2, an Organizational Unit's Funding Gap
7 equals the tier's Target Ratio, as described in paragraph
8 (5) of this subsection (g), multiplied by the
9 Organizational Unit's Adequacy Target, with the resulting
10 amount reduced by the Organizational Unit's Final
11 Resources and its Tier 1 funding allocation. To determine
12 the Organizational Unit's Funding Gap, the resulting
13 amount is then multiplied by a factor equal to one minus
14 the Organizational Unit's Local Capacity Target
15 percentage. Each Organizational Unit within Tier 3 or Tier
16 4 receives an allocation of New State Funds equal to the
17 product of its Adequacy Target and the tier's Allocation
18 Rate, as specified in paragraph (4) of this subsection (g).

19 (2) To ensure equitable distribution of dollars for all
20 Tier 2 Organizational Units, no Tier 2 Organizational Unit
21 shall receive fewer dollars per ASE than any Tier 3
22 Organizational Unit. Each Tier 2 and Tier 3 Organizational
23 Unit shall have its funding allocation divided by its ASE.
24 Any Tier 2 Organizational Unit with a funding allocation
25 per ASE below the greatest Tier 3 allocation per ASE shall
26 get a funding allocation equal to the greatest Tier 3

1 funding allocation per ASE multiplied by the
2 Organizational Unit's ASE. Each Tier 2 Organizational
3 Unit's Tier 2 funding allocation shall be multiplied by the
4 percentage calculated by dividing the original Tier 2
5 Aggregate Funding by the sum of all Tier 2 Organizational
6 Unit's Tier 2 funding allocation after adjusting
7 districts' funding below Tier 3 levels.

8 (3) Organizational Units are placed into one of 4 tiers
9 as follows:

10 (A) Tier 1 consists of all Organizational Units,
11 except for Specially Funded Units, with a Percent of
12 Adequacy less than the Tier 1 Target Ratio. The Tier 1
13 Target Ratio is the ratio level that allows for Tier 1
14 Aggregate Funding to be distributed, with the Tier 1
15 Allocation Rate determined pursuant to paragraph (4)
16 of this subsection (g).

17 (B) Tier 2 consists of all Tier 1 Units and all
18 other Organizational Units, except for Specially
19 Funded Units, with a Percent of Adequacy of less than
20 0.90.

21 (C) Tier 3 consists of all Organizational Units,
22 except for Specially Funded Units, with a Percent of
23 Adequacy of at least 0.90 and less than 1.0.

24 (D) Tier 4 consists of all Organizational Units
25 with a Percent of Adequacy of at least 1.0.

26 (4) The Allocation Rates for Tiers 1 through 4 is

1 determined as follows:

2 (A) The Tier 1 Allocation Rate is 30%.

3 (B) The Tier 2 Allocation Rate is the result of the
4 following equation: Tier 2 Aggregate Funding, divided
5 by the sum of the Funding Gaps for all Tier 2
6 Organizational Units, unless the result of such
7 equation is higher than 1.0. If the result of such
8 equation is higher than 1.0, then the Tier 2 Allocation
9 Rate is 1.0.

10 (C) The Tier 3 Allocation Rate is the result of the
11 following equation: Tier 3 Aggregate Funding, divided
12 by the sum of the Adequacy Targets of all Tier 3
13 Organizational Units.

14 (D) The Tier 4 Allocation Rate is the result of the
15 following equation: Tier 4 Aggregate Funding, divided
16 by the sum of the Adequacy Targets of all Tier 4
17 Organizational Units.

18 (5) A tier's Target Ratio is determined as follows:

19 (A) The Tier 1 Target Ratio is the ratio level that
20 allows for Tier 1 Aggregate Funding to be distributed
21 with the Tier 1 Allocation Rate.

22 (B) The Tier 2 Target Ratio is 0.90.

23 (C) The Tier 3 Target Ratio is 1.0.

24 (6) If, at any point, the Tier 1 Target Ratio is
25 greater than 90%, then all Tier 1 funding shall be
26 allocated to Tier 2 and no Tier 1 Organizational Unit's

1 funding may be identified.

2 (7) In the event that all Tier 2 Organizational Units
3 receive funding at the Tier 2 Target Ratio level, any
4 remaining New State Funds shall be allocated to Tier 3 and
5 Tier 4 Organizational Units.

6 (8) If any Specially Funded Units, excluding Glenwood
7 Academy, recognized by the State Board do not qualify for
8 direct funding following the implementation of this
9 amendatory Act of the 100th General Assembly from any of
10 the funding sources included within the definition of Base
11 Funding Minimum, the unqualified portion of the Base
12 Funding Minimum shall be transferred to one or more
13 appropriate Organizational Units as determined by the
14 State Superintendent based on the prior year ASE of the
15 Organizational Units.

16 (8.5) If a school district withdraws from a special
17 education cooperative, the portion of the Base Funding
18 Minimum that is attributable to the school district may be
19 redistributed to the school district upon withdrawal. The
20 school district and the cooperative must include the amount
21 of the Base Funding Minimum that is to be re-apportioned in
22 their withdrawal agreement and notify the State Board of
23 the change with a copy of the agreement upon withdrawal.

24 (9) The Minimum Funding Level is intended to establish
25 a target for State funding that will keep pace with
26 inflation and continue to advance equity through the

1 Evidence-Based Funding formula. The target for State
2 funding of New Property Tax Relief Pool Funds is
3 \$50,000,000 for State fiscal year 2019 and subsequent State
4 fiscal years. The Minimum Funding Level is equal to
5 \$350,000,000. In addition to any New State Funds, no more
6 than \$50,000,000 New Property Tax Relief Pool Funds may be
7 counted towards the Minimum Funding Level. If the sum of
8 New State Funds and applicable New Property Tax Relief Pool
9 Funds are less than the Minimum Funding Level, than funding
10 for tiers shall be reduced in the following manner:

11 (A) First, Tier 4 funding shall be reduced by an
12 amount equal to the difference between the Minimum
13 Funding Level and New State Funds until such time as
14 Tier 4 funding is exhausted.

15 (B) Next, Tier 3 funding shall be reduced by an
16 amount equal to the difference between the Minimum
17 Funding Level and New State Funds and the reduction in
18 Tier 4 funding until such time as Tier 3 funding is
19 exhausted.

20 (C) Next, Tier 2 funding shall be reduced by an
21 amount equal to the difference between the Minimum
22 Funding level and new State Funds and the reduction
23 Tier 4 and Tier 3.

24 (D) Finally, Tier 1 funding shall be reduced by an
25 amount equal to the difference between the Minimum
26 Funding level and New State Funds and the reduction in

1 Tier 2, 3, and 4 funding. In addition, the Allocation
2 Rate for Tier 1 shall be reduced to a percentage equal
3 to the Tier 1 allocation rate set by paragraph (4) of
4 this subsection (g), multiplied by the result of New
5 State Funds divided by the Minimum Funding Level.

6 (9.5) For State fiscal year 2019 and subsequent State
7 fiscal years, if New State Funds exceed \$300,000,000, then
8 any amount in excess of \$300,000,000 shall be dedicated for
9 purposes of Section 2-3.170 of this Code up to a maximum of
10 \$50,000,000.

11 (10) In the event of a decrease in the amount of the
12 appropriation for this Section in any fiscal year after
13 implementation of this Section, the Organizational Units
14 receiving Tier 1 and Tier 2 funding, as determined under
15 paragraph (3) of this subsection (g), shall be held
16 harmless by establishing a Base Funding Guarantee equal to
17 the per pupil kindergarten through grade 12 funding
18 received in accordance with this Section in the prior
19 fiscal year. Reductions shall be made to the Base Funding
20 Minimum of Organizational Units in Tier 3 and Tier 4 on a
21 per pupil basis equivalent to the total number of the ASE
22 in Tier 3-funded and Tier 4-funded Organizational Units
23 divided by the total reduction in State funding. The Base
24 Funding Minimum as reduced shall continue to be applied to
25 Tier 3 and Tier 4 Organizational Units and adjusted by the
26 relative formula when increases in appropriations for this

1 Section resume. In no event may State funding reductions to
2 Organizational Units in Tier 3 or Tier 4 exceed an amount
3 that would be less than the Base Funding Minimum
4 established in the first year of implementation of this
5 Section. If additional reductions are required, all school
6 districts shall receive a reduction by a per pupil amount
7 equal to the aggregate additional appropriation reduction
8 divided by the total ASE of all Organizational Units.

9 (11) The State Superintendent shall make minor
10 adjustments to the distribution formula set forth in this
11 subsection (g) to account for the rounding of percentages
12 to the nearest tenth of a percentage and dollar amounts to
13 the nearest whole dollar.

14 (h) State Superintendent administration of funding and
15 district submission requirements.

16 (1) The State Superintendent shall, in accordance with
17 appropriations made by the General Assembly, meet the
18 funding obligations created under this Section.

19 (2) The State Superintendent shall calculate the
20 Adequacy Target for each Organizational Unit and Net State
21 Contribution Target for each Organizational Unit under
22 this Section. The State Superintendent shall also certify
23 the actual amounts of the New State Funds payable for each
24 eligible Organizational Unit based on the equitable
25 distribution calculation to the unit's treasurer, as soon
26 as possible after such amounts are calculated, including

1 any applicable adjusted charge-off increase. No
2 Evidence-Based Funding shall be distributed within an
3 Organizational Unit without the approval of the unit's
4 school board.

5 (3) Annually, the State Superintendent shall calculate
6 and report to each Organizational Unit the unit's aggregate
7 financial adequacy amount, which shall be the sum of the
8 Adequacy Target for each Organizational Unit. The State
9 Superintendent shall calculate and report separately for
10 each Organizational Unit the unit's total State funds
11 allocated for its students with disabilities. The State
12 Superintendent shall calculate and report separately for
13 each Organizational Unit the amount of funding and
14 applicable FTE calculated for each Essential Element of the
15 unit's Adequacy Target.

16 (4) Annually, the State Superintendent shall calculate
17 and report to each Organizational Unit the amount the unit
18 must expend on special education and bilingual education
19 and computer technology and equipment for Organizational
20 Units assigned to Tier 1 or Tier 2 that received an
21 additional \$285.50 per student computer technology and
22 equipment investment grant to their Adequacy Target
23 pursuant to the unit's Base Funding Minimum, Special
24 Education Allocation, Bilingual Education Allocation, and
25 computer technology and equipment investment allocation.

26 (5) Moneys distributed under this Section shall be

1 calculated on a school year basis, but paid on a fiscal
2 year basis, with payments beginning in August and extending
3 through June. Unless otherwise provided, the moneys
4 appropriated for each fiscal year shall be distributed in
5 22 equal payments at least 2 times monthly to each
6 Organizational Unit. The State Board shall publish a yearly
7 distribution schedule at its meeting in June. If moneys
8 appropriated for any fiscal year are distributed other than
9 monthly, the distribution shall be on the same basis for
10 each Organizational Unit.

11 (6) Any school district that fails, for any given
12 school year, to maintain school as required by law or to
13 maintain a recognized school is not eligible to receive
14 Evidence-Based Funding. In case of non-recognition of one
15 or more attendance centers in a school district otherwise
16 operating recognized schools, the claim of the district
17 shall be reduced in the proportion that the enrollment in
18 the attendance center or centers bears to the enrollment of
19 the school district. "Recognized school" means any public
20 school that meets the standards for recognition by the
21 State Board. A school district or attendance center not
22 having recognition status at the end of a school term is
23 entitled to receive State aid payments due upon a legal
24 claim that was filed while it was recognized.

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

1 otherwise provided in this Section.

2 (8) Each fiscal year, the State Superintendent shall
3 calculate for each Organizational Unit an amount of its
4 Base Funding Minimum and Evidence-Based Funding that shall
5 be deemed attributable to the provision of special
6 educational facilities and services, as defined in Section
7 14-1.08 of this Code, in a manner that ensures compliance
8 with maintenance of State financial support requirements
9 under the federal Individuals with Disabilities Education
10 Act. An Organizational Unit must use such funds only for
11 the provision of special educational facilities and
12 services, as defined in Section 14-1.08 of this Code, and
13 must comply with any expenditure verification procedures
14 adopted by the State Board.

15 (9) All Organizational Units in this State must submit
16 annual spending plans by the end of September of each year
17 to the State Board as part of the annual budget process,
18 which shall describe how each Organizational Unit will
19 utilize the Base Minimum Funding and Evidence-Based
20 funding it receives from this State under this Section with
21 specific identification of the intended utilization of
22 Low-Income, English learner, and special education
23 resources. Additionally, the annual spending plans of each
24 Organizational Unit shall describe how the Organizational
25 Unit expects to achieve student growth and how the
26 Organizational Unit will achieve State education goals, as

1 defined by the State Board. The State Superintendent may,
2 from time to time, identify additional requisites for
3 Organizational Units to satisfy when compiling the annual
4 spending plans required under this subsection (h). The
5 format and scope of annual spending plans shall be
6 developed by the State Superintendent in conjunction with
7 the Professional Review Panel. School districts that serve
8 students under Article 14C of this Code shall continue to
9 submit information as required under Section 14C-12 of this
10 Code.

11 (10) No later than January 1, 2018, the State
12 Superintendent shall develop a 5-year strategic plan for
13 all Organizational Units to help in planning for adequacy
14 funding under this Section. The State Superintendent shall
15 submit the plan to the Governor and the General Assembly,
16 as provided in Section 3.1 of the General Assembly
17 Organization Act. The plan shall include recommendations
18 for:

19 (A) a framework for collaborative, professional,
20 innovative, and 21st century learning environments
21 using the Evidence-Based Funding model;

22 (B) ways to prepare and support this State's
23 educators for successful instructional careers;

24 (C) application and enhancement of the current
25 financial accountability measures, the approved State
26 plan to comply with the federal Every Student Succeeds

1 Act, and the Illinois Balanced Accountability Measures
2 in relation to student growth and elements of the
3 Evidence-Based Funding model; and

4 (D) implementation of an effective school adequacy
5 funding system based on projected and recommended
6 funding levels from the General Assembly.

7 (i) Professional Review Panel.

8 (1) A Professional Review Panel is created to study and
9 review the implementation and effect of the Evidence-Based
10 Funding model under this Section and to recommend continual
11 recalibration and future study topics and modifications to
12 the Evidence-Based Funding model. The Panel shall elect a
13 chairperson and vice chairperson by a majority vote of the
14 Panel and shall advance recommendations based on a majority
15 vote of the Panel. A minority opinion may also accompany
16 any recommendation of the majority of the Panel. The Panel
17 shall be appointed by the State Superintendent, except as
18 otherwise provided in paragraph (2) of this subsection (i)
19 and include the following members:

20 (A) Two appointees that represent district
21 superintendents, recommended by a statewide
22 organization that represents district superintendents.

23 (B) Two appointees that represent school boards,
24 recommended by a statewide organization that
25 represents school boards.

26 (C) Two appointees from districts that represent

1 school business officials, recommended by a statewide
2 organization that represents school business
3 officials.

4 (D) Two appointees that represent school
5 principals, recommended by a statewide organization
6 that represents school principals.

7 (E) Two appointees that represent teachers,
8 recommended by a statewide organization that
9 represents teachers.

10 (F) Two appointees that represent teachers,
11 recommended by another statewide organization that
12 represents teachers.

13 (G) Two appointees that represent regional
14 superintendents of schools, recommended by
15 organizations that represent regional superintendents.

16 (H) Two independent experts selected solely by the
17 State Superintendent.

18 (I) Two independent experts recommended by public
19 universities in this State.

20 (J) One member recommended by a statewide
21 organization that represents parents.

22 (K) Two representatives recommended by collective
23 impact organizations that represent major metropolitan
24 areas or geographic areas in Illinois.

25 (L) One member from a statewide organization
26 focused on research-based education policy to support

1 a school system that prepares all students for college,
2 a career, and democratic citizenship.

3 (M) One representative from a school district
4 organized under Article 34 of this Code.

5 The State Superintendent shall ensure that the
6 membership of the Panel includes representatives from
7 school districts and communities reflecting the
8 geographic, socio-economic, racial, and ethnic diversity
9 of this State. The State Superintendent shall additionally
10 ensure that the membership of the Panel includes
11 representatives with expertise in bilingual education and
12 special education. Staff from the State Board shall staff
13 the Panel.

14 (2) In addition to those Panel members appointed by the
15 State Superintendent, 4 members of the General Assembly
16 shall be appointed as follows: one member of the House of
17 Representatives appointed by the Speaker of the House of
18 Representatives, one member of the Senate appointed by the
19 President of the Senate, one member of the House of
20 Representatives appointed by the Minority Leader of the
21 House of Representatives, and one member of the Senate
22 appointed by the Minority Leader of the Senate. There shall
23 be one additional member appointed by the Governor. All
24 members appointed by legislative leaders or the Governor
25 shall be non-voting, ex officio members.

26 (3) On an annual basis, the State Superintendent shall

1 recalibrate the following per pupil elements of the
2 Adequacy Target and applied to the formulas, based on the
3 Panel's study of average expenses as reported in the most
4 recent annual financial report:

5 (A) gifted under subparagraph (M) of paragraph (2)
6 of subsection (b) of this Section;

7 (B) instructional materials under subparagraph (O)
8 of paragraph (2) of subsection (b) of this Section;

9 (C) assessment under subparagraph (P) of paragraph
10 (2) of subsection (b) of this Section;

11 (D) student activities under subparagraph (R) of
12 paragraph (2) of subsection (b) of this Section;

13 (E) maintenance and operations under subparagraph
14 (S) of paragraph (2) of subsection (b) of this Section;
15 and

16 (F) central office under subparagraph (T) of
17 paragraph (2) of subsection (b) of this Section.

18 (4) On a periodic basis, the Panel shall study all the
19 following elements and make recommendations to the State
20 Board, the General Assembly, and the Governor for
21 modification of this Section:

22 (A) The format and scope of annual spending plans
23 referenced in paragraph (9) of subsection (h) of this
24 Section.

25 (B) The Comparable Wage Index under this Section,
26 to be studied by the Panel and reestablished by the

1 State Superintendent every 5 years.

2 (C) Maintenance and operations. Within 5 years
3 after the implementation of this Section, the Panel
4 shall make recommendations for the further study of
5 maintenance and operations costs, including capital
6 maintenance costs, and recommend any additional
7 reporting data required from Organizational Units.

8 (D) "At-risk student" definition. Within 5 years
9 after the implementation of this Section, the Panel
10 shall make recommendations for the further study and
11 determination of an "at-risk student" definition.
12 Within 5 years after the implementation of this
13 Section, the Panel shall evaluate and make
14 recommendations regarding adequate funding for poverty
15 concentration under the Evidence-Based Funding model.

16 (E) Benefits. Within 5 years after the
17 implementation of this Section, the Panel shall make
18 recommendations for further study of benefit costs.

19 (F) Technology. The per pupil target for
20 technology shall be reviewed every 3 years to determine
21 whether current allocations are sufficient to develop
22 21st century learning in all classrooms in this State
23 and supporting a one-to-one technological device
24 program in each school. Recommendations shall be made
25 no later than 3 years after the implementation of this
26 Section.

1 (G) Local Capacity Target. Within 3 years after the
2 implementation of this Section, the Panel shall make
3 recommendations for any additional data desired to
4 analyze possible modifications to the Local Capacity
5 Target, to be based on measures in addition to solely
6 EAV and to be completed within 5 years after
7 implementation of this Section.

8 (H) Funding for Alternative Schools, Laboratory
9 Schools, safe schools, and alternative learning
10 opportunities programs. By the beginning of the
11 2021-2022 school year, the Panel shall study and make
12 recommendations regarding the funding levels for
13 Alternative Schools, Laboratory Schools, safe schools,
14 and alternative learning opportunities programs in
15 this State.

16 (I) Funding for college and career acceleration
17 strategies. By the beginning of the 2021-2022 school
18 year, the Panel shall study and make recommendations
19 regarding funding levels to support college and career
20 acceleration strategies in high school that have been
21 demonstrated to result in improved secondary and
22 postsecondary outcomes, including Advanced Placement,
23 dual-credit opportunities, and college and career
24 pathway systems.

25 (J) Special education investments. By the
26 beginning of the 2021-2022 school year, the Panel shall

1 study and make recommendations on whether and how to
2 account for disability types within the special
3 education funding category.

4 (K) Early childhood investments. In collaboration
5 with the Illinois Early Learning Council, the Panel
6 shall include an analysis of what level of Preschool
7 for All Children funding would be necessary to serve
8 all children ages 0 through 5 years in the
9 highest-priority service tier, as specified in
10 paragraph (4.5) of subsection (a) of Section 2-3.71 of
11 this Code, and an analysis of the potential cost
12 savings that that level of Preschool for All Children
13 investment would have on the kindergarten through
14 grade 12 system.

15 (5) Within 5 years after the implementation of this
16 Section, the Panel shall complete an evaluative study of
17 the entire Evidence-Based Funding model, including an
18 assessment of whether or not the formula is achieving State
19 goals. The Panel shall report to the State Board, the
20 General Assembly, and the Governor on the findings of the
21 study.

22 (6) Within 3 years after the implementation of this
23 Section, the Panel shall evaluate and provide
24 recommendations to the Governor and the General Assembly on
25 the hold-harmless provisions of this Section found in the
26 Base Funding Minimum.

1 (j) References. Beginning July 1, 2017, references in other
2 laws to general State aid funds or calculations under Section
3 18-8.05 of this Code (now repealed) shall be deemed to be
4 references to evidence-based model formula funds or
5 calculations under this Section.

6 (Source: P.A. 100-465, eff. 8-31-17; 100-578, eff. 1-31-18;
7 100-582, eff. 3-23-18.)

8 Section 5-75. The Specialized Mental Health Rehabilitation
9 Act of 2013 is amended by changing Section 2-101 and by adding
10 Sections 5-107 as follows:

11 (210 ILCS 49/2-101)

12 Sec. 2-101. Standards for facilities.

13 (a) The Department shall, by rule, prescribe minimum
14 standards for each level of care for facilities to be in place
15 during the provisional licensure period and thereafter. These
16 standards shall include, but are not limited to, the following:

17 (1) life safety standards that will ensure the health,
18 safety and welfare of residents and their protection from
19 hazards;

20 (2) number and qualifications of all personnel,
21 including management and clinical personnel, having
22 responsibility for any part of the care given to consumers;
23 specifically, the Department shall establish staffing
24 ratios for facilities which shall specify the number of

1 staff hours per consumer of care that are needed for each
2 level of care offered within the facility;

3 (3) all sanitary conditions within the facility and its
4 surroundings, including water supply, sewage disposal,
5 food handling, and general hygiene which shall ensure the
6 health and comfort of consumers;

7 (4) a program for adequate maintenance of physical
8 plant and equipment;

9 (5) adequate accommodations, staff, and services for
10 the number and types of services being offered to consumers
11 for whom the facility is licensed to care;

12 (6) development of evacuation and other appropriate
13 safety plans for use during weather, health, fire, physical
14 plant, environmental, and national defense emergencies;

15 (7) maintenance of minimum financial or other
16 resources necessary to meet the standards established
17 under this Section, and to operate and conduct the facility
18 in accordance with this Act; and

19 (8) standards for coercive free environment,
20 restraint, and therapeutic separation.

21 (9) each multiple bedroom shall have at least 55 square
22 feet of net floor area per consumer, not including space
23 for closets, bathrooms, and clearly defined entryway
24 areas. A minimum of 3 feet of clearance at the foot and one
25 side of each bed shall be provided.

26 (b) Any requirement contained in administrative rule

1 concerning a percentage of single occupancy rooms shall be
2 calculated based on the total number of licensed or
3 provisionally licensed beds under this Act on January 1, 2019
4 and shall not be calculated on a per-facility basis.

5 (Source: P.A. 100-1181, eff. 3-8-19.)

6 (210 ILCS 49/5-107 new)

7 Sec. 5-107. Quality of life enhancement. Beginning on July
8 1, 2019, for improving the quality of life and the quality of
9 care, an additional payment shall be awarded to a facility for
10 their single occupancy rooms. This payment shall be in addition
11 to the rate for recovery and rehabilitation. The additional
12 rate for single room occupancy shall be no less than \$10 per
13 day, per single room occupancy. The Department of Healthcare
14 and Family Services shall adjust payment to Medicaid managed
15 care entities to cover these costs.

16 Section 5-80. The Illinois Public Aid Code is amended by
17 changing Sections 5-5.01a, 5-5.05b, 5-5e, and 12-10 and by
18 adding Sections 5-2.06 and 5-30.11 as follows:

19 (305 ILCS 5/5-2.06 new)

20 Sec. 5-2.06. Payment rates; Children's Community-Based
21 Health Care Centers. Beginning January 1, 2020, the Department
22 shall, for eligible individuals, reimburse Children's
23 Community-Based Health Care Centers established in the

1 Alternative Health Care Delivery Act and providing nursing care
2 for the purpose of transitioning children from a hospital to
3 home placement or other appropriate setting and reuniting
4 families for a maximum of up to 120 days on a per diem basis at
5 the lower of the Children's Community-Based Health Care
6 Center's usual and customary charge to the public or at the
7 Department rate of \$950. Payments at the rate set forth in this
8 Section are exempt from the 2.7% rate reduction required under
9 Section 5-5e.

10 (305 ILCS 5/5-5.01a)

11 Sec. 5-5.01a. Supportive living facilities program.

12 (a) The Department shall establish and provide oversight
13 for a program of supportive living facilities that seek to
14 promote resident independence, dignity, respect, and
15 well-being in the most cost-effective manner.

16 A supportive living facility is (i) a free-standing
17 facility or (ii) a distinct physical and operational entity
18 within a mixed-use building that meets the criteria established
19 in subsection (d). A supportive living facility integrates
20 housing with health, personal care, and supportive services and
21 is a designated setting that offers residents their own
22 separate, private, and distinct living units.

23 Sites for the operation of the program shall be selected by
24 the Department based upon criteria that may include the need
25 for services in a geographic area, the availability of funding,

1 and the site's ability to meet the standards.

2 (b) Beginning July 1, 2014, subject to federal approval,
3 the Medicaid rates for supportive living facilities shall be
4 equal to the supportive living facility Medicaid rate effective
5 on June 30, 2014 increased by 8.85%. Once the assessment
6 imposed at Article V-G of this Code is determined to be a
7 permissible tax under Title XIX of the Social Security Act, the
8 Department shall increase the Medicaid rates for supportive
9 living facilities effective on July 1, 2014 by 9.09%. The
10 Department shall apply this increase retroactively to coincide
11 with the imposition of the assessment in Article V-G of this
12 Code in accordance with the approval for federal financial
13 participation by the Centers for Medicare and Medicaid
14 Services.

15 The Medicaid rates for supportive living facilities
16 effective on July 1, 2017 must be equal to the rates in effect
17 for supportive living facilities on June 30, 2017 increased by
18 2.8%.

19 Subject to federal approval, the Medicaid rates for
20 supportive living services on and after July 1, 2019 must be at
21 least 54.3% of the average total nursing facility services per
22 diem for the geographic areas defined by the Department while
23 maintaining the rate differential for dementia care and must be
24 updated whenever the total nursing facility service per diems
25 are updated.

26 ~~The Medicaid rates for supportive living facilities~~

1 ~~effective on July 1, 2018 must be equal to the rates in effect~~
2 ~~for supportive living facilities on June 30, 2018.~~

3 (c) The Department may adopt rules to implement this
4 Section. Rules that establish or modify the services,
5 standards, and conditions for participation in the program
6 shall be adopted by the Department in consultation with the
7 Department on Aging, the Department of Rehabilitation
8 Services, and the Department of Mental Health and Developmental
9 Disabilities (or their successor agencies).

10 (d) Subject to federal approval by the Centers for Medicare
11 and Medicaid Services, the Department shall accept for
12 consideration of certification under the program any
13 application for a site or building where distinct parts of the
14 site or building are designated for purposes other than the
15 provision of supportive living services, but only if:

16 (1) those distinct parts of the site or building are
17 not designated for the purpose of providing assisted living
18 services as required under the Assisted Living and Shared
19 Housing Act;

20 (2) those distinct parts of the site or building are
21 completely separate from the part of the building used for
22 the provision of supportive living program services,
23 including separate entrances;

24 (3) those distinct parts of the site or building do not
25 share any common spaces with the part of the building used
26 for the provision of supportive living program services;

1 and

2 (4) those distinct parts of the site or building do not
3 share staffing with the part of the building used for the
4 provision of supportive living program services.

5 (e) Facilities or distinct parts of facilities which are
6 selected as supportive living facilities and are in good
7 standing with the Department's rules are exempt from the
8 provisions of the Nursing Home Care Act and the Illinois Health
9 Facilities Planning Act.

10 (Source: P.A. 100-23, eff. 7-6-17; 100-583, eff. 4-6-18;
11 100-587, eff. 6-4-18.)

12 (305 ILCS 5/5-5.05b new)

13 Sec. 5-5.05b. Access to psychiatric treatment. Effective
14 July 1, 2019, or as soon thereafter as practical and subject to
15 federal approval, the Department shall allocate an amount of up
16 to \$40,000,000 to enhance access psychiatric treatment,
17 including both reimbursement rates to individual physicians
18 board certified in psychiatry as well as community mental
19 health centers and other relevant providers.

20 (305 ILCS 5/5-5e)

21 Sec. 5-5e. Adjusted rates of reimbursement.

22 (a) Rates or payments for services in effect on June 30,
23 2012 shall be adjusted and services shall be affected as
24 required by any other provision of Public Act 97-689. In

1 addition, the Department shall do the following:

2 (1) Delink the per diem rate paid for supportive living
3 facility services from the per diem rate paid for nursing
4 facility services, effective for services provided on or
5 after May 1, 2011 and before July 1, 2019.

6 (2) Cease payment for bed reserves in nursing
7 facilities and specialized mental health rehabilitation
8 facilities; for purposes of therapeutic home visits for
9 individuals scoring as TBI on the MDS 3.0, beginning June
10 1, 2015, the Department shall approve payments for bed
11 reserves in nursing facilities and specialized mental
12 health rehabilitation facilities that have at least a 90%
13 occupancy level and at least 80% of their residents are
14 Medicaid eligible. Payment shall be at a daily rate of 75%
15 of an individual's current Medicaid per diem and shall not
16 exceed 10 days in a calendar month.

17 (2.5) Cease payment for bed reserves for purposes of
18 inpatient hospitalizations to intermediate care facilities
19 for persons with development disabilities, except in the
20 instance of residents who are under 21 years of age.

21 (3) Cease payment of the \$10 per day add-on payment to
22 nursing facilities for certain residents with
23 developmental disabilities.

24 (b) After the application of subsection (a),
25 notwithstanding any other provision of this Code to the
26 contrary and to the extent permitted by federal law, on and

1 after July 1, 2012, the rates of reimbursement for services and
2 other payments provided under this Code shall further be
3 reduced as follows:

4 (1) Rates or payments for physician services, dental
5 services, or community health center services reimbursed
6 through an encounter rate, and services provided under the
7 Medicaid Rehabilitation Option of the Illinois Title XIX
8 State Plan shall not be further reduced, except as provided
9 in Section 5-5b.1.

10 (2) Rates or payments, or the portion thereof, paid to
11 a provider that is operated by a unit of local government
12 or State University that provides the non-federal share of
13 such services shall not be further reduced, except as
14 provided in Section 5-5b.1.

15 (3) Rates or payments for hospital services delivered
16 by a hospital defined as a Safety-Net Hospital under
17 Section 5-5e.1 of this Code shall not be further reduced,
18 except as provided in Section 5-5b.1.

19 (4) Rates or payments for hospital services delivered
20 by a Critical Access Hospital, which is an Illinois
21 hospital designated as a critical care hospital by the
22 Department of Public Health in accordance with 42 CFR 485,
23 Subpart F, shall not be further reduced, except as provided
24 in Section 5-5b.1.

25 (5) Rates or payments for Nursing Facility Services
26 shall only be further adjusted pursuant to Section 5-5.2 of

1 this Code.

2 (6) Rates or payments for services delivered by long
3 term care facilities licensed under the ID/DD Community
4 Care Act or the MC/DD Act and developmental training
5 services shall not be further reduced.

6 (7) Rates or payments for services provided under
7 capitation rates shall be adjusted taking into
8 consideration the rates reduction and covered services
9 required by Public Act 97-689.

10 (8) For hospitals not previously described in this
11 subsection, the rates or payments for hospital services
12 shall be further reduced by 3.5%, except for payments
13 authorized under Section 5A-12.4 of this Code.

14 (9) For all other rates or payments for services
15 delivered by providers not specifically referenced in
16 paragraphs (1) through (8), rates or payments shall be
17 further reduced by 2.7%.

18 (c) Any assessment imposed by this Code shall continue and
19 nothing in this Section shall be construed to cause it to
20 cease.

21 (d) Notwithstanding any other provision of this Code to the
22 contrary, subject to federal approval under Title XIX of the
23 Social Security Act, for dates of service on and after July 1,
24 2014, rates or payments for services provided for the purpose
25 of transitioning children from a hospital to home placement or
26 other appropriate setting by a children's community-based

1 health care center authorized under the Alternative Health Care
2 Delivery Act shall be \$683 per day.

3 (e) Notwithstanding any other provision of this Code to the
4 contrary, subject to federal approval under Title XIX of the
5 Social Security Act, for dates of service on and after July 1,
6 2014, rates or payments for home health visits shall be \$72.

7 (f) Notwithstanding any other provision of this Code to the
8 contrary, subject to federal approval under Title XIX of the
9 Social Security Act, for dates of service on and after July 1,
10 2014, rates or payments for the certified nursing assistant
11 component of the home health agency rate shall be \$20.

12 (Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14;
13 98-1166, eff. 6-1-15; 99-2, eff. 3-26-15; 99-180, eff. 7-29-15;
14 99-642, eff. 7-28-16.)

15 (305 ILCS 5/5-30.11 new)

16 Sec. 5-30.11. Treatment of autism spectrum disorder.
17 Treatment of autism spectrum disorder through applied behavior
18 analysis shall be covered under the medical assistance program
19 under this Article for children with a diagnosis of autism
20 spectrum disorder when ordered by a physician licensed to
21 practice medicine in all its branches and rendered by a
22 licensed or certified health care professional with expertise
23 in applied behavior analysis. Such coverage may be limited to
24 age ranges based on evidence-based best practices. Appropriate
25 State plan amendments as well as rules regarding provision of

1 services and providers will be submitted by September 1, 2019.

2 (305 ILCS 5/12-10) (from Ch. 23, par. 12-10)

3 Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS
4 Special Purposes Trust Fund, to be held outside the State
5 Treasury by the State Treasurer as ex-officio custodian, shall
6 consist of (1) any federal grants received under Section 12-4.6
7 that are not required by Section 12-5 to be paid into the
8 General Revenue Fund or transferred into the Local Initiative
9 Fund under Section 12-10.1 or deposited in the Employment and
10 Training Fund under Section 12-10.3 or in the special account
11 established and maintained in that Fund as provided in that
12 Section; (2) grants, gifts or legacies of moneys or securities
13 received under Section 12-4.18; (3) grants received under
14 Section 12-4.19; and (4) funds for child care and development
15 services. Disbursements from this Fund shall be only for the
16 purposes authorized by the aforementioned Sections.

17 Disbursements from this Fund shall be by warrants drawn by
18 the State Comptroller on receipt of vouchers duly executed and
19 certified by the Illinois Department of Human Services,
20 including payment to the Health Insurance Reserve Fund for
21 group insurance costs at the rate certified by the Department
22 of Central Management Services.

23 In addition to any other transfers that may be provided for
24 by law, the State Comptroller shall direct and the State
25 Treasurer shall transfer from the DHS Special Purposes Trust

1 Fund into the Governor's Grant Fund such amounts as may be
2 directed in writing by the Secretary of Human Services.

3 All federal monies received as reimbursement for
4 expenditures from the General Revenue Fund, and which were made
5 for the purposes authorized for expenditures from the DHS
6 Special Purposes Trust Fund, shall be deposited by the
7 Department into the General Revenue Fund.

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

9 Section 5-85. If and only if House Bill 3343 of the 101st
10 General Assembly becomes law, then the Illinois Public Aid Code
11 is amended by changing Section 12-4.13c as follows:

12 (305 ILCS 5/12-4.13c)

13 Sec. 12-4.13c. SNAP Restaurant Meals Program.

14 (a) Subject to federal approval of the plan for operating
15 the Program, the ~~The~~ Department of Human Services shall
16 establish a Restaurant Meals Program as part of the federal
17 Supplemental Nutrition Assistance Program (SNAP). Under the
18 Restaurant Meals Program, households containing elderly or
19 disabled members, and their spouses, as defined in 7 U.S.C.
20 2012(j), or homeless individuals, as defined in 7 U.S.C.
21 2012(l), shall have the option in accordance with 7 U.S.C.
22 2012(k) to redeem their SNAP benefits at private establishments
23 that contract with the Department to offer meals for eligible
24 individuals at concessional prices subject to 7 U.S.C. 2018(h).

1 The Restaurant Meals Program shall be operational no later than
2 July 1, 2021 ~~January 1, 2020~~.

3 (b) The Department of Human Services shall adopt any rules
4 necessary to implement the provisions of this Section.

5 (Source: 10100HB3343enr.)

6 Section 5-90. The Senior Citizens and Persons with
7 Disabilities Property Tax Relief Act is amended by changing
8 Section 4 as follows:

9 (320 ILCS 25/4) (from Ch. 67 1/2, par. 404)

10 Sec. 4. Amount of Grant.

11 (a) In general. Any individual 65 years or older or any
12 individual who will become 65 years old during the calendar
13 year in which a claim is filed, and any surviving spouse of
14 such a claimant, who at the time of death received or was
15 entitled to receive a grant pursuant to this Section, which
16 surviving spouse will become 65 years of age within the 24
17 months immediately following the death of such claimant and
18 which surviving spouse but for his or her age is otherwise
19 qualified to receive a grant pursuant to this Section, and any
20 person with a disability whose annual household income is less
21 than the income eligibility limitation, as defined in
22 subsection (a-5) and whose household is liable for payment of
23 property taxes accrued or has paid rent constituting property
24 taxes accrued and is domiciled in this State at the time he or

1 she files his or her claim is entitled to claim a grant under
2 this Act. With respect to claims filed by individuals who will
3 become 65 years old during the calendar year in which a claim
4 is filed, the amount of any grant to which that household is
5 entitled shall be an amount equal to 1/12 of the amount to
6 which the claimant would otherwise be entitled as provided in
7 this Section, multiplied by the number of months in which the
8 claimant was 65 in the calendar year in which the claim is
9 filed.

10 (a-5) Income eligibility limitation. For purposes of this
11 Section, "income eligibility limitation" means an amount for
12 grant years 2008 through 2019 ~~and thereafter~~:

13 (1) less than \$22,218 for a household containing one
14 person;

15 (2) less than \$29,480 for a household containing 2
16 persons; or

17 (3) less than \$36,740 for a household containing 3 or
18 more persons.

19 For grant years 2020 and thereafter:

20 (1) less than \$33,562 for a household containing one
21 person;

22 (2) less than \$44,533 for a household containing 2
23 persons; or

24 (3) less than \$55,500 for a household containing 3 or
25 more persons.

26 For 2009 claim year applications submitted during calendar

1 year 2010, a household must have annual household income of
2 less than \$27,610 for a household containing one person; less
3 than \$36,635 for a household containing 2 persons; or less than
4 \$45,657 for a household containing 3 or more persons.

5 The Department on Aging may adopt rules such that on
6 January 1, 2011, and thereafter, the foregoing household income
7 eligibility limits may be changed to reflect the annual cost of
8 living adjustment in Social Security and Supplemental Security
9 Income benefits that are applicable to the year for which those
10 benefits are being reported as income on an application.

11 If a person files as a surviving spouse, then only his or
12 her income shall be counted in determining his or her household
13 income.

14 (b) Limitation. Except as otherwise provided in
15 subsections (a) and (f) of this Section, the maximum amount of
16 grant which a claimant is entitled to claim is the amount by
17 which the property taxes accrued which were paid or payable
18 during the last preceding tax year or rent constituting
19 property taxes accrued upon the claimant's residence for the
20 last preceding taxable year exceeds 3 1/2% of the claimant's
21 household income for that year but in no event is the grant to
22 exceed (i) \$700 less 4.5% of household income for that year for
23 those with a household income of \$14,000 or less or (ii) \$70 if
24 household income for that year is more than \$14,000.

25 (c) Public aid recipients. If household income in one or
26 more months during a year includes cash assistance in excess of

1 \$55 per month from the Department of Healthcare and Family
2 Services or the Department of Human Services (acting as
3 successor to the Department of Public Aid under the Department
4 of Human Services Act) which was determined under regulations
5 of that Department on a measure of need that included an
6 allowance for actual rent or property taxes paid by the
7 recipient of that assistance, the amount of grant to which that
8 household is entitled, except as otherwise provided in
9 subsection (a), shall be the product of (1) the maximum amount
10 computed as specified in subsection (b) of this Section and (2)
11 the ratio of the number of months in which household income did
12 not include such cash assistance over \$55 to the number twelve.
13 If household income did not include such cash assistance over
14 \$55 for any months during the year, the amount of the grant to
15 which the household is entitled shall be the maximum amount
16 computed as specified in subsection (b) of this Section. For
17 purposes of this paragraph (c), "cash assistance" does not
18 include any amount received under the federal Supplemental
19 Security Income (SSI) program.

20 (d) Joint ownership. If title to the residence is held
21 jointly by the claimant with a person who is not a member of
22 his or her household, the amount of property taxes accrued used
23 in computing the amount of grant to which he or she is entitled
24 shall be the same percentage of property taxes accrued as is
25 the percentage of ownership held by the claimant in the
26 residence.

1 (e) More than one residence. If a claimant has occupied
2 more than one residence in the taxable year, he or she may
3 claim only one residence for any part of a month. In the case
4 of property taxes accrued, he or she shall prorate 1/12 of the
5 total property taxes accrued on his or her residence to each
6 month that he or she owned and occupied that residence; and, in
7 the case of rent constituting property taxes accrued, shall
8 prorate each month's rent payments to the residence actually
9 occupied during that month.

10 (f) (Blank).

11 (g) Effective January 1, 2006, there is hereby established
12 a program of pharmaceutical assistance to the aged and to
13 persons with disabilities, entitled the Illinois Seniors and
14 Disabled Drug Coverage Program, which shall be administered by
15 the Department of Healthcare and Family Services and the
16 Department on Aging in accordance with this subsection, to
17 consist of coverage of specified prescription drugs on behalf
18 of beneficiaries of the program as set forth in this
19 subsection. Notwithstanding any provisions of this Act to the
20 contrary, on and after July 1, 2012, pharmaceutical assistance
21 under this Act shall no longer be provided, and on July 1, 2012
22 the Illinois Senior Citizens and Disabled Persons
23 Pharmaceutical Assistance Program shall terminate. The
24 following provisions that concern the Illinois Senior Citizens
25 and Disabled Persons Pharmaceutical Assistance Program shall
26 continue to apply on and after July 1, 2012 to the extent

1 necessary to pursue any actions authorized by subsection (d) of
2 Section 9 of this Act with respect to acts which took place
3 prior to July 1, 2012.

4 To become a beneficiary under the program established under
5 this subsection, a person must:

6 (1) be (i) 65 years of age or older or (ii) a person
7 with a disability; and

8 (2) be domiciled in this State; and

9 (3) enroll with a qualified Medicare Part D
10 Prescription Drug Plan if eligible and apply for all
11 available subsidies under Medicare Part D; and

12 (4) for the 2006 and 2007 claim years, have a maximum
13 household income of (i) less than \$21,218 for a household
14 containing one person, (ii) less than \$28,480 for a
15 household containing 2 persons, or (iii) less than \$35,740
16 for a household containing 3 or more persons; and

17 (5) for the 2008 claim year, have a maximum household
18 income of (i) less than \$22,218 for a household containing
19 one person, (ii) \$29,480 for a household containing 2
20 persons, or (iii) \$36,740 for a household containing 3 or
21 more persons; and

22 (6) for 2009 claim year applications submitted during
23 calendar year 2010, have annual household income of less
24 than (i) \$27,610 for a household containing one person;
25 (ii) less than \$36,635 for a household containing 2
26 persons; or (iii) less than \$45,657 for a household

1 containing 3 or more persons; and

2 (7) as of September 1, 2011, have a maximum household
3 income at or below 200% of the federal poverty level.

4 All individuals enrolled as of December 31, 2005, in the
5 pharmaceutical assistance program operated pursuant to
6 subsection (f) of this Section and all individuals enrolled as
7 of December 31, 2005, in the SeniorCare Medicaid waiver program
8 operated pursuant to Section 5-5.12a of the Illinois Public Aid
9 Code shall be automatically enrolled in the program established
10 by this subsection for the first year of operation without the
11 need for further application, except that they must apply for
12 Medicare Part D and the Low Income Subsidy under Medicare Part
13 D. A person enrolled in the pharmaceutical assistance program
14 operated pursuant to subsection (f) of this Section as of
15 December 31, 2005, shall not lose eligibility in future years
16 due only to the fact that they have not reached the age of 65.

17 To the extent permitted by federal law, the Department may
18 act as an authorized representative of a beneficiary in order
19 to enroll the beneficiary in a Medicare Part D Prescription
20 Drug Plan if the beneficiary has failed to choose a plan and,
21 where possible, to enroll beneficiaries in the low-income
22 subsidy program under Medicare Part D or assist them in
23 enrolling in that program.

24 Beneficiaries under the program established under this
25 subsection shall be divided into the following 4 eligibility
26 groups:

1 (A) Eligibility Group 1 shall consist of beneficiaries
2 who are not eligible for Medicare Part D coverage and who
3 are:

4 (i) a person with a disability and under age 65; or

5 (ii) age 65 or older, with incomes over 200% of the
6 Federal Poverty Level; or

7 (iii) age 65 or older, with incomes at or below
8 200% of the Federal Poverty Level and not eligible for
9 federally funded means-tested benefits due to
10 immigration status.

11 (B) Eligibility Group 2 shall consist of beneficiaries
12 who are eligible for Medicare Part D coverage.

13 (C) Eligibility Group 3 shall consist of beneficiaries
14 age 65 or older, with incomes at or below 200% of the
15 Federal Poverty Level, who are not barred from receiving
16 federally funded means-tested benefits due to immigration
17 status and are not eligible for Medicare Part D coverage.

18 If the State applies and receives federal approval for
19 a waiver under Title XIX of the Social Security Act,
20 persons in Eligibility Group 3 shall continue to receive
21 benefits through the approved waiver, and Eligibility
22 Group 3 may be expanded to include persons with
23 disabilities who are under age 65 with incomes under 200%
24 of the Federal Poverty Level who are not eligible for
25 Medicare and who are not barred from receiving federally
26 funded means-tested benefits due to immigration status.

1 (D) Eligibility Group 4 shall consist of beneficiaries
2 who are otherwise described in Eligibility Group 2 who have
3 a diagnosis of HIV or AIDS.

4 The program established under this subsection shall cover
5 the cost of covered prescription drugs in excess of the
6 beneficiary cost-sharing amounts set forth in this paragraph
7 that are not covered by Medicare. The Department of Healthcare
8 and Family Services may establish by emergency rule changes in
9 cost-sharing necessary to conform the cost of the program to
10 the amounts appropriated for State fiscal year 2012 and future
11 fiscal years except that the 24-month limitation on the
12 adoption of emergency rules and the provisions of Sections
13 5-115 and 5-125 of the Illinois Administrative Procedure Act
14 shall not apply to rules adopted under this subsection (g). The
15 adoption of emergency rules authorized by this subsection (g)
16 shall be deemed to be necessary for the public interest,
17 safety, and welfare.

18 For purposes of the program established under this
19 subsection, the term "covered prescription drug" has the
20 following meanings:

21 For Eligibility Group 1, "covered prescription drug"
22 means: (1) any cardiovascular agent or drug; (2) any
23 insulin or other prescription drug used in the treatment of
24 diabetes, including syringe and needles used to administer
25 the insulin; (3) any prescription drug used in the
26 treatment of arthritis; (4) any prescription drug used in

1 the treatment of cancer; (5) any prescription drug used in
2 the treatment of Alzheimer's disease; (6) any prescription
3 drug used in the treatment of Parkinson's disease; (7) any
4 prescription drug used in the treatment of glaucoma; (8)
5 any prescription drug used in the treatment of lung disease
6 and smoking-related illnesses; (9) any prescription drug
7 used in the treatment of osteoporosis; and (10) any
8 prescription drug used in the treatment of multiple
9 sclerosis. The Department may add additional therapeutic
10 classes by rule. The Department may adopt a preferred drug
11 list within any of the classes of drugs described in items
12 (1) through (10) of this paragraph. The specific drugs or
13 therapeutic classes of covered prescription drugs shall be
14 indicated by rule.

15 For Eligibility Group 2, "covered prescription drug"
16 means those drugs covered by the Medicare Part D
17 Prescription Drug Plan in which the beneficiary is
18 enrolled.

19 For Eligibility Group 3, "covered prescription drug"
20 means those drugs covered by the Medical Assistance Program
21 under Article V of the Illinois Public Aid Code.

22 For Eligibility Group 4, "covered prescription drug"
23 means those drugs covered by the Medicare Part D
24 Prescription Drug Plan in which the beneficiary is
25 enrolled.

26 Any person otherwise eligible for pharmaceutical

1 assistance under this subsection whose covered drugs are
2 covered by any public program is ineligible for assistance
3 under this subsection to the extent that the cost of those
4 drugs is covered by the other program.

5 The Department of Healthcare and Family Services shall
6 establish by rule the methods by which it will provide for the
7 coverage called for in this subsection. Those methods may
8 include direct reimbursement to pharmacies or the payment of a
9 capitated amount to Medicare Part D Prescription Drug Plans.

10 For a pharmacy to be reimbursed under the program
11 established under this subsection, it must comply with rules
12 adopted by the Department of Healthcare and Family Services
13 regarding coordination of benefits with Medicare Part D
14 Prescription Drug Plans. A pharmacy may not charge a
15 Medicare-enrolled beneficiary of the program established under
16 this subsection more for a covered prescription drug than the
17 appropriate Medicare cost-sharing less any payment from or on
18 behalf of the Department of Healthcare and Family Services.

19 The Department of Healthcare and Family Services or the
20 Department on Aging, as appropriate, may adopt rules regarding
21 applications, counting of income, proof of Medicare status,
22 mandatory generic policies, and pharmacy reimbursement rates
23 and any other rules necessary for the cost-efficient operation
24 of the program established under this subsection.

25 (h) A qualified individual is not entitled to duplicate
26 benefits in a coverage period as a result of the changes made

1 by this amendatory Act of the 96th General Assembly.

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

3 Section 5-95. The Early Intervention Services System Act is
4 amended by changing Section 3 and by adding Section 3a as
5 follows:

6 (325 ILCS 20/3) (from Ch. 23, par. 4153)

7 Sec. 3. Definitions. As used in this Act:

8 (a) "Eligible infants and toddlers" means infants and
9 toddlers under 36 months of age with any of the following
10 conditions:

11 (1) Developmental delays.

12 (2) A physical or mental condition which typically
13 results in developmental delay.

14 (3) Being at risk of having substantial developmental
15 delays based on informed clinical opinion.

16 (4) Either (A) having entered the program under any of
17 the circumstances listed in paragraphs (1) through (3) of
18 this subsection but no longer meeting the current
19 eligibility criteria under those paragraphs, and
20 continuing to have any measurable delay, or (B) not having
21 attained a level of development in each area, including (i)
22 cognitive, (ii) physical (including vision and hearing),
23 (iii) language, speech, and communication, (iv) social or
24 emotional, or (v) adaptive, that is at least at the mean of

1 the child's age equivalent peers; and, in addition to
2 either item (A) or item (B), (C) having been determined by
3 the multidisciplinary individualized family service plan
4 team to require the continuation of early intervention
5 services in order to support continuing developmental
6 progress, pursuant to the child's needs and provided in an
7 appropriate developmental manner. The type, frequency, and
8 intensity of services shall differ from the initial
9 individualized family services plan because of the child's
10 developmental progress, and may consist of only service
11 coordination, evaluation, and assessments.

12 (b) "Developmental delay" means a delay in one or more of
13 the following areas of childhood development as measured by
14 appropriate diagnostic instruments and standard procedures:
15 cognitive; physical, including vision and hearing; language,
16 speech and communication; social or emotional; or adaptive. The
17 term means a delay of 30% or more below the mean in function in
18 one or more of those areas.

19 (c) "Physical or mental condition which typically results
20 in developmental delay" means:

21 (1) a diagnosed medical disorder or exposure to a toxic
22 substance bearing a relatively well known expectancy for
23 developmental outcomes within varying ranges of
24 developmental disabilities; or

25 (2) a history of prenatal, perinatal, neonatal or early
26 developmental events suggestive of biological insults to

1 the developing central nervous system and which either
2 singly or collectively increase the probability of
3 developing a disability or delay based on a medical
4 history.

5 (d) "Informed clinical opinion" means both clinical
6 observations and parental participation to determine
7 eligibility by a consensus of a multidisciplinary team of 2 or
8 more members based on their professional experience and
9 expertise.

10 (e) "Early intervention services" means services which:

11 (1) are designed to meet the developmental needs of
12 each child eligible under this Act and the needs of his or
13 her family;

14 (2) are selected in collaboration with the child's
15 family;

16 (3) are provided under public supervision;

17 (4) are provided at no cost except where a schedule of
18 sliding scale fees or other system of payments by families
19 has been adopted in accordance with State and federal law;

20 (5) are designed to meet an infant's or toddler's
21 developmental needs in any of the following areas:

22 (A) physical development, including vision and
23 hearing,

24 (B) cognitive development,

25 (C) communication development,

26 (D) social or emotional development, or

- 1 (E) adaptive development;
- 2 (6) meet the standards of the State, including the
3 requirements of this Act;
- 4 (7) include one or more of the following:
- 5 (A) family training,
- 6 (B) social work services, including counseling,
7 and home visits,
- 8 (C) special instruction,
- 9 (D) speech, language pathology and audiology,
- 10 (E) occupational therapy,
- 11 (F) physical therapy,
- 12 (G) psychological services,
- 13 (H) service coordination services,
- 14 (I) medical services only for diagnostic or
15 evaluation purposes,
- 16 (J) early identification, screening, and
17 assessment services,
- 18 (K) health services specified by the lead agency as
19 necessary to enable the infant or toddler to benefit
20 from the other early intervention services,
- 21 (L) vision services,
- 22 (M) transportation,
- 23 (N) assistive technology devices and services,
- 24 (O) nursing services,
- 25 (P) nutrition services, and
- 26 (Q) sign language and cued language services;

1 (8) are provided by qualified personnel, including but
2 not limited to:

3 (A) child development specialists or special
4 educators, including teachers of children with hearing
5 impairments (including deafness) and teachers of
6 children with vision impairments (including
7 blindness),

8 (B) speech and language pathologists and
9 audiologists,

10 (C) occupational therapists,

11 (D) physical therapists,

12 (E) social workers,

13 (F) nurses,

14 (G) dietitian nutritionists,

15 (H) vision specialists, including ophthalmologists
16 and optometrists,

17 (I) psychologists, and

18 (J) physicians;

19 (9) are provided in conformity with an Individualized
20 Family Service Plan;

21 (10) are provided throughout the year; and

22 (11) are provided in natural environments, to the
23 maximum extent appropriate, which may include the home and
24 community settings, unless justification is provided
25 consistent with federal regulations adopted under Sections
26 1431 through 1444 of Title 20 of the United States Code.

1 (f) "Individualized Family Service Plan" or "Plan" means a
2 written plan for providing early intervention services to a
3 child eligible under this Act and the child's family, as set
4 forth in Section 11.

5 (g) "Local interagency agreement" means an agreement
6 entered into by local community and State and regional agencies
7 receiving early intervention funds directly from the State and
8 made in accordance with State interagency agreements providing
9 for the delivery of early intervention services within a local
10 community area.

11 (h) "Council" means the Illinois Interagency Council on
12 Early Intervention established under Section 4.

13 (i) "Lead agency" means the State agency responsible for
14 administering this Act and receiving and disbursing public
15 funds received in accordance with State and federal law and
16 rules.

17 (i-5) "Central billing office" means the central billing
18 office created by the lead agency under Section 13.

19 (j) "Child find" means a service which identifies eligible
20 infants and toddlers.

21 (k) "Regional intake entity" means the lead agency's
22 designated entity responsible for implementation of the Early
23 Intervention Services System within its designated geographic
24 area.

25 (l) "Early intervention provider" means an individual who
26 is qualified, as defined by the lead agency, to provide one or

1 more types of early intervention services, and who has enrolled
2 as a provider in the early intervention program.

3 (m) "Fully credentialed early intervention provider" means
4 an individual who has met the standards in the State applicable
5 to the relevant profession, and has met such other
6 qualifications as the lead agency has determined are suitable
7 for personnel providing early intervention services, including
8 pediatric experience, education, and continuing education. The
9 lead agency shall establish these qualifications by rule filed
10 no later than 180 days after the effective date of this
11 amendatory Act of the 92nd General Assembly.

12 (Source: P.A. 97-902, eff. 8-6-12; 98-41, eff. 6-28-13.)

13 (325 ILCS 20/3a new)

14 Sec. 3a. Lead poisoning. No later than 180 days after the
15 effective date of this amendatory Act of the 101st General
16 Assembly, the lead agency shall adopt rules to update 89 Ill.
17 Adm. Code 500.Appendix E by: (i) expanding the list of Medical
18 Conditions Resulting in High Probability of Developmental
19 Delay to include lead poisoning as a medical condition approved
20 by the lead agency for the purposes of this Act; and (ii)
21 defining "confirmed blood lead level" and "elevated blood lead
22 level" or "EBL" to have the same meanings ascribed to those
23 terms by the Department of Public Health in 77 Ill. Adm. Code
24 845.20.

1 Section 5-100. The Environmental Protection Act is amended
2 by changing Sections 22.15, 55.6, and 57.11 as follows:

3 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

4 Sec. 22.15. Solid Waste Management Fund; fees.

5 (a) There is hereby created within the State Treasury a
6 special fund to be known as the "Solid Waste Management Fund",
7 to be constituted from the fees collected by the State pursuant
8 to this Section, from repayments of loans made from the Fund
9 for solid waste projects, from registration fees collected
10 pursuant to the Consumer Electronics Recycling Act, and from
11 amounts transferred into the Fund pursuant to Public Act
12 100-433. Moneys received by the Department of Commerce and
13 Economic Opportunity in repayment of loans made pursuant to the
14 Illinois Solid Waste Management Act shall be deposited into the
15 General Revenue Fund.

16 (b) The Agency shall assess and collect a fee in the amount
17 set forth herein from the owner or operator of each sanitary
18 landfill permitted or required to be permitted by the Agency to
19 dispose of solid waste if the sanitary landfill is located off
20 the site where such waste was produced and if such sanitary
21 landfill is owned, controlled, and operated by a person other
22 than the generator of such waste. The Agency shall deposit all
23 fees collected into the Solid Waste Management Fund. If a site
24 is contiguous to one or more landfills owned or operated by the
25 same person, the volumes permanently disposed of by each

1 landfill shall be combined for purposes of determining the fee
2 under this subsection. Beginning on July 1, 2018, and on the
3 first day of each month thereafter during fiscal years ~~year~~
4 2019 and 2020, the State Comptroller shall direct and State
5 Treasurer shall transfer an amount equal to 1/12 of \$5,000,000
6 per fiscal year from the Solid Waste Management Fund to the
7 General Revenue Fund.

8 (1) If more than 150,000 cubic yards of non-hazardous
9 solid waste is permanently disposed of at a site in a
10 calendar year, the owner or operator shall either pay a fee
11 of 95 cents per cubic yard or, alternatively, the owner or
12 operator may weigh the quantity of the solid waste
13 permanently disposed of with a device for which
14 certification has been obtained under the Weights and
15 Measures Act and pay a fee of \$2.00 per ton of solid waste
16 permanently disposed of. In no case shall the fee collected
17 or paid by the owner or operator under this paragraph
18 exceed \$1.55 per cubic yard or \$3.27 per ton.

19 (2) If more than 100,000 cubic yards but not more than
20 150,000 cubic yards of non-hazardous waste is permanently
21 disposed of at a site in a calendar year, the owner or
22 operator shall pay a fee of \$52,630.

23 (3) If more than 50,000 cubic yards but not more than
24 100,000 cubic yards of non-hazardous solid waste is
25 permanently disposed of at a site in a calendar year, the
26 owner or operator shall pay a fee of \$23,790.

1 (4) If more than 10,000 cubic yards but not more than
2 50,000 cubic yards of non-hazardous solid waste is
3 permanently disposed of at a site in a calendar year, the
4 owner or operator shall pay a fee of \$7,260.

5 (5) If not more than 10,000 cubic yards of
6 non-hazardous solid waste is permanently disposed of at a
7 site in a calendar year, the owner or operator shall pay a
8 fee of \$1050.

9 (c) (Blank).

10 (d) The Agency shall establish rules relating to the
11 collection of the fees authorized by this Section. Such rules
12 shall include, but not be limited to:

13 (1) necessary records identifying the quantities of
14 solid waste received or disposed;

15 (2) the form and submission of reports to accompany the
16 payment of fees to the Agency;

17 (3) the time and manner of payment of fees to the
18 Agency, which payments shall not be more often than
19 quarterly; and

20 (4) procedures setting forth criteria establishing
21 when an owner or operator may measure by weight or volume
22 during any given quarter or other fee payment period.

23 (e) Pursuant to appropriation, all monies in the Solid
24 Waste Management Fund shall be used by the Agency and the
25 Department of Commerce and Economic Opportunity for the
26 purposes set forth in this Section and in the Illinois Solid

1 Waste Management Act, including for the costs of fee collection
2 and administration, and for the administration of (1) the
3 Consumer Electronics Recycling Act and (2) until January 1,
4 2020, the Electronic Products Recycling and Reuse Act.

5 (f) The Agency is authorized to enter into such agreements
6 and to promulgate such rules as are necessary to carry out its
7 duties under this Section and the Illinois Solid Waste
8 Management Act.

9 (g) On the first day of January, April, July, and October
10 of each year, beginning on July 1, 1996, the State Comptroller
11 and Treasurer shall transfer \$500,000 from the Solid Waste
12 Management Fund to the Hazardous Waste Fund. Moneys transferred
13 under this subsection (g) shall be used only for the purposes
14 set forth in item (1) of subsection (d) of Section 22.2.

15 (h) The Agency is authorized to provide financial
16 assistance to units of local government for the performance of
17 inspecting, investigating and enforcement activities pursuant
18 to Section 4(r) at nonhazardous solid waste disposal sites.

19 (i) The Agency is authorized to conduct household waste
20 collection and disposal programs.

21 (j) A unit of local government, as defined in the Local
22 Solid Waste Disposal Act, in which a solid waste disposal
23 facility is located may establish a fee, tax, or surcharge with
24 regard to the permanent disposal of solid waste. All fees,
25 taxes, and surcharges collected under this subsection shall be
26 utilized for solid waste management purposes, including

1 long-term monitoring and maintenance of landfills, planning,
2 implementation, inspection, enforcement and other activities
3 consistent with the Solid Waste Management Act and the Local
4 Solid Waste Disposal Act, or for any other environment-related
5 purpose, including but not limited to an environment-related
6 public works project, but not for the construction of a new
7 pollution control facility other than a household hazardous
8 waste facility. However, the total fee, tax or surcharge
9 imposed by all units of local government under this subsection
10 (j) upon the solid waste disposal facility shall not exceed:

11 (1) 60¢ per cubic yard if more than 150,000 cubic yards
12 of non-hazardous solid waste is permanently disposed of at
13 the site in a calendar year, unless the owner or operator
14 weighs the quantity of the solid waste received with a
15 device for which certification has been obtained under the
16 Weights and Measures Act, in which case the fee shall not
17 exceed \$1.27 per ton of solid waste permanently disposed
18 of.

19 (2) \$33,350 if more than 100,000 cubic yards, but not
20 more than 150,000 cubic yards, of non-hazardous waste is
21 permanently disposed of at the site in a calendar year.

22 (3) \$15,500 if more than 50,000 cubic yards, but not
23 more than 100,000 cubic yards, of non-hazardous solid waste
24 is permanently disposed of at the site in a calendar year.

25 (4) \$4,650 if more than 10,000 cubic yards, but not
26 more than 50,000 cubic yards, of non-hazardous solid waste

1 is permanently disposed of at the site in a calendar year.

2 (5) \$650 if not more than 10,000 cubic yards of
3 non-hazardous solid waste is permanently disposed of at the
4 site in a calendar year.

5 The corporate authorities of the unit of local government
6 may use proceeds from the fee, tax, or surcharge to reimburse a
7 highway commissioner whose road district lies wholly or
8 partially within the corporate limits of the unit of local
9 government for expenses incurred in the removal of
10 nonhazardous, nonfluid municipal waste that has been dumped on
11 public property in violation of a State law or local ordinance.

12 A county or Municipal Joint Action Agency that imposes a
13 fee, tax, or surcharge under this subsection may use the
14 proceeds thereof to reimburse a municipality that lies wholly
15 or partially within its boundaries for expenses incurred in the
16 removal of nonhazardous, nonfluid municipal waste that has been
17 dumped on public property in violation of a State law or local
18 ordinance.

19 If the fees are to be used to conduct a local sanitary
20 landfill inspection or enforcement program, the unit of local
21 government must enter into a written delegation agreement with
22 the Agency pursuant to subsection (r) of Section 4. The unit of
23 local government and the Agency shall enter into such a written
24 delegation agreement within 60 days after the establishment of
25 such fees. At least annually, the Agency shall conduct an audit
26 of the expenditures made by units of local government from the

1 funds granted by the Agency to the units of local government
2 for purposes of local sanitary landfill inspection and
3 enforcement programs, to ensure that the funds have been
4 expended for the prescribed purposes under the grant.

5 The fees, taxes or surcharges collected under this
6 subsection (j) shall be placed by the unit of local government
7 in a separate fund, and the interest received on the moneys in
8 the fund shall be credited to the fund. The monies in the fund
9 may be accumulated over a period of years to be expended in
10 accordance with this subsection.

11 A unit of local government, as defined in the Local Solid
12 Waste Disposal Act, shall prepare and distribute to the Agency,
13 in April of each year, a report that details spending plans for
14 monies collected in accordance with this subsection. The report
15 will at a minimum include the following:

16 (1) The total monies collected pursuant to this
17 subsection.

18 (2) The most current balance of monies collected
19 pursuant to this subsection.

20 (3) An itemized accounting of all monies expended for
21 the previous year pursuant to this subsection.

22 (4) An estimation of monies to be collected for the
23 following 3 years pursuant to this subsection.

24 (5) A narrative detailing the general direction and
25 scope of future expenditures for one, 2 and 3 years.

26 The exemptions granted under Sections 22.16 and 22.16a, and

1 under subsection (k) of this Section, shall be applicable to
2 any fee, tax or surcharge imposed under this subsection (j);
3 except that the fee, tax or surcharge authorized to be imposed
4 under this subsection (j) may be made applicable by a unit of
5 local government to the permanent disposal of solid waste after
6 December 31, 1986, under any contract lawfully executed before
7 June 1, 1986 under which more than 150,000 cubic yards (or
8 50,000 tons) of solid waste is to be permanently disposed of,
9 even though the waste is exempt from the fee imposed by the
10 State under subsection (b) of this Section pursuant to an
11 exemption granted under Section 22.16.

12 (k) In accordance with the findings and purposes of the
13 Illinois Solid Waste Management Act, beginning January 1, 1989
14 the fee under subsection (b) and the fee, tax or surcharge
15 under subsection (j) shall not apply to:

16 (1) waste which is hazardous waste;

17 (2) waste which is pollution control waste;

18 (3) waste from recycling, reclamation or reuse
19 processes which have been approved by the Agency as being
20 designed to remove any contaminant from wastes so as to
21 render such wastes reusable, provided that the process
22 renders at least 50% of the waste reusable;

23 (4) non-hazardous solid waste that is received at a
24 sanitary landfill and composted or recycled through a
25 process permitted by the Agency; or

26 (5) any landfill which is permitted by the Agency to

1 receive only demolition or construction debris or
2 landscape waste.

3 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;
4 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
5 8-14-18.)

6 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)
7 Sec. 55.6. Used Tire Management Fund.

8 (a) There is hereby created in the State Treasury a special
9 fund to be known as the Used Tire Management Fund. There shall
10 be deposited into the Fund all monies received as (1) recovered
11 costs or proceeds from the sale of used tires under Section
12 55.3 of this Act, (2) repayment of loans from the Used Tire
13 Management Fund, or (3) penalties or punitive damages for
14 violations of this Title, except as provided by subdivision
15 (b) (4) or (b) (4-5) of Section 42.

16 (b) Beginning January 1, 1992, in addition to any other
17 fees required by law, the owner or operator of each site
18 required to be registered or permitted under subsection (d) or
19 (d-5) of Section 55 shall pay to the Agency an annual fee of
20 \$100. Fees collected under this subsection shall be deposited
21 into the Environmental Protection Permit and Inspection Fund.

22 (c) Pursuant to appropriation, moneys ~~monies~~ up to an
23 amount of \$4 million per fiscal year from the Used Tire
24 Management Fund shall be allocated as follows:

25 (1) 38% shall be available to the Agency for the

1 following purposes, provided that priority shall be given
2 to item (i):

3 (i) To undertake preventive, corrective or removal
4 action as authorized by and in accordance with Section
5 55.3, and to recover costs in accordance with Section
6 55.3.

7 (ii) For the performance of inspection and
8 enforcement activities for used and waste tire sites.

9 (iii) (Blank).

10 (iv) To provide financial assistance to units of
11 local government for the performance of inspecting,
12 investigating and enforcement activities pursuant to
13 subsection (r) of Section 4 at used and waste tire
14 sites.

15 (v) To provide financial assistance for used and
16 waste tire collection projects sponsored by local
17 government or not-for-profit corporations.

18 (vi) For the costs of fee collection and
19 administration relating to used and waste tires, and to
20 accomplish such other purposes as are authorized by
21 this Act and regulations thereunder.

22 (vii) To provide financial assistance to units of
23 local government and private industry for the purposes
24 of:

25 (A) assisting in the establishment of
26 facilities and programs to collect, process, and

1 utilize used and waste tires and tire-derived
2 materials;

3 (B) demonstrating the feasibility of
4 innovative technologies as a means of collecting,
5 storing, processing, and utilizing used and waste
6 tires and tire-derived materials; and

7 (C) applying demonstrated technologies as a
8 means of collecting, storing, processing, and
9 utilizing used and waste tires and tire-derived
10 materials.

11 (2) (Blank). ~~For fiscal years beginning prior to July~~
12 ~~1, 2004, 23% shall be available to the Department of~~
13 ~~Commerce and Economic Opportunity for the following~~
14 ~~purposes, provided that priority shall be given to item~~
15 ~~(A):~~

16 ~~(A) To provide grants or loans for the purposes of:~~

17 ~~(i) assisting units of local government and~~
18 ~~private industry in the establishment of~~
19 ~~facilities and programs to collect, process and~~
20 ~~utilize used and waste tires and tire derived~~
21 ~~materials;~~

22 ~~(ii) demonstrating the feasibility of~~
23 ~~innovative technologies as a means of collecting,~~
24 ~~storing, processing and utilizing used and waste~~
25 ~~tires and tire derived materials; and~~

26 ~~(iii) applying demonstrated technologies as a~~

1 ~~means of collecting, storing, processing, and~~
2 ~~utilizing used and waste tires and tire derived~~
3 ~~materials.~~

4 ~~(B) To develop educational material for use by~~
5 ~~officials and the public to better understand and~~
6 ~~respond to the problems posed by used tires and~~
7 ~~associated insects.~~

8 ~~(C) (Blank).~~

9 ~~(D) To perform such research as the Director deems~~
10 ~~appropriate to help meet the purposes of this Act.~~

11 ~~(E) To pay the costs of administration of its~~
12 ~~activities authorized under this Act.~~

13 (2.1) For the fiscal year beginning July 1, 2004 and
14 for all fiscal years thereafter, 23% shall be deposited
15 into the General Revenue Fund. For fiscal years ~~year~~ 2019
16 and 2020 only, such transfers are at the direction of the
17 Department of Revenue, and shall be made within 30 days
18 after the end of each quarter.

19 (3) 25% shall be available to the Illinois Department
20 of Public Health for the following purposes:

21 (A) To investigate threats or potential threats to
22 the public health related to mosquitoes and other
23 vectors of disease associated with the improper
24 storage, handling and disposal of tires, improper
25 waste disposal, or natural conditions.

26 (B) To conduct surveillance and monitoring

1 activities for mosquitoes and other arthropod vectors
2 of disease, and surveillance of animals which provide a
3 reservoir for disease-producing organisms.

4 (C) To conduct training activities to promote
5 vector control programs and integrated pest management
6 as defined in the Vector Control Act.

7 (D) To respond to inquiries, investigate
8 complaints, conduct evaluations and provide technical
9 consultation to help reduce or eliminate public health
10 hazards and nuisance conditions associated with
11 mosquitoes and other vectors.

12 (E) To provide financial assistance to units of
13 local government for training, investigation and
14 response to public nuisances associated with
15 mosquitoes and other vectors of disease.

16 (4) 2% shall be available to the Department of
17 Agriculture for its activities under the Illinois
18 Pesticide Act relating to used and waste tires.

19 (5) 2% shall be available to the Pollution Control
20 Board for administration of its activities relating to used
21 and waste tires.

22 (6) 10% shall be available to the University of
23 Illinois for the Prairie Research Institute to perform
24 research to study the biology, distribution, population
25 ecology, and biosystematics of tire-breeding arthropods,
26 especially mosquitoes, and the diseases they spread.

1 (d) By January 1, 1998, and biennially thereafter, each
2 State agency receiving an appropriation from the Used Tire
3 Management Fund shall report to the Governor and the General
4 Assembly on its activities relating to the Fund.

5 (e) Any monies appropriated from the Used Tire Management
6 Fund, but not obligated, shall revert to the Fund.

7 (f) In administering the provisions of subdivisions (1),
8 (2) and (3) of subsection (c) of this Section, the Agency, the
9 Department of Commerce and Economic Opportunity, and the
10 Illinois Department of Public Health shall ensure that
11 appropriate funding assistance is provided to any municipality
12 with a population over 1,000,000 or to any sanitary district
13 which serves a population over 1,000,000.

14 (g) Pursuant to appropriation, monies in excess of \$4
15 million per fiscal year from the Used Tire Management Fund
16 shall be used as follows:

17 (1) 55% shall be available to the Agency for the
18 following purposes, provided that priority shall be given
19 to subparagraph (A):

20 (A) To undertake preventive, corrective or renewed
21 action as authorized by and in accordance with Section
22 55.3 and to recover costs in accordance with Section
23 55.3.

24 (B) To provide financial assistance to units of
25 local government and private industry for the purposes
26 of:

1 (i) assisting in the establishment of
2 facilities and programs to collect, process, and
3 utilize used and waste tires and tire-derived
4 materials;

5 (ii) demonstrating the feasibility of
6 innovative technologies as a means of collecting,
7 storing, processing, and utilizing used and waste
8 tires and tire-derived materials; and

9 (iii) applying demonstrated technologies as a
10 means of collecting, storing, processing, and
11 utilizing used and waste tires and tire-derived
12 materials.

13 (C) To provide grants to public universities for
14 vector-related research, disease-related research, and
15 for related laboratory-based equipment and field-based
16 equipment.

17 (2) (Blank). ~~For fiscal years beginning prior to July~~
18 ~~1, 2004, 45% shall be available to the Department of~~
19 ~~Commerce and Economic Opportunity to provide grants or~~
20 ~~loans for the purposes of:~~

21 ~~(i) assisting units of local government and~~
22 ~~private industry in the establishment of facilities~~
23 ~~and programs to collect, process and utilize waste~~
24 ~~tires and tire derived material;~~

25 ~~(ii) demonstrating the feasibility of innovative~~
26 ~~technologies as a means of collecting, storing,~~

1 ~~processing, and utilizing used and waste tires and tire~~
2 ~~derived materials; and~~

3 ~~(iii) applying demonstrated technologies as a~~
4 ~~means of collecting, storing, processing, and~~
5 ~~utilizing used and waste tires and tire derived~~
6 ~~materials.~~

7 (3) For the fiscal year beginning July 1, 2004 and for
8 all fiscal years thereafter, 45% shall be deposited into
9 the General Revenue Fund. For fiscal years ~~year~~ 2019 and
10 2020 only, such transfers are at the direction of the
11 Department of Revenue, and shall be made within 30 days
12 after the end of each quarter.

13 (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;
14 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
15 8-14-18.)

16 (415 ILCS 5/57.11)

17 Sec. 57.11. Underground Storage Tank Fund; creation.

18 (a) There is hereby created in the State Treasury a special
19 fund to be known as the Underground Storage Tank Fund. There
20 shall be deposited into the Underground Storage Tank Fund all
21 moneys ~~monies~~ received by the Office of the State Fire Marshal
22 as fees for underground storage tanks under Sections 4 and 5 of
23 the Gasoline Storage Act, fees pursuant to the Motor Fuel Tax
24 Law, and beginning July 1, 2013, payments pursuant to the Use
25 Tax Act, the Service Use Tax Act, the Service Occupation Tax

1 Act, and the Retailers' Occupation Tax Act. All amounts held in
2 the Underground Storage Tank Fund shall be invested at interest
3 by the State Treasurer. All income earned from the investments
4 shall be deposited into the Underground Storage Tank Fund no
5 less frequently than quarterly. In addition to any other
6 transfers that may be provided for by law, beginning on July 1,
7 2018 and on the first day of each month thereafter during
8 fiscal years ~~year~~ 2019 and 2020 only, the State Comptroller
9 shall direct and the State Treasurer shall transfer an amount
10 equal to 1/12 of \$10,000,000 from the Underground Storage Tank
11 Fund to the General Revenue Fund. Moneys in the Underground
12 Storage Tank Fund, pursuant to appropriation, may be used by
13 the Agency and the Office of the State Fire Marshal for the
14 following purposes:

15 (1) To take action authorized under Section 57.12 to
16 recover costs under Section 57.12.

17 (2) To assist in the reduction and mitigation of damage
18 caused by leaks from underground storage tanks, including
19 but not limited to, providing alternative water supplies to
20 persons whose drinking water has become contaminated as a
21 result of those leaks.

22 (3) To be used as a matching amount towards federal
23 assistance relative to the release of petroleum from
24 underground storage tanks.

25 (4) For the costs of administering activities of the
26 Agency and the Office of the State Fire Marshal relative to

1 the Underground Storage Tank Fund.

2 (5) For payment of costs of corrective action incurred
3 by and indemnification to operators of underground storage
4 tanks as provided in this Title.

5 (6) For a total of 2 demonstration projects in amounts
6 in excess of a \$10,000 deductible charge designed to assess
7 the viability of corrective action projects at sites which
8 have experienced contamination from petroleum releases.
9 Such demonstration projects shall be conducted in
10 accordance with the provision of this Title.

11 (7) Subject to appropriation, moneys in the
12 Underground Storage Tank Fund may also be used by the
13 Department of Revenue for the costs of administering its
14 activities relative to the Fund and for refunds provided
15 for in Section 13a.8 of the Motor Fuel Tax Act.

16 (b) Moneys in the Underground Storage Tank Fund may,
17 pursuant to appropriation, be used by the Office of the State
18 Fire Marshal or the Agency to take whatever emergency action is
19 necessary or appropriate to assure that the public health or
20 safety is not threatened whenever there is a release or
21 substantial threat of a release of petroleum from an
22 underground storage tank and for the costs of administering its
23 activities relative to the Underground Storage Tank Fund.

24 (c) Beginning July 1, 1993, the Governor shall certify to
25 the State Comptroller and State Treasurer the monthly amount
26 necessary to pay debt service on State obligations issued

1 pursuant to Section 6 of the General Obligation Bond Act. On
2 the last day of each month, the Comptroller shall order
3 transferred and the Treasurer shall transfer from the
4 Underground Storage Tank Fund to the General Obligation Bond
5 Retirement and Interest Fund the amount certified by the
6 Governor, plus any cumulative deficiency in those transfers for
7 prior months.

8 (d) Except as provided in subsection (c) of this Section,
9 the Underground Storage Tank Fund is not subject to
10 administrative charges authorized under Section 8h of the State
11 Finance Act that would in any way transfer any funds from the
12 Underground Storage Tank Fund into any other fund of the State.

13 (e) Each fiscal year, subject to appropriation, the Agency
14 may commit up to \$10,000,000 of the moneys in the Underground
15 Storage Tank Fund to the payment of corrective action costs for
16 legacy sites that meet one or more of the following criteria as
17 a result of the underground storage tank release: (i) the
18 presence of free product, (ii) contamination within a regulated
19 recharge area, a wellhead protection area, or the setback zone
20 of a potable water supply well, (iii) contamination extending
21 beyond the boundaries of the site where the release occurred,
22 or (iv) such other criteria as may be adopted in Agency rules.

23 (1) Fund moneys committed under this subsection (e)
24 shall be held in the Fund for payment of the corrective
25 action costs for which the moneys were committed.

26 (2) The Agency may adopt rules governing the commitment

1 of Fund moneys under this subsection (e).

2 (3) This subsection (e) does not limit the use of Fund
3 moneys at legacy sites as otherwise provided under this
4 Title.

5 (4) For the purposes of this subsection (e), the term
6 "legacy site" means a site for which (i) an underground
7 storage tank release was reported prior to January 1, 2005,
8 (ii) the owner or operator has been determined eligible to
9 receive payment from the Fund for corrective action costs,
10 and (iii) the Agency did not receive any applications for
11 payment prior to January 1, 2010.

12 (f) Beginning July 1, 2013, if the amounts deposited into
13 the Fund from moneys received by the Office of the State Fire
14 Marshal as fees for underground storage tanks under Sections 4
15 and 5 of the Gasoline Storage Act and as fees pursuant to the
16 Motor Fuel Tax Law during a State fiscal year are sufficient to
17 pay all claims for payment by the fund received during that
18 State fiscal year, then the amount of any payments into the
19 fund pursuant to the Use Tax Act, the Service Use Tax Act, the
20 Service Occupation Tax Act, and the Retailers' Occupation Tax
21 Act during that State fiscal year shall be deposited as
22 follows: 75% thereof shall be paid into the State treasury and
23 25% shall be reserved in a special account and used only for
24 the transfer to the Common School Fund as part of the monthly
25 transfer from the General Revenue Fund in accordance with
26 Section 8a of the State Finance Act.

1 (Source: P.A. 100-587, eff. 6-4-18.)

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 Revised Uniform
9 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 operational
12 expenses of the Office of the State Treasurer and for the
13 funding of the unfunded liabilities of the designated
14 retirement systems. Beginning in State fiscal year 2021 ~~2020~~,
15 payments to the designated retirement systems under this
16 Section shall be in addition to, and not in lieu of, any State
17 contributions required under the Illinois Pension Code.

18 "Designated retirement systems" means:

19 (1) the State Employees' Retirement System of
20 Illinois;

21 (2) the Teachers' Retirement System of the State of
22 Illinois;

23 (3) the State Universities Retirement System;

1 (4) the Judges Retirement System of Illinois; and

2 (5) the General Assembly Retirement System.

3 (b) Each year the General Assembly may make appropriations
4 from the State Pensions Fund for the administration of the
5 Revised Uniform Unclaimed Property Act.

6 (c) As soon as possible after July 30, 2004 (the effective
7 date of Public Act 93-839), the General Assembly shall
8 appropriate from the State Pensions Fund (1) to the State
9 Universities Retirement System the amount certified under
10 Section 15-165 during the prior year, (2) to the Judges
11 Retirement System of Illinois the amount certified under
12 Section 18-140 during the prior year, and (3) to the General
13 Assembly Retirement System the amount certified under Section
14 2-134 during the prior year as part of the required State
15 contributions to each of those designated retirement systems;
16 ~~except that amounts appropriated under this subsection (c) in~~
17 ~~State fiscal year 2005 shall not reduce the amount in the State~~
18 ~~Pensions Fund below \$5,000,000. If the amount in the State~~
19 Pensions Fund does not exceed the sum of the amounts certified
20 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
21 the amount paid to each designated retirement system under this
22 subsection shall be reduced in proportion to the amount
23 certified by each of those designated retirement systems.

24 (c-5) For fiscal years 2006 through 2020 ~~2019~~, the General
25 Assembly shall appropriate from the State Pensions Fund to the
26 State Universities Retirement System the amount estimated to be

1 available during the fiscal year in the State Pensions Fund;
2 provided, however, that the amounts appropriated under this
3 subsection (c-5) shall not reduce the amount in the State
4 Pensions Fund below \$5,000,000.

5 (c-6) For fiscal year 2021 ~~2020~~ and each fiscal year
6 thereafter, as soon as may be practical after any money is
7 deposited into the State Pensions Fund from the Unclaimed
8 Property Trust Fund, the State Treasurer shall apportion the
9 deposited amount among the designated retirement systems as
10 defined in subsection (a) to reduce their actuarial reserve
11 deficiencies. The State Comptroller and State Treasurer shall
12 pay the apportioned amounts to the designated retirement
13 systems to fund the unfunded liabilities of the designated
14 retirement systems. The amount apportioned to each designated
15 retirement system shall constitute a portion of the amount
16 estimated to be available for appropriation from the State
17 Pensions Fund that is the same as that retirement system's
18 portion of the total actual reserve deficiency of the systems,
19 as determined annually by the Governor's Office of Management
20 and Budget at the request of the State Treasurer. The amounts
21 apportioned under this subsection shall not reduce the amount
22 in the State Pensions Fund below \$5,000,000.

23 (d) The Governor's Office of Management and Budget shall
24 determine the individual and total reserve deficiencies of the
25 designated retirement systems. For this purpose, the
26 Governor's Office of Management and Budget shall utilize the

1 latest available audit and actuarial reports of each of the
2 retirement systems and the relevant reports and statistics of
3 the Public Employee Pension Fund Division of the Department of
4 Insurance.

5 (d-1) (Blank). ~~As soon as practicable after March 5, 2004~~
6 ~~(the effective date of Public Act 93-665), the Comptroller~~
7 ~~shall direct and the Treasurer shall transfer from the State~~
8 ~~Pensions Fund to the General Revenue Fund, as funds become~~
9 ~~available, a sum equal to the amounts that would have been paid~~
10 ~~from the State Pensions Fund to the Teachers' Retirement System~~
11 ~~of the State of Illinois, the State Universities Retirement~~
12 ~~System, the Judges Retirement System of Illinois, the General~~
13 ~~Assembly Retirement System, and the State Employees'~~
14 ~~Retirement System of Illinois after March 5, 2004 (the~~
15 ~~effective date of Public Act 93-665) during the remainder of~~
16 ~~fiscal year 2004 to the designated retirement systems from the~~
17 ~~appropriations provided for in this Section if the transfers~~
18 ~~provided in Section 6z-61 had not occurred. The transfers~~
19 ~~described in this subsection (d-1) are to partially repay the~~
20 ~~General Revenue Fund for the costs associated with the bonds~~
21 ~~used to fund the moneys transferred to the designated~~
22 ~~retirement systems under Section 6z-61.~~

23 (e) The changes to this Section made by Public Act 88-593
24 shall first apply to distributions from the Fund for State
25 fiscal year 1996.

26 (Source: P.A. 99-8, eff. 7-9-15; 99-78, eff. 7-20-15; 99-523,

1 eff. 6-30-16; 100-22, eff. 1-1-18; 100-23, eff. 7-6-17;
2 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

3 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

4 Sec. 14.1. Appropriations for State contributions to the
5 State Employees' Retirement System; payroll requirements.

6 (a) Appropriations for State contributions to the State
7 Employees' Retirement System of Illinois shall be expended in
8 the manner provided in this Section. Except as otherwise
9 provided in subsection ~~subsections (a 1), (a 2), (a 3), and~~
10 (a-4) at the time of each payment of salary to an employee
11 under the personal services line item, payment shall be made to
12 the State Employees' Retirement System, from the amount
13 appropriated for State contributions to the State Employees'
14 Retirement System, of an amount calculated at the rate
15 certified for the applicable fiscal year by the Board of
16 Trustees of the State Employees' Retirement System under
17 Section 14-135.08 of the Illinois Pension Code. If a line item
18 appropriation to an employer for this purpose is exhausted or
19 is unavailable due to any limitation on appropriations that may
20 apply, (including, but not limited to, limitations on
21 appropriations from the Road Fund under Section 8.3 of the
22 State Finance Act), the amounts shall be paid under the
23 continuing appropriation for this purpose contained in the
24 State Pension Funds Continuing Appropriation Act.

25 (a-1) (Blank). ~~Beginning on March 5, 2004 (the effective~~

1 ~~date of Public Act 93-665) through the payment of the final~~
2 ~~payroll from fiscal year 2004 appropriations, appropriations~~
3 ~~for State contributions to the State Employees' Retirement~~
4 ~~System of Illinois shall be expended in the manner provided in~~
5 ~~this subsection (a-1). At the time of each payment of salary to~~
6 ~~an employee under the personal services line item from a fund~~
7 ~~other than the General Revenue Fund, payment shall be made for~~
8 ~~deposit into the General Revenue Fund from the amount~~
9 ~~appropriated for State contributions to the State Employees'~~
10 ~~Retirement System of an amount calculated at the rate certified~~
11 ~~for fiscal year 2004 by the Board of Trustees of the State~~
12 ~~Employees' Retirement System under Section 14-135.08 of the~~
13 ~~Illinois Pension Code. This payment shall be made to the extent~~
14 ~~that a line item appropriation to an employer for this purpose~~
15 ~~is available or unexhausted. No payment from appropriations for~~
16 ~~State contributions shall be made in conjunction with payment~~
17 ~~of salary to an employee under the personal services line item~~
18 ~~from the General Revenue Fund.~~

19 (a-2) (Blank). ~~For fiscal year 2010 only, at the time of~~
20 ~~each payment of salary to an employee under the personal~~
21 ~~services line item from a fund other than the General Revenue~~
22 ~~Fund, payment shall be made for deposit into the State~~
23 ~~Employees' Retirement System of Illinois from the amount~~
24 ~~appropriated for State contributions to the State Employees'~~
25 ~~Retirement System of Illinois of an amount calculated at the~~
26 ~~rate certified for fiscal year 2010 by the Board of Trustees of~~

1 ~~the State Employees' Retirement System of Illinois under~~
2 ~~Section 14-135.08 of the Illinois Pension Code. This payment~~
3 ~~shall be made to the extent that a line item appropriation to~~
4 ~~an employer for this purpose is available or unexhausted. For~~
5 ~~fiscal year 2010 only, no payment from appropriations for State~~
6 ~~contributions shall be made in conjunction with payment of~~
7 ~~salary to an employee under the personal services line item~~
8 ~~from the General Revenue Fund.~~

9 (a-3) (Blank). ~~For fiscal year 2011 only, at the time of~~
10 ~~each payment of salary to an employee under the personal~~
11 ~~services line item from a fund other than the General Revenue~~
12 ~~Fund, payment shall be made for deposit into the State~~
13 ~~Employees' Retirement System of Illinois from the amount~~
14 ~~appropriated for State contributions to the State Employees'~~
15 ~~Retirement System of Illinois of an amount calculated at the~~
16 ~~rate certified for fiscal year 2011 by the Board of Trustees of~~
17 ~~the State Employees' Retirement System of Illinois under~~
18 ~~Section 14-135.08 of the Illinois Pension Code. This payment~~
19 ~~shall be made to the extent that a line item appropriation to~~
20 ~~an employer for this purpose is available or unexhausted. For~~
21 ~~fiscal year 2011 only, no payment from appropriations for State~~
22 ~~contributions shall be made in conjunction with payment of~~
23 ~~salary to an employee under the personal services line item~~
24 ~~from the General Revenue Fund.~~

25 (a-4) In fiscal year ~~years~~ 2012 and each fiscal year
26 thereafter ~~through 2019 only~~, at the time of each payment of

1 salary to an employee under the personal services line item
2 from a fund other than the General Revenue Fund, payment shall
3 be made for deposit into the State Employees' Retirement System
4 of Illinois from the amount appropriated for State
5 contributions to the State Employees' Retirement System of
6 Illinois of an amount calculated at the rate certified for the
7 applicable fiscal year by the Board of Trustees of the State
8 Employees' Retirement System of Illinois under Section
9 14-135.08 of the Illinois Pension Code. In fiscal year ~~years~~
10 2012 and each fiscal year thereafter ~~through 2019 only~~, no
11 payment from appropriations for State contributions shall be
12 made in conjunction with payment of salary to an employee under
13 the personal services line item from the General Revenue Fund.

14 (b) Except during the period beginning on March 5, 2004
15 (the effective date of Public Act 93-665) and ending at the
16 time of the payment of the final payroll from fiscal year 2004
17 appropriations, the State Comptroller shall not approve for
18 payment any payroll voucher that (1) includes payments of
19 salary to eligible employees in the State Employees' Retirement
20 System of Illinois and (2) does not include the corresponding
21 payment of State contributions to that retirement system at the
22 full rate certified under Section 14-135.08 for that fiscal
23 year for eligible employees, unless the balance in the fund on
24 which the payroll voucher is drawn is insufficient to pay the
25 total payroll voucher, or unavailable due to any limitation on
26 appropriations that may apply, including, but not limited to,

1 limitations on appropriations from the Road Fund under Section
2 8.3 of the State Finance Act. If the State Comptroller approves
3 a payroll voucher under this Section for which the fund balance
4 is insufficient to pay the full amount of the required State
5 contribution to the State Employees' Retirement System, the
6 Comptroller shall promptly so notify the Retirement System.

7 (b-1) (Blank). ~~For fiscal year 2010 and fiscal year 2011~~
8 ~~only, the State Comptroller shall not approve for payment any~~
9 ~~non General Revenue Fund payroll voucher that (1) includes~~
10 ~~payments of salary to eligible employees in the State~~
11 ~~Employees' Retirement System of Illinois and (2) does not~~
12 ~~include the corresponding payment of State contributions to~~
13 ~~that retirement system at the full rate certified under Section~~
14 ~~14-135.08 for that fiscal year for eligible employees, unless~~
15 ~~the balance in the fund on which the payroll voucher is drawn~~
16 ~~is insufficient to pay the total payroll voucher, or~~
17 ~~unavailable due to any limitation on appropriations that may~~
18 ~~apply, including, but not limited to, limitations on~~
19 ~~appropriations from the Road Fund under Section 8.3 of the~~
20 ~~State Finance Act. If the State Comptroller approves a payroll~~
21 ~~voucher under this Section for which the fund balance is~~
22 ~~insufficient to pay the full amount of the required State~~
23 ~~contribution to the State Employees' Retirement System of~~
24 ~~Illinois, the Comptroller shall promptly so notify the~~
25 ~~retirement system.~~

26 (c) Notwithstanding any other provisions of law, beginning

1 July 1, 2007, required State and employee contributions to the
2 State Employees' Retirement System of Illinois relating to
3 affected legislative staff employees shall be paid out of
4 moneys appropriated for that purpose to the Commission on
5 Government Forecasting and Accountability, rather than out of
6 the lump-sum appropriations otherwise made for the payroll and
7 other costs of those employees.

8 These payments must be made pursuant to payroll vouchers
9 submitted by the employing entity as part of the regular
10 payroll voucher process.

11 For the purpose of this subsection, "affected legislative
12 staff employees" means legislative staff employees paid out of
13 lump-sum appropriations made to the General Assembly, an
14 Officer of the General Assembly, or the Senate Operations
15 Commission, but does not include district-office staff or
16 employees of legislative support services agencies.

17 (Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23,
18 eff. 7-6-17; 100-587, eff. 6-4-18.)

19 Section 10-10. The Illinois Pension Code is amended by
20 changing Sections 14-103.05, 14-131, 14-147.5, 14-147.6,
21 14-152.1, 15-155, 15-185.5, 15-185.6, 15-198, 16-158,
22 16-190.5, 16-190.6, and 16-203 as follows:

23 (40 ILCS 5/14-103.05) (from Ch. 108 1/2, par. 14-103.05)

24 Sec. 14-103.05. Employee.

1 (a) Any person employed by a Department who receives salary
2 for personal services rendered to the Department on a warrant
3 issued pursuant to a payroll voucher certified by a Department
4 and drawn by the State Comptroller upon the State Treasurer,
5 including an elected official described in subparagraph (d) of
6 Section 14-104, shall become an employee for purpose of
7 membership in the Retirement System on the first day of such
8 employment.

9 A person entering service on or after January 1, 1972 and
10 prior to January 1, 1984 shall become a member as a condition
11 of employment and shall begin making contributions as of the
12 first day of employment.

13 A person entering service on or after January 1, 1984
14 shall, upon completion of 6 months of continuous service which
15 is not interrupted by a break of more than 2 months, become a
16 member as a condition of employment. Contributions shall begin
17 the first of the month after completion of the qualifying
18 period.

19 A person employed by the Chicago Metropolitan Agency for
20 Planning on the effective date of this amendatory Act of the
21 95th General Assembly who was a member of this System as an
22 employee of the Chicago Area Transportation Study and makes an
23 election under Section 14-104.13 to participate in this System
24 for his or her employment with the Chicago Metropolitan Agency
25 for Planning.

26 The qualifying period of 6 months of service is not

1 applicable to: (1) a person who has been granted credit for
2 service in a position covered by the State Universities
3 Retirement System, the Teachers' Retirement System of the State
4 of Illinois, the General Assembly Retirement System, or the
5 Judges Retirement System of Illinois unless that service has
6 been forfeited under the laws of those systems; (2) a person
7 entering service on or after July 1, 1991 in a noncovered
8 position; (3) a person to whom Section 14-108.2a or 14-108.2b
9 applies; or (4) a person to whom subsection (a-5) of this
10 Section applies.

11 (a-5) A person entering service on or after December 1,
12 2010 shall become a member as a condition of employment and
13 shall begin making contributions as of the first day of
14 employment. A person serving in the qualifying period on
15 December 1, 2010 will become a member on December 1, 2010 and
16 shall begin making contributions as of December 1, 2010.

17 (b) The term "employee" does not include the following:

18 (1) members of the State Legislature, and persons
19 electing to become members of the General Assembly
20 Retirement System pursuant to Section 2-105;

21 (2) incumbents of offices normally filled by vote of
22 the people;

23 (3) except as otherwise provided in this Section, any
24 person appointed by the Governor with the advice and
25 consent of the Senate unless that person elects to
26 participate in this system;

1 (3.1) any person serving as a commissioner of an ethics
2 commission created under the State Officials and Employees
3 Ethics Act unless that person elects to participate in this
4 system with respect to that service as a commissioner;

5 (3.2) any person serving as a part-time employee in any
6 of the following positions: Legislative Inspector General,
7 Special Legislative Inspector General, employee of the
8 Office of the Legislative Inspector General, Executive
9 Director of the Legislative Ethics Commission, or staff of
10 the Legislative Ethics Commission, regardless of whether
11 he or she is in active service on or after July 8, 2004
12 (the effective date of Public Act 93-685), unless that
13 person elects to participate in this System with respect to
14 that service; in this item (3.2), a "part-time employee" is
15 a person who is not required to work at least 35 hours per
16 week;

17 (3.3) any person who has made an election under Section
18 1-123 and who is serving either as legal counsel in the
19 Office of the Governor or as Chief Deputy Attorney General;

20 (4) except as provided in Section 14-108.2 or
21 14-108.2c, any person who is covered or eligible to be
22 covered by the Teachers' Retirement System of the State of
23 Illinois, the State Universities Retirement System, or the
24 Judges Retirement System of Illinois;

25 (5) an employee of a municipality or any other
26 political subdivision of the State;

1 (6) any person who becomes an employee after June 30,
2 1979 as a public service employment program participant
3 under the Federal Comprehensive Employment and Training
4 Act and whose wages or fringe benefits are paid in whole or
5 in part by funds provided under such Act;

6 (7) enrollees of the Illinois Young Adult Conservation
7 Corps program, administered by the Department of Natural
8 Resources, authorized grantee pursuant to Title VIII of the
9 "Comprehensive Employment and Training Act of 1973", 29 USC
10 993, as now or hereafter amended;

11 (8) enrollees and temporary staff of programs
12 administered by the Department of Natural Resources under
13 the Youth Conservation Corps Act of 1970;

14 (9) any person who is a member of any professional
15 licensing or disciplinary board created under an Act
16 administered by the Department of Professional Regulation
17 or a successor agency or created or re-created after the
18 effective date of this amendatory Act of 1997, and who
19 receives per diem compensation rather than a salary,
20 notwithstanding that such per diem compensation is paid by
21 warrant issued pursuant to a payroll voucher; such persons
22 have never been included in the membership of this System,
23 and this amendatory Act of 1987 (P.A. 84-1472) is not
24 intended to effect any change in the status of such
25 persons;

26 (10) any person who is a member of the Illinois Health

1 Care Cost Containment Council, and receives per diem
2 compensation rather than a salary, notwithstanding that
3 such per diem compensation is paid by warrant issued
4 pursuant to a payroll voucher; such persons have never been
5 included in the membership of this System, and this
6 amendatory Act of 1987 is not intended to effect any change
7 in the status of such persons;

8 (11) any person who is a member of the Oil and Gas
9 Board created by Section 1.2 of the Illinois Oil and Gas
10 Act, and receives per diem compensation rather than a
11 salary, notwithstanding that such per diem compensation is
12 paid by warrant issued pursuant to a payroll voucher;

13 (12) a person employed by the State Board of Higher
14 Education in a position with the Illinois Century Network
15 as of June 30, 2004, who remains continuously employed
16 after that date by the Department of Central Management
17 Services in a position with the Illinois Century Network
18 and participates in the Article 15 system with respect to
19 that employment;

20 (13) any person who first becomes a member of the Civil
21 Service Commission on or after January 1, 2012;

22 (14) any person, other than the Director of Employment
23 Security, who first becomes a member of the Board of Review
24 of the Department of Employment Security on or after
25 January 1, 2012;

26 (15) any person who first becomes a member of the Civil

1 Service Commission on or after January 1, 2012;

2 (16) any person who first becomes a member of the
3 Illinois Liquor Control Commission on or after January 1,
4 2012;

5 (17) any person who first becomes a member of the
6 Secretary of State Merit Commission on or after January 1,
7 2012;

8 (18) any person who first becomes a member of the Human
9 Rights Commission on or after January 1, 2012 unless he or
10 she is eligible to participate in accordance with
11 subsection (d) of this Section;

12 (19) any person who first becomes a member of the State
13 Mining Board on or after January 1, 2012;

14 (20) any person who first becomes a member of the
15 Property Tax Appeal Board on or after January 1, 2012;

16 (21) any person who first becomes a member of the
17 Illinois Racing Board on or after January 1, 2012;

18 (22) any person who first becomes a member of the
19 Department of State Police Merit Board on or after January
20 1, 2012;

21 (23) any person who first becomes a member of the
22 Illinois State Toll Highway Authority on or after January
23 1, 2012; or

24 (24) any person who first becomes a member of the
25 Illinois State Board of Elections on or after January 1,
26 2012.

1 (c) An individual who represents or is employed as an
2 officer or employee of a statewide labor organization that
3 represents members of this System may participate in the System
4 and shall be deemed an employee, provided that (1) the
5 individual has previously earned creditable service under this
6 Article, (2) the individual files with the System an
7 irrevocable election to become a participant within 6 months
8 after the effective date of this amendatory Act of the 94th
9 General Assembly, and (3) the individual does not receive
10 credit for that employment under any other provisions of this
11 Code. An employee under this subsection (c) is responsible for
12 paying to the System both (i) employee contributions based on
13 the actual compensation received for service with the labor
14 organization and (ii) employer contributions based on the
15 percentage of payroll certified by the board; all or any part
16 of these contributions may be paid on the employee's behalf or
17 picked up for tax purposes (if authorized under federal law) by
18 the labor organization.

19 A person who is an employee as defined in this subsection
20 (c) may establish service credit for similar employment prior
21 to becoming an employee under this subsection by paying to the
22 System for that employment the contributions specified in this
23 subsection, plus interest at the effective rate from the date
24 of service to the date of payment. However, credit shall not be
25 granted under this subsection (c) for any such prior employment
26 for which the applicant received credit under any other

1 provision of this Code or during which the applicant was on a
2 leave of absence.

3 (d) A person appointed as a member of the Human Rights
4 Commission on or after June 1, 2019 may elect to participate in
5 the System and shall be deemed an employee. Service and
6 contributions shall begin on the first payroll period
7 immediately following the employee's election to participate
8 in the System.

9 A person who is an employee as described in this subsection
10 (d) may establish service credit for employment as a Human
11 Rights Commissioner that occurred on or after June 1, 2019 and
12 before establishing service under this subsection by paying to
13 the System for that employment the contributions specified in
14 paragraph (1) of subsection (a) of Section 14-133, plus regular
15 interest from the date of service to the date of payment.

16 (Source: P.A. 96-1490, eff. 1-1-11; 97-609, eff. 1-1-12.)

17 (40 ILCS 5/14-131)

18 Sec. 14-131. Contributions by State.

19 (a) The State shall make contributions to the System by
20 appropriations of amounts which, together with other employer
21 contributions from trust, federal, and other funds, employee
22 contributions, investment income, and other income, will be
23 sufficient to meet the cost of maintaining and administering
24 the System on a 90% funded basis in accordance with actuarial
25 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 March 5, 2004 (the
8 effective date of Public Act 93-665) through the payment of the
9 final payroll from fiscal year 2004 appropriations, the several
10 departments shall not make contributions for the remainder of
11 fiscal year 2004 but shall instead make payments as required
12 under subsection (a-1) of Section 14.1 of the State Finance
13 Act. The several departments shall resume those contributions
14 at the commencement of fiscal year 2005.

15 (c-1) Notwithstanding subsection (c) of this Section, for
16 fiscal years 2010, 2012, and each fiscal year thereafter ~~2013,~~
17 ~~2014, 2015, 2016, 2017, 2018, and 2019 only~~, contributions by
18 the several departments are not required to be made for General
19 Revenue Funds payrolls processed by the Comptroller. Payrolls
20 paid by the several departments from all other State funds must
21 continue to be processed pursuant to subsection (c) of this
22 Section.

23 (c-2) For State fiscal years 2010, 2012, and each fiscal
24 year thereafter ~~2013, 2014, 2015, 2016, 2017, 2018, and 2019~~
25 ~~only~~, on or as soon as possible after the 15th day of each
26 month, the Board shall submit vouchers for payment of State

1 contributions to the System, in a total monthly amount of
2 one-twelfth of the fiscal year General Revenue Fund
3 contribution as certified by the System pursuant to Section
4 14-135.08 of the Illinois Pension Code.

5 (d) If an employee is paid from trust funds or federal
6 funds, the department or other employer shall pay employer
7 contributions from those funds to the System at the certified
8 rate, unless the terms of the trust or the federal-State
9 agreement preclude the use of the funds for that purpose, in
10 which case the required employer contributions shall be paid by
11 the State. ~~From March 5, 2004 (the effective date of Public Act~~
12 ~~93-665) through the payment of the final payroll from fiscal~~
13 ~~year 2004 appropriations, the department or other employer~~
14 ~~shall not pay contributions for the remainder of fiscal year~~
15 ~~2004 but shall instead make payments as required under~~
16 ~~subsection (a 1) of Section 14.1 of the State Finance Act. The~~
17 ~~department or other employer shall resume payment of~~
18 ~~contributions at the commencement of fiscal year 2005.~~

19 (e) For State fiscal years 2012 through 2045, the minimum
20 contribution to the System to be made by the State for each
21 fiscal year shall be an amount determined by the System to be
22 sufficient to bring the total assets of the System up to 90% of
23 the total actuarial liabilities of the System by the end of
24 State fiscal year 2045. In making these determinations, the
25 required State contribution shall be calculated each year as a
26 level percentage of payroll over the years remaining to and

1 including fiscal year 2045 and shall be determined under the
2 projected unit credit actuarial cost method.

3 A change in an actuarial or investment assumption that
4 increases or decreases the required State contribution and
5 first applies in State fiscal year 2018 or thereafter shall be
6 implemented in equal annual amounts over a 5-year period
7 beginning in the State fiscal year in which the actuarial
8 change first applies to the required State contribution.

9 A change in an actuarial or investment assumption that
10 increases or decreases the required State contribution and
11 first applied to the State contribution in fiscal year 2014,
12 2015, 2016, or 2017 shall be implemented:

13 (i) as already applied in State fiscal years before
14 2018; and

15 (ii) in the portion of the 5-year period beginning in
16 the State fiscal year in which the actuarial change first
17 applied that occurs in State fiscal year 2018 or
18 thereafter, by calculating the change in equal annual
19 amounts over that 5-year period and then implementing it at
20 the resulting annual rate in each of the remaining fiscal
21 years in that 5-year period.

22 For State fiscal years 1996 through 2005, the State
23 contribution to the System, as a percentage of the applicable
24 employee payroll, shall be increased in equal annual increments
25 so that by State fiscal year 2011, the State is contributing at
26 the rate required under this Section; except that (i) for State

1 fiscal year 1998, for all purposes of this Code and any other
2 law of this State, the certified percentage of the applicable
3 employee payroll shall be 5.052% for employees earning eligible
4 creditable service under Section 14-110 and 6.500% for all
5 other employees, notwithstanding any contrary certification
6 made under Section 14-135.08 before July 7, 1997 (the effective
7 date of Public Act 90-65), and (ii) in the following specified
8 State fiscal years, the State contribution to the System shall
9 not be less than the following indicated percentages of the
10 applicable employee payroll, even if the indicated percentage
11 will produce a State contribution in excess of the amount
12 otherwise required under this subsection and subsection (a):
13 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY
14 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

15 ~~Notwithstanding any other provision of this Article, the~~
16 ~~total required State contribution to the System for State~~
17 ~~fiscal year 2006 is \$203,783,900.~~

18 ~~Notwithstanding any other provision of this Article, the~~
19 ~~total required State contribution to the System for State~~
20 ~~fiscal year 2007 is \$344,164,400.~~

21 ~~For each of State fiscal years 2008 through 2009, the State~~
22 ~~contribution to the System, as a percentage of the applicable~~
23 ~~employee payroll, shall be increased in equal annual increments~~
24 ~~from the required State contribution for State fiscal year~~
25 ~~2007, so that by State fiscal year 2011, the State is~~
26 ~~contributing at the rate otherwise required under this Section.~~

1 ~~Notwithstanding any other provision of this Article, the~~
2 ~~total required State General Revenue Fund contribution for~~
3 ~~State fiscal year 2010 is \$723,703,100 and shall be made from~~
4 ~~the proceeds of bonds sold in fiscal year 2010 pursuant to~~
5 ~~Section 7.2 of the General Obligation Bond Act, less (i) the~~
6 ~~pro rata share of bond sale expenses determined by the System's~~
7 ~~share of total bond proceeds, (ii) any amounts received from~~
8 ~~the General Revenue Fund in fiscal year 2010, and (iii) any~~
9 ~~reduction in bond proceeds due to the issuance of discounted~~
10 ~~bonds, if applicable.~~

11 ~~Notwithstanding any other provision of this Article, the~~
12 ~~total required State General Revenue Fund contribution for~~
13 ~~State fiscal year 2011 is the amount recertified by the System~~
14 ~~on or before April 1, 2011 pursuant to Section 14-135.08 and~~
15 ~~shall be made from the proceeds of bonds sold in fiscal year~~
16 ~~2011 pursuant to Section 7.2 of the General Obligation Bond~~
17 ~~Act, less (i) the pro rata share of bond sale expenses~~
18 ~~determined by the System's share of total bond proceeds, (ii)~~
19 ~~any amounts received from the General Revenue Fund in fiscal~~
20 ~~year 2011, and (iii) any reduction in bond proceeds due to the~~
21 ~~issuance of discounted bonds, if applicable.~~

22 Beginning in State fiscal year 2046, the minimum State
23 contribution for each fiscal year shall be the amount needed to
24 maintain the total assets of the System at 90% of the total
25 actuarial liabilities of the System.

26 Amounts received by the System pursuant to Section 25 of

1 the Budget Stabilization Act or Section 8.12 of the State
2 Finance Act in any fiscal year do not reduce and do not
3 constitute payment of any portion of the minimum State
4 contribution required under this Article in that fiscal year.
5 Such amounts shall not reduce, and shall not be included in the
6 calculation of, the required State contributions under this
7 Article in any future year until the System has reached a
8 funding ratio of at least 90%. A reference in this Article to
9 the "required State contribution" or any substantially similar
10 term does not include or apply to any amounts payable to the
11 System under Section 25 of the Budget Stabilization Act.

12 Notwithstanding any other provision of this Section, the
13 required State contribution for State fiscal year 2005 and for
14 fiscal year 2008 and each fiscal year thereafter, as calculated
15 under this Section and certified under Section 14-135.08, shall
16 not exceed an amount equal to (i) the amount of the required
17 State contribution that would have been calculated under this
18 Section for that fiscal year if the System had not received any
19 payments under subsection (d) of Section 7.2 of the General
20 Obligation Bond Act, minus (ii) the portion of the State's
21 total debt service payments for that fiscal year on the bonds
22 issued in fiscal year 2003 for the purposes of that Section
23 7.2, as determined and certified by the Comptroller, that is
24 the same as the System's portion of the total moneys
25 distributed under subsection (d) of Section 7.2 of the General
26 Obligation Bond Act. ~~In determining this maximum for State~~

1 ~~fiscal years 2008 through 2010, however, the amount referred to~~
2 ~~in item (i) shall be increased, as a percentage of the~~
3 ~~applicable employee payroll, in equal increments calculated~~
4 ~~from the sum of the required State contribution for State~~
5 ~~fiscal year 2007 plus the applicable portion of the State's~~
6 ~~total debt service payments for fiscal year 2007 on the bonds~~
7 ~~issued in fiscal year 2003 for the purposes of Section 7.2 of~~
8 ~~the General Obligation Bond Act, so that, by State fiscal year~~
9 ~~2011, the State is contributing at the rate otherwise required~~
10 ~~under this Section.~~

11 (f) (Blank). ~~After the submission of all payments for~~
12 ~~eligible employees from personal services line items in fiscal~~
13 ~~year 2004 have been made, the Comptroller shall provide to the~~
14 ~~System a certification of the sum of all fiscal year 2004~~
15 ~~expenditures for personal services that would have been covered~~
16 ~~by payments to the System under this Section if the provisions~~
17 ~~of Public Act 93-665 had not been enacted. Upon receipt of the~~
18 ~~certification, the System shall determine the amount due to the~~
19 ~~System based on the full rate certified by the Board under~~
20 ~~Section 14-135.08 for fiscal year 2004 in order to meet the~~
21 ~~State's obligation under this Section. The System shall compare~~
22 ~~this amount due to the amount received by the System in fiscal~~
23 ~~year 2004 through payments under this Section and under Section~~
24 ~~6z-61 of the State Finance Act. If the amount due is more than~~
25 ~~the amount received, the difference shall be termed the "Fiscal~~
26 ~~Year 2004 Shortfall" for purposes of this Section, and the~~

~~Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2004 Overpayment" for purposes of this Section, and the Fiscal Year 2004 Overpayment shall be repaid by the System to the Pension Contribution Fund as soon as practicable after the certification.~~

(g) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(h) For purposes of determining the required State contribution to the System for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the System's actuarially assumed rate of return.

(i) (Blank). ~~After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2010 have been made, the Comptroller shall provide to the System a certification of~~

1 ~~the sum of all fiscal year 2010 expenditures for personal~~
2 ~~services that would have been covered by payments to the System~~
3 ~~under this Section if the provisions of Public Act 96-45 had~~
4 ~~not been enacted. Upon receipt of the certification, the System~~
5 ~~shall determine the amount due to the System based on the full~~
6 ~~rate certified by the Board under Section 14-135.08 for fiscal~~
7 ~~year 2010 in order to meet the State's obligation under this~~
8 ~~Section. The System shall compare this amount due to the amount~~
9 ~~received by the System in fiscal year 2010 through payments~~
10 ~~under this Section. If the amount due is more than the amount~~
11 ~~received, the difference shall be termed the "Fiscal Year 2010~~
12 ~~Shortfall" for purposes of this Section, and the Fiscal Year~~
13 ~~2010 Shortfall shall be satisfied under Section 1.2 of the~~
14 ~~State Pension Funds Continuing Appropriation Act. If the amount~~
15 ~~due is less than the amount received, the difference shall be~~
16 ~~termed the "Fiscal Year 2010 Overpayment" for purposes of this~~
17 ~~Section, and the Fiscal Year 2010 Overpayment shall be repaid~~
18 ~~by the System to the General Revenue Fund as soon as~~
19 ~~practicable after the certification.~~

20 (j) (Blank). ~~After the submission of all payments for~~
21 ~~eligible employees from personal services line items paid from~~
22 ~~the General Revenue Fund in fiscal year 2011 have been made,~~
23 ~~the Comptroller shall provide to the System a certification of~~
24 ~~the sum of all fiscal year 2011 expenditures for personal~~
25 ~~services that would have been covered by payments to the System~~
26 ~~under this Section if the provisions of Public Act 96-1497 had~~

1 ~~not been enacted. Upon receipt of the certification, the System~~
2 ~~shall determine the amount due to the System based on the full~~
3 ~~rate certified by the Board under Section 14-135.08 for fiscal~~
4 ~~year 2011 in order to meet the State's obligation under this~~
5 ~~Section. The System shall compare this amount due to the amount~~
6 ~~received by the System in fiscal year 2011 through payments~~
7 ~~under this Section. If the amount due is more than the amount~~
8 ~~received, the difference shall be termed the "Fiscal Year 2011~~
9 ~~Shortfall" for purposes of this Section, and the Fiscal Year~~
10 ~~2011 Shortfall shall be satisfied under Section 1.2 of the~~
11 ~~State Pension Funds Continuing Appropriation Act. If the amount~~
12 ~~due is less than the amount received, the difference shall be~~
13 ~~termed the "Fiscal Year 2011 Overpayment" for purposes of this~~
14 ~~Section, and the Fiscal Year 2011 Overpayment shall be repaid~~
15 ~~by the System to the General Revenue Fund as soon as~~
16 ~~practicable after the certification.~~

17 (k) For fiscal year ~~years~~ 2012 and each fiscal year
18 thereafter ~~through 2019 only~~, after the submission of all
19 payments for eligible employees from personal services line
20 items paid from the General Revenue Fund in the fiscal year
21 have been made, the Comptroller shall provide to the System a
22 certification of the sum of all expenditures in the fiscal year
23 for personal services. Upon receipt of the certification, the
24 System shall determine the amount due to the System based on
25 the full rate certified by the Board under Section 14-135.08
26 for the fiscal year in order to meet the State's obligation

1 under this Section. The System shall compare this amount due to
2 the amount received by the System for the fiscal year. If the
3 amount due is more than the amount received, the difference
4 shall be termed the "Prior Fiscal Year Shortfall" for purposes
5 of this Section, and the Prior Fiscal Year Shortfall shall be
6 satisfied under Section 1.2 of the State Pension Funds
7 Continuing Appropriation Act. If the amount due is less than
8 the amount received, the difference shall be termed the "Prior
9 Fiscal Year Overpayment" for purposes of this Section, and the
10 Prior Fiscal Year Overpayment shall be repaid by the System to
11 the General Revenue Fund as soon as practicable after the
12 certification.

13 (Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23,
14 eff. 7-6-17; 100-587, eff. 6-4-18.)

15 (40 ILCS 5/14-147.5)

16 Sec. 14-147.5. Accelerated pension benefit payment in lieu
17 of any pension benefit.

18 (a) As used in this Section:

19 "Eligible person" means a person who:

20 (1) has terminated service;

21 (2) has accrued sufficient service credit to be
22 eligible to receive a retirement annuity under this
23 Article;

24 (3) has not received any retirement annuity under this
25 Article; and

1 (4) has not made the election under Section 14-147.6.

2 "Pension benefit" means the benefits under this Article, or
3 Article 1 as it relates to those benefits, including any
4 anticipated annual increases, that an eligible person is
5 entitled to upon attainment of the applicable retirement age.
6 "Pension benefit" also includes applicable survivor's or
7 disability benefits.

8 (b) As soon as practical after June 4, 2018 (the effective
9 date of Public Act 100-587) ~~this amendatory Act of the 100th~~
10 ~~General Assembly~~, the System shall calculate, using actuarial
11 tables and other assumptions adopted by the Board, the present
12 value of pension benefits for each eligible person who requests
13 that information and shall offer each eligible person the
14 opportunity to irrevocably elect to receive an amount
15 determined by the System to be equal to 60% of the present
16 value of his or her pension benefits in lieu of receiving any
17 pension benefit. The offer shall specify the dollar amount that
18 the eligible person will receive if he or she so elects and
19 shall expire when a subsequent offer is made to an eligible
20 person. An eligible person is limited to one calculation and
21 offer per calendar year. The System shall make a good faith
22 effort to contact every eligible person to notify him or her of
23 the election.

24 Until June 30, 2024 ~~2021~~, an eligible person may
25 irrevocably elect to receive an accelerated pension benefit
26 payment in the amount that the System offers under this

1 subsection in lieu of receiving any pension benefit. A person
2 who elects to receive an accelerated pension benefit payment
3 under this Section may not elect to proceed under the
4 Retirement Systems Reciprocal Act with respect to service under
5 this Article.

6 (c) A person's creditable service under this Article shall
7 be terminated upon the person's receipt of an accelerated
8 pension benefit payment under this Section, and no other
9 benefit shall be paid under this Article based on the
10 terminated creditable service, including any retirement,
11 survivor, or other benefit; except that to the extent that
12 participation, benefits, or premiums under the State Employees
13 Group Insurance Act of 1971 are based on the amount of service
14 credit, the terminated service credit shall be used for that
15 purpose.

16 (d) If a person who has received an accelerated pension
17 benefit payment under this Section returns to active service
18 under this Article, then:

19 (1) Any benefits under the System earned as a result of
20 that return to active service shall be based solely on the
21 person's creditable service arising from the return to
22 active service.

23 (2) The accelerated pension benefit payment may not be
24 repaid to the System, and the terminated creditable service
25 may not under any circumstances be reinstated.

26 (e) As a condition of receiving an accelerated pension

1 benefit payment, the accelerated pension benefit payment must
2 be transferred into a tax qualified retirement plan or account.
3 The accelerated pension benefit payment under this Section may
4 be subject to withholding or payment of applicable taxes, but
5 to the extent permitted by federal law, a person who receives
6 an accelerated pension benefit payment under this Section must
7 direct the System to pay all of that payment as a rollover into
8 another retirement plan or account qualified under the Internal
9 Revenue Code of 1986, as amended.

10 (f) Upon receipt of a member's irrevocable election to
11 receive an accelerated pension benefit payment under this
12 Section, the System shall submit a voucher to the Comptroller
13 for payment of the member's accelerated pension benefit
14 payment. The Comptroller shall transfer the amount of the
15 voucher from the State Pension Obligation Acceleration Bond
16 Fund to the System, and the System shall transfer the amount
17 into the member's eligible retirement plan or qualified
18 account.

19 (g) The Board shall adopt any rules, including emergency
20 rules, necessary to implement this Section.

21 (h) No provision of this Section shall be interpreted in a
22 way that would cause the applicable System to cease to be a
23 qualified plan under the Internal Revenue Code of 1986.

24 (Source: P.A. 100-587, eff. 6-4-18.)

25 (40 ILCS 5/14-147.6)

1 Sec. 14-147.6. Accelerated pension benefit payment for a
2 reduction in annual retirement annuity and survivor's annuity
3 increases.

4 (a) As used in this Section:

5 "Accelerated pension benefit payment" means a lump sum
6 payment equal to 70% of the difference of the present value of
7 the automatic annual increases to a Tier 1 member's retirement
8 annuity and survivor's annuity using the formula applicable to
9 the Tier 1 member and the present value of the automatic annual
10 increases to the Tier 1 member's retirement annuity using the
11 formula provided under subsection (b-5) and survivor's annuity
12 using the formula provided under subsection (b-6).

13 "Eligible person" means a person who:

14 (1) is a Tier 1 member;

15 (2) has submitted an application for a retirement
16 annuity under this Article;

17 (3) meets the age and service requirements for
18 receiving a retirement annuity under this Article;

19 (4) has not received any retirement annuity under this
20 Article; and

21 (5) has not made the election under Section 14-147.5.

22 (b) As soon as practical after June 4, 2018 (the effective
23 date of Public Act 100-587) ~~this amendatory Act of the 100th~~
24 ~~General Assembly~~ and until June 30, 2024 ~~2021~~, the System shall
25 implement an accelerated pension benefit payment option for
26 eligible persons. Upon the request of an eligible person, the

1 System shall calculate, using actuarial tables and other
2 assumptions adopted by the Board, an accelerated pension
3 benefit payment amount and shall offer that eligible person the
4 opportunity to irrevocably elect to have his or her automatic
5 annual increases in retirement annuity calculated in
6 accordance with the formula provided under subsection (b-5) and
7 any increases in survivor's annuity payable to his or her
8 survivor's annuity beneficiary calculated in accordance with
9 the formula provided under subsection (b-6) in exchange for the
10 accelerated pension benefit payment. The election under this
11 subsection must be made before the eligible person receives the
12 first payment of a retirement annuity otherwise payable under
13 this Article.

14 (b-5) Notwithstanding any other provision of law, the
15 retirement annuity of a person who made the election under
16 subsection (b) shall be subject to annual increases on the
17 January 1 occurring either on or after the attainment of age 67
18 or the first anniversary of the annuity start date, whichever
19 is later. Each annual increase shall be calculated at 1.5% of
20 the originally granted retirement annuity.

21 (b-6) Notwithstanding any other provision of law, a
22 survivor's annuity payable to a survivor's annuity beneficiary
23 of a person who made the election under subsection (b) shall be
24 subject to annual increases on the January 1 occurring on or
25 after the first anniversary of the commencement of the annuity.
26 Each annual increase shall be calculated at 1.5% of the

1 originally granted survivor's annuity.

2 (c) If a person who has received an accelerated pension
3 benefit payment returns to active service under this Article,
4 then:

5 (1) the calculation of any future automatic annual
6 increase in retirement annuity shall be calculated in
7 accordance with the formula provided under subsection
8 (b-5); and

9 (2) the accelerated pension benefit payment may not be
10 repaid to the System.

11 (d) As a condition of receiving an accelerated pension
12 benefit payment, the accelerated pension benefit payment must
13 be transferred into a tax qualified retirement plan or account.
14 The accelerated pension benefit payment under this Section may
15 be subject to withholding or payment of applicable taxes, but
16 to the extent permitted by federal law, a person who receives
17 an accelerated pension benefit payment under this Section must
18 direct the System to pay all of that payment as a rollover into
19 another retirement plan or account qualified under the Internal
20 Revenue Code of 1986, as amended.

21 (d-5) Upon receipt of a member's irrevocable election to
22 receive an accelerated pension benefit payment under this
23 Section, the System shall submit a voucher to the Comptroller
24 for payment of the member's accelerated pension benefit
25 payment. The Comptroller shall transfer the amount of the
26 voucher to the System, and the System shall transfer the amount

1 into a member's eligible retirement plan or qualified account.

2 (e) The Board shall adopt any rules, including emergency
3 rules, necessary to implement this Section.

4 (f) No provision of this Section shall be interpreted in a
5 way that would cause the applicable System to cease to be a
6 qualified plan under the Internal Revenue Code of 1986.

7 (Source: P.A. 100-587, eff. 6-4-18.)

8 (40 ILCS 5/14-152.1)

9 Sec. 14-152.1. Application and expiration of new benefit
10 increases.

11 (a) As used in this Section, "new benefit increase" means
12 an increase in the amount of any benefit provided under this
13 Article, or an expansion of the conditions of eligibility for
14 any benefit under this Article, that results from an amendment
15 to this Code that takes effect after June 1, 2005 (the
16 effective date of Public Act 94-4). "New benefit increase",
17 however, does not include any benefit increase resulting from
18 the changes made to Article 1 or this Article by Public Act
19 96-37, Public Act 100-23, Public Act 100-587, Public Act
20 100-611, or this amendatory Act of the 101st General Assembly
21 ~~or this amendatory Act of the 100th General Assembly.~~

22 (b) Notwithstanding any other provision of this Code or any
23 subsequent amendment to this Code, every new benefit increase
24 is subject to this Section and shall be deemed to be granted
25 only in conformance with and contingent upon compliance with

1 the provisions of this Section.

2 (c) The Public Act enacting a new benefit increase must
3 identify and provide for payment to the System of additional
4 funding at least sufficient to fund the resulting annual
5 increase in cost to the System as it accrues.

6 Every new benefit increase is contingent upon the General
7 Assembly providing the additional funding required under this
8 subsection. The Commission on Government Forecasting and
9 Accountability shall analyze whether adequate additional
10 funding has been provided for the new benefit increase and
11 shall report its analysis to the Public Pension Division of the
12 Department of Insurance. A new benefit increase created by a
13 Public Act that does not include the additional funding
14 required under this subsection is null and void. If the Public
15 Pension Division determines that the additional funding
16 provided for a new benefit increase under this subsection is or
17 has become inadequate, it may so certify to the Governor and
18 the State Comptroller and, in the absence of corrective action
19 by the General Assembly, the new benefit increase shall expire
20 at the end of the fiscal year in which the certification is
21 made.

22 (d) Every new benefit increase shall expire 5 years after
23 its effective date or on such earlier date as may be specified
24 in the language enacting the new benefit increase or provided
25 under subsection (c). This does not prevent the General
26 Assembly from extending or re-creating a new benefit increase

1 by law.

2 (e) Except as otherwise provided in the language creating
3 the new benefit increase, a new benefit increase that expires
4 under this Section continues to apply to persons who applied
5 and qualified for the affected benefit while the new benefit
6 increase was in effect and to the affected beneficiaries and
7 alternate payees of such persons, but does not apply to any
8 other person, including without limitation a person who
9 continues in service after the expiration date and did not
10 apply and qualify for the affected benefit while the new
11 benefit increase was in effect.

12 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
13 100-611, eff. 7-20-18; revised 7-25-18.)

14 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

15 Sec. 15-155. Employer contributions.

16 (a) The State of Illinois shall make contributions by
17 appropriations of amounts which, together with the other
18 employer contributions from trust, federal, and other funds,
19 employee contributions, income from investments, and other
20 income of this System, will be sufficient to meet the cost of
21 maintaining and administering the System on a 90% funded basis
22 in accordance with actuarial recommendations.

23 The Board shall determine the amount of State contributions
24 required for each fiscal year on the basis of the actuarial
25 tables and other assumptions adopted by the Board and the

1 recommendations of the actuary, using the formula in subsection
2 (a-1).

3 (a-1) For State fiscal years 2012 through 2045, the minimum
4 contribution to the System to be made by the State for each
5 fiscal year shall be an amount determined by the System to be
6 sufficient to bring the total assets of the System up to 90% of
7 the total actuarial liabilities of the System by the end of
8 State fiscal year 2045. In making these determinations, the
9 required State contribution shall be calculated each year as a
10 level percentage of payroll over the years remaining to and
11 including fiscal year 2045 and shall be determined under the
12 projected unit credit actuarial cost method.

13 For each of State fiscal years 2018, 2019, and 2020, the
14 State shall make an additional contribution to the System equal
15 to 2% of the total payroll of each employee who is deemed to
16 have elected the benefits under Section 1-161 or who has made
17 the election under subsection (c) of Section 1-161.

18 A change in an actuarial or investment assumption that
19 increases or decreases the required State contribution and
20 first applies in State fiscal year 2018 or thereafter shall be
21 implemented in equal annual amounts over a 5-year period
22 beginning in the State fiscal year in which the actuarial
23 change first applies to the required State contribution.

24 A change in an actuarial or investment assumption that
25 increases or decreases the required State contribution and
26 first applied to the State contribution in fiscal year 2014,

1 2015, 2016, or 2017 shall be implemented:

2 (i) as already applied in State fiscal years before
3 2018; and

4 (ii) in the portion of the 5-year period beginning in
5 the State fiscal year in which the actuarial change first
6 applied that occurs in State fiscal year 2018 or
7 thereafter, by calculating the change in equal annual
8 amounts over that 5-year period and then implementing it at
9 the resulting annual rate in each of the remaining fiscal
10 years in that 5-year period.

11 For State fiscal years 1996 through 2005, the State
12 contribution to the System, as a percentage of the applicable
13 employee payroll, shall be increased in equal annual increments
14 so that by State fiscal year 2011, the State is contributing at
15 the rate required under this Section.

16 Notwithstanding any other provision of this Article, the
17 total required State contribution for State fiscal year 2006 is
18 \$166,641,900.

19 Notwithstanding any other provision of this Article, the
20 total required State contribution for State fiscal year 2007 is
21 \$252,064,100.

22 For each of State fiscal years 2008 through 2009, the State
23 contribution to the System, as a percentage of the applicable
24 employee payroll, shall be increased in equal annual increments
25 from the required State contribution for State fiscal year
26 2007, so that by State fiscal year 2011, the State is

1 contributing at the rate otherwise required under this Section.

2 Notwithstanding any other provision of this Article, the
3 total required State contribution for State fiscal year 2010 is
4 \$702,514,000 and shall be made from the State Pensions Fund and
5 proceeds of bonds sold in fiscal year 2010 pursuant to Section
6 7.2 of the General Obligation Bond Act, less (i) the pro rata
7 share of bond sale expenses determined by the System's share of
8 total bond proceeds, (ii) any amounts received from the General
9 Revenue Fund in fiscal year 2010, (iii) any reduction in bond
10 proceeds due to the issuance of discounted bonds, if
11 applicable.

12 Notwithstanding any other provision of this Article, the
13 total required State contribution for State fiscal year 2011 is
14 the amount recertified by the System on or before April 1, 2011
15 pursuant to Section 15-165 and shall be made from the State
16 Pensions Fund and proceeds of bonds sold in fiscal year 2011
17 pursuant to Section 7.2 of the General Obligation Bond Act,
18 less (i) the pro rata share of bond sale expenses determined by
19 the System's share of total bond proceeds, (ii) any amounts
20 received from the General Revenue Fund in fiscal year 2011, and
21 (iii) any reduction in bond proceeds due to the issuance of
22 discounted bonds, if applicable.

23 Beginning in State fiscal year 2046, the minimum State
24 contribution for each fiscal year shall be the amount needed to
25 maintain the total assets of the System at 90% of the total
26 actuarial liabilities of the System.

1 Amounts received by the System pursuant to Section 25 of
2 the Budget Stabilization Act or Section 8.12 of the State
3 Finance Act in any fiscal year do not reduce and do not
4 constitute payment of any portion of the minimum State
5 contribution required under this Article in that fiscal year.
6 Such amounts shall not reduce, and shall not be included in the
7 calculation of, the required State contributions under this
8 Article in any future year until the System has reached a
9 funding ratio of at least 90%. A reference in this Article to
10 the "required State contribution" or any substantially similar
11 term does not include or apply to any amounts payable to the
12 System under Section 25 of the Budget Stabilization Act.

13 Notwithstanding any other provision of this Section, the
14 required State contribution for State fiscal year 2005 and for
15 fiscal year 2008 and each fiscal year thereafter, as calculated
16 under this Section and certified under Section 15-165, shall
17 not exceed an amount equal to (i) the amount of the required
18 State contribution that would have been calculated under this
19 Section for that fiscal year if the System had not received any
20 payments under subsection (d) of Section 7.2 of the General
21 Obligation Bond Act, minus (ii) the portion of the State's
22 total debt service payments for that fiscal year on the bonds
23 issued in fiscal year 2003 for the purposes of that Section
24 7.2, as determined and certified by the Comptroller, that is
25 the same as the System's portion of the total moneys
26 distributed under subsection (d) of Section 7.2 of the General

1 Obligation Bond Act. In determining this maximum for State
2 fiscal years 2008 through 2010, however, the amount referred to
3 in item (i) shall be increased, as a percentage of the
4 applicable employee payroll, in equal increments calculated
5 from the sum of the required State contribution for State
6 fiscal year 2007 plus the applicable portion of the State's
7 total debt service payments for fiscal year 2007 on the bonds
8 issued in fiscal year 2003 for the purposes of Section 7.2 of
9 the General Obligation Bond Act, so that, by State fiscal year
10 2011, the State is contributing at the rate otherwise required
11 under this Section.

12 (a-2) Beginning in fiscal year 2018, each employer under
13 this Article shall pay to the System a required contribution
14 determined as a percentage of projected payroll and sufficient
15 to produce an annual amount equal to:

16 (i) for each of fiscal years 2018, 2019, and 2020, the
17 defined benefit normal cost of the defined benefit plan,
18 less the employee contribution, for each employee of that
19 employer who has elected or who is deemed to have elected
20 the benefits under Section 1-161 or who has made the
21 election under subsection (c) of Section 1-161; for fiscal
22 year 2021 and each fiscal year thereafter, the defined
23 benefit normal cost of the defined benefit plan, less the
24 employee contribution, plus 2%, for each employee of that
25 employer who has elected or who is deemed to have elected
26 the benefits under Section 1-161 or who has made the

1 election under subsection (c) of Section 1-161; plus
2 (ii) the amount required for that fiscal year to
3 amortize any unfunded actuarial accrued liability
4 associated with the present value of liabilities
5 attributable to the employer's account under Section
6 15-155.2, determined as a level percentage of payroll over
7 a 30-year rolling amortization period.

8 In determining contributions required under item (i) of
9 this subsection, the System shall determine an aggregate rate
10 for all employers, expressed as a percentage of projected
11 payroll.

12 In determining the contributions required under item (ii)
13 of this subsection, the amount shall be computed by the System
14 on the basis of the actuarial assumptions and tables used in
15 the most recent actuarial valuation of the System that is
16 available at the time of the computation.

17 The contributions required under this subsection (a-2)
18 shall be paid by an employer concurrently with that employer's
19 payroll payment period. The State, as the actual employer of an
20 employee, shall make the required contributions under this
21 subsection.

22 As used in this subsection, "academic year" means the
23 12-month period beginning September 1.

24 (b) If an employee is paid from trust or federal funds, the
25 employer shall pay to the Board contributions from those funds
26 which are sufficient to cover the accruing normal costs on

1 behalf of the employee. However, universities having employees
2 who are compensated out of local auxiliary funds, income funds,
3 or service enterprise funds are not required to pay such
4 contributions on behalf of those employees. The local auxiliary
5 funds, income funds, and service enterprise funds of
6 universities shall not be considered trust funds for the
7 purpose of this Article, but funds of alumni associations,
8 foundations, and athletic associations which are affiliated
9 with the universities included as employers under this Article
10 and other employers which do not receive State appropriations
11 are considered to be trust funds for the purpose of this
12 Article.

13 (b-1) The City of Urbana and the City of Champaign shall
14 each make employer contributions to this System for their
15 respective firefighter employees who participate in this
16 System pursuant to subsection (h) of Section 15-107. The rate
17 of contributions to be made by those municipalities shall be
18 determined annually by the Board on the basis of the actuarial
19 assumptions adopted by the Board and the recommendations of the
20 actuary, and shall be expressed as a percentage of salary for
21 each such employee. The Board shall certify the rate to the
22 affected municipalities as soon as may be practical. The
23 employer contributions required under this subsection shall be
24 remitted by the municipality to the System at the same time and
25 in the same manner as employee contributions.

26 (c) Through State fiscal year 1995: The total employer

1 contribution shall be apportioned among the various funds of
2 the State and other employers, whether trust, federal, or other
3 funds, in accordance with actuarial procedures approved by the
4 Board. State of Illinois contributions for employers receiving
5 State appropriations for personal services shall be payable
6 from appropriations made to the employers or to the System. The
7 contributions for Class I community colleges covering earnings
8 other than those paid from trust and federal funds, shall be
9 payable solely from appropriations to the Illinois Community
10 College Board or the System for employer contributions.

11 (d) Beginning in State fiscal year 1996, the required State
12 contributions to the System shall be appropriated directly to
13 the System and shall be payable through vouchers issued in
14 accordance with subsection (c) of Section 15-165, except as
15 provided in subsection (g).

16 (e) The State Comptroller shall draw warrants payable to
17 the System upon proper certification by the System or by the
18 employer in accordance with the appropriation laws and this
19 Code.

20 (f) Normal costs under this Section means liability for
21 pensions and other benefits which accrues to the System because
22 of the credits earned for service rendered by the participants
23 during the fiscal year and expenses of administering the
24 System, but shall not include the principal of or any
25 redemption premium or interest on any bonds issued by the Board
26 or any expenses incurred or deposits required in connection

1 therewith.

2 (g) ~~If For academic years beginning on or after June 1,~~
3 ~~2005 and before July 1, 2018 and for earnings paid to a~~
4 ~~participant under a contract or collective bargaining~~
5 ~~agreement entered into, amended, or renewed before the~~
6 ~~effective date of this amendatory Act of the 100th General~~
7 ~~Assembly, if~~ the amount of a participant's earnings for any
8 academic year used to determine the final rate of earnings,
9 determined on a full-time equivalent basis, exceeds the amount
10 of his or her earnings with the same employer for the previous
11 academic year, determined on a full-time equivalent basis, by
12 more than 6%, the participant's employer shall pay to the
13 System, in addition to all other payments required under this
14 Section and in accordance with guidelines established by the
15 System, the present value of the increase in benefits resulting
16 from the portion of the increase in earnings that is in excess
17 of 6%. This present value shall be computed by the System on
18 the basis of the actuarial assumptions and tables used in the
19 most recent actuarial valuation of the System that is available
20 at the time of the computation. The System may require the
21 employer to provide any pertinent information or
22 documentation.

23 Whenever it determines that a payment is or may be required
24 under this subsection (g), the System shall calculate the
25 amount of the payment and bill the employer for that amount.
26 The bill shall specify the calculations used to determine the

1 amount due. If the employer disputes the amount of the bill, it
2 may, within 30 days after receipt of the bill, apply to the
3 System in writing for a recalculation. The application must
4 specify in detail the grounds of the dispute and, if the
5 employer asserts that the calculation is subject to subsection
6 (h) or (i) of this Section ~~or that subsection (g 1) applies,~~
7 must include an affidavit setting forth and attesting to all
8 facts within the employer's knowledge that are pertinent to the
9 applicability of that subsection. Upon receiving a timely
10 application for recalculation, the System shall review the
11 application and, if appropriate, recalculate the amount due.

12 The employer contributions required under this subsection
13 (g) may be paid in the form of a lump sum within 90 days after
14 receipt of the bill. If the employer contributions are not paid
15 within 90 days after receipt of the bill, then interest will be
16 charged at a rate equal to the System's annual actuarially
17 assumed rate of return on investment compounded annually from
18 the 91st day after receipt of the bill. Payments must be
19 concluded within 3 years after the employer's receipt of the
20 bill.

21 When assessing payment for any amount due under this
22 subsection (g), the System shall include earnings, to the
23 extent not established by a participant under Section 15-113.11
24 or 15-113.12, that would have been paid to the participant had
25 the participant not taken (i) periods of voluntary or
26 involuntary furlough occurring on or after July 1, 2015 and on

1 or before June 30, 2017 or (ii) periods of voluntary pay
2 reduction in lieu of furlough occurring on or after July 1,
3 2015 and on or before June 30, 2017. Determining earnings that
4 would have been paid to a participant had the participant not
5 taken periods of voluntary or involuntary furlough or periods
6 of voluntary pay reduction shall be the responsibility of the
7 employer, and shall be reported in a manner prescribed by the
8 System.

9 This subsection (g) does not apply to (1) Tier 2 hybrid
10 plan members and (2) Tier 2 defined benefit members who first
11 participate under this Article on or after the implementation
12 date of the Optional Hybrid Plan.

13 (g-1) (Blank). ~~For academic years beginning on or after~~
14 ~~July 1, 2018 and for earnings paid to a participant under a~~
15 ~~contract or collective bargaining agreement entered into,~~
16 ~~amended, or renewed on or after the effective date of this~~
17 ~~amendatory Act of the 100th General Assembly, if the amount of~~
18 ~~a participant's earnings for any academic year used to~~
19 ~~determine the final rate of earnings, determined on a full time~~
20 ~~equivalent basis, exceeds the amount of his or her earnings~~
21 ~~with the same employer for the previous academic year,~~
22 ~~determined on a full-time equivalent basis, by more than 3%,~~
23 ~~then the participant's employer shall pay to the System, in~~
24 ~~addition to all other payments required under this Section and~~
25 ~~in accordance with guidelines established by the System, the~~
26 ~~present value of the increase in benefits resulting from the~~

1 ~~portion of the increase in earnings that is in excess of 3%.~~
2 ~~This present value shall be computed by the System on the basis~~
3 ~~of the actuarial assumptions and tables used in the most recent~~
4 ~~actuarial valuation of the System that is available at the time~~
5 ~~of the computation. The System may require the employer to~~
6 ~~provide any pertinent information or documentation.~~

7 ~~Whenever it determines that a payment is or may be required~~
8 ~~under this subsection (g 1), the System shall calculate the~~
9 ~~amount of the payment and bill the employer for that amount.~~
10 ~~The bill shall specify the calculations used to determine the~~
11 ~~amount due. If the employer disputes the amount of the bill, it~~
12 ~~may, within 30 days after receipt of the bill, apply to the~~
13 ~~System in writing for a recalculation. The application must~~
14 ~~specify in detail the grounds of the dispute and, if the~~
15 ~~employer asserts that subsection (g) of this Section applies,~~
16 ~~must include an affidavit setting forth and attesting to all~~
17 ~~facts within the employer's knowledge that are pertinent to the~~
18 ~~applicability of subsection (g). Upon receiving a timely~~
19 ~~application for recalculation, the System shall review the~~
20 ~~application and, if appropriate, recalculate the amount due.~~

21 ~~The employer contributions required under this subsection~~
22 ~~(g 1) may be paid in the form of a lump sum within 90 days after~~
23 ~~receipt of the bill. If the employer contributions are not paid~~
24 ~~within 90 days after receipt of the bill, then interest shall~~
25 ~~be charged at a rate equal to the System's annual actuarially~~
26 ~~assumed rate of return on investment compounded annually from~~

1 ~~the 91st day after receipt of the bill. Payments must be~~
2 ~~concluded within 3 years after the employer's receipt of the~~
3 ~~bill.~~

4 ~~This subsection (g-1) does not apply to (1) Tier 2 hybrid~~
5 ~~plan members and (2) Tier 2 defined benefit members who first~~
6 ~~participate under this Article on or after the implementation~~
7 ~~date of the Optional Hybrid Plan.~~

8 (h) This subsection (h) applies only to payments made or
9 salary increases given on or after June 1, 2005 but before July
10 1, 2011. The changes made by Public Act 94-1057 shall not
11 require the System to refund any payments received before July
12 31, 2006 (the effective date of Public Act 94-1057).

13 When assessing payment for any amount due under subsection
14 (g), the System shall exclude earnings increases paid to
15 participants under contracts or collective bargaining
16 agreements entered into, amended, or renewed before June 1,
17 2005.

18 When assessing payment for any amount due under subsection
19 (g), the System shall exclude earnings increases paid to a
20 participant at a time when the participant is 10 or more years
21 from retirement eligibility under Section 15-135.

22 When assessing payment for any amount due under subsection
23 (g), the System shall exclude earnings increases resulting from
24 overload work, including a contract for summer teaching, or
25 overtime when the employer has certified to the System, and the
26 System has approved the certification, that: (i) in the case of

1 overloads (A) the overload work is for the sole purpose of
2 academic instruction in excess of the standard number of
3 instruction hours for a full-time employee occurring during the
4 academic year that the overload is paid and (B) the earnings
5 increases are equal to or less than the rate of pay for
6 academic instruction computed using the participant's current
7 salary rate and work schedule; and (ii) in the case of
8 overtime, the overtime was necessary for the educational
9 mission.

10 When assessing payment for any amount due under subsection
11 (g), the System shall exclude any earnings increase resulting
12 from (i) a promotion for which the employee moves from one
13 classification to a higher classification under the State
14 Universities Civil Service System, (ii) a promotion in academic
15 rank for a tenured or tenure-track faculty position, or (iii) a
16 promotion that the Illinois Community College Board has
17 recommended in accordance with subsection (k) of this Section.
18 These earnings increases shall be excluded only if the
19 promotion is to a position that has existed and been filled by
20 a member for no less than one complete academic year and the
21 earnings increase as a result of the promotion is an increase
22 that results in an amount no greater than the average salary
23 paid for other similar positions.

24 (i) When assessing payment for any amount due under
25 subsection (g), the System shall exclude any salary increase
26 described in subsection (h) of this Section given on or after

1 July 1, 2011 but before July 1, 2014 under a contract or
2 collective bargaining agreement entered into, amended, or
3 renewed on or after June 1, 2005 but before July 1, 2011.
4 Notwithstanding any other provision of this Section, any
5 payments made or salary increases given after June 30, 2014
6 shall be used in assessing payment for any amount due under
7 subsection (g) of this Section.

8 (j) The System shall prepare a report and file copies of
9 the report with the Governor and the General Assembly by
10 January 1, 2007 that contains all of the following information:

11 (1) The number of recalculations required by the
12 changes made to this Section by Public Act 94-1057 for each
13 employer.

14 (2) The dollar amount by which each employer's
15 contribution to the System was changed due to
16 recalculations required by Public Act 94-1057.

17 (3) The total amount the System received from each
18 employer as a result of the changes made to this Section by
19 Public Act 94-4.

20 (4) The increase in the required State contribution
21 resulting from the changes made to this Section by Public
22 Act 94-1057.

23 (j-5) For State fiscal years beginning on or after July 1,
24 2017, if the amount of a participant's earnings for any State
25 fiscal year exceeds the amount of the salary set by law for the
26 Governor that is in effect on July 1 of that fiscal year, the

1 participant's employer shall pay to the System, in addition to
2 all other payments required under this Section and in
3 accordance with guidelines established by the System, an amount
4 determined by the System to be equal to the employer normal
5 cost, as established by the System and expressed as a total
6 percentage of payroll, multiplied by the amount of earnings in
7 excess of the amount of the salary set by law for the Governor.
8 This amount shall be computed by the System on the basis of the
9 actuarial assumptions and tables used in the most recent
10 actuarial valuation of the System that is available at the time
11 of the computation. The System may require the employer to
12 provide any pertinent information or documentation.

13 Whenever it determines that a payment is or may be required
14 under this subsection, the System shall calculate the amount of
15 the payment and bill the employer for that amount. The bill
16 shall specify the calculation used to determine the amount due.
17 If the employer disputes the amount of the bill, it may, within
18 30 days after receipt of the bill, apply to the System in
19 writing for a recalculation. The application must specify in
20 detail the grounds of the dispute. Upon receiving a timely
21 application for recalculation, the System shall review the
22 application and, if appropriate, recalculate the amount due.

23 The employer contributions required under this subsection
24 may be paid in the form of a lump sum within 90 days after
25 issuance of the bill. If the employer contributions are not
26 paid within 90 days after issuance of the bill, then interest

1 will be charged at a rate equal to the System's annual
2 actuarially assumed rate of return on investment compounded
3 annually from the 91st day after issuance of the bill. All
4 payments must be received within 3 years after issuance of the
5 bill. If the employer fails to make complete payment, including
6 applicable interest, within 3 years, then the System may, after
7 giving notice to the employer, certify the delinquent amount to
8 the State Comptroller, and the Comptroller shall thereupon
9 deduct the certified delinquent amount from State funds payable
10 to the employer and pay them instead to the System.

11 This subsection (j-5) does not apply to a participant's
12 earnings to the extent an employer pays the employer normal
13 cost of such earnings.

14 The changes made to this subsection (j-5) by Public Act
15 100-624 ~~this amendatory Act of the 100th General Assembly~~ are
16 intended to apply retroactively to July 6, 2017 (the effective
17 date of Public Act 100-23).

18 (k) The Illinois Community College Board shall adopt rules
19 for recommending lists of promotional positions submitted to
20 the Board by community colleges and for reviewing the
21 promotional lists on an annual basis. When recommending
22 promotional lists, the Board shall consider the similarity of
23 the positions submitted to those positions recognized for State
24 universities by the State Universities Civil Service System.
25 The Illinois Community College Board shall file a copy of its
26 findings with the System. The System shall consider the

1 findings of the Illinois Community College Board when making
2 determinations under this Section. The System shall not exclude
3 any earnings increases resulting from a promotion when the
4 promotion was not submitted by a community college. Nothing in
5 this subsection (k) shall require any community college to
6 submit any information to the Community College Board.

7 (l) For purposes of determining the required State
8 contribution to the System, the value of the System's assets
9 shall be equal to the actuarial value of the System's assets,
10 which shall be calculated as follows:

11 As of June 30, 2008, the actuarial value of the System's
12 assets shall be equal to the market value of the assets as of
13 that date. In determining the actuarial value of the System's
14 assets for fiscal years after June 30, 2008, any actuarial
15 gains or losses from investment return incurred in a fiscal
16 year shall be recognized in equal annual amounts over the
17 5-year period following that fiscal year.

18 (m) For purposes of determining the required State
19 contribution to the system for a particular year, the actuarial
20 value of assets shall be assumed to earn a rate of return equal
21 to the system's actuarially assumed rate of return.

22 (Source: P.A. 99-897, eff. 1-1-17; 100-23, eff. 7-6-17;
23 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; revised 7-30-18.)

24 (40 ILCS 5/15-185.5)

25 Sec. 15-185.5. Accelerated pension benefit payment in lieu

1 of any pension benefit.

2 (a) As used in this Section:

3 "Eligible person" means a person who:

4 (1) has terminated service;

5 (2) has accrued sufficient service credit to be
6 eligible to receive a retirement annuity under this
7 Article;

8 (3) has not received any retirement annuity under this
9 Article;

10 (4) has not made the election under Section 15-185.6;
11 and

12 (5) is not a participant in the self-managed plan under
13 Section 15-158.2.

14 "Implementation date" means the earliest date upon which
15 the Board authorizes eligible persons to begin irrevocably
16 electing the accelerated pension benefit payment option under
17 this Section. The Board shall endeavor to make such
18 participation available as soon as possible after June 4, 2018
19 ~~(the effective date of Public Act 100-587) ~~this amendatory Act~~~~
20 ~~of the 100th General Assembly~~ and shall establish an
21 implementation date by Board resolution.

22 "Pension benefit" means the benefits under this Article, or
23 Article 1 as it relates to those benefits, including any
24 anticipated annual increases, that an eligible person is
25 entitled to upon attainment of the applicable retirement age.

26 "Pension benefit" also includes applicable survivors benefits,

1 disability benefits, or disability retirement annuity
2 benefits.

3 (b) Beginning on the implementation date, the System shall
4 offer each eligible person the opportunity to irrevocably elect
5 to receive an amount determined by the System to be equal to
6 60% of the present value of his or her pension benefits in lieu
7 of receiving any pension benefit. The System shall calculate,
8 using actuarial tables and other assumptions adopted by the
9 Board, the present value of pension benefits for each eligible
10 person upon his or her request in writing to the System. The
11 System shall not perform more than one calculation per eligible
12 member in a State fiscal year. The offer shall specify the
13 dollar amount that the eligible person will receive if he or
14 she so elects and shall expire when a subsequent offer is made
15 to an eligible person. The System shall make a good faith
16 effort to contact every eligible person to notify him or her of
17 the election.

18 Beginning on the implementation date and until June 30,
19 2024 ~~2021~~, an eligible person may irrevocably elect to receive
20 an accelerated pension benefit payment in the amount that the
21 System offers under this subsection in lieu of receiving any
22 pension benefit. A person who elects to receive an accelerated
23 pension benefit payment under this Section may not elect to
24 proceed under the Retirement Systems Reciprocal Act with
25 respect to service under this Article.

26 (c) Upon payment of an accelerated pension benefit payment

1 under this Section, the person forfeits all accrued rights and
2 credits in the System and no other benefit shall be paid under
3 this Article based on those forfeited rights and credits,
4 including any retirement, survivor, or other benefit; except
5 that to the extent that participation, benefits, or premiums
6 under the State Employees Group Insurance Act of 1971 are based
7 on the amount of service credit, the terminated service credit
8 shall be used for that purpose.

9 (d) If a person who has received an accelerated pension
10 benefit payment under this Section returns to participation
11 under this Article, any benefits under the System earned as a
12 result of that return to participation shall be based solely on
13 the person's credits and creditable service arising from the
14 return to participation. Upon return to participation, the
15 person shall be considered a new employee subject to all the
16 qualifying conditions for participation and eligibility for
17 benefits applicable to new employees.

18 (d-5) The accelerated pension benefit payment may not be
19 repaid to the System, and the forfeited rights and credits may
20 not under any circumstances be reinstated.

21 (e) As a condition of receiving an accelerated pension
22 benefit payment, the accelerated pension benefit payment must
23 be deposited into a tax qualified retirement plan or account
24 identified by the eligible person at the time of the election.
25 The accelerated pension benefit payment under this Section may
26 be subject to withholding or payment of applicable taxes, but

1 to the extent permitted by federal law, a person who receives
2 an accelerated pension benefit payment under this Section must
3 direct the System to pay all of that payment as a rollover into
4 another retirement plan or account qualified under the Internal
5 Revenue Code of 1986, as amended.

6 (f) The System shall submit vouchers to the State
7 Comptroller for the payment of accelerated pension benefit
8 payments under this Section. The State Comptroller shall pay
9 the amounts of the vouchers from the State Pension Obligation
10 Acceleration Bond Fund to the System, and the System shall
11 deposit the amounts into the applicable tax qualified plans or
12 accounts.

13 (g) The Board shall adopt any rules, including emergency
14 rules, necessary to implement this Section.

15 (h) No provision of this Section shall be interpreted in a
16 way that would cause the System to cease to be a qualified plan
17 under the Internal Revenue Code of 1986.

18 (Source: P.A. 100-587, eff. 6-4-18.)

19 (40 ILCS 5/15-185.6)

20 Sec. 15-185.6. Accelerated pension benefit payment for a
21 reduction in an annual increase to a retirement annuity and an
22 annuity benefit payable as a result of death.

23 (a) As used in this Section:

24 "Accelerated pension benefit payment" means a lump sum
25 payment equal to 70% of the difference of: (i) the present

1 value of the automatic annual increases to a Tier 1 member's
2 retirement annuity, including any increases to any annuity
3 benefit payable as a result of his or her death, using the
4 formula applicable to the Tier 1 member; and (ii) the present
5 value of the automatic annual increases to the Tier 1 member's
6 retirement annuity, including any increases to any annuity
7 benefit payable as a result of his or her death, using the
8 formula provided under subsection (b-5).

9 "Eligible person" means a person who:

10 (1) is a Tier 1 member;

11 (2) has submitted an application for a retirement
12 annuity under this Article;

13 (3) meets the age and service requirements for
14 receiving a retirement annuity under this Article;

15 (4) has not received any retirement annuity under this
16 Article;

17 (5) has not made the election under Section 15-185.5;
18 and

19 (6) is not a participant in the self-managed plan under
20 Section 15-158.2.

21 "Implementation date" means the earliest date upon which
22 the Board authorizes eligible persons to begin irrevocably
23 electing the accelerated pension benefit payment option under
24 this Section. The Board shall endeavor to make such
25 participation available as soon as possible after June 4, 2018
26 (the effective date of Public Act 100-587) ~~this amendatory Act~~

1 ~~of the 100th General Assembly~~ and shall establish an
2 implementation date by Board resolution.

3 (b) Beginning on the implementation date and until June 30,
4 2024 ~~2021~~, the System shall implement an accelerated pension
5 benefit payment option for eligible persons. The System shall
6 calculate, using actuarial tables and other assumptions
7 adopted by the Board, an accelerated pension benefit payment
8 amount for an eligible person upon his or her request in
9 writing to the System and shall offer that eligible person the
10 opportunity to irrevocably elect to have his or her automatic
11 annual increases in retirement annuity and any annuity benefit
12 payable as a result of his or her death calculated in
13 accordance with the formula provided in subsection (b-5) in
14 exchange for the accelerated pension benefit payment. The
15 System shall not perform more than one calculation under this
16 Section per eligible person in a State fiscal year. The
17 election under this subsection must be made before any
18 retirement annuity is paid to the eligible person, and the
19 eligible survivor, spouse, or contingent annuitant, as
20 applicable, must consent to the election under this subsection.

21 (b-5) Notwithstanding any other provision of law, the
22 retirement annuity of a person who made the election under
23 subsection (b) shall be increased annually beginning on the
24 January 1 occurring either on or after the attainment of age 67
25 or the first anniversary of the annuity start date, whichever
26 is later, and any annuity benefit payable as a result of his or

1 her death shall be increased annually beginning on: (1) the
2 January 1 occurring on or after the commencement of the annuity
3 if the deceased Tier 1 member died while receiving a retirement
4 annuity; or (2) the January 1 occurring after the first
5 anniversary of the commencement of the benefit. Each annual
6 increase shall be calculated at 1.5% of the originally granted
7 retirement annuity or annuity benefit payable as a result of
8 the Tier 1 member's death.

9 (c) If an annuitant who has received an accelerated pension
10 benefit payment returns to participation under this Article,
11 the calculation of any future automatic annual increase in
12 retirement annuity under subsection (c) of Section 15-139 shall
13 be calculated in accordance with the formula provided in
14 subsection (b-5).

15 (c-5) The accelerated pension benefit payment may not be
16 repaid to the System.

17 (d) As a condition of receiving an accelerated pension
18 benefit payment, the accelerated pension benefit payment must
19 be deposited into a tax qualified retirement plan or account
20 identified by the eligible person at the time of election. The
21 accelerated pension benefit payment under this Section may be
22 subject to withholding or payment of applicable taxes, but to
23 the extent permitted by federal law, a person who receives an
24 accelerated pension benefit payment under this Section must
25 direct the System to pay all of that payment as a rollover into
26 another retirement plan or account qualified under the Internal

1 Revenue Code of 1986, as amended.

2 (d-5) The System shall submit vouchers to the State
3 Comptroller for the payment of accelerated pension benefit
4 payments under this Section. The State Comptroller shall pay
5 the amounts of the vouchers from the State Pension Obligation
6 Acceleration Bond Fund to the System, and the System shall
7 deposit the amounts into the applicable tax qualified plans or
8 accounts.

9 (e) The Board shall adopt any rules, including emergency
10 rules, necessary to implement this Section.

11 (f) No provision of this Section shall be interpreted in a
12 way that would cause the System to cease to be a qualified plan
13 under the Internal Revenue Code of 1986.

14 (Source: P.A. 100-587, eff. 6-4-18.)

15 (40 ILCS 5/15-198)

16 Sec. 15-198. Application and expiration of new benefit
17 increases.

18 (a) As used in this Section, "new benefit increase" means
19 an increase in the amount of any benefit provided under this
20 Article, or an expansion of the conditions of eligibility for
21 any benefit under this Article, that results from an amendment
22 to this Code that takes effect after the effective date of this
23 amendatory Act of the 94th General Assembly. "New benefit
24 increase", however, does not include any benefit increase
25 resulting from the changes made to Article 1 or this Article by

1 Public Act 100-23, Public Act 100-587, Public Act 100-769, or
2 this amendatory Act of the 101st General Assembly ~~or this~~
3 ~~amendatory Act of the 100th General Assembly.~~

4 (b) Notwithstanding any other provision of this Code or any
5 subsequent amendment to this Code, every new benefit increase
6 is subject to this Section and shall be deemed to be granted
7 only in conformance with and contingent upon compliance with
8 the provisions of this Section.

9 (c) The Public Act enacting a new benefit increase must
10 identify and provide for payment to the System of additional
11 funding at least sufficient to fund the resulting annual
12 increase in cost to the System as it accrues.

13 Every new benefit increase is contingent upon the General
14 Assembly providing the additional funding required under this
15 subsection. The Commission on Government Forecasting and
16 Accountability shall analyze whether adequate additional
17 funding has been provided for the new benefit increase and
18 shall report its analysis to the Public Pension Division of the
19 Department of Insurance. A new benefit increase created by a
20 Public Act that does not include the additional funding
21 required under this subsection is null and void. If the Public
22 Pension Division determines that the additional funding
23 provided for a new benefit increase under this subsection is or
24 has become inadequate, it may so certify to the Governor and
25 the State Comptroller and, in the absence of corrective action
26 by the General Assembly, the new benefit increase shall expire

1 at the end of the fiscal year in which the certification is
2 made.

3 (d) Every new benefit increase shall expire 5 years after
4 its effective date or on such earlier date as may be specified
5 in the language enacting the new benefit increase or provided
6 under subsection (c). This does not prevent the General
7 Assembly from extending or re-creating a new benefit increase
8 by law.

9 (e) Except as otherwise provided in the language creating
10 the new benefit increase, a new benefit increase that expires
11 under this Section continues to apply to persons who applied
12 and qualified for the affected benefit while the new benefit
13 increase was in effect and to the affected beneficiaries and
14 alternate payees of such persons, but does not apply to any
15 other person, including without limitation a person who
16 continues in service after the expiration date and did not
17 apply and qualify for the affected benefit while the new
18 benefit increase was in effect.

19 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
20 100-769, eff. 8-10-18; revised 9-26-18.)

21 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

22 Sec. 16-158. Contributions by State and other employing
23 units.

24 (a) The State shall make contributions to the System by
25 means of appropriations from the Common School Fund and other

1 State funds of amounts which, together with other employer
2 contributions, employee contributions, investment income, and
3 other income, will be sufficient to meet the cost of
4 maintaining and administering the System on a 90% funded basis
5 in accordance with actuarial recommendations.

6 The Board shall determine the amount of State contributions
7 required for each fiscal year on the basis of the actuarial
8 tables and other assumptions adopted by the Board and the
9 recommendations of the actuary, using the formula in subsection
10 (b-3).

11 (a-1) Annually, on or before November 15 until November 15,
12 2011, the Board shall certify to the Governor the amount of the
13 required State contribution for the coming fiscal year. The
14 certification under this subsection (a-1) shall include a copy
15 of the actuarial recommendations upon which it is based and
16 shall specifically identify the System's projected State
17 normal cost for that fiscal year.

18 On or before May 1, 2004, the Board shall recalculate and
19 recertify to the Governor the amount of the required State
20 contribution to the System for State fiscal year 2005, taking
21 into account the amounts appropriated to and received by the
22 System under subsection (d) of Section 7.2 of the General
23 Obligation Bond Act.

24 On or before July 1, 2005, the Board shall recalculate and
25 recertify to the Governor the amount of the required State
26 contribution to the System for State fiscal year 2006, taking

1 into account the changes in required State contributions made
2 by Public Act 94-4.

3 On or before April 1, 2011, the Board shall recalculate and
4 recertify to the Governor the amount of the required State
5 contribution to the System for State fiscal year 2011, applying
6 the changes made by Public Act 96-889 to the System's assets
7 and liabilities as of June 30, 2009 as though Public Act 96-889
8 was approved on that date.

9 (a-5) On or before November 1 of each year, beginning
10 November 1, 2012, the Board shall submit to the State Actuary,
11 the Governor, and the General Assembly a proposed certification
12 of the amount of the required State contribution to the System
13 for the next fiscal year, along with all of the actuarial
14 assumptions, calculations, and data upon which that proposed
15 certification is based. On or before January 1 of each year,
16 beginning January 1, 2013, the State Actuary shall issue a
17 preliminary report concerning the proposed certification and
18 identifying, if necessary, recommended changes in actuarial
19 assumptions that the Board must consider before finalizing its
20 certification of the required State contributions. On or before
21 January 15, 2013 and each January 15 thereafter, the Board
22 shall certify to the Governor and the General Assembly the
23 amount of the required State contribution for the next fiscal
24 year. The Board's certification must note any deviations from
25 the State Actuary's recommended changes, the reason or reasons
26 for not following the State Actuary's recommended changes, and

1 the fiscal impact of not following the State Actuary's
2 recommended changes on the required State contribution.

3 (a-10) By November 1, 2017, the Board shall recalculate and
4 recertify to the State Actuary, the Governor, and the General
5 Assembly the amount of the State contribution to the System for
6 State fiscal year 2018, taking into account the changes in
7 required State contributions made by Public Act 100-23. The
8 State Actuary shall review the assumptions and valuations
9 underlying the Board's revised certification and issue a
10 preliminary report concerning the proposed recertification and
11 identifying, if necessary, recommended changes in actuarial
12 assumptions that the Board must consider before finalizing its
13 certification of the required State contributions. The Board's
14 final certification must note any deviations from the State
15 Actuary's recommended changes, the reason or reasons for not
16 following the State Actuary's recommended changes, and the
17 fiscal impact of not following the State Actuary's recommended
18 changes on the required State contribution.

19 (a-15) On or after June 15, 2019, but no later than June
20 30, 2019, the Board shall recalculate and recertify to the
21 Governor and the General Assembly the amount of the State
22 contribution to the System for State fiscal year 2019, taking
23 into account the changes in required State contributions made
24 by Public Act 100-587 ~~this amendatory Act of the 100th General~~
25 ~~Assembly~~. The recalculation shall be made using assumptions
26 adopted by the Board for the original fiscal year 2019

1 certification. The monthly voucher for the 12th month of fiscal
2 year 2019 shall be paid by the Comptroller after the
3 recertification required pursuant to this subsection is
4 submitted to the Governor, Comptroller, and General Assembly.
5 The recertification submitted to the General Assembly shall be
6 filed with the Clerk of the House of Representatives and the
7 Secretary of the Senate in electronic form only, in the manner
8 that the Clerk and the Secretary shall direct.

9 (b) Through State fiscal year 1995, the State contributions
10 shall be paid to the System in accordance with Section 18-7 of
11 the School Code.

12 (b-1) Beginning in State fiscal year 1996, on the 15th day
13 of each month, or as soon thereafter as may be practicable, the
14 Board shall submit vouchers for payment of State contributions
15 to the System, in a total monthly amount of one-twelfth of the
16 required annual State contribution certified under subsection
17 (a-1). From March 5, 2004 (the effective date of Public Act
18 93-665) through June 30, 2004, the Board shall not submit
19 vouchers for the remainder of fiscal year 2004 in excess of the
20 fiscal year 2004 certified contribution amount determined
21 under this Section after taking into consideration the transfer
22 to the System under subsection (a) of Section 6z-61 of the
23 State Finance Act. These vouchers shall be paid by the State
24 Comptroller and Treasurer by warrants drawn on the funds
25 appropriated to the System for that fiscal year.

26 If in any month the amount remaining unexpended from all

1 other appropriations to the System for the applicable fiscal
2 year (including the appropriations to the System under Section
3 8.12 of the State Finance Act and Section 1 of the State
4 Pension Funds Continuing Appropriation Act) is less than the
5 amount lawfully vouchered under this subsection, the
6 difference shall be paid from the Common School Fund under the
7 continuing appropriation authority provided in Section 1.1 of
8 the State Pension Funds Continuing Appropriation Act.

9 (b-2) Allocations from the Common School Fund apportioned
10 to school districts not coming under this System shall not be
11 diminished or affected by the provisions of this Article.

12 (b-3) For State fiscal years 2012 through 2045, the minimum
13 contribution to the System to be made by the State for each
14 fiscal year shall be an amount determined by the System to be
15 sufficient to bring the total assets of the System up to 90% of
16 the total actuarial liabilities of the System by the end of
17 State fiscal year 2045. In making these determinations, the
18 required State contribution shall be calculated each year as a
19 level percentage of payroll over the years remaining to and
20 including fiscal year 2045 and shall be determined under the
21 projected unit credit actuarial cost method.

22 For each of State fiscal years 2018, 2019, and 2020, the
23 State shall make an additional contribution to the System equal
24 to 2% of the total payroll of each employee who is deemed to
25 have elected the benefits under Section 1-161 or who has made
26 the election under subsection (c) of Section 1-161.

1 A change in an actuarial or investment assumption that
2 increases or decreases the required State contribution and
3 first applies in State fiscal year 2018 or thereafter shall be
4 implemented in equal annual amounts over a 5-year period
5 beginning in the State fiscal year in which the actuarial
6 change first applies to the required State contribution.

7 A change in an actuarial or investment assumption that
8 increases or decreases the required State contribution and
9 first applied to the State contribution in fiscal year 2014,
10 2015, 2016, or 2017 shall be implemented:

11 (i) as already applied in State fiscal years before
12 2018; and

13 (ii) in the portion of the 5-year period beginning in
14 the State fiscal year in which the actuarial change first
15 applied that occurs in State fiscal year 2018 or
16 thereafter, by calculating the change in equal annual
17 amounts over that 5-year period and then implementing it at
18 the resulting annual rate in each of the remaining fiscal
19 years in that 5-year period.

20 For State fiscal years 1996 through 2005, the State
21 contribution to the System, as a percentage of the applicable
22 employee payroll, shall be increased in equal annual increments
23 so that by State fiscal year 2011, the State is contributing at
24 the rate required under this Section; except that in the
25 following specified State fiscal years, the State contribution
26 to the System shall not be less than the following indicated

1 percentages of the applicable employee payroll, even if the
2 indicated percentage will produce a State contribution in
3 excess of the amount otherwise required under this subsection
4 and subsection (a), and notwithstanding any contrary
5 certification made under subsection (a-1) before May 27, 1998
6 (the effective date of Public Act 90-582): 10.02% in FY 1999;
7 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86%
8 in FY 2003; and 13.56% in FY 2004.

9 Notwithstanding any other provision of this Article, the
10 total required State contribution for State fiscal year 2006 is
11 \$534,627,700.

12 Notwithstanding any other provision of this Article, the
13 total required State contribution for State fiscal year 2007 is
14 \$738,014,500.

15 For each of State fiscal years 2008 through 2009, the State
16 contribution to the System, as a percentage of the applicable
17 employee payroll, shall be increased in equal annual increments
18 from the required State contribution for State fiscal year
19 2007, so that by State fiscal year 2011, the State is
20 contributing at the rate otherwise required under this Section.

21 Notwithstanding any other provision of this Article, the
22 total required State contribution for State fiscal year 2010 is
23 \$2,089,268,000 and shall be made from the proceeds of bonds
24 sold in fiscal year 2010 pursuant to Section 7.2 of the General
25 Obligation Bond Act, less (i) the pro rata share of bond sale
26 expenses determined by the System's share of total bond

1 proceeds, (ii) any amounts received from the Common School Fund
2 in fiscal year 2010, and (iii) any reduction in bond proceeds
3 due to the issuance of discounted bonds, if applicable.

4 Notwithstanding any other provision of this Article, the
5 total required State contribution for State fiscal year 2011 is
6 the amount recertified by the System on or before April 1, 2011
7 pursuant to subsection (a-1) of this Section and shall be made
8 from the proceeds of bonds sold in fiscal year 2011 pursuant to
9 Section 7.2 of the General Obligation Bond Act, less (i) the
10 pro rata share of bond sale expenses determined by the System's
11 share of total bond proceeds, (ii) any amounts received from
12 the Common School Fund in fiscal year 2011, and (iii) any
13 reduction in bond proceeds due to the issuance of discounted
14 bonds, if applicable. This amount shall include, in addition to
15 the amount certified by the System, an amount necessary to meet
16 employer contributions required by the State as an employer
17 under paragraph (e) of this Section, which may also be used by
18 the System for contributions required by paragraph (a) of
19 Section 16-127.

20 Beginning in State fiscal year 2046, the minimum State
21 contribution for each fiscal year shall be the amount needed to
22 maintain the total assets of the System at 90% of the total
23 actuarial liabilities of the System.

24 Amounts received by the System pursuant to Section 25 of
25 the Budget Stabilization Act or Section 8.12 of the State
26 Finance Act in any fiscal year do not reduce and do not

1 constitute payment of any portion of the minimum State
2 contribution required under this Article in that fiscal year.
3 Such amounts shall not reduce, and shall not be included in the
4 calculation of, the required State contributions under this
5 Article in any future year until the System has reached a
6 funding ratio of at least 90%. A reference in this Article to
7 the "required State contribution" or any substantially similar
8 term does not include or apply to any amounts payable to the
9 System under Section 25 of the Budget Stabilization Act.

10 Notwithstanding any other provision of this Section, the
11 required State contribution for State fiscal year 2005 and for
12 fiscal year 2008 and each fiscal year thereafter, as calculated
13 under this Section and certified under subsection (a-1), shall
14 not exceed an amount equal to (i) the amount of the required
15 State contribution that would have been calculated under this
16 Section for that fiscal year if the System had not received any
17 payments under subsection (d) of Section 7.2 of the General
18 Obligation Bond Act, minus (ii) the portion of the State's
19 total debt service payments for that fiscal year on the bonds
20 issued in fiscal year 2003 for the purposes of that Section
21 7.2, as determined and certified by the Comptroller, that is
22 the same as the System's portion of the total moneys
23 distributed under subsection (d) of Section 7.2 of the General
24 Obligation Bond Act. In determining this maximum for State
25 fiscal years 2008 through 2010, however, the amount referred to
26 in item (i) shall be increased, as a percentage of the

1 applicable employee payroll, in equal increments calculated
2 from the sum of the required State contribution for State
3 fiscal year 2007 plus the applicable portion of the State's
4 total debt service payments for fiscal year 2007 on the bonds
5 issued in fiscal year 2003 for the purposes of Section 7.2 of
6 the General Obligation Bond Act, so that, by State fiscal year
7 2011, the State is contributing at the rate otherwise required
8 under this Section.

9 (b-4) Beginning in fiscal year 2018, each employer under
10 this Article shall pay to the System a required contribution
11 determined as a percentage of projected payroll and sufficient
12 to produce an annual amount equal to:

13 (i) for each of fiscal years 2018, 2019, and 2020, the
14 defined benefit normal cost of the defined benefit plan,
15 less the employee contribution, for each employee of that
16 employer who has elected or who is deemed to have elected
17 the benefits under Section 1-161 or who has made the
18 election under subsection (b) of Section 1-161; for fiscal
19 year 2021 and each fiscal year thereafter, the defined
20 benefit normal cost of the defined benefit plan, less the
21 employee contribution, plus 2%, for each employee of that
22 employer who has elected or who is deemed to have elected
23 the benefits under Section 1-161 or who has made the
24 election under subsection (b) of Section 1-161; plus

25 (ii) the amount required for that fiscal year to
26 amortize any unfunded actuarial accrued liability

1 associated with the present value of liabilities
2 attributable to the employer's account under Section
3 16-158.3, determined as a level percentage of payroll over
4 a 30-year rolling amortization period.

5 In determining contributions required under item (i) of
6 this subsection, the System shall determine an aggregate rate
7 for all employers, expressed as a percentage of projected
8 payroll.

9 In determining the contributions required under item (ii)
10 of this subsection, the amount shall be computed by the System
11 on the basis of the actuarial assumptions and tables used in
12 the most recent actuarial valuation of the System that is
13 available at the time of the computation.

14 The contributions required under this subsection (b-4)
15 shall be paid by an employer concurrently with that employer's
16 payroll payment period. The State, as the actual employer of an
17 employee, shall make the required contributions under this
18 subsection.

19 (c) Payment of the required State contributions and of all
20 pensions, retirement annuities, death benefits, refunds, and
21 other benefits granted under or assumed by this System, and all
22 expenses in connection with the administration and operation
23 thereof, are obligations of the State.

24 If members are paid from special trust or federal funds
25 which are administered by the employing unit, whether school
26 district or other unit, the employing unit shall pay to the

1 System from such funds the full accruing retirement costs based
2 upon that service, which, beginning July 1, 2017, shall be at a
3 rate, expressed as a percentage of salary, equal to the total
4 employer's normal cost, expressed as a percentage of payroll,
5 as determined by the System. Employer contributions, based on
6 salary paid to members from federal funds, may be forwarded by
7 the distributing agency of the State of Illinois to the System
8 prior to allocation, in an amount determined in accordance with
9 guidelines established by such agency and the System. Any
10 contribution for fiscal year 2015 collected as a result of the
11 change made by Public Act 98-674 shall be considered a State
12 contribution under subsection (b-3) of this Section.

13 (d) Effective July 1, 1986, any employer of a teacher as
14 defined in paragraph (8) of Section 16-106 shall pay the
15 employer's normal cost of benefits based upon the teacher's
16 service, in addition to employee contributions, as determined
17 by the System. Such employer contributions shall be forwarded
18 monthly in accordance with guidelines established by the
19 System.

20 However, with respect to benefits granted under Section
21 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)
22 of Section 16-106, the employer's contribution shall be 12%
23 (rather than 20%) of the member's highest annual salary rate
24 for each year of creditable service granted, and the employer
25 shall also pay the required employee contribution on behalf of
26 the teacher. For the purposes of Sections 16-133.4 and

1 16-133.5, a teacher as defined in paragraph (8) of Section
2 16-106 who is serving in that capacity while on leave of
3 absence from another employer under this Article shall not be
4 considered an employee of the employer from which the teacher
5 is on leave.

6 (e) Beginning July 1, 1998, every employer of a teacher
7 shall pay to the System an employer contribution computed as
8 follows:

9 (1) Beginning July 1, 1998 through June 30, 1999, the
10 employer contribution shall be equal to 0.3% of each
11 teacher's salary.

12 (2) Beginning July 1, 1999 and thereafter, the employer
13 contribution shall be equal to 0.58% of each teacher's
14 salary.

15 The school district or other employing unit may pay these
16 employer contributions out of any source of funding available
17 for that purpose and shall forward the contributions to the
18 System on the schedule established for the payment of member
19 contributions.

20 These employer contributions are intended to offset a
21 portion of the cost to the System of the increases in
22 retirement benefits resulting from Public Act 90-582.

23 Each employer of teachers is entitled to a credit against
24 the contributions required under this subsection (e) with
25 respect to salaries paid to teachers for the period January 1,
26 2002 through June 30, 2003, equal to the amount paid by that

1 employer under subsection (a-5) of Section 6.6 of the State
2 Employees Group Insurance Act of 1971 with respect to salaries
3 paid to teachers for that period.

4 The additional 1% employee contribution required under
5 Section 16-152 by Public Act 90-582 is the responsibility of
6 the teacher and not the teacher's employer, unless the employer
7 agrees, through collective bargaining or otherwise, to make the
8 contribution on behalf of the teacher.

9 If an employer is required by a contract in effect on May
10 1, 1998 between the employer and an employee organization to
11 pay, on behalf of all its full-time employees covered by this
12 Article, all mandatory employee contributions required under
13 this Article, then the employer shall be excused from paying
14 the employer contribution required under this subsection (e)
15 for the balance of the term of that contract. The employer and
16 the employee organization shall jointly certify to the System
17 the existence of the contractual requirement, in such form as
18 the System may prescribe. This exclusion shall cease upon the
19 termination, extension, or renewal of the contract at any time
20 after May 1, 1998.

21 (f) ~~If For school years beginning on or after June 1, 2005~~
22 ~~and before July 1, 2018 and for salary paid to a teacher under~~
23 ~~a contract or collective bargaining agreement entered into,~~
24 ~~amended, or renewed before the effective date of this amendatory~~
25 ~~Act of the 100th General Assembly, if the amount of a teacher's~~
26 salary for any school year used to determine final average

1 salary exceeds the member's annual full-time salary rate with
2 the same employer for the previous school year by more than 6%,
3 the teacher's employer shall pay to the System, in addition to
4 all other payments required under this Section and in
5 accordance with guidelines established by the System, the
6 present value of the increase in benefits resulting from the
7 portion of the increase in salary that is in excess of 6%. This
8 present value shall be computed by the System on the basis of
9 the actuarial assumptions and tables used in the most recent
10 actuarial valuation of the System that is available at the time
11 of the computation. If a teacher's salary for the 2005-2006
12 school year is used to determine final average salary under
13 this subsection (f), then the changes made to this subsection
14 (f) by Public Act 94-1057 shall apply in calculating whether
15 the increase in his or her salary is in excess of 6%. For the
16 purposes of this Section, change in employment under Section
17 10-21.12 of the School Code on or after June 1, 2005 shall
18 constitute a change in employer. The System may require the
19 employer to provide any pertinent information or
20 documentation. The changes made to this subsection (f) by
21 Public Act 94-1111 apply without regard to whether the teacher
22 was in service on or after its effective date.

23 Whenever it determines that a payment is or may be required
24 under this subsection, the System shall calculate the amount of
25 the payment and bill the employer for that amount. The bill
26 shall specify the calculations used to determine the amount

1 due. If the employer disputes the amount of the bill, it may,
2 within 30 days after receipt of the bill, apply to the System
3 in writing for a recalculation. The application must specify in
4 detail the grounds of the dispute and, if the employer asserts
5 that the calculation is subject to subsection (g) or (h) of
6 this Section ~~or that subsection (f-1) of this Section applies,~~
7 must include an affidavit setting forth and attesting to all
8 facts within the employer's knowledge that are pertinent to the
9 applicability of that subsection. Upon receiving a timely
10 application for recalculation, the System shall review the
11 application and, if appropriate, recalculate the amount due.

12 The employer contributions required under this subsection
13 (f) may be paid in the form of a lump sum within 90 days after
14 receipt of the bill. If the employer contributions are not paid
15 within 90 days after receipt of the bill, then interest will be
16 charged at a rate equal to the System's annual actuarially
17 assumed rate of return on investment compounded annually from
18 the 91st day after receipt of the bill. Payments must be
19 concluded within 3 years after the employer's receipt of the
20 bill.

21 (f-1) (Blank). ~~For school years beginning on or after July~~
22 ~~1, 2018 and for salary paid to a teacher under a contract or~~
23 ~~collective bargaining agreement entered into, amended, or~~
24 ~~renewed on or after the effective date of this amendatory Act~~
25 ~~of the 100th General Assembly, if the amount of a teacher's~~
26 ~~salary for any school year used to determine final average~~

1 ~~salary exceeds the member's annual full-time salary rate with~~
2 ~~the same employer for the previous school year by more than 3%,~~
3 ~~then the teacher's employer shall pay to the System, in~~
4 ~~addition to all other payments required under this Section and~~
5 ~~in accordance with guidelines established by the System, the~~
6 ~~present value of the increase in benefits resulting from the~~
7 ~~portion of the increase in salary that is in excess of 3%. This~~
8 ~~present value shall be computed by the System on the basis of~~
9 ~~the actuarial assumptions and tables used in the most recent~~
10 ~~actuarial valuation of the System that is available at the time~~
11 ~~of the computation. The System may require the employer to~~
12 ~~provide any pertinent information or documentation.~~

13 ~~Whenever it determines that a payment is or may be required~~
14 ~~under this subsection (f-1), the System shall calculate the~~
15 ~~amount of the payment and bill the employer for that amount.~~
16 ~~The bill shall specify the calculations used to determine the~~
17 ~~amount due. If the employer disputes the amount of the bill, it~~
18 ~~shall, within 30 days after receipt of the bill, apply to the~~
19 ~~System in writing for a recalculation. The application must~~
20 ~~specify in detail the grounds of the dispute and, if the~~
21 ~~employer asserts that subsection (f) of this Section applies,~~
22 ~~must include an affidavit setting forth and attesting to all~~
23 ~~facts within the employer's knowledge that are pertinent to the~~
24 ~~applicability of subsection (f). Upon receiving a timely~~
25 ~~application for recalculation, the System shall review the~~
26 ~~application and, if appropriate, recalculate the amount due.~~

1 ~~The employer contributions required under this subsection~~
2 ~~(f-1) may be paid in the form of a lump sum within 90 days after~~
3 ~~receipt of the bill. If the employer contributions are not paid~~
4 ~~within 90 days after receipt of the bill, then interest shall~~
5 ~~be charged at a rate equal to the System's annual actuarially~~
6 ~~assumed rate of return on investment compounded annually from~~
7 ~~the 91st day after receipt of the bill. Payments must be~~
8 ~~concluded within 3 years after the employer's receipt of the~~
9 ~~bill.~~

10 (g) This subsection (g) applies only to payments made or
11 salary increases given on or after June 1, 2005 but before July
12 1, 2011. The changes made by Public Act 94-1057 shall not
13 require the System to refund any payments received before July
14 31, 2006 (the effective date of Public Act 94-1057).

15 When assessing payment for any amount due under subsection
16 (f), the System shall exclude salary increases paid to teachers
17 under contracts or collective bargaining agreements entered
18 into, amended, or renewed before June 1, 2005.

19 When assessing payment for any amount due under subsection
20 (f), the System shall exclude salary increases paid to a
21 teacher at a time when the teacher is 10 or more years from
22 retirement eligibility under Section 16-132 or 16-133.2.

23 When assessing payment for any amount due under subsection
24 (f), the System shall exclude salary increases resulting from
25 overload work, including summer school, when the school
26 district has certified to the System, and the System has

1 approved the certification, that (i) the overload work is for
2 the sole purpose of classroom instruction in excess of the
3 standard number of classes for a full-time teacher in a school
4 district during a school year and (ii) the salary increases are
5 equal to or less than the rate of pay for classroom instruction
6 computed on the teacher's current salary and work schedule.

7 When assessing payment for any amount due under subsection
8 (f), the System shall exclude a salary increase resulting from
9 a promotion (i) for which the employee is required to hold a
10 certificate or supervisory endorsement issued by the State
11 Teacher Certification Board that is a different certification
12 or supervisory endorsement than is required for the teacher's
13 previous position and (ii) to a position that has existed and
14 been filled by a member for no less than one complete academic
15 year and the salary increase from the promotion is an increase
16 that results in an amount no greater than the lesser of the
17 average salary paid for other similar positions in the district
18 requiring the same certification or the amount stipulated in
19 the collective bargaining agreement for a similar position
20 requiring the same certification.

21 When assessing payment for any amount due under subsection
22 (f), the System shall exclude any payment to the teacher from
23 the State of Illinois or the State Board of Education over
24 which the employer does not have discretion, notwithstanding
25 that the payment is included in the computation of final
26 average salary.

1 (h) When assessing payment for any amount due under
2 subsection (f), the System shall exclude any salary increase
3 described in subsection (g) of this Section given on or after
4 July 1, 2011 but before July 1, 2014 under a contract or
5 collective bargaining agreement entered into, amended, or
6 renewed on or after June 1, 2005 but before July 1, 2011.
7 Notwithstanding any other provision of this Section, any
8 payments made or salary increases given after June 30, 2014
9 shall be used in assessing payment for any amount due under
10 subsection (f) of this Section.

11 (i) The System shall prepare a report and file copies of
12 the report with the Governor and the General Assembly by
13 January 1, 2007 that contains all of the following information:

14 (1) The number of recalculations required by the
15 changes made to this Section by Public Act 94-1057 for each
16 employer.

17 (2) The dollar amount by which each employer's
18 contribution to the System was changed due to
19 recalculations required by Public Act 94-1057.

20 (3) The total amount the System received from each
21 employer as a result of the changes made to this Section by
22 Public Act 94-4.

23 (4) The increase in the required State contribution
24 resulting from the changes made to this Section by Public
25 Act 94-1057.

26 (i-5) For school years beginning on or after July 1, 2017,

1 if the amount of a participant's salary for any school year
2 exceeds the amount of the salary set for the Governor, the
3 participant's employer shall pay to the System, in addition to
4 all other payments required under this Section and in
5 accordance with guidelines established by the System, an amount
6 determined by the System to be equal to the employer normal
7 cost, as established by the System and expressed as a total
8 percentage of payroll, multiplied by the amount of salary in
9 excess of the amount of the salary set for the Governor. This
10 amount shall be computed by the System on the basis of the
11 actuarial assumptions and tables used in the most recent
12 actuarial valuation of the System that is available at the time
13 of the computation. The System may require the employer to
14 provide any pertinent information or documentation.

15 Whenever it determines that a payment is or may be required
16 under this subsection, the System shall calculate the amount of
17 the payment and bill the employer for that amount. The bill
18 shall specify the calculations used to determine the amount
19 due. If the employer disputes the amount of the bill, it may,
20 within 30 days after receipt of the bill, apply to the System
21 in writing for a recalculation. The application must specify in
22 detail the grounds of the dispute. Upon receiving a timely
23 application for recalculation, the System shall review the
24 application and, if appropriate, recalculate the amount due.

25 The employer contributions required under this subsection
26 may be paid in the form of a lump sum within 90 days after

1 receipt of the bill. If the employer contributions are not paid
2 within 90 days after receipt of the bill, then interest will be
3 charged at a rate equal to the System's annual actuarially
4 assumed rate of return on investment compounded annually from
5 the 91st day after receipt of the bill. Payments must be
6 concluded within 3 years after the employer's receipt of the
7 bill.

8 (j) For purposes of determining the required State
9 contribution to the System, the value of the System's assets
10 shall be equal to the actuarial value of the System's assets,
11 which shall be calculated as follows:

12 As of June 30, 2008, the actuarial value of the System's
13 assets shall be equal to the market value of the assets as of
14 that date. In determining the actuarial value of the System's
15 assets for fiscal years after June 30, 2008, any actuarial
16 gains or losses from investment return incurred in a fiscal
17 year shall be recognized in equal annual amounts over the
18 5-year period following that fiscal year.

19 (k) For purposes of determining the required State
20 contribution to the system for a particular year, the actuarial
21 value of assets shall be assumed to earn a rate of return equal
22 to the system's actuarially assumed rate of return.

23 (Source: P.A. 100-23, eff. 7-6-17; 100-340, eff. 8-25-17;
24 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; 100-863, eff.
25 8-14-18; revised 10-4-18.)

1 (40 ILCS 5/16-190.5)

2 Sec. 16-190.5. Accelerated pension benefit payment in lieu
3 of any pension benefit.

4 (a) As used in this Section:

5 "Eligible person" means a person who:

6 (1) has terminated service;

7 (2) has accrued sufficient service credit to be
8 eligible to receive a retirement annuity under this
9 Article;

10 (3) has not received any retirement annuity under this
11 Article; and

12 (4) has not made the election under Section 16-190.6.

13 "Pension benefit" means the benefits under this Article, or
14 Article 1 as it relates to those benefits, including any
15 anticipated annual increases, that an eligible person is
16 entitled to upon attainment of the applicable retirement age.
17 "Pension benefit" also includes applicable survivor's or
18 disability benefits.

19 (b) As soon as practical after June 4, 2018 the effective
20 date of Public Act 100-587 ~~this amendatory Act of the 100th~~
21 ~~General Assembly~~, the System shall calculate, using actuarial
22 tables and other assumptions adopted by the Board, the present
23 value of pension benefits for each eligible person who requests
24 that information and shall offer each eligible person the
25 opportunity to irrevocably elect to receive an amount
26 determined by the System to be equal to 60% of the present

1 value of his or her pension benefits in lieu of receiving any
2 pension benefit. The offer shall specify the dollar amount that
3 the eligible person will receive if he or she so elects and
4 shall expire when a subsequent offer is made to an eligible
5 person. The System shall make a good faith effort to contact
6 every eligible person to notify him or her of the election.

7 Until June 30, 2024 ~~2021~~, an eligible person may
8 irrevocably elect to receive an accelerated pension benefit
9 payment in the amount that the System offers under this
10 subsection in lieu of receiving any pension benefit. A person
11 who elects to receive an accelerated pension benefit payment
12 under this Section may not elect to proceed under the
13 Retirement Systems Reciprocal Act with respect to service under
14 this Article.

15 (c) A person's creditable service under this Article shall
16 be terminated upon the person's receipt of an accelerated
17 pension benefit payment under this Section, and no other
18 benefit shall be paid under this Article based on the
19 terminated creditable service, including any retirement,
20 survivor, or other benefit; except that to the extent that
21 participation, benefits, or premiums under the State Employees
22 Group Insurance Act of 1971 are based on the amount of service
23 credit, the terminated service credit shall be used for that
24 purpose.

25 (d) If a person who has received an accelerated pension
26 benefit payment under this Section returns to active service

1 under this Article, then:

2 (1) Any benefits under the System earned as a result of
3 that return to active service shall be based solely on the
4 person's creditable service arising from the return to
5 active service.

6 (2) The accelerated pension benefit payment may not be
7 repaid to the System, and the terminated creditable service
8 may not under any circumstances be reinstated.

9 (e) As a condition of receiving an accelerated pension
10 benefit payment, the accelerated pension benefit payment must
11 be transferred into a tax qualified retirement plan or account.
12 The accelerated pension benefit payment under this Section may
13 be subject to withholding or payment of applicable taxes, but
14 to the extent permitted by federal law, a person who receives
15 an accelerated pension benefit payment under this Section must
16 direct the System to pay all of that payment as a rollover into
17 another retirement plan or account qualified under the Internal
18 Revenue Code of 1986, as amended.

19 (f) Upon receipt of a member's irrevocable election to
20 receive an accelerated pension benefit payment under this
21 Section, the System shall submit a voucher to the Comptroller
22 for payment of the member's accelerated pension benefit
23 payment. The Comptroller shall transfer the amount of the
24 voucher from the State Pension Obligation Acceleration Bond
25 Fund to the System, and the System shall transfer the amount
26 into the member's eligible retirement plan or qualified

1 account.

2 (g) The Board shall adopt any rules, including emergency
3 rules, necessary to implement this Section.

4 (h) No provision of this amendatory Act of the 100th
5 General Assembly shall be interpreted in a way that would cause
6 the applicable System to cease to be a qualified plan under the
7 Internal Revenue Code of 1986.

8 (Source: P.A. 100-587, eff. 6-4-18.)

9 (40 ILCS 5/16-190.6)

10 Sec. 16-190.6. Accelerated pension benefit payment for a
11 reduction in annual retirement annuity and survivor's annuity
12 increases.

13 (a) As used in this Section:

14 "Accelerated pension benefit payment" means a lump sum
15 payment equal to 70% of the difference of the present value of
16 the automatic annual increases to a Tier 1 member's retirement
17 annuity and survivor's annuity using the formula applicable to
18 the Tier 1 member and the present value of the automatic annual
19 increases to the Tier 1 member's retirement annuity using the
20 formula provided under subsection (b-5) and the survivor's
21 annuity using the formula provided under subsection (b-6).

22 "Eligible person" means a person who:

23 (1) is a Tier 1 member;

24 (2) has submitted an application for a retirement
25 annuity under this Article;

1 (3) meets the age and service requirements for
2 receiving a retirement annuity under this Article;

3 (4) has not received any retirement annuity under this
4 Article; and

5 (5) has not made the election under Section 16-190.5.

6 (b) As soon as practical after June 4, 2018 the effective
7 date of Public Act 100-587) ~~this amendatory Act of the 100th~~
8 ~~General Assembly~~ and until June 30, 2024 ~~2021~~, the System shall
9 implement an accelerated pension benefit payment option for
10 eligible persons. Upon the request of an eligible person, the
11 System shall calculate, using actuarial tables and other
12 assumptions adopted by the Board, an accelerated pension
13 benefit payment amount and shall offer that eligible person the
14 opportunity to irrevocably elect to have his or her automatic
15 annual increases in retirement annuity calculated in
16 accordance with the formula provided under subsection (b-5) and
17 any increases in survivor's annuity payable to his or her
18 survivor's annuity beneficiary calculated in accordance with
19 the formula provided under subsection (b-6) in exchange for the
20 accelerated pension benefit payment. The election under this
21 subsection must be made before the eligible person receives the
22 first payment of a retirement annuity otherwise payable under
23 this Article.

24 (b-5) Notwithstanding any other provision of law, the
25 retirement annuity of a person who made the election under
26 subsection (b) shall be subject to annual increases on the

1 January 1 occurring either on or after the attainment of age 67
2 or the first anniversary of the annuity start date, whichever
3 is later. Each annual increase shall be calculated at 1.5% of
4 the originally granted retirement annuity.

5 (b-6) Notwithstanding any other provision of law, a
6 survivor's annuity payable to a survivor's annuity beneficiary
7 of a person who made the election under subsection (b) shall be
8 subject to annual increases on the January 1 occurring on or
9 after the first anniversary of the commencement of the annuity.
10 Each annual increase shall be calculated at 1.5% of the
11 originally granted survivor's annuity.

12 (c) If a person who has received an accelerated pension
13 benefit payment returns to active service under this Article,
14 then:

15 (1) the calculation of any future automatic annual
16 increase in retirement annuity shall be calculated in
17 accordance with the formula provided in subsection (b-5);
18 and

19 (2) the accelerated pension benefit payment may not be
20 repaid to the System.

21 (d) As a condition of receiving an accelerated pension
22 benefit payment, the accelerated pension benefit payment must
23 be transferred into a tax qualified retirement plan or account.
24 The accelerated pension benefit payment under this Section may
25 be subject to withholding or payment of applicable taxes, but
26 to the extent permitted by federal law, a person who receives

1 an accelerated pension benefit payment under this Section must
2 direct the System to pay all of that payment as a rollover into
3 another retirement plan or account qualified under the Internal
4 Revenue Code of 1986, as amended.

5 (d-5) Upon receipt of a member's irrevocable election to
6 receive an accelerated pension benefit payment under this
7 Section, the System shall submit a voucher to the Comptroller
8 for payment of the member's accelerated pension benefit
9 payment. The Comptroller shall transfer the amount of the
10 voucher from the State Pension Obligation Acceleration Bond
11 Fund to the System, and the System shall transfer the amount
12 into the member's eligible retirement plan or qualified
13 account.

14 (e) The Board shall adopt any rules, including emergency
15 rules, necessary to implement this Section.

16 (f) No provision of this Section shall be interpreted in a
17 way that would cause the applicable System to cease to be a
18 qualified plan under the Internal Revenue Code of 1986.

19 (Source: P.A. 100-587, eff. 6-4-18.)

20 (40 ILCS 5/16-203)

21 Sec. 16-203. Application and expiration of new benefit
22 increases.

23 (a) As used in this Section, "new benefit increase" means
24 an increase in the amount of any benefit provided under this
25 Article, or an expansion of the conditions of eligibility for

1 any benefit under this Article, that results from an amendment
2 to this Code that takes effect after June 1, 2005 (the
3 effective date of Public Act 94-4). "New benefit increase",
4 however, does not include any benefit increase resulting from
5 the changes made to Article 1 or this Article by Public Act
6 95-910, Public Act 100-23, Public Act 100-587, Public Act
7 100-743, Public Act 100-769, or this amendatory Act of the
8 101st General Assembly ~~or by this amendatory Act of the 100th~~
9 ~~General Assembly.~~

10 (b) Notwithstanding any other provision of this Code or any
11 subsequent amendment to this Code, every new benefit increase
12 is subject to this Section and shall be deemed to be granted
13 only in conformance with and contingent upon compliance with
14 the provisions of this Section.

15 (c) The Public Act enacting a new benefit increase must
16 identify and provide for payment to the System of additional
17 funding at least sufficient to fund the resulting annual
18 increase in cost to the System as it accrues.

19 Every new benefit increase is contingent upon the General
20 Assembly providing the additional funding required under this
21 subsection. The Commission on Government Forecasting and
22 Accountability shall analyze whether adequate additional
23 funding has been provided for the new benefit increase and
24 shall report its analysis to the Public Pension Division of the
25 Department of Insurance. A new benefit increase created by a
26 Public Act that does not include the additional funding

1 required under this subsection is null and void. If the Public
2 Pension Division determines that the additional funding
3 provided for a new benefit increase under this subsection is or
4 has become inadequate, it may so certify to the Governor and
5 the State Comptroller and, in the absence of corrective action
6 by the General Assembly, the new benefit increase shall expire
7 at the end of the fiscal year in which the certification is
8 made.

9 (d) Every new benefit increase shall expire 5 years after
10 its effective date or on such earlier date as may be specified
11 in the language enacting the new benefit increase or provided
12 under subsection (c). This does not prevent the General
13 Assembly from extending or re-creating a new benefit increase
14 by law.

15 (e) Except as otherwise provided in the language creating
16 the new benefit increase, a new benefit increase that expires
17 under this Section continues to apply to persons who applied
18 and qualified for the affected benefit while the new benefit
19 increase was in effect and to the affected beneficiaries and
20 alternate payees of such persons, but does not apply to any
21 other person, including without limitation a person who
22 continues in service after the expiration date and did not
23 apply and qualify for the affected benefit while the new
24 benefit increase was in effect.

25 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
26 100-743, eff. 8-10-18; 100-769, eff. 8-10-18; revised

1 10-15-18.)

2 Section 10-15. The State Pension Funds Continuing
3 Appropriation Act is amended by changing Section 1.2 as
4 follows:

5 (40 ILCS 15/1.2)

6 Sec. 1.2. Appropriations for the State Employees'
7 Retirement System.

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

1 ~~payment from a department or employer's personal services line~~
2 ~~item for fiscal year 2004, payments to the State Employees'~~
3 ~~Retirement System that otherwise would have been made under~~
4 ~~this subsection (a) shall be governed by the provisions in~~
5 ~~subsection (a-1).~~

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

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

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

24 (a-4) If a Prior Fiscal Year Shortfall is certified under
25 subsection (k) of Section 14-131 of the Illinois Pension Code,
26 there is hereby appropriated to the State Employees' Retirement

1 System of Illinois on a continuing basis from the General
2 Revenue Fund an additional aggregate amount equal to the Prior
3 Fiscal Year ~~2018~~ Shortfall.

4 (b) The continuing appropriations provided for by this
5 Section shall first be available in State fiscal year 1996.

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

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

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

25 (f) (Blank). ~~For State fiscal year 2011 only, a continuing~~
26 ~~appropriation is provided to the State Employees' Retirement~~

1 ~~System equal to the amount certified by the System on or before~~
2 ~~April 1, 2011, less the gross proceeds of the bonds sold in~~
3 ~~fiscal year 2011 under the authorization contained in~~
4 ~~subsection (a) of Section 7.2 of the General Obligation Bond~~
5 ~~Act.~~

6 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;
7 100-587, eff. 6-4-18.)

8 Section 10-20. The Drug Asset Forfeiture Procedure Act is
9 amended by changing Section 13.2 as follows:

10 (725 ILCS 150/13.2) (was 725 ILCS 150/17)

11 Sec. 13.2. Distribution of proceeds; selling or retaining
12 seized property prohibited.

13 (a) Except as otherwise provided in this Section, the court
14 shall order that property forfeited under this Act be delivered
15 to the Department of State Police within 60 days.

16 (b) All moneys and the sale proceeds of all other property
17 forfeited and seized under this Act shall be distributed as
18 follows:

19 (1) (i) 65% shall be distributed to the metropolitan
20 enforcement group, local, municipal, county, or State law
21 enforcement agency or agencies that conducted or
22 participated in the investigation resulting in the
23 forfeiture. The distribution shall bear a reasonable
24 relationship to the degree of direct participation of the

1 law enforcement agency in the effort resulting in the
2 forfeiture, taking into account the total value of the
3 property forfeited and the total law enforcement effort
4 with respect to the violation of the law upon which the
5 forfeiture is based. Amounts distributed to the agency or
6 agencies shall be used for the enforcement of laws
7 governing cannabis and controlled substances; for public
8 education in the community or schools in the prevention or
9 detection of the abuse of drugs or alcohol; or for security
10 cameras used for the prevention or detection of violence,
11 except that amounts distributed to the Secretary of State
12 shall be deposited into the Secretary of State Evidence
13 Fund to be used as provided in Section 2-115 of the
14 Illinois Vehicle Code.

15 (ii) Any local, municipal, or county law enforcement
16 agency entitled to receive a monetary distribution of
17 forfeiture proceeds may share those forfeiture proceeds
18 pursuant to the terms of an intergovernmental agreement
19 with a municipality that has a population in excess of
20 20,000 if:

21 (A) the receiving agency has entered into an
22 intergovernmental agreement with the municipality to
23 provide police services;

24 (B) the intergovernmental agreement for police
25 services provides for consideration in an amount of not
26 less than \$1,000,000 per year;

1 (C) the seizure took place within the geographical
2 limits of the municipality; and

3 (D) the funds are used only for the enforcement of
4 laws governing cannabis and controlled substances; for
5 public education in the community or schools in the
6 prevention or detection of the abuse of drugs or
7 alcohol; or for security cameras used for the
8 prevention or detection of violence or the
9 establishment of a municipal police force, including
10 the training of officers, construction of a police
11 station, or the purchase of law enforcement equipment
12 or vehicles.

13 (2) (i) 12.5% shall be distributed to the Office of the
14 State's Attorney of the county in which the prosecution
15 resulting in the forfeiture was instituted, deposited in a
16 special fund in the county treasury and appropriated to the
17 State's Attorney for use in the enforcement of laws
18 governing cannabis and controlled substances; for public
19 education in the community or schools in the prevention or
20 detection of the abuse of drugs or alcohol; or, at the
21 discretion of the State's Attorney, in addition to other
22 authorized purposes, to make grants to local substance
23 abuse treatment facilities and half-way houses. In
24 counties over 3,000,000 population, 25% shall be
25 distributed to the Office of the State's Attorney for use
26 in the enforcement of laws governing cannabis and

1 controlled substances; for public education in the
2 community or schools in the prevention or detection of the
3 abuse of drugs or alcohol; or at the discretion of the
4 State's Attorney, in addition to other authorized
5 purposes, to make grants to local substance abuse treatment
6 facilities and half-way houses. If the prosecution is
7 undertaken solely by the Attorney General, the portion
8 provided shall be distributed to the Attorney General for
9 use in the enforcement of laws governing cannabis and
10 controlled substances or for public education in the
11 community or schools in the prevention or detection of the
12 abuse of drugs or alcohol.

13 (ii) 12.5% shall be distributed to the Office of the
14 State's Attorneys Appellate Prosecutor and deposited in
15 the Narcotics Profit Forfeiture Fund of that office to be
16 used for additional expenses incurred in the
17 investigation, prosecution and appeal of cases arising
18 under laws governing cannabis and controlled substances,
19 together with administrative expenses, and for legal
20 education or for public education in the community or
21 schools in the prevention or detection of the abuse of
22 drugs or alcohol. The Office of the State's Attorneys
23 Appellate Prosecutor shall not receive distribution from
24 cases brought in counties with over 3,000,000 population.

25 (3) 10% shall be retained by the Department of State
26 Police for expenses related to the administration and sale

1 of seized and forfeited property.

2 (Source: P.A. 100-512, eff. 7-1-18; 100-699, eff. 8-3-18.)

3 Section 10-25. The State's Attorneys Appellate
4 Prosecutor's Act is amended by changing Section 9.01 as
5 follows:

6 (725 ILCS 210/9.01) (from Ch. 14, par. 209.01)

7 Sec. 9.01. For State fiscal years beginning on or after
8 July 1, 2017, the ~~The~~ General Assembly shall appropriate money
9 for the expenses of the Office, other than the expenses of the
10 Office incident to the programs and publications authorized by
11 Section 4.10 of this Act, from such Funds and in such amounts
12 as it may determine. ~~one third from the State's Attorneys~~
13 ~~Appellate Prosecutor's County Fund and two thirds from the~~
14 ~~General Revenue Fund, except for employees in the collective~~
15 ~~bargaining unit, for which all personal services expenses shall~~
16 ~~be paid from the General Revenue Fund.~~

17 (Source: P.A. 86-332.)

18 Section 10-30. The Unified Code of Corrections is amended
19 by adding Section 5-9-1.22 as follows:

20 (730 ILCS 5/5-9-1.22 new)

21 Sec. 5-9-1.22. Fee; Roadside Memorial Fund. A person who is
22 convicted or receives a disposition of court supervision for a

1 violation of Section 11-501 of the Illinois Vehicle Code shall,
2 in addition to any other disposition, penalty, or fine imposed,
3 pay a fee of \$50 which shall be collected by the clerk of the
4 court and then remitted to the State Treasurer for deposit into
5 the Roadside Memorial Fund, a special fund that is created in
6 the State treasury. However, the court may waive the fee if
7 full restitution is complied with. Subject to appropriation,
8 all moneys in the Roadside Memorial Fund shall be used by the
9 Department of Transportation to pay fees imposed under
10 subsection (f) of Section 20 of the Roadside Memorial Act.

11 This Section is substantially the same as Section 5-9-1.8
12 of the Unified Code of Corrections, which Section was repealed
13 by Public Act 100-987, and shall be construed as a continuation
14 of the fee established by that prior law, and not as a new or
15 different fee.

16 Section 10-35. The Revised Uniform Unclaimed Property Act
17 is amended by changing Section 15-801 as follows:

18 (765 ILCS 1026/15-801)

19 Sec. 15-801. Deposit of funds by administrator.

20 (a) Except as otherwise provided in this Section, the
21 administrator shall deposit in the Unclaimed Property Trust
22 Fund all funds received under this Act, including proceeds from
23 the sale of property under Article 7. The administrator may
24 deposit any amount in the Unclaimed Property Trust Fund into

1 the State Pensions Fund during the fiscal year at his or her
2 discretion; however, he or she shall, on April 15 and October
3 15 of each year, deposit any amount in the Unclaimed Property
4 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
5 If on either April 15 or October 15, the administrator
6 determines that a balance of \$2,500,000 is insufficient for the
7 prompt payment of unclaimed property claims authorized under
8 this Act, the administrator may retain more than \$2,500,000 in
9 the Unclaimed Property Trust Fund in order to ensure the prompt
10 payment of claims. Beginning in State fiscal year 2021 ~~2020~~,
11 all amounts that are deposited into the State Pensions Fund
12 from the Unclaimed Property Trust Fund shall be apportioned to
13 the designated retirement systems as provided in subsection
14 (c-6) of Section 8.12 of the State Finance Act to reduce their
15 actuarial reserve deficiencies.

16 (b) The administrator shall make prompt payment of claims
17 he or she duly allows as provided for in this Act from the
18 Unclaimed Property Trust Fund. This shall constitute an
19 irrevocable and continuing appropriation of all amounts in the
20 Unclaimed Property Trust Fund necessary to make prompt payment
21 of claims duly allowed by the administrator pursuant to this
22 Act.

23 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18.)

1 Section 15-5. The State Finance Act is amended by changing
2 Section 6z-34 and by adding Sections 5.891, 5.893, 5.894,
3 5.895, 6z-20.1, 6z-20.2, 6z-20.3, and 50 as follows:

4 (30 ILCS 105/5.891 new)

5 Sec. 5.891. The State Aviation Program Fund.

6 (30 ILCS 105/5.893 new)

7 Sec. 5.893. The Local Government Aviation Trust Fund.

8 (30 ILCS 105/5.894 new)

9 Sec. 5.894. The Aviation Fuel Sales Tax Refund Fund.

10 (30 ILCS 105/5.895 new)

11 Sec. 5.895. The Sound-Reducing Windows and Doors
12 Replacement Fund.

13 (30 ILCS 105/6z-20.1 new)

14 Sec. 6z-20.1. The State Aviation Program Fund and the
15 Sound-Reducing Windows and Doors Replacement Fund.

16 (a) The State Aviation Program Fund is created in the State
17 Treasury. Moneys in the Fund shall be used by the Department of
18 Transportation for the purposes of administering a State
19 Aviation Program. Subject to appropriation, the moneys shall be
20 used for the purpose of distributing grants to units of local
21 government to be used for airport-related purposes. Grants to

1 units of local government from the Fund shall be distributed
2 proportionately based on equal part enplanements, total cargo,
3 and airport operations. With regard to enplanements that occur
4 within a municipality with a population of over 500,000, grants
5 shall be distributed only to the municipality.

6 (b) For grants to a unit of government other than a
7 municipality with a population of more than 500,000,
8 "airport-related purposes" means the capital or operating
9 costs of: (1) an airport; (2) a local airport system; or (3)
10 any other local facility that is owned or operated by the
11 person or entity that owns or operates the airport that is
12 directly and substantially related to the air transportation of
13 passengers or property as provided in 49 U.S.C. 47133,
14 including (i) the replacement of sound-reducing windows and
15 doors installed under the Residential Sound Insulation Program
16 and (ii) in-home air quality monitoring testing in residences
17 in which windows or doors were installed under the Residential
18 Sound Insulation Program.

19 (c) For grants to a municipality with a population of more
20 than 500,000, "airport-related purposes" means the capital
21 costs of: (1) an airport; (2) a local airport system; or (3)
22 any other local facility that (i) is owned or operated by a
23 person or entity that owns or operates an airport and (ii) is
24 directly and substantially related to the air transportation of
25 passengers or property, as provided in 40 U.S.C. 47133. For
26 grants to a municipality with a population of more than

1 500,000, "airport-related purposes" also means costs
2 associated with the replacement of sound-reducing windows and
3 doors installed under the Residential Sound Insulation
4 Program.

5 (d) In each State fiscal year, the first \$7,500,000
6 attributable to a municipality with a population of more than
7 500,000, as provided in subsection (a) of this Section, shall
8 be transferred to the Sound-Reducing Windows and Doors
9 Replacement Fund, a special fund created in the State Treasury.
10 Subject to appropriation, the moneys in the Fund shall be used
11 for costs associated with the replacement of sound-reducing
12 windows and doors installed under the Residential Sound
13 Insulation Program. Any amounts attributable to a municipality
14 with a population of more than 500,000 in excess of \$7,500,000
15 in each State fiscal year shall be distributed among the
16 airports in that municipality based on the same formula as
17 prescribed in subsection (a) to be used for airport-related
18 purposes.

19 (30 ILCS 105/6z-20.2 new)

20 Sec. 6z-20.2. The Local Government Aviation Trust Fund.

21 (a) The Local Government Aviation Trust Fund is created as
22 a trust fund in the State Treasury. Moneys in the Trust Fund
23 shall be used by units of local government for airport-related
24 purposes.

25 (b) As used in this Section, "airport-related purposes"

1 means the capital or operating costs of: (1) an airport; (2) a
2 local airport system; or (3) any other local facility that is
3 owned or operated by the person or entity that owns or operates
4 the airport that is directly and substantially related to the
5 air transportation of passengers or property as provided in 49
6 U.S.C. 47133, including (i) the replacement of sound-reducing
7 windows and doors installed under the Residential Sound
8 Insulation Program and (ii) in-home air quality testing in
9 residences in which windows or doors were installed under the
10 Residential Sound Insulation Program.

11 (c) Moneys in the Trust Fund are not subject to
12 appropriation and shall be used solely as provided in this
13 Section. All deposits into the Trust Fund shall be held in the
14 Trust Fund by the State Treasurer, ex officio, as trustee
15 separate and apart from all public moneys or funds of this
16 State.

17 (d) 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 units of local
20 government, the units of local government to be those from
21 which retailers or servicemen have paid tax or penalties to the
22 Department during the second preceding calendar month on sales
23 of aviation fuel. The amount to be paid to each unit of local
24 government shall be the amount (not including credit memoranda)
25 collected during the second preceding calendar month by the
26 Department and paid into the Local Government Aviation Trust

1 Fund, plus an amount the Department determines is necessary to
2 offset any amounts which were erroneously paid to a different
3 taxing body, and not including an amount equal to the amount of
4 refunds made during the second preceding calendar month by the
5 Department, and not including any amount which the Department
6 determines is necessary to offset any amounts which are payable
7 to a different taxing body but were erroneously paid to the
8 unit of local government. Within 10 days after receipt by the
9 Comptroller of the certification for disbursement to the units
10 of local government, provided for in this Section to be given
11 to the Comptroller by the Department, the Comptroller shall
12 cause the orders to be drawn for the respective amounts in
13 accordance with the directions contained in the certification.

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

20 (30 ILCS 105/6z-20.3 new)

21 Sec. 6z-20.3. The Aviation Fuel Sales Tax Refund Fund.

22 (a) The Aviation Fuel Sales Tax Refund Fund is hereby
23 created as a special fund in the State Treasury. Moneys in the
24 Aviation Fuel Sales Tax Refund Fund shall be used by the
25 Department of Revenue to pay refunds of Use Tax, Service Use

1 Tax, Service Occupation Tax, and Retailers' Occupation Tax paid
2 on aviation fuel in the manner provided in Section 19 of the
3 Use Tax Act, Section 17 of the Service Use Tax Act, Section 17
4 of the Service Occupation Tax Act, and Section 6 of the
5 Retailers' Occupation Tax Act.

6 (b) Moneys in the Aviation Fuel Sales Tax Refund Fund shall
7 be expended exclusively for the purpose of paying refunds
8 pursuant to this Section.

9 (c) The Director of Revenue shall order payment of refunds
10 under this Section from the Aviation Fuel Sales Tax Refund Fund
11 only to the extent that amounts collected pursuant to Section 3
12 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
13 Act, Section 9 of the Service Occupation Tax Act, and Section 9
14 of the Service Use Tax Act on aviation fuel have been deposited
15 and retained in the Fund.

16 As soon as possible after the end of each fiscal year, the
17 Director of Revenue shall order transferred and the State
18 Treasurer and State Comptroller shall transfer from the
19 Aviation Fuel Sales Tax Refund Fund to the State Aviation
20 Program Fund 20% of any surplus remaining as of the end of such
21 fiscal year and shall transfer from the Aviation Fuel Sales Tax
22 Refund Fund to the General Revenue Fund 80% of any surplus
23 remaining as of the end of such fiscal year.

24 This Section shall constitute an irrevocable and
25 continuing appropriation from the Aviation Fuel Sales Tax
26 Refund Fund for the purpose of paying refunds in accordance

1 with the provisions of this Section.

2 (30 ILCS 105/6z-34)

3 Sec. 6z-34. Secretary of State Special Services Fund. There
4 is created in the State Treasury a special fund to be known as
5 the Secretary of State Special Services Fund. Moneys deposited
6 into the Fund may, subject to appropriation, be used by the
7 Secretary of State for any or all of the following purposes:

8 (1) For general automation efforts within operations
9 of the Office of Secretary of State.

10 (2) For technology applications in any form that will
11 enhance the operational capabilities of the Office of
12 Secretary of State.

13 (3) To provide funds for any type of library grants
14 authorized and administered by the Secretary of State as
15 State Librarian.

16 (4) For the purposes of the Secretary of State's
17 operating program expenses related to the enforcement of
18 administrative laws related to vehicles and
19 transportation.

20 These funds are in addition to any other funds otherwise
21 authorized to the Office of Secretary of State for like or
22 similar purposes.

23 On August 15, 1997, all fiscal year 1997 receipts that
24 exceed the amount of \$15,000,000 shall be transferred from this
25 Fund to the Technology Management Revolving Fund (formerly

1 known as the Statistical Services Revolving Fund); on August
2 15, 1998 and each year thereafter through 2000, all receipts
3 from the fiscal year ending on the previous June 30th that
4 exceed the amount of \$17,000,000 shall be transferred from this
5 Fund to the Technology Management Revolving Fund (formerly
6 known as the Statistical Services Revolving Fund); on August
7 15, 2001 and each year thereafter through 2002, all receipts
8 from the fiscal year ending on the previous June 30th that
9 exceed the amount of \$19,000,000 shall be transferred from this
10 Fund to the Technology Management Revolving Fund (formerly
11 known as the Statistical Services Revolving Fund); and on
12 August 15, 2003 and each year thereafter, all receipts from the
13 fiscal year ending on the previous June 30th that exceed the
14 amount of \$33,000,000 shall be transferred from this Fund to
15 the Technology Management Revolving Fund (formerly known as the
16 Statistical Services Revolving Fund).

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

18 Section 15-10. The Use Tax Act is amended by changing
19 Sections 9 and 19 as follows:

20 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

21 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
22 and trailers that are required to be registered with an agency
23 of this State, each retailer required or authorized to collect
24 the tax imposed by this Act shall pay to the Department the

1 amount of such tax (except as otherwise provided) at the time
2 when he is required to file his return for the period during
3 which such tax was collected, less a discount of 2.1% prior to
4 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
5 per calendar year, whichever is greater, which is allowed to
6 reimburse the retailer for expenses incurred in collecting the
7 tax, keeping records, preparing and filing returns, remitting
8 the tax and supplying data to the Department on request. The
9 discount under this Section is not allowed for taxes paid on
10 aviation fuel that are deposited into the State Aviation
11 Program Fund under this Act. In the case of retailers who
12 report and pay the tax on a transaction by transaction basis,
13 as provided in this Section, such discount shall be taken with
14 each such tax remittance instead of when such retailer files
15 his periodic return. The discount allowed under this Section is
16 allowed only for returns that are filed in the manner required
17 by this Act. The Department may disallow the discount for
18 retailers whose certificate of registration is revoked at the
19 time the return is filed, but only if the Department's decision
20 to revoke the certificate of registration has become final. A
21 retailer need not remit that part of any tax collected by him
22 to the extent that he is required to remit and does remit the
23 tax imposed by the Retailers' Occupation Tax Act, with respect
24 to the sale of the same property.

25 Where such tangible personal property is sold under a
26 conditional sales contract, or under any other form of sale

1 wherein the payment of the principal sum, or a part thereof, is
2 extended beyond the close of the period for which the return is
3 filed, the retailer, in collecting the tax (except as to motor
4 vehicles, watercraft, aircraft, and trailers that are required
5 to be registered with an agency of this State), may collect for
6 each tax return period, only the tax applicable to that part of
7 the selling price actually received during such tax return
8 period.

9 Except as provided in this Section, on or before the
10 twentieth day of each calendar month, such retailer shall file
11 a return for the preceding calendar month. Such return shall be
12 filed on forms prescribed by the Department and shall furnish
13 such information as the Department may reasonably require. On
14 and after January 1, 2018, except for returns for motor
15 vehicles, watercraft, aircraft, and trailers that are required
16 to be registered with an agency of this State, with respect to
17 retailers whose annual gross receipts average \$20,000 or more,
18 all returns required to be filed pursuant to this Act shall be
19 filed electronically. Retailers who demonstrate that they do
20 not have access to the Internet or demonstrate hardship in
21 filing electronically may petition the Department to waive the
22 electronic filing requirement.

23 The Department may require returns to be filed on a
24 quarterly basis. If so required, a return for each calendar
25 quarter shall be filed on or before the twentieth day of the
26 calendar month following the end of such calendar quarter. The

1 taxpayer shall also file a return with the Department for each
2 of the first two months of each calendar quarter, on or before
3 the twentieth day of the following calendar month, stating:

4 1. The name of the seller;

5 2. The address of the principal place of business from
6 which he engages in the business of selling tangible
7 personal property at retail in this State;

8 3. The total amount of taxable receipts received by him
9 during the preceding calendar month from sales of tangible
10 personal property by him during such preceding calendar
11 month, including receipts from charge and time sales, but
12 less all deductions allowed by law;

13 4. The amount of credit provided in Section 2d of this
14 Act;

15 5. The amount of tax due;

16 5-5. The signature of the taxpayer; and

17 6. Such other reasonable information as the Department
18 may require.

19 Beginning on January 1, 2020, each retailer required or
20 authorized to collect the tax imposed by this Act on aviation
21 fuel sold at retail in this State during the preceding calendar
22 month shall, instead of reporting and paying tax on aviation
23 fuel as otherwise required by this Section, file and pay tax to
24 the Department on an aviation fuel tax return, on or before the
25 twentieth day of each calendar month. The requirements related
26 to the return shall be as otherwise provided in this Section.

1 Notwithstanding any other provisions of this Act to the
2 contrary, retailers collecting tax on aviation fuel shall file
3 all aviation fuel tax returns and shall make all aviation fuel
4 fee payments by electronic means in the manner and form
5 required by the Department. For purposes of this paragraph,
6 "aviation fuel" means a product that is intended for use or
7 offered for sale as fuel for an aircraft.

8 If a taxpayer fails to sign a return within 30 days after
9 the proper notice and demand for signature by the Department,
10 the return shall be considered valid and any amount shown to be
11 due on the return shall be deemed assessed.

12 Beginning October 1, 1993, a taxpayer who has an average
13 monthly tax liability of \$150,000 or more shall make all
14 payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 1994, a taxpayer who has
16 an average monthly tax liability of \$100,000 or more shall make
17 all payments required by rules of the Department by electronic
18 funds transfer. Beginning October 1, 1995, a taxpayer who has
19 an average monthly tax liability of \$50,000 or more shall make
20 all payments required by rules of the Department by electronic
21 funds transfer. Beginning October 1, 2000, a taxpayer who has
22 an annual tax liability of \$200,000 or more shall make all
23 payments required by rules of the Department by electronic
24 funds transfer. The term "annual tax liability" shall be the
25 sum of the taxpayer's liabilities under this Act, and under all
26 other State and local occupation and use tax laws administered

1 by the Department, for the immediately preceding calendar year.
2 The term "average monthly tax liability" means the sum of the
3 taxpayer's liabilities under this Act, and under all other
4 State and local occupation and use tax laws administered by the
5 Department, for the immediately preceding calendar year
6 divided by 12. Beginning on October 1, 2002, a taxpayer who has
7 a tax liability in the amount set forth in subsection (b) of
8 Section 2505-210 of the Department of Revenue Law shall make
9 all payments required by rules of the Department by electronic
10 funds transfer.

11 Before August 1 of each year beginning in 1993, the
12 Department shall notify all taxpayers required to make payments
13 by electronic funds transfer. All taxpayers required to make
14 payments by electronic funds transfer shall make those payments
15 for a minimum of one year beginning on October 1.

16 Any taxpayer not required to make payments by electronic
17 funds transfer may make payments by electronic funds transfer
18 with the permission of the Department.

19 All taxpayers required to make payment by electronic funds
20 transfer and any taxpayers authorized to voluntarily make
21 payments by electronic funds transfer shall make those payments
22 in the manner authorized by the Department.

23 The Department shall adopt such rules as are necessary to
24 effectuate a program of electronic funds transfer and the
25 requirements of this Section.

26 Before October 1, 2000, if the taxpayer's average monthly

1 tax liability to the Department under this Act, the Retailers'
2 Occupation Tax Act, the Service Occupation Tax Act, the Service
3 Use Tax Act was \$10,000 or more during the preceding 4 complete
4 calendar quarters, he shall file a return with the Department
5 each month by the 20th day of the month next following the
6 month during which such tax liability is incurred and shall
7 make payments to the Department on or before the 7th, 15th,
8 22nd and last day of the month during which such liability is
9 incurred. On and after October 1, 2000, if the taxpayer's
10 average monthly tax liability to the Department under this Act,
11 the Retailers' Occupation Tax Act, the Service Occupation Tax
12 Act, and the Service Use Tax Act was \$20,000 or more during the
13 preceding 4 complete calendar quarters, he shall file a return
14 with the Department each month by the 20th day of the month
15 next following the month during which such tax liability is
16 incurred and shall make payment to the Department on or before
17 the 7th, 15th, 22nd and last day of the month during which such
18 liability is incurred. If the month during which such tax
19 liability is incurred began prior to January 1, 1985, each
20 payment shall be in an amount equal to 1/4 of the taxpayer's
21 actual liability for the month or an amount set by the
22 Department not to exceed 1/4 of the average monthly liability
23 of the taxpayer to the Department for the preceding 4 complete
24 calendar quarters (excluding the month of highest liability and
25 the month of lowest liability in such 4 quarter period). If the
26 month during which such tax liability is incurred begins on or

1 after January 1, 1985, and prior to January 1, 1987, each
2 payment shall be in an amount equal to 22.5% of the taxpayer's
3 actual liability for the month or 27.5% of the taxpayer's
4 liability for the same calendar month of the preceding year. If
5 the month during which such tax liability is incurred begins on
6 or after January 1, 1987, and prior to January 1, 1988, each
7 payment shall be in an amount equal to 22.5% of the taxpayer's
8 actual liability for the month or 26.25% of the taxpayer's
9 liability for the same calendar month of the preceding year. If
10 the month during which such tax liability is incurred begins on
11 or after January 1, 1988, and prior to January 1, 1989, or
12 begins on or after January 1, 1996, each payment shall be in an
13 amount equal to 22.5% of the taxpayer's actual liability for
14 the month or 25% of the taxpayer's liability for the same
15 calendar month of the preceding year. If the month during which
16 such tax liability is incurred begins on or after January 1,
17 1989, and prior to January 1, 1996, each payment shall be in an
18 amount equal to 22.5% of the taxpayer's actual liability for
19 the month or 25% of the taxpayer's liability for the same
20 calendar month of the preceding year or 100% of the taxpayer's
21 actual liability for the quarter monthly reporting period. The
22 amount of such quarter monthly payments shall be credited
23 against the final tax liability of the taxpayer's return for
24 that month. Before October 1, 2000, once applicable, the
25 requirement of the making of quarter monthly payments to the
26 Department shall continue until such taxpayer's average

1 monthly liability to the Department during the preceding 4
2 complete calendar quarters (excluding the month of highest
3 liability and the month of lowest liability) is less than
4 \$9,000, or until such taxpayer's average monthly liability to
5 the Department as computed for each calendar quarter of the 4
6 preceding complete calendar quarter period is less than
7 \$10,000. However, if a taxpayer can show the Department that a
8 substantial change in the taxpayer's business has occurred
9 which causes the taxpayer to anticipate that his average
10 monthly tax liability for the reasonably foreseeable future
11 will fall below the \$10,000 threshold stated above, then such
12 taxpayer may petition the Department for change in such
13 taxpayer's reporting status. On and after October 1, 2000, once
14 applicable, the requirement of the making of quarter monthly
15 payments to the Department shall continue until such taxpayer's
16 average monthly liability to the Department during the
17 preceding 4 complete calendar quarters (excluding the month of
18 highest liability and the month of lowest liability) is less
19 than \$19,000 or until such taxpayer's average monthly liability
20 to the Department as computed for each calendar quarter of the
21 4 preceding complete calendar quarter period is less than
22 \$20,000. However, if a taxpayer can show the Department that a
23 substantial change in the taxpayer's business has occurred
24 which causes the taxpayer to anticipate that his average
25 monthly tax liability for the reasonably foreseeable future
26 will fall below the \$20,000 threshold stated above, then such

1 taxpayer may petition the Department for a change in such
2 taxpayer's reporting status. The Department shall change such
3 taxpayer's reporting status unless it finds that such change is
4 seasonal in nature and not likely to be long term. If any such
5 quarter monthly payment is not paid at the time or in the
6 amount required by this Section, then the taxpayer shall be
7 liable for penalties and interest on the difference between the
8 minimum amount due and the amount of such quarter monthly
9 payment actually and timely paid, except insofar as the
10 taxpayer has previously made payments for that month to the
11 Department in excess of the minimum payments previously due as
12 provided in this Section. The Department shall make reasonable
13 rules and regulations to govern the quarter monthly payment
14 amount and quarter monthly payment dates for taxpayers who file
15 on other than a calendar monthly basis.

16 If any such payment provided for in this Section exceeds
17 the taxpayer's liabilities under this Act, the Retailers'
18 Occupation Tax Act, the Service Occupation Tax Act and the
19 Service Use Tax Act, as shown by an original monthly return,
20 the Department shall issue to the taxpayer a credit memorandum
21 no later than 30 days after the date of payment, which
22 memorandum may be submitted by the taxpayer to the Department
23 in payment of tax liability subsequently to be remitted by the
24 taxpayer to the Department or be assigned by the taxpayer to a
25 similar taxpayer under this Act, the Retailers' Occupation Tax
26 Act, the Service Occupation Tax Act or the Service Use Tax Act,

1 in accordance with reasonable rules and regulations to be
2 prescribed by the Department, except that if such excess
3 payment is shown on an original monthly return and is made
4 after December 31, 1986, no credit memorandum shall be issued,
5 unless requested by the taxpayer. If no such request is made,
6 the taxpayer may credit such excess payment against tax
7 liability subsequently to be remitted by the taxpayer to the
8 Department under this Act, the Retailers' Occupation Tax Act,
9 the Service Occupation Tax Act or the Service Use Tax Act, in
10 accordance with reasonable rules and regulations prescribed by
11 the Department. If the Department subsequently determines that
12 all or any part of the credit taken was not actually due to the
13 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
14 be reduced by 2.1% or 1.75% of the difference between the
15 credit taken and that actually due, and the taxpayer shall be
16 liable for penalties and interest on such difference.

17 If the retailer is otherwise required to file a monthly
18 return and if the retailer's average monthly tax liability to
19 the Department does not exceed \$200, the Department may
20 authorize his returns to be filed on a quarter annual basis,
21 with the return for January, February, and March of a given
22 year being due by April 20 of such year; with the return for
23 April, May and June of a given year being due by July 20 of such
24 year; with the return for July, August and September of a given
25 year being due by October 20 of such year, and with the return
26 for October, November and December of a given year being due by

1 January 20 of the following year.

2 If the retailer is otherwise required to file a monthly or
3 quarterly return and if the retailer's average monthly tax
4 liability to the Department does not exceed \$50, the Department
5 may authorize his returns to be filed on an annual basis, with
6 the return for a given year being due by January 20 of the
7 following year.

8 Such quarter annual and annual returns, as to form and
9 substance, shall be subject to the same requirements as monthly
10 returns.

11 Notwithstanding any other provision in this Act concerning
12 the time within which a retailer may file his return, in the
13 case of any retailer who ceases to engage in a kind of business
14 which makes him responsible for filing returns under this Act,
15 such retailer shall file a final return under this Act with the
16 Department not more than one month after discontinuing such
17 business.

18 In addition, with respect to motor vehicles, watercraft,
19 aircraft, and trailers that are required to be registered with
20 an agency of this State, except as otherwise provided in this
21 Section, every retailer selling this kind of tangible personal
22 property shall file, with the Department, upon a form to be
23 prescribed and supplied by the Department, a separate return
24 for each such item of tangible personal property which the
25 retailer sells, except that if, in the same transaction, (i) a
26 retailer of aircraft, watercraft, motor vehicles or trailers

1 transfers more than one aircraft, watercraft, motor vehicle or
2 trailer to another aircraft, watercraft, motor vehicle or
3 trailer retailer for the purpose of resale or (ii) a retailer
4 of aircraft, watercraft, motor vehicles, or trailers transfers
5 more than one aircraft, watercraft, motor vehicle, or trailer
6 to a purchaser for use as a qualifying rolling stock as
7 provided in Section 3-55 of this Act, then that seller may
8 report the transfer of all the aircraft, watercraft, motor
9 vehicles or trailers involved in that transaction to the
10 Department on the same uniform invoice-transaction reporting
11 return form. For purposes of this Section, "watercraft" means a
12 Class 2, Class 3, or Class 4 watercraft as defined in Section
13 3-2 of the Boat Registration and Safety Act, a personal
14 watercraft, or any boat equipped with an inboard motor.

15 In addition, with respect to motor vehicles, watercraft,
16 aircraft, and trailers that are required to be registered with
17 an agency of this State, every person who is engaged in the
18 business of leasing or renting such items and who, in
19 connection with such business, sells any such item to a
20 retailer for the purpose of resale is, notwithstanding any
21 other provision of this Section to the contrary, authorized to
22 meet the return-filing requirement of this Act by reporting the
23 transfer of all the aircraft, watercraft, motor vehicles, or
24 trailers transferred for resale during a month to the
25 Department on the same uniform invoice-transaction reporting
26 return form on or before the 20th of the month following the

1 month in which the transfer takes place. Notwithstanding any
2 other provision of this Act to the contrary, all returns filed
3 under this paragraph must be filed by electronic means in the
4 manner and form as required by the Department.

5 The transaction reporting return in the case of motor
6 vehicles or trailers that are required to be registered with an
7 agency of this State, shall be the same document as the Uniform
8 Invoice referred to in Section 5-402 of the Illinois Vehicle
9 Code and must show the name and address of the seller; the name
10 and address of the purchaser; the amount of the selling price
11 including the amount allowed by the retailer for traded-in
12 property, if any; the amount allowed by the retailer for the
13 traded-in tangible personal property, if any, to the extent to
14 which Section 2 of this Act allows an exemption for the value
15 of traded-in property; the balance payable after deducting such
16 trade-in allowance from the total selling price; the amount of
17 tax due from the retailer with respect to such transaction; the
18 amount of tax collected from the purchaser by the retailer on
19 such transaction (or satisfactory evidence that such tax is not
20 due in that particular instance, if that is claimed to be the
21 fact); the place and date of the sale; a sufficient
22 identification of the property sold; such other information as
23 is required in Section 5-402 of the Illinois Vehicle Code, and
24 such other information as the Department may reasonably
25 require.

26 The transaction reporting return in the case of watercraft

1 and aircraft must show the name and address of the seller; the
2 name and address of the purchaser; the amount of the selling
3 price including the amount allowed by the retailer for
4 traded-in property, if any; the amount allowed by the retailer
5 for the traded-in tangible personal property, if any, to the
6 extent to which Section 2 of this Act allows an exemption for
7 the value of traded-in property; the balance payable after
8 deducting such trade-in allowance from the total selling price;
9 the amount of tax due from the retailer with respect to such
10 transaction; the amount of tax collected from the purchaser by
11 the retailer on such transaction (or satisfactory evidence that
12 such tax is not due in that particular instance, if that is
13 claimed to be the fact); the place and date of the sale, a
14 sufficient identification of the property sold, and such other
15 information as the Department may reasonably require.

16 Such transaction reporting return shall be filed not later
17 than 20 days after the date of delivery of the item that is
18 being sold, but may be filed by the retailer at any time sooner
19 than that if he chooses to do so. The transaction reporting
20 return and tax remittance or proof of exemption from the tax
21 that is imposed by this Act may be transmitted to the
22 Department by way of the State agency with which, or State
23 officer with whom, the tangible personal property must be
24 titled or registered (if titling or registration is required)
25 if the Department and such agency or State officer determine
26 that this procedure will expedite the processing of

1 applications for title or registration.

2 With each such transaction reporting return, the retailer
3 shall remit the proper amount of tax due (or shall submit
4 satisfactory evidence that the sale is not taxable if that is
5 the case), to the Department or its agents, whereupon the
6 Department shall issue, in the purchaser's name, a tax receipt
7 (or a certificate of exemption if the Department is satisfied
8 that the particular sale is tax exempt) which such purchaser
9 may submit to the agency with which, or State officer with
10 whom, he must title or register the tangible personal property
11 that is involved (if titling or registration is required) in
12 support of such purchaser's application for an Illinois
13 certificate or other evidence of title or registration to such
14 tangible personal property.

15 No retailer's failure or refusal to remit tax under this
16 Act precludes a user, who has paid the proper tax to the
17 retailer, from obtaining his certificate of title or other
18 evidence of title or registration (if titling or registration
19 is required) upon satisfying the Department that such user has
20 paid the proper tax (if tax is due) to the retailer. The
21 Department shall adopt appropriate rules to carry out the
22 mandate of this paragraph.

23 If the user who would otherwise pay tax to the retailer
24 wants the transaction reporting return filed and the payment of
25 tax or proof of exemption made to the Department before the
26 retailer is willing to take these actions and such user has not

1 paid the tax to the retailer, such user may certify to the fact
2 of such delay by the retailer, and may (upon the Department
3 being satisfied of the truth of such certification) transmit
4 the information required by the transaction reporting return
5 and the remittance for tax or proof of exemption directly to
6 the Department and obtain his tax receipt or exemption
7 determination, in which event the transaction reporting return
8 and tax remittance (if a tax payment was required) shall be
9 credited by the Department to the proper retailer's account
10 with the Department, but without the 2.1% or 1.75% discount
11 provided for in this Section being allowed. When the user pays
12 the tax directly to the Department, he shall pay the tax in the
13 same amount and in the same form in which it would be remitted
14 if the tax had been remitted to the Department by the retailer.

15 Where a retailer collects the tax with respect to the
16 selling price of tangible personal property which he sells and
17 the purchaser thereafter returns such tangible personal
18 property and the retailer refunds the selling price thereof to
19 the purchaser, such retailer shall also refund, to the
20 purchaser, the tax so collected from the purchaser. When filing
21 his return for the period in which he refunds such tax to the
22 purchaser, the retailer may deduct the amount of the tax so
23 refunded by him to the purchaser from any other use tax which
24 such retailer may be required to pay or remit to the
25 Department, as shown by such return, if the amount of the tax
26 to be deducted was previously remitted to the Department by

1 such retailer. If the retailer has not previously remitted the
2 amount of such tax to the Department, he is entitled to no
3 deduction under this Act upon refunding such tax to the
4 purchaser.

5 Any retailer filing a return under this Section shall also
6 include (for the purpose of paying tax thereon) the total tax
7 covered by such return upon the selling price of tangible
8 personal property purchased by him at retail from a retailer,
9 but as to which the tax imposed by this Act was not collected
10 from the retailer filing such return, and such retailer shall
11 remit the amount of such tax to the Department when filing such
12 return.

13 If experience indicates such action to be practicable, the
14 Department may prescribe and furnish a combination or joint
15 return which will enable retailers, who are required to file
16 returns hereunder and also under the Retailers' Occupation Tax
17 Act, to furnish all the return information required by both
18 Acts on the one form.

19 Where the retailer has more than one business registered
20 with the Department under separate registration under this Act,
21 such retailer may not file each return that is due as a single
22 return covering all such registered businesses, but shall file
23 separate returns for each such registered business.

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund, a special
26 fund in the State Treasury which is hereby created, the net

1 revenue realized for the preceding month from the 1% tax
2 imposed under this Act.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the County and Mass Transit District Fund 4% of the
5 net revenue realized for the preceding month from the 6.25%
6 general rate on the selling price of tangible personal property
7 which is purchased outside Illinois at retail from a retailer
8 and which is titled or registered by an agency of this State's
9 government.

10 Beginning January 1, 1990, each month the Department shall
11 pay into the State and Local Sales Tax Reform Fund, a special
12 fund in the State Treasury, 20% of the net revenue realized for
13 the preceding month from the 6.25% general rate on the selling
14 price of tangible personal property, other than (i) tangible
15 personal property which is purchased outside Illinois at retail
16 from a retailer and which is titled or registered by an agency
17 of this State's government and (ii) aviation fuel sold on or
18 after December 1, 2019. This exception for aviation fuel only
19 applies for so long as the revenue use requirements of 49
20 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

21 For aviation fuel sold on or after December 1, 2019, each
22 month the Department shall pay into the State Aviation Program
23 Fund 20% of the net revenue realized for the preceding month
24 from the 6.25% general rate on the selling price of aviation
25 fuel, less an amount estimated by the Department to be required
26 for refunds of the 20% portion of the tax on aviation fuel

1 under this Act, which amount shall be deposited into the
2 Aviation Fuel Sales Tax Refund Fund. The Department shall only
3 pay moneys into the State Aviation Program Fund and the
4 Aviation Fuels Sales Tax Refund Fund under this Act for so long
5 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
6 U.S.C. 47133 are binding on the State.

7 Beginning August 1, 2000, each month the Department shall
8 pay into the State and Local Sales Tax Reform Fund 100% of the
9 net revenue realized for the preceding month from the 1.25%
10 rate on the selling price of motor fuel and gasohol. Beginning
11 September 1, 2010, each month the Department shall pay into the
12 State and Local Sales Tax Reform Fund 100% of the net revenue
13 realized for the preceding month from the 1.25% rate on the
14 selling price of sales tax holiday items.

15 Beginning January 1, 1990, each month the Department shall
16 pay into the Local Government Tax Fund 16% of the net revenue
17 realized for the preceding month from the 6.25% general rate on
18 the selling price of tangible personal property which is
19 purchased outside Illinois at retail from a retailer and which
20 is titled or registered by an agency of this State's
21 government.

22 Beginning October 1, 2009, each month the Department shall
23 pay into the Capital Projects Fund an amount that is equal to
24 an amount estimated by the Department to represent 80% of the
25 net revenue realized for the preceding month from the sale of
26 candy, grooming and hygiene products, and soft drinks that had

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are now taxed at 6.25%.

3 Beginning July 1, 2011, each month the Department shall pay
4 into the Clean Air Act Permit Fund 80% of the net revenue
5 realized for the preceding month from the 6.25% general rate on
6 the selling price of sorbents used in Illinois in the process
7 of sorbent injection as used to comply with the Environmental
8 Protection Act or the federal Clean Air Act, but the total
9 payment into the Clean Air Act Permit Fund under this Act and
10 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
11 in any fiscal year.

12 Beginning July 1, 2013, each month the Department shall pay
13 into the Underground Storage Tank Fund from the proceeds
14 collected under this Act, the Service Use Tax Act, the Service
15 Occupation Tax Act, and the Retailers' Occupation Tax Act an
16 amount equal to the average monthly deficit in the Underground
17 Storage Tank Fund during the prior year, as certified annually
18 by the Illinois Environmental Protection Agency, but the total
19 payment into the Underground Storage Tank Fund under this Act,
20 the Service Use Tax Act, the Service Occupation Tax Act, and
21 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
22 in any State fiscal year. As used in this paragraph, the
23 "average monthly deficit" shall be equal to the difference
24 between the average monthly claims for payment by the fund and
25 the average monthly revenues deposited into the fund, excluding
26 payments made pursuant to this paragraph.

1 Beginning July 1, 2015, of the remainder of the moneys
2 received by the Department under this Act, the Service Use Tax
3 Act, the Service Occupation Tax Act, and the Retailers'
4 Occupation Tax Act, each month the Department shall deposit
5 \$500,000 into the State Crime Laboratory Fund.

6 Of the remainder of the moneys received by the Department
7 pursuant to this Act, (a) 1.75% thereof shall be paid into the
8 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
9 and after July 1, 1989, 3.8% thereof shall be paid into the
10 Build Illinois Fund; provided, however, that if in any fiscal
11 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
12 may be, of the moneys received by the Department and required
13 to be paid into the Build Illinois Fund pursuant to Section 3
14 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
15 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
16 Service Occupation Tax Act, such Acts being hereinafter called
17 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
18 may be, of moneys being hereinafter called the "Tax Act
19 Amount", and (2) the amount transferred to the Build Illinois
20 Fund from the State and Local Sales Tax Reform Fund shall be
21 less than the Annual Specified Amount (as defined in Section 3
22 of the Retailers' Occupation Tax Act), an amount equal to the
23 difference shall be immediately paid into the Build Illinois
24 Fund from other moneys received by the Department pursuant to
25 the Tax Acts; and further provided, that if on the last
26 business day of any month the sum of (1) the Tax Act Amount

1 required to be deposited into the Build Illinois Bond Account
2 in the Build Illinois Fund during such month and (2) the amount
3 transferred during such month to the Build Illinois Fund from
4 the State and Local Sales Tax Reform Fund shall have been less
5 than 1/12 of the Annual Specified Amount, an amount equal to
6 the difference shall be immediately paid into the Build
7 Illinois Fund from other moneys received by the Department
8 pursuant to the Tax Acts; and, further provided, that in no
9 event shall the payments required under the preceding proviso
10 result in aggregate payments into the Build Illinois Fund
11 pursuant to this clause (b) for any fiscal year in excess of
12 the greater of (i) the Tax Act Amount or (ii) the Annual
13 Specified Amount for such fiscal year; and, further provided,
14 that the amounts payable into the Build Illinois Fund under
15 this clause (b) shall be payable only until such time as the
16 aggregate amount on deposit under each trust indenture securing
17 Bonds issued and outstanding pursuant to the Build Illinois
18 Bond Act is sufficient, taking into account any future
19 investment income, to fully provide, in accordance with such
20 indenture, for the defeasance of or the payment of the
21 principal of, premium, if any, and interest on the Bonds
22 secured by such indenture and on any Bonds expected to be
23 issued thereafter and all fees and costs payable with respect
24 thereto, all as certified by the Director of the Bureau of the
25 Budget (now Governor's Office of Management and Budget). If on
26 the last business day of any month in which Bonds are

1 outstanding pursuant to the Build Illinois Bond Act, the
2 aggregate of the moneys deposited in the Build Illinois Bond
3 Account in the Build Illinois Fund in such month shall be less
4 than the amount required to be transferred in such month from
5 the Build Illinois Bond Account to the Build Illinois Bond
6 Retirement and Interest Fund pursuant to Section 13 of the
7 Build Illinois Bond Act, an amount equal to such deficiency
8 shall be immediately paid from other moneys received by the
9 Department pursuant to the Tax Acts to the Build Illinois Fund;
10 provided, however, that any amounts paid to the Build Illinois
11 Fund in any fiscal year pursuant to this sentence shall be
12 deemed to constitute payments pursuant to clause (b) of the
13 preceding sentence and shall reduce the amount otherwise
14 payable for such fiscal year pursuant to clause (b) of the
15 preceding sentence. The moneys received by the Department
16 pursuant to this Act and required to be deposited into the
17 Build Illinois Fund are subject to the pledge, claim and charge
18 set forth in Section 12 of the Build Illinois Bond Act.

19 Subject to payment of amounts into the Build Illinois Fund
20 as provided in the preceding paragraph or in any amendment
21 thereto hereafter enacted, the following specified monthly
22 installment of the amount requested in the certificate of the
23 Chairman of the Metropolitan Pier and Exposition Authority
24 provided under Section 8.25f of the State Finance Act, but not
25 in excess of the sums designated as "Total Deposit", shall be
26 deposited in the aggregate from collections under Section 9 of

1 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
2 9 of the Service Occupation Tax Act, and Section 3 of the
3 Retailers' Occupation Tax Act into the McCormick Place
4 Expansion Project Fund in the specified fiscal years.

5	Fiscal Year	Total Deposit
6	1993	\$0
7	1994	53,000,000
8	1995	58,000,000
9	1996	61,000,000
10	1997	64,000,000
11	1998	68,000,000
12	1999	71,000,000
13	2000	75,000,000
14	2001	80,000,000
15	2002	93,000,000
16	2003	99,000,000
17	2004	103,000,000
18	2005	108,000,000
19	2006	113,000,000
20	2007	119,000,000
21	2008	126,000,000
22	2009	132,000,000
23	2010	139,000,000
24	2011	146,000,000
25	2012	153,000,000
26	2013	161,000,000

1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	246,000,000
9	2022	260,000,000
10	2023	275,000,000
11	2024	275,000,000
12	2025	275,000,000
13	2026	279,000,000
14	2027	292,000,000
15	2028	307,000,000
16	2029	322,000,000
17	2030	338,000,000
18	2031	350,000,000
19	2032	350,000,000

20 and

21 each fiscal year
22 thereafter that bonds
23 are outstanding under
24 Section 13.2 of the
25 Metropolitan Pier and
26 Exposition Authority Act,

1 but not after fiscal year 2060.

2 Beginning July 20, 1993 and in each month of each fiscal
3 year thereafter, one-eighth of the amount requested in the
4 certificate of the Chairman of the Metropolitan Pier and
5 Exposition Authority for that fiscal year, less the amount
6 deposited into the McCormick Place Expansion Project Fund by
7 the State Treasurer in the respective month under subsection
8 (g) of Section 13 of the Metropolitan Pier and Exposition
9 Authority Act, plus cumulative deficiencies in the deposits
10 required under this Section for previous months and years,
11 shall be deposited into the McCormick Place Expansion Project
12 Fund, until the full amount requested for the fiscal year, but
13 not in excess of the amount specified above as "Total Deposit",
14 has been deposited.

15 Subject to payment of amounts into the Capital Projects
16 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
17 and the McCormick Place Expansion Project Fund pursuant to the
18 preceding paragraphs or in any amendments thereto hereafter
19 enacted, the Department shall each month deposit into the
20 Aviation Fuel Sales Tax Refund Fund an amount estimated by the
21 Department to be required for refunds of the 80% portion of the
22 tax on aviation fuel under this Act.

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois Tax
2 Increment Fund 0.27% of 80% of the net revenue realized for the
3 preceding month from the 6.25% general rate on the selling
4 price of tangible personal property.

5 Subject to payment of amounts into the Build Illinois Fund
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, beginning with the receipt of the first report of
9 taxes paid by an eligible business and continuing for a 25-year
10 period, the Department shall each month pay into the Energy
11 Infrastructure Fund 80% of the net revenue realized from the
12 6.25% general rate on the selling price of Illinois-mined coal
13 that was sold to an eligible business. For purposes of this
14 paragraph, the term "eligible business" means a new electric
15 generating facility certified pursuant to Section 605-332 of
16 the Department of Commerce and Economic Opportunity Law of the
17 Civil Administrative Code of Illinois.

18 Subject to payment of amounts into the Build Illinois Fund,
19 the McCormick Place Expansion Project Fund, the Illinois Tax
20 Increment Fund, and the Energy Infrastructure Fund pursuant to
21 the preceding paragraphs or in any amendments to this Section
22 hereafter enacted, beginning on the first day of the first
23 calendar month to occur on or after August 26, 2014 (the
24 effective date of Public Act 98-1098), each month, from the
25 collections made under Section 9 of the Use Tax Act, Section 9
26 of the Service Use Tax Act, Section 9 of the Service Occupation

1 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
2 the Department shall pay into the Tax Compliance and
3 Administration Fund, to be used, subject to appropriation, to
4 fund additional auditors and compliance personnel at the
5 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
6 the cash receipts collected during the preceding fiscal year by
7 the Audit Bureau of the Department under the Use Tax Act, the
8 Service Use Tax Act, the Service Occupation Tax Act, the
9 Retailers' Occupation Tax Act, and associated local occupation
10 and use taxes administered by the Department (except the amount
11 collected on aviation fuel sold on or after December 1, 2019).

12 Subject to payments of amounts into the Build Illinois
13 Fund, the McCormick Place Expansion Project Fund, the Illinois
14 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
15 Compliance and Administration Fund as provided in this Section,
16 beginning on July 1, 2018 the Department shall pay each month
17 into the Downstate Public Transportation Fund the moneys
18 required to be so paid under Section 2-3 of the Downstate
19 Public Transportation Act.

20 Of the remainder of the moneys received by the Department
21 pursuant to this Act, 75% thereof shall be paid into the State
22 Treasury and 25% shall be reserved in a special account and
23 used only for the transfer to the Common School Fund as part of
24 the monthly transfer from the General Revenue Fund in
25 accordance with Section 8a of the State Finance Act.

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

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer from
3 the General Revenue Fund to the Motor Fuel Tax Fund an amount
4 equal to 1.7% of 80% of the net revenue realized under this Act
5 for the second preceding month. Beginning April 1, 2000, this
6 transfer is no longer required and shall not be made.

7 Net revenue realized for a month shall be the revenue
8 collected by the State pursuant to this Act, less the amount
9 paid out during that month as refunds to taxpayers for
10 overpayment of liability.

11 For greater simplicity of administration, manufacturers,
12 importers and wholesalers whose products are sold at retail in
13 Illinois by numerous retailers, and who wish to do so, may
14 assume the responsibility for accounting and paying to the
15 Department all tax accruing under this Act with respect to such
16 sales, if the retailers who are affected do not make written
17 objection to the Department to this arrangement.

18 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
19 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
20 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

21 (35 ILCS 105/19) (from Ch. 120, par. 439.19)

22 Sec. 19. If it shall appear that an amount of tax or
23 penalty or interest has been paid in error hereunder to the
24 Department by a purchaser, as distinguished from the retailer,
25 whether such amount be paid through a mistake of fact or an

1 error of law, such purchaser may file a claim for credit or
2 refund with the Department in accordance with Sections 6, 6a,
3 6b, 6c, and 6d of the Retailers' Occupation Tax Act. If it
4 shall appear that an amount of tax or penalty or interest has
5 been paid in error to the Department hereunder by a retailer
6 who is required or authorized to collect and remit the use tax,
7 whether such amount be paid through a mistake of fact or an
8 error of law, such retailer may file a claim for credit or
9 refund with the Department in accordance with Sections 6, 6a,
10 6b, 6c, and 6d of the Retailers' Occupation Tax Act, provided
11 that no credit or refund shall be allowed for any amount paid
12 by any such retailer unless it shall appear that he bore the
13 burden of such amount and did not shift the burden thereof to
14 anyone else (as in the case of a duplicated tax payment which
15 the retailer made to the Department and did not collect from
16 anyone else), or unless it shall appear that he or she or his
17 or her legal representative has unconditionally repaid such
18 amount to his vendee (1) who bore the burden thereof and has
19 not shifted such burden directly or indirectly in any manner
20 whatsoever; (2) who, if he has shifted such burden, has repaid
21 unconditionally such amount to his or her own vendee, and (3)
22 who is not entitled to receive any reimbursement therefor from
23 any other source than from his vendor, nor to be relieved of
24 such burden in any other manner whatsoever. If it shall appear
25 that an amount of tax has been paid in error hereunder by the
26 purchaser to a retailer, who retained such tax as reimbursement

1 for his or her tax liability on the same sale under the
2 Retailers' Occupation Tax Act, and who remitted the amount
3 involved to the Department under the Retailers' Occupation Tax
4 Act, whether such amount be paid through a mistake of fact or
5 an error of law, the procedure for recovering such tax shall be
6 that prescribed in Sections 6, 6a, 6b and 6c of the Retailers'
7 Occupation Tax Act.

8 Any credit or refund that is allowed under this Section
9 shall bear interest at the rate and in the manner specified in
10 the Uniform Penalty and Interest Act.

11 Any claim filed hereunder shall be filed upon a form
12 prescribed and furnished by the Department. The claim shall be
13 signed by the claimant (or by the claimant's legal
14 representative if the claimant shall have died or become a
15 person under legal disability), or by a duly authorized agent
16 of the claimant or his or her legal representative.

17 A claim for credit or refund shall be considered to have
18 been filed with the Department on the date upon which it is
19 received by the Department. Upon receipt of any claim for
20 credit or refund filed under this Act, any officer or employee
21 of the Department, authorized in writing by the Director of
22 Revenue to acknowledge receipt of such claims on behalf of the
23 Department, shall execute on behalf of the Department, and
24 shall deliver or mail to the claimant or his duly authorized
25 agent, a written receipt, acknowledging that the claim has been
26 filed with the Department, describing the claim in sufficient

1 detail to identify it and stating the date upon which the claim
2 was received by the Department. Such written receipt shall be
3 prima facie evidence that the Department received the claim
4 described in such receipt and shall be prima facie evidence of
5 the date when such claim was received by the Department. In the
6 absence of such a written receipt, the records of the
7 Department as to when the claim was received by the Department,
8 or as to whether or not the claim was received at all by the
9 Department, shall be deemed to be prima facie correct upon
10 these questions in the event of any dispute between the
11 claimant (or his or her legal representative) and the
12 Department concerning these questions.

13 In case the Department determines that the claimant is
14 entitled to a refund, such refund shall be made only from the
15 Aviation Fuel Sales Tax Refund Fund or from such appropriation
16 as may be available for that purpose, as appropriate. If it
17 appears unlikely that the amount available ~~appropriated~~ would
18 permit everyone having a claim allowed during the period
19 covered by such appropriation or from the Aviation Fuel Sales
20 Tax Refund Fund, as appropriate, to elect to receive a cash
21 refund, the Department, by rule or regulation, shall provide
22 for the payment of refunds in hardship cases and shall define
23 what types of cases qualify as hardship cases.

24 If a retailer who has failed to pay use tax on gross
25 receipts from retail sales is required by the Department to pay
26 such tax, such retailer, without filing any formal claim with

1 the Department, shall be allowed to take credit against such
2 use tax liability to the extent, if any, to which such retailer
3 has paid an amount equivalent to retailers' occupation tax or
4 has paid use tax in error to his or her vendor or vendors of the
5 same tangible personal property which such retailer bought for
6 resale and did not first use before selling it, and no penalty
7 or interest shall be charged to such retailer on the amount of
8 such credit. However, when such credit is allowed to the
9 retailer by the Department, the vendor is precluded from
10 refunding any of that tax to the retailer and filing a claim
11 for credit or refund with respect thereto with the Department.
12 The provisions of this amendatory Act shall be applied
13 retroactively, regardless of the date of the transaction.

14 (Source: P.A. 99-217, eff. 7-31-15.)

15 Section 15-15. The Service Use Tax Act is amended by
16 changing Sections 9 and 17 as follows:

17 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

18 Sec. 9. Each serviceman required or authorized to collect
19 the tax herein imposed shall pay to the Department the amount
20 of such tax (except as otherwise provided) at the time when he
21 is required to file his return for the period during which such
22 tax was collected, less a discount of 2.1% prior to January 1,
23 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
24 year, whichever is greater, which is allowed to reimburse the

1 serviceman for expenses incurred in collecting the tax, keeping
2 records, preparing and filing returns, remitting the tax and
3 supplying data to the Department on request. The discount under
4 this Section is not allowed for taxes paid on aviation fuel
5 that are deposited into the State Aviation Program Fund under
6 this Act. The discount allowed under this Section is allowed
7 only for returns that are filed in the manner required by this
8 Act. The Department may disallow the discount for servicemen
9 whose certificate of registration is revoked at the time the
10 return is filed, but only if the Department's decision to
11 revoke the certificate of registration has become final. A
12 serviceman need not remit that part of any tax collected by him
13 to the extent that he is required to pay and does pay the tax
14 imposed by the Service Occupation Tax Act with respect to his
15 sale of service involving the incidental transfer by him of the
16 same property.

17 Except as provided hereinafter in this Section, on or
18 before the twentieth day of each calendar month, such
19 serviceman shall file a return for the preceding calendar month
20 in accordance with reasonable Rules and Regulations to be
21 promulgated by the Department. Such return shall be filed on a
22 form prescribed by the Department and shall contain such
23 information as the Department may reasonably require. On and
24 after January 1, 2018, with respect to servicemen whose annual
25 gross receipts average \$20,000 or more, all returns required to
26 be filed pursuant to this Act shall be filed electronically.

1 Servicemen who demonstrate that they do not have access to the
2 Internet or demonstrate hardship in filing electronically may
3 petition the Department to waive the electronic filing
4 requirement.

5 The Department may require returns to be filed on a
6 quarterly basis. If so required, a return for each calendar
7 quarter shall be filed on or before the twentieth day of the
8 calendar month following the end of such calendar quarter. The
9 taxpayer shall also file a return with the Department for each
10 of the first two months of each calendar quarter, on or before
11 the twentieth day of the following calendar month, stating:

- 12 1. The name of the seller;
- 13 2. The address of the principal place of business from
14 which he engages in business as a serviceman in this State;
- 15 3. The total amount of taxable receipts received by him
16 during the preceding calendar month, including receipts
17 from charge and time sales, but less all deductions allowed
18 by law;
- 19 4. The amount of credit provided in Section 2d of this
20 Act;
- 21 5. The amount of tax due;
- 22 5-5. The signature of the taxpayer; and
- 23 6. Such other reasonable information as the Department
24 may require.

25 Beginning on January 1, 2020, each serviceman required or
26 authorized to collect the tax imposed by this Act on aviation

1 fuel transferred as an incident of a sale of service in this
2 State during the preceding calendar month shall, instead of
3 reporting and paying tax on aviation fuel as otherwise required
4 by this Section, report and pay the tax by filing an aviation
5 fuel tax return with the Department on or before the twentieth
6 day of each calendar month. The requirements related to the
7 return shall be as otherwise provided in this Section.
8 Notwithstanding any other provisions of this Act to the
9 contrary, servicemen collecting tax on aviation fuel shall file
10 all aviation fuel tax returns and shall make all aviation fuel
11 tax payments by electronic means in the manner and form
12 required by the Department. For purposes of this paragraph,
13 "aviation fuel" means a product that is intended for use or
14 offered for sale as fuel for an aircraft.

15 If a taxpayer fails to sign a return within 30 days after
16 the proper notice and demand for signature by the Department,
17 the return shall be considered valid and any amount shown to be
18 due on the return shall be deemed assessed.

19 Beginning October 1, 1993, a taxpayer who has an average
20 monthly tax liability of \$150,000 or more shall make all
21 payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1994, a taxpayer who has
23 an average monthly tax liability of \$100,000 or more shall make
24 all payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 1995, a taxpayer who has
26 an average monthly tax liability of \$50,000 or more shall make

1 all payments required by rules of the Department by electronic
2 funds transfer. Beginning October 1, 2000, a taxpayer who has
3 an annual tax liability of \$200,000 or more shall make all
4 payments required by rules of the Department by electronic
5 funds transfer. The term "annual tax liability" shall be the
6 sum of the taxpayer's liabilities under this Act, and under all
7 other State and local occupation and use tax laws administered
8 by the Department, for the immediately preceding calendar year.
9 The term "average monthly tax liability" means the sum of the
10 taxpayer's liabilities under this Act, and under all other
11 State and local occupation and use tax laws administered by the
12 Department, for the immediately preceding calendar year
13 divided by 12. Beginning on October 1, 2002, a taxpayer who has
14 a tax liability in the amount set forth in subsection (b) of
15 Section 2505-210 of the Department of Revenue Law shall make
16 all payments required by rules of the Department by electronic
17 funds transfer.

18 Before August 1 of each year beginning in 1993, the
19 Department shall notify all taxpayers required to make payments
20 by electronic funds transfer. All taxpayers required to make
21 payments by electronic funds transfer shall make those payments
22 for a minimum of one year beginning on October 1.

23 Any taxpayer not required to make payments by electronic
24 funds transfer may make payments by electronic funds transfer
25 with the permission of the Department.

26 All taxpayers required to make payment by electronic funds

1 transfer and any taxpayers authorized to voluntarily make
2 payments by electronic funds transfer shall make those payments
3 in the manner authorized by the Department.

4 The Department shall adopt such rules as are necessary to
5 effectuate a program of electronic funds transfer and the
6 requirements of this Section.

7 If the serviceman is otherwise required to file a monthly
8 return and if the serviceman's average monthly tax liability to
9 the Department does not exceed \$200, the Department may
10 authorize his returns to be filed on a quarter annual basis,
11 with the return for January, February and March of a given year
12 being due by April 20 of such year; with the return for April,
13 May and June of a given year being due by July 20 of such year;
14 with the return for July, August and September of a given year
15 being due by October 20 of such year, and with the return for
16 October, November and December of a given year being due by
17 January 20 of the following year.

18 If the serviceman is otherwise required to file a monthly
19 or quarterly return and if the serviceman's average monthly tax
20 liability to the Department does not exceed \$50, the Department
21 may authorize his returns to be filed on an annual basis, with
22 the return for a given year being due by January 20 of the
23 following year.

24 Such quarter annual and annual returns, as to form and
25 substance, shall be subject to the same requirements as monthly
26 returns.

1 Notwithstanding any other provision in this Act concerning
2 the time within which a serviceman may file his return, in the
3 case of any serviceman who ceases to engage in a kind of
4 business which makes him responsible for filing returns under
5 this Act, such serviceman shall file a final return under this
6 Act with the Department not more than 1 month after
7 discontinuing such business.

8 Where a serviceman collects the tax with respect to the
9 selling price of property which he sells and the purchaser
10 thereafter returns such property and the serviceman refunds the
11 selling price thereof to the purchaser, such serviceman shall
12 also refund, to the purchaser, the tax so collected from the
13 purchaser. When filing his return for the period in which he
14 refunds such tax to the purchaser, the serviceman may deduct
15 the amount of the tax so refunded by him to the purchaser from
16 any other Service Use Tax, Service Occupation Tax, retailers'
17 occupation tax or use tax which such serviceman may be required
18 to pay or remit to the Department, as shown by such return,
19 provided that the amount of the tax to be deducted shall
20 previously have been remitted to the Department by such
21 serviceman. If the serviceman shall not previously have
22 remitted the amount of such tax to the Department, he shall be
23 entitled to no deduction hereunder upon refunding such tax to
24 the purchaser.

25 Any serviceman filing a return hereunder shall also include
26 the total tax upon the selling price of tangible personal

1 property purchased for use by him as an incident to a sale of
2 service, and such serviceman shall remit the amount of such tax
3 to the Department when filing such return.

4 If experience indicates such action to be practicable, the
5 Department may prescribe and furnish a combination or joint
6 return which will enable servicemen, who are required to file
7 returns hereunder and also under the Service Occupation Tax
8 Act, to furnish all the return information required by both
9 Acts on the one form.

10 Where the serviceman has more than one business registered
11 with the Department under separate registration hereunder,
12 such serviceman shall not file each return that is due as a
13 single return covering all such registered businesses, but
14 shall file separate returns for each such registered business.

15 Beginning January 1, 1990, each month the Department shall
16 pay into the State and Local Tax Reform Fund, a special fund in
17 the State Treasury, the net revenue realized for the preceding
18 month from the 1% tax imposed under this Act.

19 Beginning January 1, 1990, each month the Department shall
20 pay into the State and Local Sales Tax Reform Fund 20% of the
21 net revenue realized for the preceding month from the 6.25%
22 general rate on transfers of tangible personal property, other
23 than (i) tangible personal property which is purchased outside
24 Illinois at retail from a retailer and which is titled or
25 registered by an agency of this State's government and (ii)
26 aviation fuel sold on or after December 1, 2019. This exception

1 for aviation fuel only applies for so long as the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
3 binding on the State.

4 For aviation fuel sold on or after December 1, 2019, each
5 month the Department shall pay into the State Aviation Program
6 Fund 20% of the net revenue realized for the preceding month
7 from the 6.25% general rate on the selling price of aviation
8 fuel, less an amount estimated by the Department to be required
9 for refunds of the 20% portion of the tax on aviation fuel
10 under this Act, which amount shall be deposited into the
11 Aviation Fuel Sales Tax Refund Fund. The Department shall only
12 pay moneys into the State Aviation Program Fund and the
13 Aviation Fuel Sales Tax Refund Fund under this Act for so long
14 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
15 U.S.C. 47133 are binding on the State.

16 Beginning August 1, 2000, each month the Department shall
17 pay into the State and Local Sales Tax Reform Fund 100% of the
18 net revenue realized for the preceding month from the 1.25%
19 rate on the selling price of motor fuel and gasohol.

20 Beginning October 1, 2009, each month the Department shall
21 pay into the Capital Projects Fund an amount that is equal to
22 an amount estimated by the Department to represent 80% of the
23 net revenue realized for the preceding month from the sale of
24 candy, grooming and hygiene products, and soft drinks that had
25 been taxed at a rate of 1% prior to September 1, 2009 but that
26 are now taxed at 6.25%.

1 Beginning July 1, 2013, each month the Department shall pay
2 into the Underground Storage Tank Fund from the proceeds
3 collected under this Act, the Use Tax Act, the Service
4 Occupation Tax Act, and the Retailers' Occupation Tax Act an
5 amount equal to the average monthly deficit in the Underground
6 Storage Tank Fund during the prior year, as certified annually
7 by the Illinois Environmental Protection Agency, but the total
8 payment into the Underground Storage Tank Fund under this Act,
9 the Use Tax Act, the Service Occupation Tax Act, and the
10 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
11 any State fiscal year. As used in this paragraph, the "average
12 monthly deficit" shall be equal to the difference between the
13 average monthly claims for payment by the fund and the average
14 monthly revenues deposited into the fund, excluding payments
15 made pursuant to this paragraph.

16 Beginning July 1, 2015, of the remainder of the moneys
17 received by the Department under the Use Tax Act, this Act, the
18 Service Occupation Tax Act, and the Retailers' Occupation Tax
19 Act, each month the Department shall deposit \$500,000 into the
20 State Crime Laboratory Fund.

21 Of the remainder of the moneys received by the Department
22 pursuant to this Act, (a) 1.75% thereof shall be paid into the
23 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
24 and after July 1, 1989, 3.8% thereof shall be paid into the
25 Build Illinois Fund; provided, however, that if in any fiscal
26 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case

1 may be, of the moneys received by the Department and required
2 to be paid into the Build Illinois Fund pursuant to Section 3
3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
4 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
5 Service Occupation Tax Act, such Acts being hereinafter called
6 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
7 may be, of moneys being hereinafter called the "Tax Act
8 Amount", and (2) the amount transferred to the Build Illinois
9 Fund from the State and Local Sales Tax Reform Fund shall be
10 less than the Annual Specified Amount (as defined in Section 3
11 of the Retailers' Occupation Tax Act), an amount equal to the
12 difference shall be immediately paid into the Build Illinois
13 Fund from other moneys received by the Department pursuant to
14 the Tax Acts; and further provided, that if on the last
15 business day of any month the sum of (1) the Tax Act Amount
16 required to be deposited into the Build Illinois Bond Account
17 in the Build Illinois Fund during such month and (2) the amount
18 transferred during such month to the Build Illinois Fund from
19 the State and Local Sales Tax Reform Fund shall have been less
20 than 1/12 of the Annual Specified Amount, an amount equal to
21 the difference shall be immediately paid into the Build
22 Illinois Fund from other moneys received by the Department
23 pursuant to the Tax Acts; and, further provided, that in no
24 event shall the payments required under the preceding proviso
25 result in aggregate payments into the Build Illinois Fund
26 pursuant to this clause (b) for any fiscal year in excess of

1 the greater of (i) the Tax Act Amount or (ii) the Annual
2 Specified Amount for such fiscal year; and, further provided,
3 that the amounts payable into the Build Illinois Fund under
4 this clause (b) shall be payable only until such time as the
5 aggregate amount on deposit under each trust indenture securing
6 Bonds issued and outstanding pursuant to the Build Illinois
7 Bond Act is sufficient, taking into account any future
8 investment income, to fully provide, in accordance with such
9 indenture, for the defeasance of or the payment of the
10 principal of, premium, if any, and interest on the Bonds
11 secured by such indenture and on any Bonds expected to be
12 issued thereafter and all fees and costs payable with respect
13 thereto, all as certified by the Director of the Bureau of the
14 Budget (now Governor's Office of Management and Budget). If on
15 the last business day of any month in which Bonds are
16 outstanding pursuant to the Build Illinois Bond Act, the
17 aggregate of the moneys deposited in the Build Illinois Bond
18 Account in the Build Illinois Fund in such month shall be less
19 than the amount required to be transferred in such month from
20 the Build Illinois Bond Account to the Build Illinois Bond
21 Retirement and Interest Fund pursuant to Section 13 of the
22 Build Illinois Bond Act, an amount equal to such deficiency
23 shall be immediately paid from other moneys received by the
24 Department pursuant to the Tax Acts to the Build Illinois Fund;
25 provided, however, that any amounts paid to the Build Illinois
26 Fund in any fiscal year pursuant to this sentence shall be

1 deemed to constitute payments pursuant to clause (b) of the
2 preceding sentence and shall reduce the amount otherwise
3 payable for such fiscal year pursuant to clause (b) of the
4 preceding sentence. The moneys received by the Department
5 pursuant to this Act and required to be deposited into the
6 Build Illinois Fund are subject to the pledge, claim and charge
7 set forth in Section 12 of the Build Illinois Bond Act.

8 Subject to payment of amounts into the Build Illinois Fund
9 as provided in the preceding paragraph or in any amendment
10 thereto hereafter enacted, the following specified monthly
11 installment of the amount requested in the certificate of the
12 Chairman of the Metropolitan Pier and Exposition Authority
13 provided under Section 8.25f of the State Finance Act, but not
14 in excess of the sums designated as "Total Deposit", shall be
15 deposited in the aggregate from collections under Section 9 of
16 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
17 9 of the Service Occupation Tax Act, and Section 3 of the
18 Retailers' Occupation Tax Act into the McCormick Place
19 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000

1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	246,000,000
25	2022	260,000,000
26	2023	275,000,000

1	2024	275,000,000
2	2025	275,000,000
3	2026	279,000,000
4	2027	292,000,000
5	2028	307,000,000
6	2029	322,000,000
7	2030	338,000,000
8	2031	350,000,000
9	2032	350,000,000

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2060.

18 Beginning July 20, 1993 and in each month of each fiscal
19 year thereafter, one-eighth of the amount requested in the
20 certificate of the Chairman of the Metropolitan Pier and
21 Exposition Authority for that fiscal year, less the amount
22 deposited into the McCormick Place Expansion Project Fund by
23 the State Treasurer in the respective month under subsection
24 (g) of Section 13 of the Metropolitan Pier and Exposition
25 Authority Act, plus cumulative deficiencies in the deposits
26 required under this Section for previous months and years,

1 shall be deposited into the McCormick Place Expansion Project
2 Fund, until the full amount requested for the fiscal year, but
3 not in excess of the amount specified above as "Total Deposit",
4 has been deposited.

5 Subject to payment of amounts into the Capital Projects
6 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, the Department shall each month deposit into the
10 Aviation Fuel Sales Tax Refund Fund an amount estimated by the
11 Department to be required for refunds of the 80% portion of the
12 tax on aviation fuel under this Act.

13 Subject to payment of amounts into the Build Illinois Fund
14 and the McCormick Place Expansion Project Fund pursuant to the
15 preceding paragraphs or in any amendments thereto hereafter
16 enacted, beginning July 1, 1993 and ending on September 30,
17 2013, the Department shall each month pay into the Illinois Tax
18 Increment Fund 0.27% of 80% of the net revenue realized for the
19 preceding month from the 6.25% general rate on the selling
20 price of tangible personal property.

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning with the receipt of the first report of
25 taxes paid by an eligible business and continuing for a 25-year
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the
2 6.25% general rate on the selling price of Illinois-mined coal
3 that was sold to an eligible business. For purposes of this
4 paragraph, the term "eligible business" means a new electric
5 generating facility certified pursuant to Section 605-332 of
6 the Department of Commerce and Economic Opportunity Law of the
7 Civil Administrative Code of Illinois.

8 Subject to payment of amounts into the Build Illinois Fund,
9 the McCormick Place Expansion Project Fund, the Illinois Tax
10 Increment Fund, and the Energy Infrastructure Fund pursuant to
11 the preceding paragraphs or in any amendments to this Section
12 hereafter enacted, beginning on the first day of the first
13 calendar month to occur on or after August 26, 2014 (the
14 effective date of Public Act 98-1098), each month, from the
15 collections made under Section 9 of the Use Tax Act, Section 9
16 of the Service Use Tax Act, Section 9 of the Service Occupation
17 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
18 the Department shall pay into the Tax Compliance and
19 Administration Fund, to be used, subject to appropriation, to
20 fund additional auditors and compliance personnel at the
21 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
22 the cash receipts collected during the preceding fiscal year by
23 the Audit Bureau of the Department under the Use Tax Act, the
24 Service Use Tax Act, the Service Occupation Tax Act, the
25 Retailers' Occupation Tax Act, and associated local occupation
26 and use taxes administered by the Department (except the amount

1 collected on aviation fuel sold on or after December 1, 2019).

2 Subject to payments of amounts into the Build Illinois
3 Fund, the McCormick Place Expansion Project Fund, the Illinois
4 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
5 Compliance and Administration Fund as provided in this Section,
6 beginning on July 1, 2018 the Department shall pay each month
7 into the Downstate Public Transportation Fund the moneys
8 required to be so paid under Section 2-3 of the Downstate
9 Public Transportation Act.

10 Of the remainder of the moneys received by the Department
11 pursuant to this Act, 75% thereof shall be paid into the
12 General Revenue Fund of the State Treasury and 25% shall be
13 reserved in a special account and used only for the transfer to
14 the Common School Fund as part of the monthly transfer from the
15 General Revenue Fund in accordance with Section 8a of the State
16 Finance Act.

17 As soon as possible after the first day of each month, upon
18 certification of the Department of Revenue, the Comptroller
19 shall order transferred and the Treasurer shall transfer from
20 the General Revenue Fund to the Motor Fuel Tax Fund an amount
21 equal to 1.7% of 80% of the net revenue realized under this Act
22 for the second preceding month. Beginning April 1, 2000, this
23 transfer is no longer required and shall not be made.

24 Net revenue realized for a month shall be the revenue
25 collected by the State pursuant to this Act, less the amount
26 paid out during that month as refunds to taxpayers for

1 overpayment of liability.

2 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
3 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
4 8-14-18; 100-1171, eff. 1-4-19.)

5 (35 ILCS 110/17) (from Ch. 120, par. 439.47)

6 Sec. 17. If it shall appear that an amount of tax or
7 penalty or interest has been paid in error hereunder to the
8 Department by a purchaser, as distinguished from the
9 serviceman, whether such amount be paid through a mistake of
10 fact or an error of law, such purchaser may file a claim for
11 credit or refund with the Department. If it shall appear that
12 an amount of tax or penalty or interest has been paid in error
13 to the Department hereunder by a serviceman who is required or
14 authorized to collect and remit the Service Use Tax, whether
15 such amount be paid through a mistake of fact or an error of
16 law, such serviceman may file a claim for credit or refund with
17 the Department, provided that no credit shall be allowed or
18 refund made for any amount paid by any such serviceman unless
19 it shall appear that he bore the burden of such amount and did
20 not shift the burden thereof to anyone else (as in the case of
21 a duplicated tax payment which the serviceman made to the
22 Department and did not collect from anyone else), or unless it
23 shall appear that he or his legal representative has
24 unconditionally repaid such amount to his vendee (1) who bore
25 the burden thereof and has not shifted such burden directly or

1 indirectly in any manner whatsoever; (2) who, if he has shifted
2 such burden, has repaid unconditionally such amount to his own
3 vendee, and (3) who is not entitled to receive any
4 reimbursement therefor from any other source than from his
5 vendor, nor to be relieved of such burden in any other manner
6 whatsoever. If it shall appear that an amount of tax has been
7 paid in error hereunder by the purchaser to a serviceman, who
8 retained such tax as reimbursement for his tax liability on the
9 same sale of service under the Service Occupation Tax Act, and
10 who paid such tax as required by the Service Occupation Tax
11 Act, whether such amount be paid through a mistake of fact or
12 an error of law, the procedure for recovering such tax shall be
13 that prescribed in Sections 17, 18, 19 and 20 of the Service
14 Occupation Tax Act.

15 Any credit or refund that is allowed under this Section
16 shall bear interest at the rate and in the manner specified in
17 the Uniform Penalty and Interest Act.

18 Any claim filed hereunder shall be filed upon a form
19 prescribed and furnished by the Department. The claim shall be
20 signed by the claimant (or by the claimant's legal
21 representative if the claimant shall have died or become a
22 person under legal disability), or by a duly authorized agent
23 of the claimant or his or her legal representative.

24 A claim for credit or refund shall be considered to have
25 been filed with the Department on the date upon which it is
26 received by the Department. Upon receipt of any claim for

1 credit or refund filed under this Act, any officer or employee
2 of the Department, authorized in writing by the Director of
3 Revenue to acknowledge receipt of such claims on behalf of the
4 Department, shall execute on behalf of the Department, and
5 shall deliver or mail to the claimant or his duly authorized
6 agent, a written receipt, acknowledging that the claim has been
7 filed with the Department, describing the claim in sufficient
8 detail to identify it and stating the date upon which the claim
9 was received by the Department. Such written receipt shall be
10 prima facie evidence that the Department received the claim
11 described in such receipt and shall be prima facie evidence of
12 the date when such claim was received by the Department. In the
13 absence of such a written receipt, the records of the
14 Department as to when the claim was received by the Department,
15 or as to whether or not the claim was received at all by the
16 Department, shall be deemed to be prima facie correct upon
17 these questions in the event of any dispute between the
18 claimant (or his or her legal representative) and the
19 Department concerning these questions.

20 In case the Department determines that the claimant is
21 entitled to a refund, such refund shall be made only from the
22 Aviation Fuel Sales Tax Refund Fund or from such appropriation
23 as may be available for that purpose, as appropriate. If it
24 appears unlikely that the amount available ~~appropriated~~ would
25 permit everyone having a claim allowed during the period
26 covered by such appropriation or from the Aviation Fuel Sales

1 Tax Refund Fund, as appropriate, to elect to receive a cash
2 refund, the Department, by rule or regulation, shall provide
3 for the payment of refunds in hardship cases and shall define
4 what types of cases qualify as hardship cases.

5 (Source: P.A. 87-205.)

6 Section 15-20. The Service Occupation Tax Act is amended by
7 changing Sections 9 and 17 as follows:

8 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

9 Sec. 9. Each serviceman required or authorized to collect
10 the tax herein imposed shall pay to the Department the amount
11 of such tax at the time when he is required to file his return
12 for the period during which such tax was collectible, less a
13 discount of 2.1% prior to January 1, 1990, and 1.75% on and
14 after January 1, 1990, or \$5 per calendar year, whichever is
15 greater, which is allowed to reimburse the serviceman for
16 expenses incurred in collecting the tax, keeping records,
17 preparing and filing returns, remitting the tax and supplying
18 data to the Department on request. The discount under this
19 Section is not allowed for taxes paid on aviation fuel that are
20 deposited into the State Aviation Program Fund under this Act.

21 The discount allowed under this Section is allowed only for
22 returns that are filed in the manner required by this Act. The
23 Department may disallow the discount for servicemen whose
24 certificate of registration is revoked at the time the return

1 is filed, but only if the Department's decision to revoke the
2 certificate of registration has become final.

3 Where such tangible personal property is sold under a
4 conditional sales contract, or under any other form of sale
5 wherein the payment of the principal sum, or a part thereof, is
6 extended beyond the close of the period for which the return is
7 filed, the serviceman, in collecting the tax may collect, for
8 each tax return period, only the tax applicable to the part of
9 the selling price actually received during such tax return
10 period.

11 Except as provided hereinafter in this Section, on or
12 before the twentieth day of each calendar month, such
13 serviceman shall file a return for the preceding calendar month
14 in accordance with reasonable rules and regulations to be
15 promulgated by the Department of Revenue. Such return shall be
16 filed on a form prescribed by the Department and shall contain
17 such information as the Department may reasonably require. On
18 and after January 1, 2018, with respect to servicemen whose
19 annual gross receipts average \$20,000 or more, all returns
20 required to be filed pursuant to this Act shall be filed
21 electronically. Servicemen who demonstrate that they do not
22 have access to the Internet or demonstrate hardship in filing
23 electronically may petition the Department to waive the
24 electronic filing requirement.

25 The Department may require returns to be filed on a
26 quarterly basis. If so required, a return for each calendar

1 quarter shall be filed on or before the twentieth day of the
2 calendar month following the end of such calendar quarter. The
3 taxpayer shall also file a return with the Department for each
4 of the first two months of each calendar quarter, on or before
5 the twentieth day of the following calendar month, stating:

6 1. The name of the seller;

7 2. The address of the principal place of business from
8 which he engages in business as a serviceman in this State;

9 3. The total amount of taxable receipts received by him
10 during the preceding calendar month, including receipts
11 from charge and time sales, but less all deductions allowed
12 by law;

13 4. The amount of credit provided in Section 2d of this
14 Act;

15 5. The amount of tax due;

16 5-5. The signature of the taxpayer; and

17 6. Such other reasonable information as the Department
18 may require.

19 Beginning on January 1, 2020, each serviceman required or
20 authorized to collect the tax herein imposed on aviation fuel
21 acquired as an incident to the purchase of a service in this
22 State during the preceding calendar month shall, instead of
23 reporting and paying tax as otherwise required by this Section,
24 file an aviation fuel tax return with the Department on or
25 before the twentieth day of each calendar month. The
26 requirements related to the return shall be as otherwise

1 provided in this Section. Notwithstanding any other provisions
2 of this Act to the contrary, servicemen transferring aviation
3 fuel incident to sales of service shall file all aviation fuel
4 tax returns and shall make all aviation fuel tax payments by
5 electronic means in the manner and form required by the
6 Department. For purposes of this paragraph, "aviation fuel"
7 means a product that is intended for use or offered for sale as
8 fuel for an aircraft.

9 If a taxpayer fails to sign a return within 30 days after
10 the proper notice and demand for signature by the Department,
11 the return shall be considered valid and any amount shown to be
12 due on the return shall be deemed assessed.

13 Prior to October 1, 2003, and on and after September 1,
14 2004 a serviceman may accept a Manufacturer's Purchase Credit
15 certification from a purchaser in satisfaction of Service Use
16 Tax as provided in Section 3-70 of the Service Use Tax Act if
17 the purchaser provides the appropriate documentation as
18 required by Section 3-70 of the Service Use Tax Act. A
19 Manufacturer's Purchase Credit certification, accepted prior
20 to October 1, 2003 or on or after September 1, 2004 by a
21 serviceman as provided in Section 3-70 of the Service Use Tax
22 Act, may be used by that serviceman to satisfy Service
23 Occupation Tax liability in the amount claimed in the
24 certification, not to exceed 6.25% of the receipts subject to
25 tax from a qualifying purchase. A Manufacturer's Purchase
26 Credit reported on any original or amended return filed under

1 this Act after October 20, 2003 for reporting periods prior to
2 September 1, 2004 shall be disallowed. Manufacturer's Purchase
3 Credit reported on annual returns due on or after January 1,
4 2005 will be disallowed for periods prior to September 1, 2004.
5 No Manufacturer's Purchase Credit may be used after September
6 30, 2003 through August 31, 2004 to satisfy any tax liability
7 imposed under this Act, including any audit liability.

8 If the serviceman's average monthly tax liability to the
9 Department does not exceed \$200, the Department may authorize
10 his returns to be filed on a quarter annual basis, with the
11 return for January, February and March of a given year being
12 due by April 20 of such year; with the return for April, May
13 and June of a given year being due by July 20 of such year; with
14 the return for July, August and September of a given year being
15 due by October 20 of such year, and with the return for
16 October, November and December of a given year being due by
17 January 20 of the following year.

18 If the serviceman's average monthly tax liability to the
19 Department does not exceed \$50, the Department may authorize
20 his returns to be filed on an annual basis, with the return for
21 a given year being due by January 20 of the following year.

22 Such quarter annual and annual returns, as to form and
23 substance, shall be subject to the same requirements as monthly
24 returns.

25 Notwithstanding any other provision in this Act concerning
26 the time within which a serviceman may file his return, in the

1 case of any serviceman who ceases to engage in a kind of
2 business which makes him responsible for filing returns under
3 this Act, such serviceman shall file a final return under this
4 Act with the Department not more than 1 month after
5 discontinuing such business.

6 Beginning October 1, 1993, a taxpayer who has an average
7 monthly tax liability of \$150,000 or more shall make all
8 payments required by rules of the Department by electronic
9 funds transfer. Beginning October 1, 1994, a taxpayer who has
10 an average monthly tax liability of \$100,000 or more shall make
11 all payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1995, a taxpayer who has
13 an average monthly tax liability of \$50,000 or more shall make
14 all payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 2000, a taxpayer who has
16 an annual tax liability of \$200,000 or more shall make all
17 payments required by rules of the Department by electronic
18 funds transfer. The term "annual tax liability" shall be the
19 sum of the taxpayer's liabilities under this Act, and under all
20 other State and local occupation and use tax laws administered
21 by the Department, for the immediately preceding calendar year.
22 The term "average monthly tax liability" means the sum of the
23 taxpayer's liabilities under this Act, and under all other
24 State and local occupation and use tax laws administered by the
25 Department, for the immediately preceding calendar year
26 divided by 12. Beginning on October 1, 2002, a taxpayer who has

1 a tax liability in the amount set forth in subsection (b) of
2 Section 2505-210 of the Department of Revenue Law shall make
3 all payments required by rules of the Department by electronic
4 funds transfer.

5 Before August 1 of each year beginning in 1993, the
6 Department shall notify all taxpayers required to make payments
7 by electronic funds transfer. All taxpayers required to make
8 payments by electronic funds transfer shall make those payments
9 for a minimum of one year beginning on October 1.

10 Any taxpayer not required to make payments by electronic
11 funds transfer may make payments by electronic funds transfer
12 with the permission of the Department.

13 All taxpayers required to make payment by electronic funds
14 transfer and any taxpayers authorized to voluntarily make
15 payments by electronic funds transfer shall make those payments
16 in the manner authorized by the Department.

17 The Department shall adopt such rules as are necessary to
18 effectuate a program of electronic funds transfer and the
19 requirements of this Section.

20 Where a serviceman collects the tax with respect to the
21 selling price of tangible personal property which he sells and
22 the purchaser thereafter returns such tangible personal
23 property and the serviceman refunds the selling price thereof
24 to the purchaser, such serviceman shall also refund, to the
25 purchaser, the tax so collected from the purchaser. When filing
26 his return for the period in which he refunds such tax to the

1 purchaser, the serviceman may deduct the amount of the tax so
2 refunded by him to the purchaser from any other Service
3 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
4 Use Tax which such serviceman may be required to pay or remit
5 to the Department, as shown by such return, provided that the
6 amount of the tax to be deducted shall previously have been
7 remitted to the Department by such serviceman. If the
8 serviceman shall not previously have remitted the amount of
9 such tax to the Department, he shall be entitled to no
10 deduction hereunder upon refunding such tax to the purchaser.

11 If experience indicates such action to be practicable, the
12 Department may prescribe and furnish a combination or joint
13 return which will enable servicemen, who are required to file
14 returns hereunder and also under the Retailers' Occupation Tax
15 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
16 the return information required by all said Acts on the one
17 form.

18 Where the serviceman has more than one business registered
19 with the Department under separate registrations hereunder,
20 such serviceman shall file separate returns for each registered
21 business.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund the revenue realized for
24 the preceding month from the 1% tax imposed under this Act.

25 Beginning January 1, 1990, each month the Department shall
26 pay into the County and Mass Transit District Fund 4% of the

1 revenue realized for the preceding month from the 6.25% general
2 rate on sales of tangible personal property other than aviation
3 fuel sold on or after December 1, 2019. This exception for
4 aviation fuel only applies for so long as the revenue use
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
6 binding on the State.

7 For aviation fuel sold on or after December 1, 2019, each
8 month the Department shall pay into the State Aviation Program
9 Fund 4% of the net revenue realized for the preceding month
10 from the 6.25% general rate on the selling price of aviation
11 fuel, less an amount estimated by the Department to be required
12 for refunds of the 4% portion of the tax on aviation fuel under
13 this Act, which amount shall be deposited into the Aviation
14 Fuel Sales Tax Refund Fund. The Department shall only pay
15 moneys into the State Aviation Program Fund and the Aviation
16 Fuel Sales Tax Refund Fund under this Act for so long as the
17 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
18 47133 are binding on the State.

19 Beginning August 1, 2000, each month the Department shall
20 pay into the County and Mass Transit District Fund 20% of the
21 net revenue realized for the preceding month from the 1.25%
22 rate on the selling price of motor fuel and gasohol.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund 16% of the revenue
25 realized for the preceding month from the 6.25% general rate on
26 transfers of tangible personal property other than aviation

1 fuel sold on or after December 1, 2019. This exception for
2 aviation fuel only applies for so long as the revenue use
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
4 binding on the State.

5 For aviation fuel sold on or after December 1, 2019, each
6 month the Department shall pay into the State Aviation Program
7 Fund 16% of the net revenue realized for the preceding month
8 from the 6.25% general rate on the selling price of aviation
9 fuel, less an amount estimated by the Department to be required
10 for refunds of the 16% portion of the tax on aviation fuel
11 under this Act, which amount shall be deposited into the
12 Aviation Fuel Sales Tax Refund Fund. The Department shall only
13 pay moneys into the State Aviation Program Fund and the
14 Aviation Fuel Sales Tax Refund Fund under this Act for so long
15 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
16 U.S.C. 47133 are binding on the State.

17 Beginning August 1, 2000, each month the Department shall
18 pay into the Local Government Tax Fund 80% of the net revenue
19 realized for the preceding month from the 1.25% rate on the
20 selling price of motor fuel and gasohol.

21 Beginning October 1, 2009, each month the Department shall
22 pay into the Capital Projects Fund an amount that is equal to
23 an amount estimated by the Department to represent 80% of the
24 net revenue realized for the preceding month from the sale of
25 candy, grooming and hygiene products, and soft drinks that had
26 been taxed at a rate of 1% prior to September 1, 2009 but that

1 are now taxed at 6.25%.

2 Beginning July 1, 2013, each month the Department shall pay
3 into the Underground Storage Tank Fund from the proceeds
4 collected under this Act, the Use Tax Act, the Service Use Tax
5 Act, and the Retailers' Occupation Tax Act an amount equal to
6 the average monthly deficit in the Underground Storage Tank
7 Fund during the prior year, as certified annually by the
8 Illinois Environmental Protection Agency, but the total
9 payment into the Underground Storage Tank Fund under this Act,
10 the Use Tax Act, the Service Use Tax Act, and the Retailers'
11 Occupation Tax Act shall not exceed \$18,000,000 in any State
12 fiscal year. As used in this paragraph, the "average monthly
13 deficit" shall be equal to the difference between the average
14 monthly claims for payment by the fund and the average monthly
15 revenues deposited into the fund, excluding payments made
16 pursuant to this paragraph.

17 Beginning July 1, 2015, of the remainder of the moneys
18 received by the Department under the Use Tax Act, the Service
19 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
20 each month the Department shall deposit \$500,000 into the State
21 Crime Laboratory Fund.

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

1 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
2 may be, of the moneys received by the Department and required
3 to be paid into the Build Illinois Fund pursuant to Section 3
4 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
5 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
6 Service Occupation Tax Act, such Acts being hereinafter called
7 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
8 may be, of moneys being hereinafter called the "Tax Act
9 Amount", and (2) the amount transferred to the Build Illinois
10 Fund from the State and Local Sales Tax Reform Fund shall be
11 less than the Annual Specified Amount (as defined in Section 3
12 of the Retailers' Occupation Tax Act), an amount equal to the
13 difference shall be immediately paid into the Build Illinois
14 Fund from other moneys received by the Department pursuant to
15 the Tax Acts; and further provided, that if on the last
16 business day of any month the sum of (1) the Tax Act Amount
17 required to be deposited into the Build Illinois Account in the
18 Build Illinois Fund during such month and (2) the amount
19 transferred during such month to the Build Illinois Fund from
20 the State and Local Sales Tax Reform Fund shall have been less
21 than 1/12 of the Annual Specified Amount, an amount equal to
22 the difference shall be immediately paid into the Build
23 Illinois Fund from other moneys received by the Department
24 pursuant to the Tax Acts; and, further provided, that in no
25 event shall the payments required under the preceding proviso
26 result in aggregate payments into the Build Illinois Fund

1 pursuant to this clause (b) for any fiscal year in excess of
2 the greater of (i) the Tax Act Amount or (ii) the Annual
3 Specified Amount for such fiscal year; and, further provided,
4 that the amounts payable into the Build Illinois Fund under
5 this clause (b) shall be payable only until such time as the
6 aggregate amount on deposit under each trust indenture securing
7 Bonds issued and outstanding pursuant to the Build Illinois
8 Bond Act is sufficient, taking into account any future
9 investment income, to fully provide, in accordance with such
10 indenture, for the defeasance of or the payment of the
11 principal of, premium, if any, and interest on the Bonds
12 secured by such indenture and on any Bonds expected to be
13 issued thereafter and all fees and costs payable with respect
14 thereto, all as certified by the Director of the Bureau of the
15 Budget (now Governor's Office of Management and Budget). If on
16 the last business day of any month in which Bonds are
17 outstanding pursuant to the Build Illinois Bond Act, the
18 aggregate of the moneys deposited in the Build Illinois Bond
19 Account in the Build Illinois Fund in such month shall be less
20 than the amount required to be transferred in such month from
21 the Build Illinois Bond Account to the Build Illinois Bond
22 Retirement and Interest Fund pursuant to Section 13 of the
23 Build Illinois Bond Act, an amount equal to such deficiency
24 shall be immediately paid from other moneys received by the
25 Department pursuant to the Tax Acts to the Build Illinois Fund;
26 provided, however, that any amounts paid to the Build Illinois

1 Fund in any fiscal year pursuant to this sentence shall be
2 deemed to constitute payments pursuant to clause (b) of the
3 preceding sentence and shall reduce the amount otherwise
4 payable for such fiscal year pursuant to clause (b) of the
5 preceding sentence. The moneys received by the Department
6 pursuant to this Act and required to be deposited into the
7 Build Illinois Fund are subject to the pledge, claim and charge
8 set forth in Section 12 of the Build Illinois Bond Act.

9 Subject to payment of amounts into the Build Illinois Fund
10 as provided in the preceding paragraph or in any amendment
11 thereto hereafter enacted, the following specified monthly
12 installment of the amount requested in the certificate of the
13 Chairman of the Metropolitan Pier and Exposition Authority
14 provided under Section 8.25f of the State Finance Act, but not
15 in excess of the sums designated as "Total Deposit", shall be
16 deposited in the aggregate from collections under Section 9 of
17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
18 9 of the Service Occupation Tax Act, and Section 3 of the
19 Retailers' Occupation Tax Act into the McCormick Place
20 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
21		
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	246,000,000
26	2022	260,000,000

1	2023	275,000,000
2	2024	275,000,000
3	2025	275,000,000
4	2026	279,000,000
5	2027	292,000,000
6	2028	307,000,000
7	2029	322,000,000
8	2030	338,000,000
9	2031	350,000,000
10	2032	350,000,000

11 and

12 each fiscal year
13 thereafter that bonds
14 are outstanding under
15 Section 13.2 of the
16 Metropolitan Pier and
17 Exposition Authority Act,
18 but not after fiscal year 2060.

19 Beginning July 20, 1993 and in each month of each fiscal
20 year thereafter, one-eighth of the amount requested in the
21 certificate of the Chairman of the Metropolitan Pier and
22 Exposition Authority for that fiscal year, less the amount
23 deposited into the McCormick Place Expansion Project Fund by
24 the State Treasurer in the respective month under subsection
25 (g) of Section 13 of the Metropolitan Pier and Exposition
26 Authority Act, plus cumulative deficiencies in the deposits

1 required under this Section for previous months and years,
2 shall be deposited into the McCormick Place Expansion Project
3 Fund, until the full amount requested for the fiscal year, but
4 not in excess of the amount specified above as "Total Deposit",
5 has been deposited.

6 Subject to payment of amounts into the Capital Projects
7 Fund, the Build Illinois Fund, and the McCormick Place
8 Expansion Project Fund pursuant to the preceding paragraphs or
9 in any amendments thereto hereafter enacted, the Department
10 shall each month deposit into the Aviation Fuel Sales Tax
11 Refund Fund an amount estimated by the Department to be
12 required for refunds of the 80% portion of the tax on aviation
13 fuel under this Act.

14 Subject to payment of amounts into the Build Illinois Fund
15 and the McCormick Place Expansion Project Fund pursuant to the
16 preceding paragraphs or in any amendments thereto hereafter
17 enacted, beginning July 1, 1993 and ending on September 30,
18 2013, the Department shall each month pay into the Illinois Tax
19 Increment Fund 0.27% of 80% of the net revenue realized for the
20 preceding month from the 6.25% general rate on the selling
21 price of tangible personal property.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning with the receipt of the first report of
26 taxes paid by an eligible business and continuing for a 25-year

1 period, the Department shall each month pay into the Energy
2 Infrastructure Fund 80% of the net revenue realized from the
3 6.25% general rate on the selling price of Illinois-mined coal
4 that was sold to an eligible business. For purposes of this
5 paragraph, the term "eligible business" means a new electric
6 generating facility certified pursuant to Section 605-332 of
7 the Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

9 Subject to payment of amounts into the Build Illinois Fund,
10 the McCormick Place Expansion Project Fund, the Illinois Tax
11 Increment Fund, and the Energy Infrastructure Fund pursuant to
12 the preceding paragraphs or in any amendments to this Section
13 hereafter enacted, beginning on the first day of the first
14 calendar month to occur on or after August 26, 2014 (the
15 effective date of Public Act 98-1098), each month, from the
16 collections made under Section 9 of the Use Tax Act, Section 9
17 of the Service Use Tax Act, Section 9 of the Service Occupation
18 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
19 the Department shall pay into the Tax Compliance and
20 Administration Fund, to be used, subject to appropriation, to
21 fund additional auditors and compliance personnel at the
22 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
23 the cash receipts collected during the preceding fiscal year by
24 the Audit Bureau of the Department under the Use Tax Act, the
25 Service Use Tax Act, the Service Occupation Tax Act, the
26 Retailers' Occupation Tax Act, and associated local occupation

1 and use taxes administered by the Department (except the amount
2 collected on aviation fuel sold on or after December 1, 2019).

3 Subject to payments of amounts into the Build Illinois
4 Fund, the McCormick Place Expansion Project Fund, the Illinois
5 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
6 Compliance and Administration Fund as provided in this Section,
7 beginning on July 1, 2018 the Department shall pay each month
8 into the Downstate Public Transportation Fund the moneys
9 required to be so paid under Section 2-3 of the Downstate
10 Public Transportation Act.

11 Of the remainder of the moneys received by the Department
12 pursuant to this Act, 75% shall be paid into the General
13 Revenue Fund of the State Treasury and 25% shall be reserved in
14 a special account and used only for the transfer to the Common
15 School Fund as part of the monthly transfer from the General
16 Revenue Fund in accordance with Section 8a of the State Finance
17 Act.

18 The Department may, upon separate written notice to a
19 taxpayer, require the taxpayer to prepare and file with the
20 Department on a form prescribed by the Department within not
21 less than 60 days after receipt of the notice an annual
22 information return for the tax year specified in the notice.
23 Such annual return to the Department shall include a statement
24 of gross receipts as shown by the taxpayer's last Federal
25 income tax return. If the total receipts of the business as
26 reported in the Federal income tax return do not agree with the

1 gross receipts reported to the Department of Revenue for the
2 same period, the taxpayer shall attach to his annual return a
3 schedule showing a reconciliation of the 2 amounts and the
4 reasons for the difference. The taxpayer's annual return to the
5 Department shall also disclose the cost of goods sold by the
6 taxpayer during the year covered by such return, opening and
7 closing inventories of such goods for such year, cost of goods
8 used from stock or taken from stock and given away by the
9 taxpayer during such year, pay roll information of the
10 taxpayer's business during such year and any additional
11 reasonable information which the Department deems would be
12 helpful in determining the accuracy of the monthly, quarterly
13 or annual returns filed by such taxpayer as hereinbefore
14 provided for in this Section.

15 If the annual information return required by this Section
16 is not filed when and as required, the taxpayer shall be liable
17 as follows:

18 (i) Until January 1, 1994, the taxpayer shall be liable
19 for a penalty equal to $\frac{1}{6}$ of 1% of the tax due from such
20 taxpayer under this Act during the period to be covered by
21 the annual return for each month or fraction of a month
22 until such return is filed as required, the penalty to be
23 assessed and collected in the same manner as any other
24 penalty provided for in this Act.

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

2 The chief executive officer, proprietor, owner or highest
3 ranking manager shall sign the annual return to certify the
4 accuracy of the information contained therein. Any person who
5 willfully signs the annual return containing false or
6 inaccurate information shall be guilty of perjury and punished
7 accordingly. The annual return form prescribed by the
8 Department shall include a warning that the person signing the
9 return may be liable for perjury.

10 The foregoing portion of this Section concerning the filing
11 of an annual information return shall not apply to a serviceman
12 who is not required to file an income tax return with the
13 United States Government.

14 As soon as possible after the first day of each month, upon
15 certification of the Department of Revenue, the Comptroller
16 shall order transferred and the Treasurer shall transfer from
17 the General Revenue Fund to the Motor Fuel Tax Fund an amount
18 equal to 1.7% of 80% of the net revenue realized under this Act
19 for the second preceding month. Beginning April 1, 2000, this
20 transfer is no longer required and shall not be made.

21 Net revenue realized for a month shall be the revenue
22 collected by the State pursuant to this Act, less the amount
23 paid out during that month as refunds to taxpayers for
24 overpayment of liability.

25 For greater simplicity of administration, it shall be
26 permissible for manufacturers, importers and wholesalers whose

1 products are sold by numerous servicemen in Illinois, and who
2 wish to do so, to assume the responsibility for accounting and
3 paying to the Department all tax accruing under this Act with
4 respect to such sales, if the servicemen who are affected do
5 not make written objection to the Department to this
6 arrangement.

7 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
8 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
9 8-14-18; 100-1171, eff. 1-4-19.)

10 (35 ILCS 115/17) (from Ch. 120, par. 439.117)

11 Sec. 17. If it shall appear that an amount of tax or
12 penalty or interest has been paid in error hereunder directly
13 to the Department by a serviceman, whether such amount be paid
14 through a mistake of fact or an error of law, such serviceman
15 may file a claim for credit or refund with the Department. If
16 it shall appear that an amount of tax or penalty or interest
17 has been paid in error to the Department hereunder by a
18 supplier who is required or authorized to collect and remit the
19 Service Occupation Tax, whether such amount be paid through a
20 mistake of fact or an error of law, such supplier may file a
21 claim for credit or refund with the Department, provided that
22 no credit shall be allowed nor any refund made for any amount
23 paid by any such supplier unless it shall appear that he bore
24 the burden of such amount and did not shift the burden thereof
25 to anyone else (as in the case of a duplicated tax payment

1 which the supplier made to the Department and did not collect
2 from anyone else), or unless it shall appear that he or his
3 legal representative has unconditionally repaid such amount to
4 his vendee (1) who bore the burden thereof and has not shifted
5 such burden directly or indirectly in any manner whatsoever;
6 (2) who, if he has shifted such burden, has repaid
7 unconditionally such amount to his own vendee, and (3) who is
8 not entitled to receive any reimbursement therefor from any
9 other source than from his supplier, nor to be relieved of such
10 burden in any other manner whatsoever.

11 Any credit or refund that is allowed under this Section
12 shall bear interest at the rate and in the manner specified in
13 the Uniform Penalty and Interest Act.

14 Any claim filed hereunder shall be filed upon a form
15 prescribed and furnished by the Department. The claim shall be
16 signed by the claimant (or by the claimant's legal
17 representative if the claimant shall have died or become a
18 person under legal disability), or by a duly authorized agent
19 of the claimant or his or her legal representative.

20 A claim for credit or refund shall be considered to have
21 been filed with the Department on the date upon which it is
22 received by the Department. Upon receipt of any claim for
23 credit or refund filed under this Act, any officer or employee
24 of the Department, authorized in writing by the Director of
25 Revenue to acknowledge receipt of such claims on behalf of the
26 Department, shall execute on behalf of the Department, and

1 shall deliver or mail to the claimant or his or her duly
2 authorized agent, a written receipt, acknowledging that the
3 claim has been filed with the Department, describing the claim
4 in sufficient detail to identify it and stating the date upon
5 which the claim was received by the Department. Such written
6 receipt shall be prima facie evidence that the Department
7 received the claim described in such receipt and shall be prima
8 facie evidence of the date when such claim was received by the
9 Department. In the absence of such a written receipt, the
10 records of the Department as to when the claim was received by
11 the Department, or as to whether or not the claim was received
12 at all by the Department, shall be deemed to be prima facie
13 correct upon these questions in the event of any dispute
14 between the claimant (or his legal representative) and the
15 Department concerning these questions.

16 In case the Department determines that the claimant is
17 entitled to a refund, such refund shall be made only from the
18 Aviation Fuel Sales Tax Refund Fund or from such appropriation
19 as may be available for that purpose, as appropriate. If it
20 appears unlikely that the amount available ~~appropriated~~ would
21 permit everyone having a claim allowed during the period
22 covered by such appropriation or from the Aviation Fuel Sales
23 Tax Refund Fund, as appropriate, to elect to receive a cash
24 refund, the Department, by rule or regulation, shall provide
25 for the payment of refunds in hardship cases and shall define
26 what types of cases qualify as hardship cases.

1 (Source: P.A. 87-205.)

2 Section 15-25. The Retailers' Occupation Tax Act is amended
3 by changing Sections 3, 6, and 11 as follows:

4 (35 ILCS 120/3) (from Ch. 120, par. 442)

5 Sec. 3. Except as provided in this Section, on or before
6 the twentieth day of each calendar month, every person engaged
7 in the business of selling tangible personal property at retail
8 in this State during the preceding calendar month shall file a
9 return with the Department, stating:

10 1. The name of the seller;

11 2. His residence address and the address of his
12 principal place of business and the address of the
13 principal place of business (if that is a different
14 address) from which he engages in the business of selling
15 tangible personal property at retail in this State;

16 3. Total amount of receipts received by him during the
17 preceding calendar month or quarter, as the case may be,
18 from sales of tangible personal property, and from services
19 furnished, by him during such preceding calendar month or
20 quarter;

21 4. Total amount received by him during the preceding
22 calendar month or quarter on charge and time sales of
23 tangible personal property, and from services furnished,
24 by him prior to the month or quarter for which the return

1 is filed;

2 5. Deductions allowed by law;

3 6. Gross receipts which were received by him during the
4 preceding calendar month or quarter and upon the basis of
5 which the tax is imposed;

6 7. The amount of credit provided in Section 2d of this
7 Act;

8 8. The amount of tax due;

9 9. The signature of the taxpayer; and

10 10. Such other reasonable information as the
11 Department may require.

12 On and after January 1, 2018, except for returns for motor
13 vehicles, watercraft, aircraft, and trailers that are required
14 to be registered with an agency of this State, with respect to
15 retailers whose annual gross receipts average \$20,000 or more,
16 all returns required to be filed pursuant to this Act shall be
17 filed electronically. Retailers who demonstrate that they do
18 not have access to the Internet or demonstrate hardship in
19 filing electronically may petition the Department to waive the
20 electronic filing requirement.

21 If a taxpayer fails to sign a return within 30 days after
22 the proper notice and demand for signature by the Department,
23 the return shall be considered valid and any amount shown to be
24 due on the return shall be deemed assessed.

25 Each return shall be accompanied by the statement of
26 prepaid tax issued pursuant to Section 2e for which credit is

1 claimed.

2 Prior to October 1, 2003, and on and after September 1,
3 2004 a retailer may accept a Manufacturer's Purchase Credit
4 certification from a purchaser in satisfaction of Use Tax as
5 provided in Section 3-85 of the Use Tax Act if the purchaser
6 provides the appropriate documentation as required by Section
7 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
8 certification, accepted by a retailer prior to October 1, 2003
9 and on and after September 1, 2004 as provided in Section 3-85
10 of the Use Tax Act, may be used by that retailer to satisfy
11 Retailers' Occupation Tax liability in the amount claimed in
12 the certification, not to exceed 6.25% of the receipts subject
13 to tax from a qualifying purchase. A Manufacturer's Purchase
14 Credit reported on any original or amended return filed under
15 this Act after October 20, 2003 for reporting periods prior to
16 September 1, 2004 shall be disallowed. Manufacturer's
17 Purchaser Credit reported on annual returns due on or after
18 January 1, 2005 will be disallowed for periods prior to
19 September 1, 2004. No Manufacturer's Purchase Credit may be
20 used after September 30, 2003 through August 31, 2004 to
21 satisfy any tax liability imposed under this Act, including any
22 audit liability.

23 The Department may require returns to be filed on a
24 quarterly basis. If so required, a return for each calendar
25 quarter shall be filed on or before the twentieth day of the
26 calendar month following the end of such calendar quarter. The

1 taxpayer shall also file a return with the Department for each
2 of the first two months of each calendar quarter, on or before
3 the twentieth day of the following calendar month, stating:

4 1. The name of the seller;

5 2. The address of the principal place of business from
6 which he engages in the business of selling tangible
7 personal property at retail in this State;

8 3. The total amount of taxable receipts received by him
9 during the preceding calendar month from sales of tangible
10 personal property by him during such preceding calendar
11 month, including receipts from charge and time sales, but
12 less all deductions allowed by law;

13 4. The amount of credit provided in Section 2d of this
14 Act;

15 5. The amount of tax due; and

16 6. Such other reasonable information as the Department
17 may require.

18 Beginning on January 1, 2020, every person engaged in the
19 business of selling aviation fuel at retail in this State
20 during the preceding calendar month shall, instead of reporting
21 and paying tax as otherwise required by this Section, file an
22 aviation fuel tax return with the Department on or before the
23 twentieth day of each calendar month. The requirements related
24 to the return shall be as otherwise provided in this Section.
25 Notwithstanding any other provisions of this Act to the
26 contrary, retailers selling aviation fuel shall file all

1 aviation fuel tax returns and shall make all aviation fuel tax
2 payments by electronic means in the manner and form required by
3 the Department. For purposes of this paragraph, "aviation fuel"
4 means a product that is intended for use or offered for sale as
5 fuel for an aircraft.

6 Beginning on October 1, 2003, any person who is not a
7 licensed distributor, importing distributor, or manufacturer,
8 as defined in the Liquor Control Act of 1934, but is engaged in
9 the business of selling, at retail, alcoholic liquor shall file
10 a statement with the Department of Revenue, in a format and at
11 a time prescribed by the Department, showing the total amount
12 paid for alcoholic liquor purchased during the preceding month
13 and such other information as is reasonably required by the
14 Department. The Department may adopt rules to require that this
15 statement be filed in an electronic or telephonic format. Such
16 rules may provide for exceptions from the filing requirements
17 of this paragraph. For the purposes of this paragraph, the term
18 "alcoholic liquor" shall have the meaning prescribed in the
19 Liquor Control Act of 1934.

20 Beginning on October 1, 2003, every distributor, importing
21 distributor, and manufacturer of alcoholic liquor as defined in
22 the Liquor Control Act of 1934, shall file a statement with the
23 Department of Revenue, no later than the 10th day of the month
24 for the preceding month during which transactions occurred, by
25 electronic means, showing the total amount of gross receipts
26 from the sale of alcoholic liquor sold or distributed during

1 the preceding month to purchasers; identifying the purchaser to
2 whom it was sold or distributed; the purchaser's tax
3 registration number; and such other information reasonably
4 required by the Department. A distributor, importing
5 distributor, or manufacturer of alcoholic liquor must
6 personally deliver, mail, or provide by electronic means to
7 each retailer listed on the monthly statement a report
8 containing a cumulative total of that distributor's, importing
9 distributor's, or manufacturer's total sales of alcoholic
10 liquor to that retailer no later than the 10th day of the month
11 for the preceding month during which the transaction occurred.
12 The distributor, importing distributor, or manufacturer shall
13 notify the retailer as to the method by which the distributor,
14 importing distributor, or manufacturer will provide the sales
15 information. If the retailer is unable to receive the sales
16 information by electronic means, the distributor, importing
17 distributor, or manufacturer shall furnish the sales
18 information by personal delivery or by mail. For purposes of
19 this paragraph, the term "electronic means" includes, but is
20 not limited to, the use of a secure Internet website, e-mail,
21 or facsimile.

22 If a total amount of less than \$1 is payable, refundable or
23 creditable, such amount shall be disregarded if it is less than
24 50 cents and shall be increased to \$1 if it is 50 cents or more.

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

1 payments required by rules of the Department by electronic
2 funds transfer. Beginning October 1, 1994, a taxpayer who has
3 an average monthly tax liability of \$100,000 or more shall make
4 all payments required by rules of the Department by electronic
5 funds transfer. Beginning October 1, 1995, a taxpayer who has
6 an average monthly tax liability of \$50,000 or more shall make
7 all payments required by rules of the Department by electronic
8 funds transfer. Beginning October 1, 2000, a taxpayer who has
9 an annual tax liability of \$200,000 or more shall make all
10 payments required by rules of the Department by electronic
11 funds transfer. The term "annual tax liability" shall be the
12 sum of the taxpayer's liabilities under this Act, and under all
13 other State and local occupation and use tax laws administered
14 by the Department, for the immediately preceding calendar year.
15 The term "average monthly tax liability" shall be the sum of
16 the taxpayer's liabilities under this Act, and under all other
17 State and local occupation and use tax laws administered by the
18 Department, for the immediately preceding calendar year
19 divided by 12. Beginning on October 1, 2002, a taxpayer who has
20 a tax liability in the amount set forth in subsection (b) of
21 Section 2505-210 of the Department of Revenue Law shall make
22 all payments required by rules of the Department by electronic
23 funds transfer.

24 Before August 1 of each year beginning in 1993, the
25 Department shall notify all taxpayers required to make payments
26 by electronic funds transfer. All taxpayers required to make

1 payments by electronic funds transfer shall make those payments
2 for a minimum of one year beginning on October 1.

3 Any taxpayer not required to make payments by electronic
4 funds transfer may make payments by electronic funds transfer
5 with the permission of the Department.

6 All taxpayers required to make payment by electronic funds
7 transfer and any taxpayers authorized to voluntarily make
8 payments by electronic funds transfer shall make those payments
9 in the manner authorized by the Department.

10 The Department shall adopt such rules as are necessary to
11 effectuate a program of electronic funds transfer and the
12 requirements of this Section.

13 Any amount which is required to be shown or reported on any
14 return or other document under this Act shall, if such amount
15 is not a whole-dollar amount, be increased to the nearest
16 whole-dollar amount in any case where the fractional part of a
17 dollar is 50 cents or more, and decreased to the nearest
18 whole-dollar amount where the fractional part of a dollar is
19 less than 50 cents.

20 If the retailer is otherwise required to file a monthly
21 return and if the retailer's average monthly tax liability to
22 the Department does not exceed \$200, the Department may
23 authorize his returns to be filed on a quarter annual basis,
24 with the return for January, February and March of a given year
25 being due by April 20 of such year; with the return for April,
26 May and June of a given year being due by July 20 of such year;

1 with the return for July, August and September of a given year
2 being due by October 20 of such year, and with the return for
3 October, November and December of a given year being due by
4 January 20 of the following year.

5 If the retailer is otherwise required to file a monthly or
6 quarterly return and if the retailer's average monthly tax
7 liability with the Department does not exceed \$50, the
8 Department may authorize his returns to be filed on an annual
9 basis, with the return for a given year being due by January 20
10 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 a retailer may file his return, in the
16 case of any retailer who ceases to engage in a kind of business
17 which makes him responsible for filing returns under this Act,
18 such retailer shall file a final return under this Act with the
19 Department not more than one month after discontinuing such
20 business.

21 Where the same person has more than one business registered
22 with the Department under separate registrations under this
23 Act, such person may 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 addition, with respect to motor vehicles, watercraft,

1 aircraft, and trailers that are required to be registered with
2 an agency of this State, except as otherwise provided in this
3 Section, every retailer selling this kind of tangible personal
4 property shall file, with the Department, upon a form to be
5 prescribed and supplied by the Department, a separate return
6 for each such item of tangible personal property which the
7 retailer sells, except that if, in the same transaction, (i) a
8 retailer of aircraft, watercraft, motor vehicles or trailers
9 transfers more than one aircraft, watercraft, motor vehicle or
10 trailer to another aircraft, watercraft, motor vehicle
11 retailer or trailer retailer for the purpose of resale or (ii)
12 a retailer of aircraft, watercraft, motor vehicles, or trailers
13 transfers more than one aircraft, watercraft, motor vehicle, or
14 trailer to a purchaser for use as a qualifying rolling stock as
15 provided in Section 2-5 of this Act, then that seller may
16 report the transfer of all aircraft, watercraft, motor vehicles
17 or trailers involved in that transaction to the Department on
18 the same uniform invoice-transaction reporting return form.
19 For purposes of this Section, "watercraft" means a Class 2,
20 Class 3, or Class 4 watercraft as defined in Section 3-2 of the
21 Boat Registration and Safety Act, a personal watercraft, or any
22 boat equipped with an inboard motor.

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, every person who is engaged in the
26 business of leasing or renting such items and who, in

1 connection with such business, sells any such item to a
2 retailer for the purpose of resale is, notwithstanding any
3 other provision of this Section to the contrary, authorized to
4 meet the return-filing requirement of this Act by reporting the
5 transfer of all the aircraft, watercraft, motor vehicles, or
6 trailers transferred for resale during a month to the
7 Department on the same uniform invoice-transaction reporting
8 return form on or before the 20th of the month following the
9 month in which the transfer takes place. Notwithstanding any
10 other provision of this Act to the contrary, all returns filed
11 under this paragraph must be filed by electronic means in the
12 manner and form as required by the Department.

13 Any retailer who sells only motor vehicles, watercraft,
14 aircraft, or trailers that are required to be registered with
15 an agency of this State, so that all retailers' occupation tax
16 liability is required to be reported, and is reported, on such
17 transaction reporting returns and who is not otherwise required
18 to file monthly or quarterly returns, need not file monthly or
19 quarterly returns. However, those retailers shall be required
20 to file returns on an annual basis.

21 The transaction reporting return, in the case of motor
22 vehicles or trailers that are required to be registered with an
23 agency of this State, shall be the same document as the Uniform
24 Invoice referred to in Section 5-402 of the Illinois Vehicle
25 Code and must show the name and address of the seller; the name
26 and address of the purchaser; the amount of the selling price

1 including the amount allowed by the retailer for traded-in
2 property, if any; the amount allowed by the retailer for the
3 traded-in tangible personal property, if any, to the extent to
4 which Section 1 of this Act allows an exemption for the value
5 of traded-in property; the balance payable after deducting such
6 trade-in allowance from the total selling price; the amount of
7 tax due from the retailer with respect to such transaction; the
8 amount of tax collected from the purchaser by the retailer on
9 such transaction (or satisfactory evidence that such tax is not
10 due in that particular instance, if that is claimed to be the
11 fact); the place and date of the sale; a sufficient
12 identification of the property sold; such other information as
13 is required in Section 5-402 of the Illinois Vehicle Code, and
14 such other information as the Department may reasonably
15 require.

16 The transaction reporting return in the case of watercraft
17 or aircraft must show the name and address of the seller; the
18 name and address of the purchaser; the amount of the selling
19 price including the amount allowed by the retailer for
20 traded-in property, if any; the amount allowed by the retailer
21 for the traded-in tangible personal property, if any, to the
22 extent to which Section 1 of this Act allows an exemption for
23 the value of traded-in property; the balance payable after
24 deducting such trade-in allowance from the total selling price;
25 the amount of tax due from the retailer with respect to such
26 transaction; the amount of tax collected from the purchaser by

1 the retailer on such transaction (or satisfactory evidence that
2 such tax is not due in that particular instance, if that is
3 claimed to be the fact); the place and date of the sale, a
4 sufficient identification of the property sold, and such other
5 information as the Department may reasonably require.

6 Such transaction reporting return shall be filed not later
7 than 20 days after the day of delivery of the item that is
8 being sold, but may be filed by the retailer at any time sooner
9 than that if he chooses to do so. The transaction reporting
10 return and tax remittance or proof of exemption from the
11 Illinois use tax may be transmitted to the Department by way of
12 the State agency with which, or State officer with whom the
13 tangible personal property must be titled or registered (if
14 titling or registration is required) if the Department and such
15 agency or State officer determine that this procedure will
16 expedite the processing of applications for title or
17 registration.

18 With each such transaction reporting return, the retailer
19 shall remit the proper amount of tax due (or shall submit
20 satisfactory evidence that the sale is not taxable if that is
21 the case), to the Department or its agents, whereupon the
22 Department shall issue, in the purchaser's name, a use tax
23 receipt (or a certificate of exemption if the Department is
24 satisfied that the particular sale is tax exempt) which such
25 purchaser may submit to the agency with which, or State officer
26 with whom, he must title or register the tangible personal

1 property that is involved (if titling or registration is
2 required) in support of such purchaser's application for an
3 Illinois certificate or other evidence of title or registration
4 to such tangible personal property.

5 No retailer's failure or refusal to remit tax under this
6 Act precludes a user, who has paid the proper tax to the
7 retailer, from obtaining his certificate of title or other
8 evidence of title or registration (if titling or registration
9 is required) upon satisfying the Department that such user has
10 paid the proper tax (if tax is due) to the retailer. The
11 Department shall adopt appropriate rules to carry out the
12 mandate of this paragraph.

13 If the user who would otherwise pay tax to the retailer
14 wants the transaction reporting return filed and the payment of
15 the tax or proof of exemption made to the Department before the
16 retailer is willing to take these actions and such user has not
17 paid the tax to the retailer, such user may certify to the fact
18 of such delay by the retailer and may (upon the Department
19 being satisfied of the truth of such certification) transmit
20 the information required by the transaction reporting return
21 and the remittance for tax or proof of exemption directly to
22 the Department and obtain his tax receipt or exemption
23 determination, in which event the transaction reporting return
24 and tax remittance (if a tax payment was required) shall be
25 credited by the Department to the proper retailer's account
26 with the Department, but without the 2.1% or 1.75% discount

1 provided for in this Section being allowed. When the user pays
2 the tax directly to the Department, he shall pay the tax in the
3 same amount and in the same form in which it would be remitted
4 if the tax had been remitted to the Department by the retailer.

5 Refunds made by the seller during the preceding return
6 period to purchasers, on account of tangible personal property
7 returned to the seller, shall be allowed as a deduction under
8 subdivision 5 of his monthly or quarterly return, as the case
9 may be, in case the seller had theretofore included the
10 receipts from the sale of such tangible personal property in a
11 return filed by him and had paid the tax imposed by this Act
12 with respect to such receipts.

13 Where the seller is a corporation, the return filed on
14 behalf of such corporation shall be signed by the president,
15 vice-president, secretary or treasurer or by the properly
16 accredited agent of such corporation.

17 Where the seller is a limited liability company, the return
18 filed on behalf of the limited liability company shall be
19 signed by a manager, member, or properly accredited agent of
20 the limited liability company.

21 Except as provided in this Section, the retailer filing the
22 return under this Section shall, at the time of filing such
23 return, pay to the Department the amount of tax imposed by this
24 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
25 on and after January 1, 1990, or \$5 per calendar year,
26 whichever is greater, which is allowed to reimburse the

1 retailer for the expenses incurred in keeping records,
2 preparing and filing returns, remitting the tax and supplying
3 data to the Department on request. The discount under this
4 Section is not allowed for taxes paid on aviation fuel that are
5 deposited into the State Aviation Program Fund under this Act.

6 Any prepayment made pursuant to Section 2d of this Act shall be
7 included in the amount on which such 2.1% or 1.75% discount is
8 computed. In the case of retailers who report and pay the tax
9 on a transaction by transaction basis, as provided in this
10 Section, such discount shall be taken with each such tax
11 remittance instead of when such retailer files his periodic
12 return. The discount allowed under this Section is allowed only
13 for returns that are filed in the manner required by this Act.
14 The Department may disallow the discount for retailers whose
15 certificate of registration is revoked at the time the return
16 is filed, but only if the Department's decision to revoke the
17 certificate of registration has become final.

18 Before October 1, 2000, if the taxpayer's average monthly
19 tax liability to the Department under this Act, the Use Tax
20 Act, the Service Occupation Tax Act, and the Service Use Tax
21 Act, excluding any liability for prepaid sales tax to be
22 remitted in accordance with Section 2d of this Act, was \$10,000
23 or more during the preceding 4 complete calendar quarters, he
24 shall file a return with the Department each month by the 20th
25 day of the month next following the month during which such tax
26 liability is incurred and shall make payments to the Department

1 on or before the 7th, 15th, 22nd and last day of the month
2 during which such liability is incurred. On and after October
3 1, 2000, if the taxpayer's average monthly tax liability to the
4 Department under this Act, the Use Tax Act, the Service
5 Occupation Tax Act, and the Service Use Tax Act, excluding any
6 liability for prepaid sales tax to be remitted in accordance
7 with Section 2d of this Act, was \$20,000 or more during the
8 preceding 4 complete calendar quarters, he shall file a return
9 with the Department each month by the 20th day of the month
10 next following the month during which such tax liability is
11 incurred and shall make payment to the Department on or before
12 the 7th, 15th, 22nd and last day of the month during which such
13 liability is incurred. If the month during which such tax
14 liability is incurred began prior to January 1, 1985, each
15 payment shall be in an amount equal to 1/4 of the taxpayer's
16 actual liability for the month or an amount set by the
17 Department not to exceed 1/4 of the average monthly liability
18 of the taxpayer to the Department for the preceding 4 complete
19 calendar quarters (excluding the month of highest liability and
20 the month of lowest liability in such 4 quarter period). If the
21 month during which such tax liability is incurred begins on or
22 after January 1, 1985 and prior to January 1, 1987, each
23 payment shall be in an amount equal to 22.5% of the taxpayer's
24 actual liability for the month or 27.5% of the taxpayer's
25 liability for the same calendar month of the preceding year. If
26 the month during which such tax liability is incurred begins on

1 or after January 1, 1987 and prior to January 1, 1988, each
2 payment shall be in an amount equal to 22.5% of the taxpayer's
3 actual liability for the month or 26.25% of the taxpayer's
4 liability for the same calendar month of the preceding year. If
5 the month during which such tax liability is incurred begins on
6 or after January 1, 1988, and prior to January 1, 1989, or
7 begins on or after January 1, 1996, each payment shall be in an
8 amount equal to 22.5% of the taxpayer's actual liability for
9 the month or 25% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during which
11 such tax liability is incurred begins on or after January 1,
12 1989, and prior to January 1, 1996, each payment shall be in an
13 amount equal to 22.5% of the taxpayer's actual liability for
14 the month or 25% of the taxpayer's liability for the same
15 calendar month of the preceding year or 100% of the taxpayer's
16 actual liability for the quarter monthly reporting period. The
17 amount of such quarter monthly payments shall be credited
18 against the final tax liability of the taxpayer's return for
19 that month. Before October 1, 2000, once applicable, the
20 requirement of the making of quarter monthly payments to the
21 Department by taxpayers having an average monthly tax liability
22 of \$10,000 or more as determined in the manner provided above
23 shall continue until such taxpayer's average monthly liability
24 to the Department during the preceding 4 complete calendar
25 quarters (excluding the month of highest liability and the
26 month of lowest liability) is less than \$9,000, or until such

1 taxpayer's average monthly liability to the Department as
2 computed for each calendar quarter of the 4 preceding complete
3 calendar quarter period is less than \$10,000. However, if a
4 taxpayer can show the Department that a substantial change in
5 the taxpayer's business has occurred which causes the taxpayer
6 to anticipate that his average monthly tax liability for the
7 reasonably foreseeable future will fall below the \$10,000
8 threshold stated above, then such taxpayer may petition the
9 Department for a change in such taxpayer's reporting status. On
10 and after October 1, 2000, once applicable, the requirement of
11 the making of quarter monthly payments to the Department by
12 taxpayers having an average monthly tax liability of \$20,000 or
13 more as determined in the manner provided above shall continue
14 until such taxpayer's average monthly liability to the
15 Department during the preceding 4 complete calendar quarters
16 (excluding the month of highest liability and the month of
17 lowest liability) is less than \$19,000 or until such taxpayer's
18 average monthly liability to the Department as computed for
19 each calendar quarter of the 4 preceding complete calendar
20 quarter period is less than \$20,000. However, if a taxpayer can
21 show the Department that a substantial change in the taxpayer's
22 business has occurred which causes the taxpayer to anticipate
23 that his average monthly tax liability for the reasonably
24 foreseeable future will fall below the \$20,000 threshold stated
25 above, then such taxpayer may petition the Department for a
26 change in such taxpayer's reporting status. The Department

1 shall change such taxpayer's reporting status unless it finds
2 that such change is seasonal in nature and not likely to be
3 long term. If any such quarter monthly payment is not paid at
4 the time or in the amount required by this Section, then the
5 taxpayer shall be liable for penalties and interest on the
6 difference between the minimum amount due as a payment and the
7 amount of such quarter monthly payment actually and timely
8 paid, except insofar as the taxpayer has previously made
9 payments for that month to the Department in excess of the
10 minimum payments previously due as provided in this Section.
11 The Department shall make reasonable rules and regulations to
12 govern the quarter monthly payment amount and quarter monthly
13 payment dates for taxpayers who file on other than a calendar
14 monthly basis.

15 The provisions of this paragraph apply before October 1,
16 2001. Without regard to whether a taxpayer is required to make
17 quarter monthly payments as specified above, any taxpayer who
18 is required by Section 2d of this Act to collect and remit
19 prepaid taxes and has collected prepaid taxes which average in
20 excess of \$25,000 per month during the preceding 2 complete
21 calendar quarters, shall file a return with the Department as
22 required by Section 2f and shall make payments to the
23 Department on or before the 7th, 15th, 22nd and last day of the
24 month during which such liability is incurred. If the month
25 during which such tax liability is incurred began prior to
26 September 1, 1985 (the effective date of Public Act 84-221),

1 each payment shall be in an amount not less than 22.5% of the
2 taxpayer's actual liability under Section 2d. If the month
3 during which such tax liability is incurred begins on or after
4 January 1, 1986, each payment shall be in an amount equal to
5 22.5% of the taxpayer's actual liability for the month or 27.5%
6 of the taxpayer's liability for the same calendar month of the
7 preceding calendar year. If the month during which such tax
8 liability is incurred begins on or after January 1, 1987, each
9 payment shall be in an amount equal to 22.5% of the taxpayer's
10 actual liability for the month or 26.25% of the taxpayer's
11 liability for the same calendar month of the preceding year.
12 The amount of such quarter monthly payments shall be credited
13 against the final tax liability of the taxpayer's return for
14 that month filed under this Section or Section 2f, as the case
15 may be. Once applicable, the requirement of the making of
16 quarter monthly payments to the Department pursuant to this
17 paragraph shall continue until such taxpayer's average monthly
18 prepaid tax collections during the preceding 2 complete
19 calendar quarters is \$25,000 or less. If any such quarter
20 monthly payment is not paid at the time or in the amount
21 required, the taxpayer shall be liable for penalties and
22 interest on such difference, except insofar as the taxpayer has
23 previously made payments for that month in excess of the
24 minimum payments previously due.

25 The provisions of this paragraph apply on and after October
26 1, 2001. Without regard to whether a taxpayer is required to

1 make quarter monthly payments as specified above, any taxpayer
2 who is required by Section 2d of this Act to collect and remit
3 prepaid taxes and has collected prepaid taxes that average in
4 excess of \$20,000 per month during the preceding 4 complete
5 calendar quarters shall file a return with the Department as
6 required by Section 2f and shall make payments to the
7 Department on or before the 7th, 15th, 22nd and last day of the
8 month during which the liability is incurred. Each payment
9 shall be in an amount equal to 22.5% of the taxpayer's actual
10 liability for the month or 25% of the taxpayer's liability for
11 the same calendar month of the preceding year. The amount of
12 the quarter monthly payments shall be credited against the
13 final tax liability of the taxpayer's return for that month
14 filed under this Section or Section 2f, as the case may be.
15 Once applicable, the requirement of the making of quarter
16 monthly payments to the Department pursuant to this paragraph
17 shall continue until the taxpayer's average monthly prepaid tax
18 collections during the preceding 4 complete calendar quarters
19 (excluding the month of highest liability and the month of
20 lowest liability) is less than \$19,000 or until such taxpayer's
21 average monthly liability to the Department as computed for
22 each calendar quarter of the 4 preceding complete calendar
23 quarters is less than \$20,000. If any such quarter monthly
24 payment is not paid at the time or in the amount required, the
25 taxpayer shall be liable for penalties and interest on such
26 difference, except insofar as the taxpayer has previously made

1 payments for that month in excess of the minimum payments
2 previously due.

3 If any payment provided for in this Section exceeds the
4 taxpayer's liabilities under this Act, the Use Tax Act, the
5 Service Occupation Tax Act and the Service Use Tax Act, as
6 shown on an original monthly return, the Department shall, if
7 requested by the taxpayer, issue to the taxpayer a credit
8 memorandum no later than 30 days after the date of payment. The
9 credit evidenced by such credit memorandum may be assigned by
10 the taxpayer to a similar taxpayer under this Act, the Use Tax
11 Act, the Service Occupation Tax Act or the Service Use Tax Act,
12 in accordance with reasonable rules and regulations to be
13 prescribed by the Department. If no such request is made, the
14 taxpayer may credit such excess payment against tax liability
15 subsequently to be remitted to the Department under this Act,
16 the Use Tax Act, the Service Occupation Tax Act or the Service
17 Use Tax Act, in accordance with reasonable rules and
18 regulations prescribed by the Department. If the Department
19 subsequently determined that all or any part of the credit
20 taken was not actually due to the taxpayer, the taxpayer's 2.1%
21 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
22 of the difference between the credit taken and that actually
23 due, and that taxpayer shall be liable for penalties and
24 interest on such difference.

25 If a retailer of motor fuel is entitled to a credit under
26 Section 2d of this Act which exceeds the taxpayer's liability

1 to the Department under this Act for the month which the
2 taxpayer is filing a return, the Department shall issue the
3 taxpayer a credit memorandum for the excess.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund, a special fund in the
6 State treasury which is hereby created, the net revenue
7 realized for the preceding month from the 1% tax imposed under
8 this Act.

9 Beginning January 1, 1990, each month the Department shall
10 pay into the County and Mass Transit District Fund, a special
11 fund in the State treasury which is hereby created, 4% of the
12 net revenue realized for the preceding month from the 6.25%
13 general rate other than aviation fuel sold on or after December
14 1, 2019. This exception for aviation fuel only applies for so
15 long as the revenue use requirements of 49 U.S.C. 47107(b) and
16 49 U.S.C. 47133 are binding on the State.

17 For aviation fuel sold on or after December 1, 2019, each
18 month the Department shall pay into the State Aviation Program
19 Fund 4% of the net revenue realized for the preceding month
20 from the 6.25% general rate on the selling price of aviation
21 fuel, less an amount estimated by the Department to be required
22 for refunds of the 4% portion of the tax on aviation fuel under
23 this Act, which amount shall be deposited into the Aviation
24 Fuel Sales Tax Refund Fund. The Department shall only pay
25 moneys into the State Aviation Program Fund and the Aviation
26 Fuel Sales Tax Refund Fund under this Act for so long as the

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
2 47133 are binding on the State.

3 Beginning August 1, 2000, each month the Department shall
4 pay into the County and Mass Transit District Fund 20% of the
5 net revenue realized for the preceding month from the 1.25%
6 rate on the selling price of motor fuel and gasohol. Beginning
7 September 1, 2010, each month the Department shall pay into the
8 County and Mass Transit District Fund 20% of the net revenue
9 realized for the preceding month from the 1.25% rate on the
10 selling price of sales tax holiday items.

11 Beginning January 1, 1990, each month the Department shall
12 pay into the Local Government Tax Fund 16% of the net revenue
13 realized for the preceding month from the 6.25% general rate on
14 the selling price of tangible personal property other than
15 aviation fuel sold on or after December 1, 2019. This exception
16 for aviation fuel only applies for so long as the revenue use
17 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
18 binding on the State.

19 For aviation fuel sold on or after December 1, 2019, each
20 month the Department shall pay into the State Aviation Program
21 Fund 16% of the net revenue realized for the preceding month
22 from the 6.25% general rate on the selling price of aviation
23 fuel, less an amount estimated by the Department to be required
24 for refunds of the 16% portion of the tax on aviation fuel
25 under this Act, which amount shall be deposited into the
26 Aviation Fuel Sales Tax Refund Fund. The Department shall only

1 pay moneys into the State Aviation Program Fund and the
2 Aviation Fuel Sales Tax Refund Fund under this Act for so long
3 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
4 U.S.C. 47133 are binding on the State.

5 Beginning August 1, 2000, each month the Department shall
6 pay into the Local Government Tax Fund 80% of the net revenue
7 realized for the preceding month from the 1.25% rate on the
8 selling price of motor fuel and gasohol. Beginning September 1,
9 2010, each month the Department shall pay into the Local
10 Government Tax Fund 80% of the net revenue realized for the
11 preceding month from the 1.25% rate on the selling price of
12 sales tax holiday items.

13 Beginning October 1, 2009, each month the Department shall
14 pay into the Capital Projects Fund an amount that is equal to
15 an amount estimated by the Department to represent 80% of the
16 net revenue realized for the preceding month from the sale of
17 candy, grooming and hygiene products, and soft drinks that had
18 been taxed at a rate of 1% prior to September 1, 2009 but that
19 are now taxed at 6.25%.

20 Beginning July 1, 2011, each month the Department shall pay
21 into the Clean Air Act Permit Fund 80% of the net revenue
22 realized for the preceding month from the 6.25% general rate on
23 the selling price of sorbents used in Illinois in the process
24 of sorbent injection as used to comply with the Environmental
25 Protection Act or the federal Clean Air Act, but the total
26 payment into the Clean Air Act Permit Fund under this Act and

1 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

2 Beginning July 1, 2013, each month the Department shall pay
3 into the Underground Storage Tank Fund from the proceeds
4 collected under this Act, the Use Tax Act, the Service Use Tax
5 Act, and the Service Occupation Tax Act an amount equal to the
6 average monthly deficit in the Underground Storage Tank Fund
7 during the prior year, as certified annually by the Illinois
8 Environmental Protection Agency, but the total payment into the
9 Underground Storage Tank Fund under this Act, the Use Tax Act,
10 the Service Use Tax Act, and the Service Occupation Tax Act
11 shall not exceed \$18,000,000 in any State fiscal year. As used
12 in this paragraph, the "average monthly deficit" shall be equal
13 to the difference between the average monthly claims for
14 payment by the fund and the average monthly revenues deposited
15 into the fund, excluding payments made pursuant to this
16 paragraph.

17 Beginning July 1, 2015, of the remainder of the moneys
18 received by the Department under the Use Tax Act, the Service
19 Use Tax Act, the Service Occupation Tax Act, and this Act, each
20 month the Department shall deposit \$500,000 into the State
21 Crime Laboratory Fund.

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

1 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
2 may be, of the moneys received by the Department and required
3 to be paid into the Build Illinois Fund pursuant to this Act,
4 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
5 Act, and Section 9 of the Service Occupation Tax Act, such Acts
6 being hereinafter called the "Tax Acts" and such aggregate of
7 2.2% or 3.8%, as the case may be, of moneys being hereinafter
8 called the "Tax Act Amount", and (2) the amount transferred to
9 the Build Illinois Fund from the State and Local Sales Tax
10 Reform Fund shall be less than the Annual Specified Amount (as
11 hereinafter defined), an amount equal to the difference shall
12 be immediately paid into the Build Illinois Fund from other
13 moneys received by the Department pursuant to the Tax Acts; the
14 "Annual Specified Amount" means the amounts specified below for
15 fiscal years 1986 through 1993:

16	Fiscal Year	Annual Specified Amount
17	1986	\$54,800,000
18	1987	\$76,650,000
19	1988	\$80,480,000
20	1989	\$88,510,000
21	1990	\$115,330,000
22	1991	\$145,470,000
23	1992	\$182,730,000
24	1993	\$206,520,000;

25 and means the Certified Annual Debt Service Requirement (as
26 defined in Section 13 of the Build Illinois Bond Act) or the

1 Tax Act Amount, whichever is greater, for fiscal year 1994 and
2 each fiscal year thereafter; and further provided, that if on
3 the last business day of any month the sum of (1) the Tax Act
4 Amount required to be deposited into the Build Illinois Bond
5 Account in the Build Illinois Fund during such month and (2)
6 the amount transferred to the Build Illinois Fund from the
7 State and Local Sales Tax Reform Fund shall have been less than
8 1/12 of the Annual Specified Amount, an amount equal to the
9 difference shall be immediately paid into the Build Illinois
10 Fund from other moneys received by the Department pursuant to
11 the Tax Acts; and, further provided, that in no event shall the
12 payments required under the preceding proviso result in
13 aggregate payments into the Build Illinois Fund pursuant to
14 this clause (b) for any fiscal year in excess of the greater of
15 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
16 such fiscal year. The amounts payable into the Build Illinois
17 Fund under clause (b) of the first sentence in this paragraph
18 shall be payable only until such time as the aggregate amount
19 on deposit under each trust indenture securing Bonds issued and
20 outstanding pursuant to the Build Illinois Bond Act is
21 sufficient, taking into account any future investment income,
22 to fully provide, in accordance with such indenture, for the
23 defeasance of or the payment of the principal of, premium, if
24 any, and interest on the Bonds secured by such indenture and on
25 any Bonds expected to be issued thereafter and all fees and
26 costs payable with respect thereto, all as certified by the

1 Director of the Bureau of the Budget (now Governor's Office of
2 Management and Budget). If on the last business day of any
3 month in which Bonds are outstanding pursuant to the Build
4 Illinois Bond Act, the aggregate of moneys deposited in the
5 Build Illinois Bond Account in the Build Illinois Fund in such
6 month shall be less than the amount required to be transferred
7 in such month from the Build Illinois Bond Account to the Build
8 Illinois Bond Retirement and Interest Fund pursuant to Section
9 13 of the Build Illinois Bond Act, an amount equal to such
10 deficiency shall be immediately paid from other moneys received
11 by the Department pursuant to the Tax Acts to the Build
12 Illinois Fund; provided, however, that any amounts paid to the
13 Build Illinois Fund in any fiscal year pursuant to this
14 sentence shall be deemed to constitute payments pursuant to
15 clause (b) of the first sentence of this paragraph and shall
16 reduce the amount otherwise payable for such fiscal year
17 pursuant to that clause (b). The moneys received by the
18 Department pursuant to this Act and required to be deposited
19 into the Build Illinois Fund are subject to the pledge, claim
20 and charge set forth in Section 12 of the Build Illinois Bond
21 Act.

22 Subject to payment of amounts into the Build Illinois Fund
23 as provided in the preceding paragraph or in any amendment
24 thereto hereafter enacted, the following specified monthly
25 installment of the amount requested in the certificate of the
26 Chairman of the Metropolitan Pier and Exposition Authority

1 provided under Section 8.25f of the State Finance Act, but not
2 in excess of sums designated as "Total Deposit", shall be
3 deposited in the aggregate from collections under Section 9 of
4 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
5 9 of the Service Occupation Tax Act, and Section 3 of the
6 Retailers' Occupation Tax Act into the McCormick Place
7 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
8		
9	1993	\$0
10	1994	53,000,000
11	1995	58,000,000
12	1996	61,000,000
13	1997	64,000,000
14	1998	68,000,000
15	1999	71,000,000
16	2000	75,000,000
17	2001	80,000,000
18	2002	93,000,000
19	2003	99,000,000
20	2004	103,000,000
21	2005	108,000,000
22	2006	113,000,000
23	2007	119,000,000
24	2008	126,000,000
25	2009	132,000,000

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	246,000,000
13	2022	260,000,000
14	2023	275,000,000
15	2024	275,000,000
16	2025	275,000,000
17	2026	279,000,000
18	2027	292,000,000
19	2028	307,000,000
20	2029	322,000,000
21	2030	338,000,000
22	2031	350,000,000
23	2032	350,000,000
24	and	
25	each fiscal year	
26	thereafter that bonds	

1 are outstanding under
2 Section 13.2 of the
3 Metropolitan Pier and
4 Exposition Authority Act,
5 but not after fiscal year 2060.

6 Beginning July 20, 1993 and in each month of each fiscal
7 year thereafter, one-eighth of the amount requested in the
8 certificate of the Chairman of the Metropolitan Pier and
9 Exposition Authority for that fiscal year, less the amount
10 deposited into the McCormick Place Expansion Project Fund by
11 the State Treasurer in the respective month under subsection
12 (g) of Section 13 of the Metropolitan Pier and Exposition
13 Authority Act, plus cumulative deficiencies in the deposits
14 required under this Section for previous months and years,
15 shall be deposited into the McCormick Place Expansion Project
16 Fund, until the full amount requested for the fiscal year, but
17 not in excess of the amount specified above as "Total Deposit",
18 has been deposited.

19 Subject to payment of amounts into the Capital Projects
20 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
21 and the McCormick Place Expansion Project Fund pursuant to the
22 preceding paragraphs or in any amendments thereto hereafter
23 enacted, the Department shall each month deposit into the
24 Aviation Fuel Sales Tax Refund Fund an amount estimated by the
25 Department to be required for refunds of the 80% portion of the
26 tax on aviation fuel under this Act.

1 Subject to payment of amounts into the Build Illinois Fund
2 and the McCormick Place Expansion Project Fund pursuant to the
3 preceding paragraphs or in any amendments thereto hereafter
4 enacted, beginning July 1, 1993 and ending on September 30,
5 2013, the Department shall each month pay into the Illinois Tax
6 Increment Fund 0.27% of 80% of the net revenue realized for the
7 preceding month from the 6.25% general rate on the selling
8 price of tangible personal property.

9 Subject to payment of amounts into the Build Illinois Fund
10 and the McCormick Place Expansion Project Fund pursuant to the
11 preceding paragraphs or in any amendments thereto hereafter
12 enacted, beginning with the receipt of the first report of
13 taxes paid by an eligible business and continuing for a 25-year
14 period, the Department shall each month pay into the Energy
15 Infrastructure Fund 80% of the net revenue realized from the
16 6.25% general rate on the selling price of Illinois-mined coal
17 that was sold to an eligible business. For purposes of this
18 paragraph, the term "eligible business" means a new electric
19 generating facility certified pursuant to Section 605-332 of
20 the Department of Commerce and Economic Opportunity Law of the
21 Civil Administrative Code of Illinois.

22 Subject to payment of amounts into the Build Illinois Fund,
23 the McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, and the Energy Infrastructure Fund pursuant to
25 the preceding paragraphs or in any amendments to this Section
26 hereafter enacted, beginning on the first day of the first

1 calendar month to occur on or after August 26, 2014 (the
2 effective date of Public Act 98-1098), each month, from the
3 collections made under Section 9 of the Use Tax Act, Section 9
4 of the Service Use Tax Act, Section 9 of the Service Occupation
5 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
6 the Department shall pay into the Tax Compliance and
7 Administration Fund, to be used, subject to appropriation, to
8 fund additional auditors and compliance personnel at the
9 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
10 the cash receipts collected during the preceding fiscal year by
11 the Audit Bureau of the Department under the Use Tax Act, the
12 Service Use Tax Act, the Service Occupation Tax Act, the
13 Retailers' Occupation Tax Act, and associated local occupation
14 and use taxes administered by the Department (except the amount
15 collected on aviation fuel sold on or after December 1, 2019).

16 Subject to payments of amounts into the Build Illinois
17 Fund, the McCormick Place Expansion Project Fund, the Illinois
18 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
19 Compliance and Administration Fund as provided in this Section,
20 beginning on July 1, 2018 the Department shall pay each month
21 into the Downstate Public Transportation Fund the moneys
22 required to be so paid under Section 2-3 of the Downstate
23 Public Transportation Act.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, 75% thereof shall be paid into the State
26 Treasury and 25% shall be reserved in a special account and

1 used only for the transfer to the Common School Fund as part of
2 the monthly transfer from the General Revenue Fund in
3 accordance with Section 8a of the State Finance Act.

4 The Department may, upon separate written notice to a
5 taxpayer, require the taxpayer to prepare and file with the
6 Department on a form prescribed by the Department within not
7 less than 60 days after receipt of the notice an annual
8 information return for the tax year specified in the notice.
9 Such annual return to the Department shall include a statement
10 of gross receipts as shown by the retailer's last Federal
11 income tax return. If the total receipts of the business as
12 reported in the Federal income tax return do not agree with the
13 gross receipts reported to the Department of Revenue for the
14 same period, the retailer shall attach to his annual return a
15 schedule showing a reconciliation of the 2 amounts and the
16 reasons for the difference. The retailer's annual return to the
17 Department shall also disclose the cost of goods sold by the
18 retailer during the year covered by such return, opening and
19 closing inventories of such goods for such year, costs of goods
20 used from stock or taken from stock and given away by the
21 retailer during such year, payroll information of the
22 retailer's business during such year and any additional
23 reasonable information which the Department deems would be
24 helpful in determining the accuracy of the monthly, quarterly
25 or annual returns filed by such retailer as provided for in
26 this Section.

1 If the annual information return required by this Section
2 is not filed when and as required, the taxpayer shall be liable
3 as follows:

4 (i) Until January 1, 1994, the taxpayer shall be liable
5 for a penalty equal to 1/6 of 1% of the tax due from such
6 taxpayer under this Act during the period to be covered by
7 the annual return for each month or fraction of a month
8 until such return is filed as required, the penalty to be
9 assessed and collected in the same manner as any other
10 penalty provided for in this Act.

11 (ii) On and after January 1, 1994, the taxpayer shall
12 be liable for a penalty as described in Section 3-4 of the
13 Uniform Penalty and Interest Act.

14 The chief executive officer, proprietor, owner or highest
15 ranking manager shall sign the annual return to certify the
16 accuracy of the information contained therein. Any person who
17 willfully signs the annual return containing false or
18 inaccurate information shall be guilty of perjury and punished
19 accordingly. The annual return form prescribed by the
20 Department shall include a warning that the person signing the
21 return may be liable for perjury.

22 The provisions of this Section concerning the filing of an
23 annual information return do not apply to a retailer who is not
24 required to file an income tax return with the United States
25 Government.

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

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer from
3 the General Revenue Fund to the Motor Fuel Tax Fund an amount
4 equal to 1.7% of 80% of the net revenue realized under this Act
5 for the second preceding month. Beginning April 1, 2000, this
6 transfer is no longer required and shall not be made.

7 Net revenue realized for a month shall be the revenue
8 collected by the State pursuant to this Act, less the amount
9 paid out during that month as refunds to taxpayers for
10 overpayment of liability.

11 For greater simplicity of administration, manufacturers,
12 importers and wholesalers whose products are sold at retail in
13 Illinois by numerous retailers, and who wish to do so, may
14 assume the responsibility for accounting and paying to the
15 Department all tax accruing under this Act with respect to such
16 sales, if the retailers who are affected do not make written
17 objection to the Department to this arrangement.

18 Any person who promotes, organizes, provides retail
19 selling space for concessionaires or other types of sellers at
20 the Illinois State Fair, DuQuoin State Fair, county fairs,
21 local fairs, art shows, flea markets and similar exhibitions or
22 events, including any transient merchant as defined by Section
23 2 of the Transient Merchant Act of 1987, is required to file a
24 report with the Department providing the name of the merchant's
25 business, the name of the person or persons engaged in
26 merchant's business, the permanent address and Illinois

1 Retailers Occupation Tax Registration Number of the merchant,
2 the dates and location of the event and other reasonable
3 information that the Department may require. The report must be
4 filed not later than the 20th day of the month next following
5 the month during which the event with retail sales was held.
6 Any person who fails to file a report required by this Section
7 commits a business offense and is subject to a fine not to
8 exceed \$250.

9 Any person engaged in the business of selling tangible
10 personal property at retail as a concessionaire or other type
11 of seller at the Illinois State Fair, county fairs, art shows,
12 flea markets and similar exhibitions or events, or any
13 transient merchants, as defined by Section 2 of the Transient
14 Merchant Act of 1987, may be required to make a daily report of
15 the amount of such sales to the Department and to make a daily
16 payment of the full amount of tax due. The Department shall
17 impose this requirement when it finds that there is a
18 significant risk of loss of revenue to the State at such an
19 exhibition or event. Such a finding shall be based on evidence
20 that a substantial number of concessionaires or other sellers
21 who are not residents of Illinois will be engaging in the
22 business of selling tangible personal property at retail at the
23 exhibition or event, or other evidence of a significant risk of
24 loss of revenue to the State. The Department shall notify
25 concessionaires and other sellers affected by the imposition of
26 this requirement. In the absence of notification by the

1 Department, the concessionaires and other sellers shall file
2 their returns as otherwise required in this Section.

3 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
4 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
5 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

6 (35 ILCS 120/6) (from Ch. 120, par. 445)

7 Sec. 6. Credit memorandum or refund. If it appears, after
8 claim therefor filed with the Department, that an amount of tax
9 or penalty or interest has been paid which was not due under
10 this Act, whether as the result of a mistake of fact or an
11 error of law, except as hereinafter provided, then the
12 Department shall issue a credit memorandum or refund to the
13 person who made the erroneous payment or, if that person died
14 or became a person under legal disability, to his or her legal
15 representative, as such. For purposes of this Section, the tax
16 is deemed to be erroneously paid by a retailer when the
17 manufacturer of a motor vehicle sold by the retailer accepts
18 the return of that automobile and refunds to the purchaser the
19 selling price of that vehicle as provided in the New Vehicle
20 Buyer Protection Act. When a motor vehicle is returned for a
21 refund of the purchase price under the New Vehicle Buyer
22 Protection Act, the Department shall issue a credit memorandum
23 or a refund for the amount of tax paid by the retailer under
24 this Act attributable to the initial sale of that vehicle.
25 Claims submitted by the retailer are subject to the same

1 restrictions and procedures provided for in this Act. If it is
2 determined that the Department should issue a credit memorandum
3 or refund, the Department may first apply the amount thereof
4 against any tax or penalty or interest due or to become due
5 under this Act or under the Use Tax Act, the Service Occupation
6 Tax Act, the Service Use Tax Act, any local occupation or use
7 tax administered by the Department, Section 4 of the Water
8 Commission Act of 1985, subsections (b), (c) and (d) of Section
9 5.01 of the Local Mass Transit District Act, or subsections
10 (e), (f) and (g) of Section 4.03 of the Regional Transportation
11 Authority Act, from the person who made the erroneous payment.
12 If no tax or penalty or interest is due and no proceeding is
13 pending to determine whether such person is indebted to the
14 Department for tax or penalty or interest, the credit
15 memorandum or refund shall be issued to the claimant; or (in
16 the case of a credit memorandum) the credit memorandum may be
17 assigned and set over by the lawful holder thereof, subject to
18 reasonable rules of the Department, to any other person who is
19 subject to this Act, the Use Tax Act, the Service Occupation
20 Tax Act, the Service Use Tax Act, any local occupation or use
21 tax administered by the Department, Section 4 of the Water
22 Commission Act of 1985, subsections (b), (c) and (d) of Section
23 5.01 of the Local Mass Transit District Act, or subsections
24 (e), (f) and (g) of Section 4.03 of the Regional Transportation
25 Authority Act, and the amount thereof applied by the Department
26 against any tax or penalty or interest due or to become due

1 under this Act or under the Use Tax Act, the Service Occupation
2 Tax Act, the Service Use Tax Act, any local occupation or use
3 tax administered by the Department, Section 4 of the Water
4 Commission Act of 1985, subsections (b), (c) and (d) of Section
5 5.01 of the Local Mass Transit District Act, or subsections
6 (e), (f) and (g) of Section 4.03 of the Regional Transportation
7 Authority Act, from such assignee. However, as to any claim for
8 credit or refund filed with the Department on and after each
9 January 1 and July 1 no amount of tax or penalty or interest
10 erroneously paid (either in total or partial liquidation of a
11 tax or penalty or amount of interest under this Act) more than
12 3 years prior to such January 1 and July 1, respectively, shall
13 be credited or refunded, except that if both the Department and
14 the taxpayer have agreed to an extension of time to issue a
15 notice of tax liability as provided in Section 4 of this Act,
16 such claim may be filed at any time prior to the expiration of
17 the period agreed upon.

18 No claim may be allowed for any amount paid to the
19 Department, whether paid voluntarily or involuntarily, if paid
20 in total or partial liquidation of an assessment which had
21 become final before the claim for credit or refund to recover
22 the amount so paid is filed with the Department, or if paid in
23 total or partial liquidation of a judgment or order of court.
24 No credit may be allowed or refund made for any amount paid by
25 or collected from any claimant unless it appears (a) that the
26 claimant bore the burden of such amount and has not been

1 relieved thereof nor reimbursed therefor and has not shifted
2 such burden directly or indirectly through inclusion of such
3 amount in the price of the tangible personal property sold by
4 him or her or in any manner whatsoever; and that no
5 understanding or agreement, written or oral, exists whereby he
6 or she or his or her legal representative may be relieved of
7 the burden of such amount, be reimbursed therefor or may shift
8 the burden thereof; or (b) that he or she or his or her legal
9 representative has repaid unconditionally such amount to his or
10 her vendee (1) who bore the burden thereof and has not shifted
11 such burden directly or indirectly, in any manner whatsoever;
12 (2) who, if he or she has shifted such burden, has repaid
13 unconditionally such amount to his own vendee; and (3) who is
14 not entitled to receive any reimbursement therefor from any
15 other source than from his or her vendor, nor to be relieved of
16 such burden in any manner whatsoever. No credit may be allowed
17 or refund made for any amount paid by or collected from any
18 claimant unless it appears that the claimant has
19 unconditionally repaid, to the purchaser, any amount collected
20 from the purchaser and retained by the claimant with respect to
21 the same transaction under the Use Tax Act.

22 Any credit or refund that is allowed under this Section
23 shall bear interest at the rate and in the manner specified in
24 the Uniform Penalty and Interest Act.

25 In case the Department determines that the claimant is
26 entitled to a refund, such refund shall be made only from the

1 Aviation Fuel Sales Tax Refund Fund or from such appropriation
2 as may be available for that purpose, as appropriate. If it
3 appears unlikely that the amount available ~~appropriated~~ would
4 permit everyone having a claim allowed during the period
5 covered by such appropriation or from the Aviation Fuel Sales
6 Tax Refund Fund, as appropriate, to elect to receive a cash
7 refund, the Department, by rule or regulation, shall provide
8 for the payment of refunds in hardship cases and shall define
9 what types of cases qualify as hardship cases.

10 If a retailer who has failed to pay retailers' occupation
11 tax on gross receipts from retail sales is required by the
12 Department to pay such tax, such retailer, without filing any
13 formal claim with the Department, shall be allowed to take
14 credit against such retailers' occupation tax liability to the
15 extent, if any, to which such retailer has paid an amount
16 equivalent to retailers' occupation tax or has paid use tax in
17 error to his or her vendor or vendors of the same tangible
18 personal property which such retailer bought for resale and did
19 not first use before selling it, and no penalty or interest
20 shall be charged to such retailer on the amount of such credit.
21 However, when such credit is allowed to the retailer by the
22 Department, the vendor is precluded from refunding any of that
23 tax to the retailer and filing a claim for credit or refund
24 with respect thereto with the Department. The provisions of
25 this amendatory Act shall be applied retroactively, regardless
26 of the date of the transaction.

1 (Source: P.A. 91-901, eff. 1-1-01.)

2 (35 ILCS 120/11) (from Ch. 120, par. 450)

3 Sec. 11. All information received by the Department from
4 returns filed under this Act, or from any investigation
5 conducted under this Act, shall be confidential, except for
6 official purposes, and any person who divulges any such
7 information in any manner, except in accordance with a proper
8 judicial order or as otherwise provided by law, shall be guilty
9 of a Class B misdemeanor with a fine not to exceed \$7,500.

10 Nothing in this Act prevents the Director of Revenue from
11 publishing or making available to the public the names and
12 addresses of persons filing returns under this Act, or
13 reasonable statistics concerning the operation of the tax by
14 grouping the contents of returns so the information in any
15 individual return is not disclosed.

16 Nothing in this Act prevents the Director of Revenue from
17 divulging to the United States Government or the government of
18 any other state, or any officer or agency thereof, for
19 exclusively official purposes, information received by the
20 Department in administering this Act, provided that such other
21 governmental agency agrees to divulge requested tax
22 information to the Department.

23 The Department's furnishing of information derived from a
24 taxpayer's return or from an investigation conducted under this
25 Act to the surety on a taxpayer's bond that has been furnished

1 to the Department under this Act, either to provide notice to
2 such surety of its potential liability under the bond or, in
3 order to support the Department's demand for payment from such
4 surety under the bond, is an official purpose within the
5 meaning of this Section.

6 The furnishing upon request of information obtained by the
7 Department from returns filed under this Act or investigations
8 conducted under this Act to the Illinois Liquor Control
9 Commission for official use is deemed to be an official purpose
10 within the meaning of this Section.

11 Notice to a surety of potential liability shall not be
12 given unless the taxpayer has first been notified, not less
13 than 10 days prior thereto, of the Department's intent to so
14 notify the surety.

15 The furnishing upon request of the Auditor General, or his
16 authorized agents, for official use, of returns filed and
17 information related thereto under this Act is deemed to be an
18 official purpose within the meaning of this Section.

19 Where an appeal or a protest has been filed on behalf of a
20 taxpayer, the furnishing upon request of the attorney for the
21 taxpayer of returns filed by the taxpayer and information
22 related thereto under this Act is deemed to be an official
23 purpose within the meaning of this Section.

24 The furnishing of financial information to a municipality
25 or county, upon request of the chief executive officer thereof,
26 is an official purpose within the meaning of this Section,

1 provided the municipality or county agrees in writing to the
2 requirements of this Section. Information provided to
3 municipalities and counties under this paragraph shall be
4 limited to: (1) the business name; (2) the business address;
5 (3) the standard classification number assigned to the
6 business; (4) net revenue distributed to the requesting
7 municipality or county that is directly related to the
8 requesting municipality's or county's local share of the
9 proceeds under the Use Tax Act, the Service Use Tax Act, the
10 Service Occupation Tax Act, and the Retailers' Occupation Tax
11 Act distributed from the Local Government Tax Fund, and, if
12 applicable, any locally imposed retailers' occupation tax or
13 service occupation tax; and (5) a listing of all businesses
14 within the requesting municipality or county by account
15 identification number and address. On and after July 1, 2015,
16 the furnishing of financial information to municipalities and
17 counties under this paragraph may be by electronic means.

18 Information so provided shall be subject to all
19 confidentiality provisions of this Section. The written
20 agreement shall provide for reciprocity, limitations on
21 access, disclosure, and procedures for requesting information.

22 The Department may make available to the Board of Trustees
23 of any Metro East Mass Transit District information contained
24 on transaction reporting returns required to be filed under
25 Section 3 of this Act that report sales made within the
26 boundary of the taxing authority of that Metro East Mass

1 Transit District, as provided in Section 5.01 of the Local Mass
2 Transit District Act. The disclosure shall be made pursuant to
3 a written agreement between the Department and the Board of
4 Trustees of a Metro East Mass Transit District, which is an
5 official purpose within the meaning of this Section. The
6 written agreement between the Department and the Board of
7 Trustees of a Metro East Mass Transit District shall provide
8 for reciprocity, limitations on access, disclosure, and
9 procedures for requesting information. Information so provided
10 shall be subject to all confidentiality provisions of this
11 Section.

12 The Director may make available to any State agency,
13 including the Illinois Supreme Court, which licenses persons to
14 engage in any occupation, information that a person licensed by
15 such agency has failed to file returns under this Act or pay
16 the tax, penalty and interest shown therein, or has failed to
17 pay any final assessment of tax, penalty or interest due under
18 this Act. The Director may make available to any State agency,
19 including the Illinois Supreme Court, information regarding
20 whether a bidder, contractor, or an affiliate of a bidder or
21 contractor has failed to collect and remit Illinois Use tax on
22 sales into Illinois, or any tax under this Act or pay the tax,
23 penalty, and interest shown therein, or has failed to pay any
24 final assessment of tax, penalty, or interest due under this
25 Act, for the limited purpose of enforcing bidder and contractor
26 certifications. The Director may make available to units of

1 local government and school districts that require bidder and
2 contractor certifications, as set forth in Sections 50-11 and
3 50-12 of the Illinois Procurement Code, information regarding
4 whether a bidder, contractor, or an affiliate of a bidder or
5 contractor has failed to collect and remit Illinois Use tax on
6 sales into Illinois, file returns under this Act, or pay the
7 tax, penalty, and interest shown therein, or has failed to pay
8 any final assessment of tax, penalty, or interest due under
9 this Act, for the limited purpose of enforcing bidder and
10 contractor certifications. For purposes of this Section, the
11 term "affiliate" means any entity that (1) directly,
12 indirectly, or constructively controls another entity, (2) is
13 directly, indirectly, or constructively controlled by another
14 entity, or (3) is subject to the control of a common entity.
15 For purposes of this Section, an entity controls another entity
16 if it owns, directly or individually, more than 10% of the
17 voting securities of that entity. As used in this Section, the
18 term "voting security" means a security that (1) confers upon
19 the holder the right to vote for the election of members of the
20 board of directors or similar governing body of the business or
21 (2) is convertible into, or entitles the holder to receive upon
22 its exercise, a security that confers such a right to vote. A
23 general partnership interest is a voting security.

24 The Director may make available to any State agency,
25 including the Illinois Supreme Court, units of local
26 government, and school districts, information regarding

1 whether a bidder or contractor is an affiliate of a person who
2 is not collecting and remitting Illinois Use taxes for the
3 limited purpose of enforcing bidder and contractor
4 certifications.

5 The Director may also make available to the Secretary of
6 State information that a limited liability company, which has
7 filed articles of organization with the Secretary of State, or
8 corporation which has been issued a certificate of
9 incorporation by the Secretary of State has failed to file
10 returns under this Act or pay the tax, penalty and interest
11 shown therein, or has failed to pay any final assessment of
12 tax, penalty or interest due under this Act. An assessment is
13 final when all proceedings in court for review of such
14 assessment have terminated or the time for the taking thereof
15 has expired without such proceedings being instituted.

16 The Director shall make available for public inspection in
17 the Department's principal office and for publication, at cost,
18 administrative decisions issued on or after January 1, 1995.
19 These decisions are to be made available in a manner so that
20 the following taxpayer information is not disclosed:

21 (1) The names, addresses, and identification numbers
22 of the taxpayer, related entities, and employees.

23 (2) At the sole discretion of the Director, trade
24 secrets or other confidential information identified as
25 such by the taxpayer, no later than 30 days after receipt
26 of an administrative decision, by such means as the

1 Department shall provide by rule.

2 The Director shall determine the appropriate extent of the
3 deletions allowed in paragraph (2). In the event the taxpayer
4 does not submit deletions, the Director shall make only the
5 deletions specified in paragraph (1).

6 The Director shall make available for public inspection and
7 publication an administrative decision within 180 days after
8 the issuance of the administrative decision. The term
9 "administrative decision" has the same meaning as defined in
10 Section 3-101 of Article III of the Code of Civil Procedure.
11 Costs collected under this Section shall be paid into the Tax
12 Compliance and Administration Fund.

13 Nothing contained in this Act shall prevent the Director
14 from divulging information to any person pursuant to a request
15 or authorization made by the taxpayer or by an authorized
16 representative of the taxpayer.

17 The furnishing of information obtained by the Department
18 from returns filed under this amendatory Act of the 101st
19 General Assembly to the Department of Transportation for
20 purposes of compliance with this amendatory Act of the 101st
21 General Assembly regarding aviation fuel is deemed to be an
22 official purpose within the meaning of this Section.

23 (Source: P.A. 98-1058, eff. 1-1-15; 99-517, eff. 6-30-16.)

24 Section 15-30. The Motor Fuel Tax Law is amended by
25 changing Sections 2, 2b, and 8a as follows:

1 (35 ILCS 505/2) (from Ch. 120, par. 418)

2 Sec. 2. A tax is imposed on the privilege of operating
3 motor vehicles upon the public highways and recreational-type
4 watercraft upon the waters of this State.

5 (a) Prior to August 1, 1989, the tax is imposed at the rate
6 of 13 cents per gallon on all motor fuel used in motor vehicles
7 operating on the public highways and recreational type
8 watercraft operating upon the waters of this State. Beginning
9 on August 1, 1989 and until January 1, 1990, the rate of the
10 tax imposed in this paragraph shall be 16 cents per gallon.
11 Beginning January 1, 1990, the rate of tax imposed in this
12 paragraph, including the tax on compressed natural gas, shall
13 be 19 cents per gallon.

14 (b) The tax on the privilege of operating motor vehicles
15 which use diesel fuel, liquefied natural gas, or propane shall
16 be the rate according to paragraph (a) plus an additional 2 1/2
17 cents per gallon. "Diesel fuel" is defined as any product
18 intended for use or offered for sale as a fuel for engines in
19 which the fuel is injected into the combustion chamber and
20 ignited by pressure without electric spark.

21 (c) A tax is imposed upon the privilege of engaging in the
22 business of selling motor fuel as a retailer or reseller on all
23 motor fuel used in motor vehicles operating on the public
24 highways and recreational type watercraft operating upon the
25 waters of this State: (1) at the rate of 3 cents per gallon on

1 motor fuel owned or possessed by such retailer or reseller at
2 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
3 gallon on motor fuel owned or possessed by such retailer or
4 reseller at 12:01 A.M. on January 1, 1990.

5 Retailers and resellers who are subject to this additional
6 tax shall be required to inventory such motor fuel and pay this
7 additional tax in a manner prescribed by the Department of
8 Revenue.

9 The tax imposed in this paragraph (c) shall be in addition
10 to all other taxes imposed by the State of Illinois or any unit
11 of local government in this State.

12 (d) Except as provided in Section 2a, the collection of a
13 tax based on gallonage of gasoline used for the propulsion of
14 any aircraft is prohibited on and after October 1, 1979, and
15 the collection of a tax based on gallonage of special fuel used
16 for the propulsion of any aircraft is prohibited on and after
17 December 1, 2019.

18 (e) The collection of a tax, based on gallonage of all
19 products commonly or commercially known or sold as 1-K
20 kerosene, regardless of its classification or uses, is
21 prohibited (i) on and after July 1, 1992 until December 31,
22 1999, except when the 1-K kerosene is either: (1) delivered
23 into bulk storage facilities of a bulk user, or (2) delivered
24 directly into the fuel supply tanks of motor vehicles and (ii)
25 on and after January 1, 2000. Beginning on January 1, 2000, the
26 collection of a tax, based on gallonage of all products

1 commonly or commercially known or sold as 1-K kerosene,
2 regardless of its classification or uses, is prohibited except
3 when the 1-K kerosene is delivered directly into a storage tank
4 that is located at a facility that has withdrawal facilities
5 that are readily accessible to and are capable of dispensing
6 1-K kerosene into the fuel supply tanks of motor vehicles. For
7 purposes of this subsection (e), a facility is considered to
8 have withdrawal facilities that are not "readily accessible to
9 and capable of dispensing 1-K kerosene into the fuel supply
10 tanks of motor vehicles" only if the 1-K kerosene is delivered
11 from: (i) a dispenser hose that is short enough so that it will
12 not reach the fuel supply tank of a motor vehicle or (ii) a
13 dispenser that is enclosed by a fence or other physical barrier
14 so that a vehicle cannot pull alongside the dispenser to permit
15 fueling.

16 Any person who sells or uses 1-K kerosene for use in motor
17 vehicles upon which the tax imposed by this Law has not been
18 paid shall be liable for any tax due on the sales or use of 1-K
19 kerosene.

20 (Source: P.A. 100-9, eff. 7-1-17.)

21 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

22 Sec. 2b. Receiver's monthly return. In addition to the tax
23 collection and reporting responsibilities imposed elsewhere in
24 this Act, a person who is required to pay the tax imposed by
25 Section 2a of this Act shall pay the tax to the Department by

1 return showing all fuel purchased, acquired or received and
2 sold, distributed or used during the preceding calendar month
3 including losses of fuel as the result of evaporation or
4 shrinkage due to temperature variations, and such other
5 reasonable information as the Department may require. Losses of
6 fuel as the result of evaporation or shrinkage due to
7 temperature variations may not exceed 1% of the total gallons
8 in storage at the beginning of the month, plus the receipts of
9 gallonage during the month, minus the gallonage remaining in
10 storage at the end of the month. Any loss reported that is in
11 excess of this amount shall be subject to the tax imposed by
12 Section 2a of this Law. On and after July 1, 2001, for each
13 6-month period January through June, net losses of fuel (for
14 each category of fuel that is required to be reported on a
15 return) as the result of evaporation or shrinkage due to
16 temperature variations may not exceed 1% of the total gallons
17 in storage at the beginning of each January, plus the receipts
18 of gallonage each January through June, minus the gallonage
19 remaining in storage at the end of each June. On and after July
20 1, 2001, for each 6-month period July through December, net
21 losses of fuel (for each category of fuel that is required to
22 be reported on a return) as the result of evaporation or
23 shrinkage due to temperature variations may not exceed 1% of
24 the total gallons in storage at the beginning of each July,
25 plus the receipts of gallonage each July through December,
26 minus the gallonage remaining in storage at the end of each

1 December. Any net loss reported that is in excess of this
2 amount shall be subject to the tax imposed by Section 2a of
3 this Law. For purposes of this Section, "net loss" means the
4 number of gallons gained through temperature variations minus
5 the number of gallons lost through temperature variations or
6 evaporation for each of the respective 6-month periods.

7 The return shall be prescribed by the Department and shall
8 be filed between the 1st and 20th days of each calendar month.
9 The Department may, in its discretion, combine the returns
10 filed under this Section, Section 5, and Section 5a of this
11 Act. The return must be accompanied by appropriate
12 computer-generated magnetic media supporting schedule data in
13 the format required by the Department, unless, as provided by
14 rule, the Department grants an exception upon petition of a
15 taxpayer. If the return is filed timely, the seller shall take
16 a discount of 2% through June 30, 2003 and 1.75% thereafter
17 which is allowed to reimburse the seller for the expenses
18 incurred in keeping records, preparing and filing returns,
19 collecting and remitting the tax and supplying data to the
20 Department on request. The discount, however, shall be
21 applicable only to the amount of payment which accompanies a
22 return that is filed timely in accordance with this Section.
23 The discount under this Section is not allowed for taxes paid
24 on aviation fuel that are deposited into the State Aviation
25 Program Fund under this Act.

26 Beginning on January 1, 2020, each person who is required

1 to pay the tax imposed under Section 2a of this Act on aviation
2 fuel sold or used in this State during the preceding calendar
3 month shall, instead of reporting and paying tax on aviation
4 fuel as otherwise required by this Section, report and pay such
5 tax on a separate aviation fuel tax return, on or before the
6 twentieth day of each calendar month. The requirements related
7 to the return shall be as otherwise provided in this Section.
8 Notwithstanding any other provisions of this Act to the
9 contrary, a person required to pay the tax imposed by Section
10 2a of this Act on aviation fuel shall file all aviation fuel
11 tax returns and shall make all aviation fuel tax payments by
12 electronic means in the manner and form required by the
13 Department. For purposes of this paragraph, "aviation fuel"
14 means a product that is intended for use or offered for sale as
15 fuel for an aircraft.

16 If any payment provided for in this Section exceeds the
17 receiver's liabilities under this Act, as shown on an original
18 return, the Department may authorize the receiver to credit
19 such excess payment against liability subsequently to be
20 remitted to the Department under this Act, in accordance with
21 reasonable rules adopted by the Department. If the Department
22 subsequently determines that all or any part of the credit
23 taken was not actually due to the receiver, the receiver's
24 discount shall be reduced by an amount equal to the difference
25 between the discount as applied to the credit taken and that
26 actually due, and that receiver shall be liable for penalties

1 and interest on such difference.

2 (Source: P.A. 100-1171, eff. 1-4-19.)

3 (35 ILCS 505/8a) (from Ch. 120, par. 424a)

4 Sec. 8a. All money received by the Department under Section
5 2a of this Act, except money received from taxes on aviation
6 fuel sold or used on or after December 1, 2019, shall be
7 deposited in the Underground Storage Tank Fund created by
8 Section 57.11 of the Environmental Protection Act, as now or
9 hereafter amended. All money received by the Department under
10 Section 2a of this Act for aviation fuel sold or used on or
11 after December 1, 2019, shall be deposited into the State
12 Aviation Program Fund. This exception for aviation fuel only
13 applies for so long as the revenue use requirements of 49
14 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.
15 For purposes of this Section, "aviation fuel" means a product
16 that is intended for use or offered for sale as fuel for an
17 aircraft.

18 (Source: P.A. 88-496.)

19 Section 15-32. The Illinois Income Tax Act is amended by
20 changing Section 703A as follows:

21 (35 ILCS 5/703A)

22 Sec. 703A. Information for reportable payment
23 transactions. Every person required under Section 6050W of the

1 Internal Revenue Code to file federal Form 1099-K, Third-Party
2 Payment Card and Third Party Network Transactions, identifying
3 a reportable payment transaction to a payee with an Illinois
4 address shall furnish a copy to the Department at such time and
5 in such manner as the Department may prescribe. In addition,
6 for reporting periods beginning on or after January 1, 2020, at
7 the same time and in the same manner as the foregoing
8 reportable payment transactions are required to be reported to
9 the Department, the person shall report to the Department and
10 to any payee with an Illinois address any information required
11 by Section 6050W of the Internal Revenue Code with respect to
12 third-party network transactions related to that payee, but
13 without regard to the de minimis limitations of subsection (e)
14 of Section 6050W of the Internal Revenue Code, if, in that
15 reporting period, the amount of those transactions exceeds
16 \$1,000 and the aggregate number of those transactions exceeds
17 3. Failure to provide any information required by this Section
18 shall incur a penalty for failure to file an information return
19 as provided in Section 3-4 of the Uniform Penalty and Interest
20 Act. The Department shall not share information gathered from
21 Third Party Settlement Organizations with other federal,
22 State, or local government entities.

23 (Source: P.A. 100-1171, eff. 1-4-19.)

24 Section 15-35. The Innovation Development and Economy Act
25 is amended by changing Sections 10 and 31 as follows:

1 (50 ILCS 470/10)

2 Sec. 10. Definitions. As used in this Act, the following
3 words and phrases shall have the following meanings unless a
4 different meaning clearly appears from the context:

5 "Base year" means the calendar year immediately prior to
6 the calendar year in which the STAR bond district is
7 established.

8 "Commence work" means the manifest commencement of actual
9 operations on the development site, such as, erecting a
10 building, general on-site and off-site grading and utility
11 installations, commencing design and construction
12 documentation, ordering lead-time materials, excavating the
13 ground to lay a foundation or a basement, or work of like
14 description which a reasonable person would recognize as being
15 done with the intention and purpose to continue work until the
16 project is completed.

17 "County" means the county in which a proposed STAR bond
18 district is located.

19 "De minimis" means an amount less than 15% of the land area
20 within a STAR bond district.

21 "Department of Revenue" means the Department of Revenue of
22 the State of Illinois.

23 "Destination user" means an owner, operator, licensee,
24 co-developer, subdeveloper, or tenant (i) that operates a
25 business within a STAR bond district that is a retail store

1 having at least 150,000 square feet of sales floor area; (ii)
2 that at the time of opening does not have another Illinois
3 location within a 70 mile radius; (iii) that has an annual
4 average of not less than 30% of customers who travel from at
5 least 75 miles away or from out-of-state, as demonstrated by
6 data from a comparable existing store or stores, or, if there
7 is no comparable existing store, as demonstrated by an economic
8 analysis that shows that the proposed retailer will have an
9 annual average of not less than 30% of customers who travel
10 from at least 75 miles away or from out-of-state; and (iv) that
11 makes an initial capital investment, including project costs
12 and other direct costs, of not less than \$30,000,000 for such
13 retail store.

14 "Destination hotel" means a hotel (as that term is defined
15 in Section 2 of the Hotel Operators' Occupation Tax Act)
16 complex having at least 150 guest rooms and which also includes
17 a venue for entertainment attractions, rides, or other
18 activities oriented toward the entertainment and amusement of
19 its guests and other patrons.

20 "Developer" means any individual, corporation, trust,
21 estate, partnership, limited liability partnership, limited
22 liability company, or other entity. The term does not include a
23 not-for-profit entity, political subdivision, or other agency
24 or instrumentality of the State.

25 "Director" means the Director of Revenue, who shall consult
26 with the Director of Commerce and Economic Opportunity in any

1 approvals or decisions required by the Director under this Act.

2 "Economic impact study" means a study conducted by an
3 independent economist to project the financial benefit of the
4 proposed STAR bond project to the local, regional, and State
5 economies, consider the proposed adverse impacts on similar
6 projects and businesses, as well as municipalities within the
7 projected market area, and draw conclusions about the net
8 effect of the proposed STAR bond project on the local,
9 regional, and State economies. A copy of the economic impact
10 study shall be provided to the Director for review.

11 "Eligible area" means any improved or vacant area that (i)
12 is contiguous and is not, in the aggregate, less than 250 acres
13 nor more than 500 acres which must include only parcels of real
14 property directly and substantially benefited by the proposed
15 STAR bond district plan, (ii) is adjacent to a federal
16 interstate highway, (iii) is within one mile of 2 State
17 highways, (iv) is within one mile of an entertainment user, or
18 a major or minor league sports stadium or other similar
19 entertainment venue that had an initial capital investment of
20 at least \$20,000,000, and (v) includes land that was previously
21 surface or strip mined. The area may be bisected by streets,
22 highways, roads, alleys, railways, bike paths, streams,
23 rivers, and other waterways and still be deemed contiguous. In
24 addition, in order to constitute an eligible area one of the
25 following requirements must be satisfied and all of which are
26 subject to the review and approval of the Director as provided

1 in subsection (d) of Section 15:

2 (a) the governing body of the political subdivision
3 shall have determined that the area meets the requirements
4 of a "blighted area" as defined under the Tax Increment
5 Allocation Redevelopment Act; or

6 (b) the governing body of the political subdivision
7 shall have determined that the area is a blighted area as
8 determined under the provisions of Section 11-74.3-5 of the
9 Illinois Municipal Code; or

10 (c) the governing body of the political subdivision
11 shall make the following findings:

12 (i) that the vacant portions of the area have
13 remained vacant for at least one year, or that any
14 building located on a vacant portion of the property
15 was demolished within the last year and that the
16 building would have qualified under item (ii) of this
17 subsection;

18 (ii) if portions of the area are currently
19 developed, that the use, condition, and character of
20 the buildings on the property are not consistent with
21 the purposes set forth in Section 5;

22 (iii) that the STAR bond district is expected to
23 create or retain job opportunities within the
24 political subdivision;

25 (iv) that the STAR bond district will serve to
26 further the development of adjacent areas;

1 (v) that without the availability of STAR bonds,
2 the projects described in the STAR bond district plan
3 would not be possible;

4 (vi) that the master developer meets high
5 standards of creditworthiness and financial strength
6 as demonstrated by one or more of the following: (i)
7 corporate debenture ratings of BBB or higher by
8 Standard & Poor's Corporation or Baa or higher by
9 Moody's Investors Service, Inc.; (ii) a letter from a
10 financial institution with assets of \$10,000,000 or
11 more attesting to the financial strength of the master
12 developer; or (iii) specific evidence of equity
13 financing for not less than 10% of the estimated total
14 STAR bond project costs;

15 (vii) that the STAR bond district will strengthen
16 the commercial sector of the political subdivision;

17 (viii) that the STAR bond district will enhance the
18 tax base of the political subdivision; and

19 (ix) that the formation of a STAR bond district is
20 in the best interest of the political subdivision.

21 "Entertainment user" means an owner, operator, licensee,
22 co-developer, subdeveloper, or tenant that operates a business
23 within a STAR bond district that has a primary use of providing
24 a venue for entertainment attractions, rides, or other
25 activities oriented toward the entertainment and amusement of
26 its patrons, occupies at least 20 acres of land in the STAR

1 bond district, and makes an initial capital investment,
2 including project costs and other direct and indirect costs, of
3 not less than \$25,000,000 for that venue.

4 "Feasibility study" means a feasibility study as defined in
5 subsection (b) of Section 20.

6 "Infrastructure" means the public improvements and private
7 improvements that serve the public purposes set forth in
8 Section 5 of this Act and that benefit the STAR bond district
9 or any STAR bond projects, including, but not limited to,
10 streets, drives and driveways, traffic and directional signs
11 and signals, parking lots and parking facilities,
12 interchanges, highways, sidewalks, bridges, underpasses and
13 overpasses, bike and walking trails, sanitary storm sewers and
14 lift stations, drainage conduits, channels, levees, canals,
15 storm water detention and retention facilities, utilities and
16 utility connections, water mains and extensions, and street and
17 parking lot lighting and connections.

18 "Local sales taxes" means any locally imposed taxes
19 received by a municipality, county, or other local governmental
20 entity arising from sales by retailers and servicemen within a
21 STAR bond district, including business district sales taxes and
22 STAR bond occupation taxes, and that portion of the net revenue
23 realized under the Retailers' Occupation Tax Act, the Use Tax
24 Act, the Service Use Tax Act, and the Service Occupation Tax
25 Act from transactions at places of business located within a
26 STAR bond district that is deposited into the Local Government

1 Tax Fund and the County and Mass Transit District Fund. For the
2 purpose of this Act, "local sales taxes" does not include (i)
3 any taxes authorized pursuant to the Local Mass Transit
4 District Act or the Metro-East Park and Recreation District Act
5 for so long as the applicable taxing district does not impose a
6 tax on real property, (ii) county school facility occupation
7 taxes imposed pursuant to Section 5-1006.7 of the Counties
8 Code, or (iii) any taxes authorized under the Flood Prevention
9 District Act.

10 "Local sales tax increment" means, except as otherwise
11 provided in this Section, with respect to local sales taxes
12 administered by the Illinois Department of Revenue, (i) all of
13 the local sales tax paid by destination users, destination
14 hotels, and entertainment users that is in excess of the local
15 sales tax paid by destination users, destination hotels, and
16 entertainment users for the same month in the base year, as
17 determined by the Illinois Department of Revenue, (ii) in the
18 case of a municipality forming a STAR bond district that is
19 wholly within the corporate boundaries of the municipality and
20 in the case of a municipality and county forming a STAR bond
21 district that is only partially within such municipality, that
22 portion of the local sales tax paid by taxpayers that are not
23 destination users, destination hotels, or entertainment users
24 that is in excess of the local sales tax paid by taxpayers that
25 are not destination users, destination hotels, or
26 entertainment users for the same month in the base year, as

1 determined by the Illinois Department of Revenue, and (iii) in
2 the case of a county in which a STAR bond district is formed
3 that is wholly within a municipality, that portion of the local
4 sales tax paid by taxpayers that are not destination users,
5 destination hotels, or entertainment users that is in excess of
6 the local sales tax paid by taxpayers that are not destination
7 users, destination hotels, or entertainment users for the same
8 month in the base year, as determined by the Illinois
9 Department of Revenue, but only if the corporate authorities of
10 the county adopts an ordinance, and files a copy with the
11 Department within the same time frames as required for STAR
12 bond occupation taxes under Section 31, that designates the
13 taxes referenced in this clause (iii) as part of the local
14 sales tax increment under this Act. "Local sales tax increment"
15 means, with respect to local sales taxes administered by a
16 municipality, county, or other unit of local government, that
17 portion of the local sales tax that is in excess of the local
18 sales tax for the same month in the base year, as determined by
19 the respective municipality, county, or other unit of local
20 government. If any portion of local sales taxes are, at the
21 time of formation of a STAR bond district, already subject to
22 tax increment financing under the Tax Increment Allocation
23 Redevelopment Act, then the local sales tax increment for such
24 portion shall be frozen at the base year established in
25 accordance with this Act, and all future incremental increases
26 shall be included in the "local sales tax increment" under this

1 Act. Any party otherwise entitled to receipt of incremental
2 local sales tax revenues through an existing tax increment
3 financing district shall be entitled to continue to receive
4 such revenues up to the amount frozen in the base year. Nothing
5 in this Act shall affect the prior qualification of existing
6 redevelopment project costs incurred that are eligible for
7 reimbursement under the Tax Increment Allocation Redevelopment
8 Act. In such event, prior to approving a STAR bond district,
9 the political subdivision forming the STAR bond district shall
10 take such action as is necessary, including amending the
11 existing tax increment financing district redevelopment plan,
12 to carry out the provisions of this Act. The Illinois
13 Department of Revenue shall allocate the local sales tax
14 increment only if the local sales tax is administered by the
15 Department. "Local sales tax increment" does not include taxes
16 and penalties collected on aviation fuel, as defined in Section
17 3 of the Retailers' Occupation Tax, sold on or after December
18 1, 2019.

19 "Market study" means a study to determine the ability of
20 the proposed STAR bond project to gain market share locally and
21 regionally and to remain profitable past the term of repayment
22 of STAR bonds.

23 "Master developer" means a developer cooperating with a
24 political subdivision to plan, develop, and implement a STAR
25 bond project plan for a STAR bond district. Subject to the
26 limitations of Section 25, the master developer may work with

1 and transfer certain development rights to other developers for
2 the purpose of implementing STAR bond project plans and
3 achieving the purposes of this Act. A master developer for a
4 STAR bond district shall be appointed by a political
5 subdivision in the resolution establishing the STAR bond
6 district, and the master developer must, at the time of
7 appointment, own or have control of, through purchase
8 agreements, option contracts, or other means, not less than 50%
9 of the acreage within the STAR bond district and the master
10 developer or its affiliate must have ownership or control on
11 June 1, 2010.

12 "Master development agreement" means an agreement between
13 the master developer and the political subdivision to govern a
14 STAR bond district and any STAR bond projects.

15 "Municipality" means the city, village, or incorporated
16 town in which a proposed STAR bond district is located.

17 "Pledged STAR revenues" means those sales tax and revenues
18 and other sources of funds pledged to pay debt service on STAR
19 bonds or to pay project costs pursuant to Section 30.
20 Notwithstanding any provision to the contrary, the following
21 revenues shall not constitute pledged STAR revenues or be
22 available to pay principal and interest on STAR bonds: any
23 State sales tax increment or local sales tax increment from a
24 retail entity initiating operations in a STAR bond district
25 while terminating operations at another Illinois location
26 within 25 miles of the STAR bond district. For purposes of this

1 paragraph, "terminating operations" means a closing of a retail
2 operation that is directly related to the opening of the same
3 operation or like retail entity owned or operated by more than
4 50% of the original ownership in a STAR bond district within
5 one year before or after initiating operations in the STAR bond
6 district, but it does not mean closing an operation for reasons
7 beyond the control of the retail entity, as documented by the
8 retail entity, subject to a reasonable finding by the
9 municipality (or county if such retail operation is not located
10 within a municipality) in which the terminated operations were
11 located that the closed location contained inadequate space,
12 had become economically obsolete, or was no longer a viable
13 location for the retailer or serviceman.

14 "Political subdivision" means a municipality or county
15 which undertakes to establish a STAR bond district pursuant to
16 the provisions of this Act.

17 "Project costs" means and includes the sum total of all
18 costs incurred or estimated to be incurred on or following the
19 date of establishment of a STAR bond district that are
20 reasonable or necessary to implement a STAR bond district plan
21 or any STAR bond project plans, or both, including costs
22 incurred for public improvements and private improvements that
23 serve the public purposes set forth in Section 5 of this Act.
24 Such costs include without limitation the following:

25 (a) costs of studies, surveys, development of plans and
26 specifications, formation, implementation, and

1 administration of a STAR bond district, STAR bond district
2 plan, any STAR bond projects, or any STAR bond project
3 plans, including, but not limited to, staff and
4 professional service costs for architectural, engineering,
5 legal, financial, planning, or other services, provided
6 however that no charges for professional services may be
7 based on a percentage of the tax increment collected and no
8 contracts for professional services, excluding
9 architectural and engineering services, may be entered
10 into if the terms of the contract extend beyond a period of
11 3 years;

12 (b) property assembly costs, including, but not
13 limited to, acquisition of land and other real property or
14 rights or interests therein, located within the boundaries
15 of a STAR bond district, demolition of buildings, site
16 preparation, site improvements that serve as an engineered
17 barrier addressing ground level or below ground
18 environmental contamination, including, but not limited
19 to, parking lots and other concrete or asphalt barriers,
20 the clearing and grading of land, and importing additional
21 soil and fill materials, or removal of soil and fill
22 materials from the site;

23 (c) subject to paragraph (d), costs of buildings and
24 other vertical improvements that are located within the
25 boundaries of a STAR bond district and owned by a political
26 subdivision or other public entity, including without

1 limitation police and fire stations, educational
2 facilities, and public restrooms and rest areas;

3 (c-1) costs of buildings and other vertical
4 improvements that are located within the boundaries of a
5 STAR bond district and owned by a destination user or
6 destination hotel; except that only 2 destination users in
7 a STAR bond district and one destination hotel are eligible
8 to include the cost of those vertical improvements as
9 project costs;

10 (c-5) costs of buildings; rides and attractions, which
11 include carousels, slides, roller coasters, displays,
12 models, towers, works of art, and similar theme and
13 amusement park improvements; and other vertical
14 improvements that are located within the boundaries of a
15 STAR bond district and owned by an entertainment user;
16 except that only one entertainment user in a STAR bond
17 district is eligible to include the cost of those vertical
18 improvements as project costs;

19 (d) costs of the design and construction of
20 infrastructure and public works located within the
21 boundaries of a STAR bond district that are reasonable or
22 necessary to implement a STAR bond district plan or any
23 STAR bond project plans, or both, except that project costs
24 shall not include the cost of constructing a new municipal
25 public building principally used to provide offices,
26 storage space, or conference facilities or vehicle

1 storage, maintenance, or repair for administrative, public
2 safety, or public works personnel and that is not intended
3 to replace an existing public building unless the political
4 subdivision makes a reasonable determination in a STAR bond
5 district plan or any STAR bond project plans, supported by
6 information that provides the basis for that
7 determination, that the new municipal building is required
8 to meet an increase in the need for public safety purposes
9 anticipated to result from the implementation of the STAR
10 bond district plan or any STAR bond project plans;

11 (e) costs of the design and construction of the
12 following improvements located outside the boundaries of a
13 STAR bond district, provided that the costs are essential
14 to further the purpose and development of a STAR bond
15 district plan and either (i) part of and connected to
16 sewer, water, or utility service lines that physically
17 connect to the STAR bond district or (ii) significant
18 improvements for adjacent offsite highways, streets,
19 roadways, and interchanges that are approved by the
20 Illinois Department of Transportation. No other cost of
21 infrastructure and public works improvements located
22 outside the boundaries of a STAR bond district may be
23 deemed project costs;

24 (f) costs of job training and retraining projects,
25 including the cost of "welfare to work" programs
26 implemented by businesses located within a STAR bond

1 district;

2 (g) financing costs, including, but not limited to, all
3 necessary and incidental expenses related to the issuance
4 of obligations and which may include payment of interest on
5 any obligations issued hereunder including interest
6 accruing during the estimated period of construction of any
7 improvements in a STAR bond district or any STAR bond
8 projects for which such obligations are issued and for not
9 exceeding 36 months thereafter and including reasonable
10 reserves related thereto;

11 (h) to the extent the political subdivision by written
12 agreement accepts and approves the same, all or a portion
13 of a taxing district's capital costs resulting from a STAR
14 bond district or STAR bond projects necessarily incurred or
15 to be incurred within a taxing district in furtherance of
16 the objectives of a STAR bond district plan or STAR bond
17 project plans;

18 (i) interest cost incurred by a developer for project
19 costs related to the acquisition, formation,
20 implementation, development, construction, and
21 administration of a STAR bond district, STAR bond district
22 plan, STAR bond projects, or any STAR bond project plans
23 provided that:

24 (i) payment of such costs in any one year may not
25 exceed 30% of the annual interest costs incurred by the
26 developer with regard to the STAR bond district or any

1 STAR bond projects during that year; and

2 (ii) the total of such interest payments paid
3 pursuant to this Act may not exceed 30% of the total
4 cost paid or incurred by the developer for a STAR bond
5 district or STAR bond projects, plus project costs,
6 excluding any property assembly costs incurred by a
7 political subdivision pursuant to this Act;

8 (j) costs of common areas located within the boundaries
9 of a STAR bond district;

10 (k) costs of landscaping and plantings, retaining
11 walls and fences, man-made lakes and ponds, shelters,
12 benches, lighting, and similar amenities located within
13 the boundaries of a STAR bond district;

14 (l) costs of mounted building signs, site monument, and
15 pylon signs located within the boundaries of a STAR bond
16 district; or

17 (m) if included in the STAR bond district plan and
18 approved in writing by the Director, salaries or a portion
19 of salaries for local government employees to the extent
20 the same are directly attributable to the work of such
21 employees on the establishment and management of a STAR
22 bond district or any STAR bond projects.

23 Except as specified in items (a) through (m), "project
24 costs" shall not include:

25 (i) the cost of construction of buildings that are
26 privately owned or owned by a municipality and leased to a

1 developer or retail user for non-entertainment retail
2 uses;

3 (ii) moving expenses for employees of the businesses
4 locating within the STAR bond district;

5 (iii) property taxes for property located in the STAR
6 bond district;

7 (iv) lobbying costs; and

8 (v) general overhead or administrative costs of the
9 political subdivision that would still have been incurred
10 by the political subdivision if the political subdivision
11 had not established a STAR bond district.

12 "Project development agreement" means any one or more
13 agreements, including any amendments thereto, between a master
14 developer and any co-developer or subdeveloper in connection
15 with a STAR bond project, which project development agreement
16 may include the political subdivision as a party.

17 "Projected market area" means any area within the State in
18 which a STAR bond district or STAR bond project is projected to
19 have a significant fiscal or market impact as determined by the
20 Director.

21 "Resolution" means a resolution, order, ordinance, or
22 other appropriate form of legislative action of a political
23 subdivision or other applicable public entity approved by a
24 vote of a majority of a quorum at a meeting of the governing
25 body of the political subdivision or applicable public entity.

26 "STAR bond" means a sales tax and revenue bond, note, or

1 other obligation payable from pledged STAR revenues and issued
2 by a political subdivision, the proceeds of which shall be used
3 only to pay project costs as defined in this Act.

4 "STAR bond district" means the specific area declared to be
5 an eligible area as determined by the political subdivision,
6 and approved by the Director, in which the political
7 subdivision may develop one or more STAR bond projects.

8 "STAR bond district plan" means the preliminary or
9 conceptual plan that generally identifies the proposed STAR
10 bond project areas and identifies in a general manner the
11 buildings, facilities, and improvements to be constructed or
12 improved in each STAR bond project area.

13 "STAR bond project" means a project within a STAR bond
14 district which is approved pursuant to Section 20.

15 "STAR bond project area" means the geographic area within a
16 STAR bond district in which there may be one or more STAR bond
17 projects.

18 "STAR bond project plan" means the written plan adopted by
19 a political subdivision for the development of a STAR bond
20 project in a STAR bond district; the plan may include, but is
21 not limited to, (i) project costs incurred prior to the date of
22 the STAR bond project plan and estimated future STAR bond
23 project costs, (ii) proposed sources of funds to pay those
24 costs, (iii) the nature and estimated term of any obligations
25 to be issued by the political subdivision to pay those costs,
26 (iv) the most recent equalized assessed valuation of the STAR

1 bond project area, (v) an estimate of the equalized assessed
2 valuation of the STAR bond district or applicable project area
3 after completion of a STAR bond project, (vi) a general
4 description of the types of any known or proposed developers,
5 users, or tenants of the STAR bond project or projects included
6 in the plan, (vii) a general description of the type,
7 structure, and character of the property or facilities to be
8 developed or improved, (viii) a description of the general land
9 uses to apply to the STAR bond project, and (ix) a general
10 description or an estimate of the type, class, and number of
11 employees to be employed in the operation of the STAR bond
12 project.

13 "State sales tax" means all of the net revenue realized
14 under the Retailers' Occupation Tax Act, the Use Tax Act, the
15 Service Use Tax Act, and the Service Occupation Tax Act from
16 transactions at places of business located within a STAR bond
17 district, excluding that portion of the net revenue realized
18 under the Retailers' Occupation Tax Act, the Use Tax Act, the
19 Service Use Tax Act, and the Service Occupation Tax Act from
20 transactions at places of business located within a STAR bond
21 district that is deposited into the Local Government Tax Fund
22 and the County and Mass Transit District Fund.

23 "State sales tax increment" means (i) 100% of that portion
24 of the State sales tax that is in excess of the State sales tax
25 for the same month in the base year, as determined by the
26 Department of Revenue, from transactions at up to 2 destination

1 users, one destination hotel, and one entertainment user
2 located within a STAR bond district, which destination users,
3 destination hotel, and entertainment user shall be designated
4 by the master developer and approved by the political
5 subdivision and the Director in conjunction with the applicable
6 STAR bond project approval, and (ii) 25% of that portion of the
7 State sales tax that is in excess of the State sales tax for
8 the same month in the base year, as determined by the
9 Department of Revenue, from all other transactions within a
10 STAR bond district. If any portion of State sales taxes are, at
11 the time of formation of a STAR bond district, already subject
12 to tax increment financing under the Tax Increment Allocation
13 Redevelopment Act, then the State sales tax increment for such
14 portion shall be frozen at the base year established in
15 accordance with this Act, and all future incremental increases
16 shall be included in the State sales tax increment under this
17 Act. Any party otherwise entitled to receipt of incremental
18 State sales tax revenues through an existing tax increment
19 financing district shall be entitled to continue to receive
20 such revenues up to the amount frozen in the base year. Nothing
21 in this Act shall affect the prior qualification of existing
22 redevelopment project costs incurred that are eligible for
23 reimbursement under the Tax Increment Allocation Redevelopment
24 Act. In such event, prior to approving a STAR bond district,
25 the political subdivision forming the STAR bond district shall
26 take such action as is necessary, including amending the

1 existing tax increment financing district redevelopment plan,
2 to carry out the provisions of this Act.

3 "Substantial change" means a change wherein the proposed
4 STAR bond project plan differs substantially in size, scope, or
5 use from the approved STAR bond district plan or STAR bond
6 project plan.

7 "Taxpayer" means an individual, partnership, corporation,
8 limited liability company, trust, estate, or other entity that
9 is subject to the Illinois Income Tax Act.

10 "Total development costs" means the aggregate public and
11 private investment in a STAR bond district, including project
12 costs and other direct and indirect costs related to the
13 development of the STAR bond district.

14 "Traditional retail use" means the operation of a business
15 that derives at least 90% of its annual gross revenue from
16 sales at retail, as that phrase is defined by Section 1 of the
17 Retailers' Occupation Tax Act, but does not include the
18 operations of destination users, entertainment users,
19 restaurants, hotels, retail uses within hotels, or any other
20 non-retail uses.

21 "Vacant" means that portion of the land in a proposed STAR
22 bond district that is not occupied by a building, facility, or
23 other vertical improvement.

24 (Source: P.A. 99-642, eff. 7-28-16.)

1 Sec. 31. STAR bond occupation taxes.

2 (a) If the corporate authorities of a political subdivision
3 have established a STAR bond district and have elected to
4 impose a tax by ordinance pursuant to subsection (b) or (c) of
5 this Section, each year after the date of the adoption of the
6 ordinance and until all STAR bond project costs and all
7 political subdivision obligations financing the STAR bond
8 project costs, if any, have been paid in accordance with the
9 STAR bond project plans, but in no event longer than the
10 maximum maturity date of the last of the STAR bonds issued for
11 projects in the STAR bond district, all amounts generated by
12 the retailers' occupation tax and service occupation tax shall
13 be collected and the tax shall be enforced by the Department of
14 Revenue in the same manner as all retailers' occupation taxes
15 and service occupation taxes imposed in the political
16 subdivision imposing the tax. The corporate authorities of the
17 political subdivision shall deposit the proceeds of the taxes
18 imposed under subsections (b) and (c) into either (i) a special
19 fund held by the corporate authorities of the political
20 subdivision called the STAR Bonds Tax Allocation Fund for the
21 purpose of paying STAR bond project costs and obligations
22 incurred in the payment of those costs if such taxes are
23 designated as pledged STAR revenues by resolution or ordinance
24 of the political subdivision or (ii) the political
25 subdivision's general corporate fund if such taxes are not
26 designated as pledged STAR revenues by resolution or ordinance.

1 The tax imposed under this Section by a municipality may be
2 imposed only on the portion of a STAR bond district that is
3 within the boundaries of the municipality. For any part of a
4 STAR bond district that lies outside of the boundaries of that
5 municipality, the municipality in which the other part of the
6 STAR bond district lies (or the county, in cases where a
7 portion of the STAR bond district lies in the unincorporated
8 area of a county) is authorized to impose the tax under this
9 Section on that part of the STAR bond district.

10 (b) The corporate authorities of a political subdivision
11 that has established a STAR bond district under this Act may,
12 by ordinance or resolution, impose a STAR Bond Retailers'
13 Occupation Tax upon all persons engaged in the business of
14 selling tangible personal property, other than an item of
15 tangible personal property titled or registered with an agency
16 of this State's government, at retail in the STAR bond district
17 at a rate not to exceed 1% of the gross receipts from the sales
18 made in the course of that business, to be imposed only in
19 0.25% increments. The tax may not be imposed on tangible
20 personal property taxed at the 1% rate under the Retailers'
21 Occupation Tax Act. Beginning December 1, 2019, this tax is not
22 imposed on sales of aviation fuel unless the tax revenue is
23 expended for airport-related purposes. If the District does not
24 have an airport-related purpose to which aviation fuel tax
25 revenue is dedicated, then aviation fuel is excluded from the
26 tax. The municipality must comply with the certification

1 requirements for airport-related purposes under Section
2 8-11-22 of the Illinois Municipal Code. For purposes of this
3 Act, "airport-related purposes" has the meaning ascribed in
4 Section 6z-20.2 of the State Finance Act. This exclusion for
5 aviation fuel only applies for so long as the revenue use
6 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
7 binding on the District.

8 The tax imposed under this subsection and all civil
9 penalties that may be assessed as an incident thereof shall be
10 collected and enforced by the Department of Revenue. The
11 certificate of registration that is issued by the Department to
12 a retailer under the Retailers' Occupation Tax Act shall permit
13 the retailer to engage in a business that is taxable under any
14 ordinance or resolution enacted pursuant to this subsection
15 without registering separately with the Department under such
16 ordinance or resolution or under this subsection. The
17 Department of Revenue shall have full power to administer and
18 enforce this subsection, to collect all taxes and penalties due
19 under this subsection in the manner hereinafter provided, and
20 to determine all rights to credit memoranda arising on account
21 of the erroneous payment of tax or penalty under this
22 subsection. In the administration of, and compliance with, this
23 subsection, the Department and persons who are subject to this
24 subsection shall have the same rights, remedies, privileges,
25 immunities, powers, and duties, and be subject to the same
26 conditions, restrictions, limitations, penalties, exclusions,

1 exemptions, and definitions of terms and employ the same modes
2 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
3 through 2-65 (in respect to all provisions therein other than
4 the State rate of tax), 2c through 2h, 3 (except as to the
5 disposition of taxes and penalties collected, and except that
6 the retailer's discount is not allowed for taxes paid on
7 aviation fuel that are deposited into the Local Government
8 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j,
9 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the
10 Retailers' Occupation Tax Act and all provisions of the Uniform
11 Penalty and Interest Act, as fully as if those provisions were
12 set forth herein.

13 If a tax is imposed under this subsection (b), a tax shall
14 also be imposed under subsection (c) of this Section.

15 (c) If a tax has been imposed under subsection (b), a STAR
16 Bond Service Occupation Tax shall also be imposed upon all
17 persons engaged, in the STAR bond district, 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 STAR bond district, either in the form of tangible personal
21 property or in the form of real estate as an incident to a sale
22 of service. The tax shall be imposed at the same rate as the
23 tax imposed in subsection (b) and shall not exceed 1% of the
24 selling price of tangible personal property so transferred
25 within the STAR bond district, to be imposed only in 0.25%
26 increments. The tax may not be imposed on tangible personal

1 property taxed at the 1% rate under the Service Occupation Tax
2 Act. Beginning December 1, 2019, this tax is not imposed on
3 sales of aviation fuel unless the tax revenue is expended for
4 airport-related purposes. If the District does not have an
5 airport-related purpose to which aviation fuel tax revenue is
6 dedicated, then aviation fuel is excluded from the tax. The
7 municipality must comply with the certification requirements
8 for airport-related purposes under Section 8-11-22 of the
9 Illinois Municipal Code. For purposes of this Act,
10 "airport-related purposes" has the meaning ascribed in Section
11 6z-20.2 of the State Finance Act. This exclusion for aviation
12 fuel only applies for so long as the revenue use requirements
13 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
14 District.

15 The tax imposed under this subsection and all civil
16 penalties that may be assessed as an incident thereof shall be
17 collected and enforced by the Department of Revenue. The
18 certificate of registration that is issued by the Department to
19 a retailer under the Retailers' Occupation Tax Act or under the
20 Service Occupation Tax Act shall permit the registrant to
21 engage in a business that is taxable under any ordinance or
22 resolution enacted pursuant to this subsection without
23 registering separately with the Department under that
24 ordinance or resolution or under this subsection. The
25 Department of Revenue shall have full power to administer and
26 enforce this subsection, to collect all taxes and penalties due

1 under this subsection, to dispose of taxes and penalties so
2 collected in the manner hereinafter provided, and to determine
3 all rights to credit memoranda arising on account of the
4 erroneous payment of tax or penalty under this subsection. In
5 the administration of, and compliance with this subsection, the
6 Department and persons who are subject to this subsection shall
7 have the same rights, remedies, privileges, immunities,
8 powers, and duties, and be subject to the same conditions,
9 restrictions, limitations, penalties, exclusions, exemptions,
10 and definitions of terms and employ the same modes of procedure
11 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
12 (in respect to all provisions therein other than the State rate
13 of tax), 4 (except that the reference to the State shall be to
14 the STAR bond district), 5, 7, 8 (except that the jurisdiction
15 to which the tax shall be a debt to the extent indicated in
16 that Section 8 shall be the political subdivision), 9 (except
17 as to the disposition of taxes and penalties collected, and
18 except that the returned merchandise credit for this tax may
19 not be taken against any State tax, and except that the
20 retailer's discount is not allowed for taxes paid on aviation
21 fuel that are deposited into the Local Government Aviation
22 Trust Fund), 10, 11, 12 (except the reference therein to
23 Section 2b of the Retailers' Occupation Tax Act), 13 (except
24 that any reference to the State shall mean the political
25 subdivision), the first paragraph of Section 15, and Sections
26 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all

1 provisions of the Uniform Penalty and Interest Act, as fully as
2 if those provisions were set forth herein.

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

5 (d) Persons subject to any tax imposed under this Section
6 may reimburse themselves for their seller's tax liability under
7 this Section by separately stating the tax as an additional
8 charge, which charge may be stated in combination, in a single
9 amount, with State taxes that sellers are required to collect
10 under the Use Tax Act, in accordance with such bracket
11 schedules as the Department may prescribe.

12 Whenever the Department determines that a refund should be
13 made under this Section to a claimant instead of issuing a
14 credit memorandum, the Department shall notify the State
15 Comptroller, who shall cause the order to be drawn for the
16 amount specified and to the person named in the notification
17 from the Department. The refund shall be paid by the State
18 Treasurer out of the STAR Bond Retailers' Occupation Tax Fund.

19 Except as otherwise provided in this paragraph, the ~~The~~
20 Department shall immediately pay over to the State Treasurer,
21 ex officio, as trustee, all taxes, penalties, and interest
22 collected under this Section for deposit into the STAR Bond
23 Retailers' Occupation Tax Fund. Taxes and penalties collected
24 on aviation fuel sold on or after December 1, 2019, shall be
25 immediately paid over by the Department to the State Treasurer,
26 ex officio, as trustee, for deposit into the Local Government

1 Aviation Trust Fund. The Department shall only pay moneys into
2 the State Aviation Program Fund under this Act for so long as
3 the revenue use requirements of 49 U.S.C. 47107(b) and 49
4 U.S.C. 47133 are binding on the District. On or before the 25th
5 day of each calendar month, the Department shall prepare and
6 certify to the Comptroller the disbursement of stated sums of
7 money to named political subdivisions from the STAR Bond
8 Retailers' Occupation Tax Fund, the political subdivisions to
9 be those from which retailers have paid taxes or penalties
10 under this Section to the Department during the second
11 preceding calendar month. The amount to be paid to each
12 political subdivision shall be the amount (not including credit
13 memoranda and not including taxes and penalties collected on
14 aviation fuel sold on or after December 1, 2019) collected
15 under this Section during the second preceding calendar month
16 by the Department plus an amount the Department determines is
17 necessary to offset any amounts that were erroneously paid to a
18 different taxing body, and not including an amount equal to the
19 amount of refunds made during the second preceding calendar
20 month by the Department, less 3% of that amount, which shall be
21 deposited into the Tax Compliance and Administration Fund and
22 shall be used by the Department, subject to appropriation, to
23 cover the costs of the Department in administering and
24 enforcing the provisions of this Section, on behalf of such
25 political subdivision, and not including any amount that the
26 Department determines is necessary to offset any amounts that

1 were payable to a different taxing body but were erroneously
2 paid to the political subdivision. Within 10 days after receipt
3 by the Comptroller of the disbursement certification to the
4 political subdivisions provided for in this Section to be given
5 to the Comptroller by the Department, the Comptroller shall
6 cause the orders to be drawn for the respective amounts in
7 accordance with the directions contained in the certification.
8 The proceeds of the tax paid to political subdivisions under
9 this Section shall be deposited into either (i) the STAR Bonds
10 Tax Allocation Fund by the political subdivision if the
11 political subdivision has designated them as pledged STAR
12 revenues by resolution or ordinance or (ii) the political
13 subdivision's general corporate fund if the political
14 subdivision has not designated them as pledged STAR revenues.

15 An ordinance or resolution imposing or discontinuing the
16 tax under this Section or effecting a change in the rate
17 thereof shall either (i) be adopted and a certified copy
18 thereof filed with the Department on or before the first day of
19 April, whereupon the Department, if all other requirements of
20 this Section are met, shall proceed to administer and enforce
21 this Section as of the first day of July next following the
22 adoption and filing; or (ii) be adopted and a certified copy
23 thereof filed with the Department on or before the first day of
24 October, whereupon, if all other requirements of this Section
25 are met, the Department shall proceed to administer and enforce
26 this Section as of the first day of January next following the

1 adoption and filing.

2 The Department of Revenue shall not administer or enforce
3 an ordinance imposing, discontinuing, or changing the rate of
4 the tax under this Section until the political subdivision also
5 provides, in the manner prescribed by the Department, the
6 boundaries of the STAR bond district and each address in the
7 STAR bond district in such a way that the Department can
8 determine by its address whether a business is located in the
9 STAR bond district. The political subdivision must provide this
10 boundary and address information to the Department on or before
11 April 1 for administration and enforcement of the tax under
12 this Section by the Department beginning on the following July
13 1 and on or before October 1 for administration and enforcement
14 of the tax under this Section by the Department beginning on
15 the following January 1. The Department of Revenue shall not
16 administer or enforce any change made to the boundaries of a
17 STAR bond district or any address change, addition, or deletion
18 until the political subdivision reports the boundary change or
19 address change, addition, or deletion to the Department in the
20 manner prescribed by the Department. The political subdivision
21 must provide this boundary change or address change, addition,
22 or deletion information to the Department on or before April 1
23 for administration and enforcement by the Department of the
24 change, addition, or deletion beginning on the following July 1
25 and on or before October 1 for administration and enforcement
26 by the Department of the change, addition, or deletion

1 beginning on the following January 1. The retailers in the STAR
2 bond district shall be responsible for charging the tax imposed
3 under this Section. If a retailer is incorrectly included or
4 excluded from the list of those required to collect the tax
5 under this Section, both the Department of Revenue and the
6 retailer shall be held harmless if they reasonably relied on
7 information provided by the political subdivision.

8 A political subdivision that imposes the tax under this
9 Section must submit to the Department of Revenue any other
10 information as the Department may require that is necessary for
11 the administration and enforcement of the tax.

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

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

23 (e) When STAR bond project costs, including, without
24 limitation, all political subdivision obligations financing
25 STAR bond project costs, have been paid, any surplus funds then
26 remaining in the STAR Bonds Tax Allocation Fund shall be

1 distributed to the treasurer of the political subdivision for
2 deposit into the political subdivision's general corporate
3 fund. Upon payment of all STAR bond project costs and
4 retirement of obligations, but in no event later than the
5 maximum maturity date of the last of the STAR bonds issued in
6 the STAR bond district, the political subdivision shall adopt
7 an ordinance immediately rescinding the taxes imposed pursuant
8 to this Section and file a certified copy of the ordinance with
9 the Department in the form and manner as described in this
10 Section.

11 (Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)

12 Section 15-40. The Counties Code is amended by changing
13 Sections 5-1006, 5-1006.5, 5-1006.7, 5-1007, 5-1008.5, 5-1009,
14 and 5-1035.1 and by adding Section 5-1184 as follows:

15 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

16 Sec. 5-1006. Home Rule County Retailers' Occupation Tax
17 Law. Any county that is a home rule unit may impose a tax upon
18 all persons engaged in the business of selling tangible
19 personal property, other than an item of tangible personal
20 property titled or registered with an agency of this State's
21 government, at retail in the county on the gross receipts from
22 such sales made in the course of their business. If imposed,
23 this tax shall only be imposed in 1/4% increments. On and after
24 September 1, 1991, this additional tax may not be imposed on

1 tangible personal property taxed at the 1% rate under the
2 Retailers' Occupation Tax Act. Beginning December 1, 2019, this
3 tax is not imposed on sales of aviation fuel unless the tax
4 revenue is expended for airport-related purposes. If the county
5 does not have an airport-related purpose to which it dedicates
6 aviation fuel tax revenue, then aviation fuel is excluded from
7 the tax. The county must comply with the certification
8 requirements for airport-related purposes under Section
9 5-1184. For purposes of this Act, "airport-related purposes"
10 has the meaning ascribed in Section 6z-20.2 of the State
11 Finance Act. This exclusion for aviation fuel only applies for
12 so long as the revenue use requirements of 49 U.S.C. 47107(b)
13 and 49 U.S.C. 47133 are binding on the county. The changes made
14 to this Section by this amendatory Act of the 101st General
15 Assembly are a denial and limitation of home rule powers and
16 functions under subsection (g) of Section 6 of Article VII of
17 the Illinois Constitution. The tax imposed by a home rule
18 county pursuant to this Section and all civil penalties that
19 may be assessed as an incident thereof shall be collected and
20 enforced by the State Department of Revenue. The certificate of
21 registration that is issued by the Department to a retailer
22 under the Retailers' Occupation Tax Act shall permit the
23 retailer to engage in a business that 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 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j,
13 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions
14 therein other than the State rate of tax), 4, 5, 5a, 5b, 5c,
15 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,
16 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
17 Section 3-7 of the Uniform Penalty and Interest Act, as fully
18 as if those provisions were set forth herein.

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

22 Persons subject to any tax imposed pursuant to the
23 authority granted in this Section may reimburse themselves for
24 their seller's tax liability hereunder by separately stating
25 such tax as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax which sellers

1 are required to collect under the Use Tax Act, pursuant to such
2 bracket schedules as the Department may prescribe.

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

11 Except as otherwise provided in this paragraph, the ~~The~~
12 Department shall forthwith pay over to the State Treasurer, ex
13 officio, as trustee, all taxes and penalties collected
14 hereunder for deposit into the Home Rule County Retailers'
15 Occupation Tax Fund. Taxes and penalties collected on aviation
16 fuel sold on or after December 1, 2019, shall be immediately
17 paid over by the Department to the State Treasurer, ex officio,
18 as trustee, for deposit into the Local Government Aviation
19 Trust Fund. The Department shall only pay moneys into the Local
20 Government Aviation Trust Fund under this Act for so long as
21 the revenue use requirements of 49 U.S.C. 47107(b) and 49
22 U.S.C. 47133 are binding on the county.

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

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

5 After the monthly transfer to the STAR Bonds Revenue Fund,
6 on or before the 25th day of each calendar month, the
7 Department shall prepare and certify to the Comptroller the
8 disbursement of stated sums of money to named counties, the
9 counties to be those from which retailers have paid taxes or
10 penalties hereunder to the Department during the second
11 preceding calendar month. The amount to be paid to each county
12 shall be the amount (not including credit memoranda and not
13 including taxes and penalties collected on aviation fuel sold
14 on or after December 1, 2019) collected hereunder during the
15 second preceding calendar month by the Department plus an
16 amount the Department determines is necessary to offset any
17 amounts that were erroneously paid to a different taxing body,
18 and not including an amount equal to the amount of refunds made
19 during the second preceding calendar month by the Department on
20 behalf of such county, and not including any amount which the
21 Department determines is necessary to offset any amounts which
22 were payable to a different taxing body but were erroneously
23 paid to the county, and not including any amounts that are
24 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
25 remainder, which the Department shall transfer into the Tax
26 Compliance and Administration Fund. The Department, at the time

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

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

26 For the purpose of determining the local governmental unit

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

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

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

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

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

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

25 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;
26 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

1 (55 ILCS 5/5-1006.5)

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

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

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

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

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

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

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

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."

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

1 of the county board. If the county board votes to include a
2 sunset provision, the proposition for public safety
3 purposes shall be in substantially the following form:

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

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

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

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

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

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

1 notwithstanding the omission of the additional information
2 that is otherwise required to be printed on the ballot
3 below the question pursuant to this item (1).

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

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

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."

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 (4) The proposition for mental health purposes shall be
2 in substantially the following form:

3 "To pay for mental health purposes, shall (name of
4 county) be authorized to impose an increase on its share of
5 local sales taxes by (insert rate)?"

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

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

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

17 "To pay for mental health purposes, shall (name of
18 county) be authorized to impose an increase on its share of
19 local sales taxes by (insert rate) for a period not to
20 exceed (insert number of years)?"

21 As additional information on the ballot below the
22 question shall appear the following:

23 "This would mean that a consumer would pay an
24 additional (insert amount) in sales tax for every \$100 of
25 tangible personal property bought at retail. If imposed,
26 the additional tax would cease being collected at the end

1 of (insert number of years), if not terminated earlier by a
2 vote of the county board."

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

4 (5) The proposition for substance abuse purposes shall
5 be in substantially the following form:

6 "To pay for substance abuse purposes, shall (name of
7 county) be authorized to impose an increase on its share of
8 local sales taxes by (insert rate)?"

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

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

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

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

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

26 "This would mean that a consumer would pay an

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

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

7 If a majority of the electors voting on the proposition
8 vote in favor of it, the county may impose the tax. A county
9 may not submit more than one proposition authorized by this
10 Section to the electors at any one time.

11 This additional tax may not be imposed on tangible personal
12 property taxed at the 1% rate under the Retailers' Occupation
13 Tax Act. Beginning December 1, 2019, this tax is not imposed on
14 sales of aviation fuel unless the tax revenue is expended for
15 airport-related purposes. If the county does not have an
16 airport-related purpose to which it dedicates aviation fuel tax
17 revenue, then aviation fuel is excluded from the tax. The
18 county must comply with the certification requirements for
19 airport-related purposes under Section 5-1184. For purposes of
20 this Act, "airport-related purposes" has the meaning ascribed
21 in Section 6z-20.2 of the State Finance Act. This exclusion for
22 aviation fuel only applies for so long as the revenue use
23 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
24 binding on the county. The tax imposed by a county under this
25 Section and all civil penalties that may be assessed as an
26 incident of the tax shall be collected and enforced by the

1 Illinois Department of Revenue and deposited into a special
2 fund created for that purpose. The certificate of registration
3 that is issued by the Department to a retailer under the
4 Retailers' Occupation Tax Act shall permit the retailer to
5 engage in a business that is taxable without registering
6 separately with the Department under an ordinance or resolution
7 under this Section. The Department has full power to administer
8 and enforce this Section, to collect all taxes and penalties
9 due under this Section, to dispose of taxes and penalties so
10 collected in the manner provided in this Section, and to
11 determine all rights to credit memoranda arising on account of
12 the erroneous payment of a tax or penalty under this Section.
13 In the administration of and compliance with this Section, the
14 Department and persons who are subject to this Section shall
15 (i) have the same rights, remedies, privileges, immunities,
16 powers, and duties, (ii) be subject to the same conditions,
17 restrictions, limitations, penalties, and definitions of
18 terms, and (iii) employ the same modes of procedure as are
19 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
20 1n, 2 through 2-70 (in respect to all provisions contained in
21 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
22 (except provisions relating to transaction returns and quarter
23 monthly payments, and except that the retailer's discount is
24 not allowed for taxes paid on aviation fuel that are deposited
25 into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b,
26 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,

1 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
2 and Section 3-7 of the Uniform Penalty and Interest Act as if
3 those provisions were set forth in this Section.

4 Persons subject to any tax imposed under the authority
5 granted in this Section may reimburse themselves for their
6 sellers' 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 which sellers are required
9 to collect under the Use Tax Act, pursuant to such bracketed
10 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 County Public Safety, Public Facilities,
18 Mental Health, Substance Abuse, or Transportation Retailers'
19 Occupation Tax Fund.

20 (b) If a tax has been imposed under subsection (a), a
21 service occupation tax shall also be imposed at the same rate
22 upon all persons engaged, in the county, in the business of
23 making sales of service, who, as an incident to making those
24 sales of service, transfer tangible personal property within
25 the county as an incident to a sale of service. This tax may
26 not be imposed on tangible personal property taxed at the 1%

1 rate under the Service Occupation Tax Act. Beginning December
2 1, 2019, this tax is not imposed on sales of aviation fuel
3 unless the tax revenue is expended for airport-related
4 purposes. If the county does not have an airport-related
5 purpose to which it dedicates aviation fuel tax revenue, then
6 aviation fuel is excluded from the tax. The county must comply
7 with the certification requirements for airport-related
8 purposes under Section 5-1184. For purposes of this Act,
9 "airport-related purposes" has the meaning ascribed in Section
10 6z-20.2 of the State Finance Act. This exclusion for aviation
11 fuel only applies for so long as the revenue use requirements
12 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
13 county. The tax imposed under this subsection and all civil
14 penalties that may be assessed as an incident thereof shall be
15 collected and enforced by the Department of Revenue. The
16 Department has full power to administer and enforce this
17 subsection; to collect all taxes and penalties due hereunder;
18 to dispose of taxes and penalties so 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
22 with this subsection, the Department and persons who are
23 subject to this paragraph shall (i) have the same rights,
24 remedies, privileges, immunities, powers, and duties, (ii) be
25 subject to the same conditions, restrictions, limitations,
26 penalties, exclusions, exemptions, and definitions of terms,

1 and (iii) employ the same modes of procedure as are prescribed
2 in Sections 2 (except that the reference to State in the
3 definition of supplier maintaining a place of business in this
4 State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in
5 respect to all provisions therein other than the State rate of
6 tax), 4 (except that the reference to the State shall be to the
7 county), 5, 7, 8 (except that the jurisdiction to which the tax
8 shall be a debt to the extent indicated in that Section 8 shall
9 be the county), 9 (except as to the disposition of taxes and
10 penalties collected, and except that the retailer's discount is
11 not allowed for taxes paid on aviation fuel that are deposited
12 into the Local Government Aviation Trust Fund), 10, 11, 12
13 (except the reference therein to Section 2b of the Retailers'
14 Occupation Tax Act), 13 (except that any reference to the State
15 shall mean the county), Section 15, 16, 17, 18, 19 and 20 of
16 the Service Occupation Tax Act and Section 3-7 of the Uniform
17 Penalty and Interest Act, as fully as if those provisions were
18 set forth herein.

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

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

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

14 (c) Except as otherwise provided in this paragraph, the ~~The~~
15 Department shall immediately pay over to the State Treasurer,
16 ex officio, as trustee, all taxes and penalties collected under
17 this Section to be deposited into the County Public Safety,
18 Public Facilities, Mental Health, Substance Abuse, or
19 Transportation Retailers' Occupation Tax Fund, which shall be
20 an unappropriated trust fund held outside of the State
21 treasury. Taxes and penalties collected on aviation fuel sold
22 on or after December 1, 2019, shall be immediately paid over by
23 the Department to the State Treasurer, ex officio, as trustee,
24 for deposit into the Local Government Aviation Trust Fund. The
25 Department shall only pay moneys into the Local Government
26 Aviation Trust Fund under this Act for so long as the revenue

1 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
2 binding on the county.

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

11 After the monthly transfer to the STAR Bonds Revenue Fund,
12 on or before the 25th day of each calendar month, the
13 Department shall prepare and certify to the Comptroller the
14 disbursement of stated sums of money to the counties from which
15 retailers have paid taxes or penalties to the Department during
16 the second preceding calendar month. The amount to be paid to
17 each county, and deposited by the county into its special fund
18 created for the purposes of this Section, shall be the amount
19 (not including credit memoranda and not including taxes and
20 penalties collected on aviation fuel sold on or after December
21 1, 2019) collected under this Section during the second
22 preceding calendar month by the Department plus an amount the
23 Department determines is necessary to offset any amounts that
24 were erroneously paid to a different taxing body, and not
25 including (i) an amount equal to the amount of refunds made
26 during the second preceding calendar month by the Department on

1 behalf of the county, (ii) any amount that the Department
2 determines is necessary to offset any amounts that were payable
3 to a different taxing body but were erroneously paid to the
4 county, (iii) any amounts that are transferred to the STAR
5 Bonds Revenue Fund, and (iv) 1.5% of the remainder, which shall
6 be transferred into the Tax Compliance and Administration Fund.
7 The Department, at the time of each monthly disbursement to the
8 counties, shall prepare and certify to the State Comptroller
9 the amount to be transferred into the Tax Compliance and
10 Administration Fund under this subsection. Within 10 days after
11 receipt by the Comptroller of the disbursement certification to
12 the counties and the Tax Compliance and Administration Fund
13 provided for in this Section to be given to the Comptroller by
14 the Department, the Comptroller shall cause the orders to be
15 drawn for the respective amounts in accordance with directions
16 contained in 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, Public
9 Facilities, Mental Health, Substance Abuse, or Transportation
10 be deposited into the Transportation Development Partnership
11 Trust Fund.

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

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

25 (e-5) If a county imposes a tax under this Section, the
26 county board may, by ordinance, discontinue or lower the rate

1 of the tax. If the county board lowers the tax rate or
2 discontinues the tax, a referendum must be held in accordance
3 with subsection (a) of this Section in order to increase the
4 rate of the tax or to reimpose the discontinued tax.

5 (f) Beginning April 1, 1998 and through December 31, 2013,
6 the results of any election authorizing a proposition to impose
7 a tax under this Section or effecting a change in the rate of
8 tax, or any ordinance lowering the rate or discontinuing the
9 tax, shall be certified by the county clerk and filed with the
10 Illinois Department of Revenue either (i) on or before the
11 first day of April, whereupon the Department shall proceed to
12 administer and enforce the tax as of the first day of July next
13 following the filing; or (ii) on or before the first day of
14 October, whereupon the Department shall proceed to administer
15 and enforce the tax as of the first day of January next
16 following the filing.

17 Beginning January 1, 2014, the results of any election
18 authorizing a proposition to impose a tax under this Section or
19 effecting an increase in the rate of tax, along with the
20 ordinance adopted to impose the tax or increase the rate of the
21 tax, or any ordinance adopted to lower the rate or discontinue
22 the tax, shall be certified by the county clerk and filed with
23 the Illinois Department of Revenue either (i) on or before the
24 first day of May, whereupon the Department shall proceed to
25 administer and enforce the tax as of the first day of July next
26 following the adoption and filing; or (ii) on or before the

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

4 (g) When certifying the amount of a monthly disbursement to
5 a county under this Section, the Department shall increase or
6 decrease the amounts by an amount necessary to offset any
7 miscalculation of previous disbursements. The offset amount
8 shall be the amount erroneously disbursed within the previous 6
9 months from the time a miscalculation is discovered.

10 (h) This Section may be cited as the "Special County
11 Occupation Tax For Public Safety, Public Facilities, Mental
12 Health, Substance Abuse, or Transportation Law".

13 (i) For purposes of this Section, "public safety" includes,
14 but is not limited to, crime prevention, detention, fire
15 fighting, police, medical, ambulance, or other emergency
16 services. The county may share tax proceeds received under this
17 Section for public safety purposes, including proceeds
18 received before August 4, 2009 (the effective date of Public
19 Act 96-124), with any fire protection district located in the
20 county. For the purposes of this Section, "transportation"
21 includes, but is not limited to, the construction, maintenance,
22 operation, and improvement of public highways, any other
23 purpose for which a county may expend funds under the Illinois
24 Highway Code, and passenger rail transportation. For the
25 purposes of this Section, "public facilities purposes"
26 includes, but is not limited to, the acquisition, development,

1 construction, reconstruction, rehabilitation, improvement,
2 financing, architectural planning, and installation of capital
3 facilities consisting of buildings, structures, and durable
4 equipment and for the acquisition and improvement of real
5 property and interest in real property required, or expected to
6 be required, in connection with the public facilities, for use
7 by the county for the furnishing of governmental services to
8 its citizens, including but not limited to museums and nursing
9 homes.

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

14 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,
15 eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
16 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; revised 1-9-19.)

17 (55 ILCS 5/5-1006.7)

18 Sec. 5-1006.7. School facility occupation taxes.

19 (a) In any county, a tax shall be imposed upon all persons
20 engaged in the business of selling tangible personal property,
21 other than personal property titled or registered with an
22 agency of this State's government, at retail in the county on
23 the gross receipts from the sales made in the course of
24 business to provide revenue to be used exclusively for school
25 facility purposes (except as otherwise provided in this

1 Section) if a proposition for the tax has been submitted to the
2 electors of that county and approved by a majority of those
3 voting on the question as provided in subsection (c). The tax
4 under this Section shall be imposed only in one-quarter percent
5 increments and may not exceed 1%.

6 This additional tax may not be imposed on tangible personal
7 property taxed at the 1% rate under the Retailers' Occupation
8 Tax Act. Beginning December 1, 2019, this tax is not imposed on
9 sales of aviation fuel unless the tax revenue is expended for
10 airport-related purposes. If the county does not have an
11 airport-related purpose to which it dedicates aviation fuel tax
12 revenue, then aviation fuel is excluded from the tax. The
13 county must comply with the certification requirements for
14 airport-related purposes under Section 5-1184. For purposes of
15 this Act, "airport-related purposes" has the meaning ascribed
16 in Section 6z-20.2 of the State Finance Act. This exclusion for
17 aviation fuel only applies for so long as the revenue use
18 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
19 binding on the county. The Department of Revenue has full power
20 to administer and enforce this subsection, to collect all taxes
21 and penalties due under this subsection, to dispose of taxes
22 and penalties so collected in the manner provided in this
23 subsection, and to determine all rights to credit memoranda
24 arising on account of the erroneous payment of a tax or penalty
25 under this subsection. The Department shall deposit all taxes
26 and penalties collected under this subsection into a special

1 fund created for that purpose.

2 In the administration of and compliance with this
3 subsection, the Department and persons who are subject to this
4 subsection (i) have the same rights, remedies, privileges,
5 immunities, powers, and duties, (ii) are subject to the same
6 conditions, restrictions, limitations, penalties, and
7 definitions of terms, and (iii) shall employ the same modes of
8 procedure as are set forth in Sections 1 through 10, 2 through
9 2-70 (in respect to all provisions contained in those Sections
10 other than the State rate of tax), 2a through 2h, 3 (except as
11 to the disposition of taxes and penalties collected, and except
12 that the retailer's discount is not allowed for taxes paid on
13 aviation fuel that are deposited into the Local Government
14 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
15 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
16 of the Retailers' Occupation Tax Act and all provisions of the
17 Uniform Penalty and Interest Act as if those provisions were
18 set forth in this subsection.

19 The certificate of registration that is issued by the
20 Department to a retailer under the Retailers' Occupation Tax
21 Act permits the retailer to engage in a business that is
22 taxable without registering separately with the Department
23 under an ordinance or resolution under this subsection.

24 Persons subject to any tax imposed under the authority
25 granted in this subsection may reimburse themselves for their
26 seller's tax liability by separately stating that tax as an

1 additional charge, which may be stated in combination, in a
2 single amount, with State tax that sellers are required to
3 collect under the Use Tax Act, pursuant to any bracketed
4 schedules set forth by the Department.

5 (b) If a tax has been imposed under subsection (a), then a
6 service occupation tax must also be imposed at the same rate
7 upon all persons engaged, in the county, 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 county as an incident to a sale of service.

11 This tax may not be imposed on tangible personal property
12 taxed at the 1% rate under the Service Occupation Tax Act.
13 Beginning December 1, 2019, this tax is not imposed on sales of
14 aviation fuel unless the tax revenue is expended for
15 airport-related purposes. If the county does not have an
16 airport-related purpose to which it dedicates aviation fuel tax
17 revenue, then aviation fuel is excluded from the tax. The
18 county must comply with the certification requirements for
19 airport-related purposes under Section 5-1184. For purposes of
20 this Act, "airport-related purposes" has the meaning ascribed
21 in Section 6z-20.2 of the State Finance Act. This exclusion for
22 aviation fuel only applies for so long as the revenue use
23 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
24 binding on the county.

25 The tax imposed under this subsection and all civil
26 penalties that may be assessed as an incident thereof shall be

1 collected and enforced by the Department and deposited into a
2 special fund created for that purpose. The Department has full
3 power to administer and enforce this subsection, to collect all
4 taxes and penalties due under this subsection, to dispose of
5 taxes and penalties so collected in the manner provided in this
6 subsection, and to determine all rights to credit memoranda
7 arising on account of the erroneous payment of a tax or penalty
8 under this subsection.

9 In the administration of and compliance with this
10 subsection, the Department and persons who are subject to this
11 subsection shall (i) have the same rights, remedies,
12 privileges, immunities, powers and duties, (ii) be subject to
13 the same conditions, restrictions, limitations, penalties and
14 definition of terms, and (iii) employ the same modes of
15 procedure as are set forth in Sections 2 (except that that
16 reference to State in the definition of supplier maintaining a
17 place of business in this State means the county), 2a through
18 2d, 3 through 3-50 (in respect to all provisions contained in
19 those Sections other than the State rate of tax), 4 (except
20 that the reference to the State shall be to the county), 5, 7,
21 8 (except that the jurisdiction to which the tax is a debt to
22 the extent indicated in that Section 8 is the county), 9
23 (except as to the disposition of taxes and penalties collected,
24 and except that the retailer's discount is not allowed for
25 taxes paid on aviation fuel that are deposited into the Local
26 Government Aviation Trust Fund), 10, 11, 12 (except the

1 reference therein to Section 2b of the Retailers' Occupation
2 Tax Act), 13 (except that any reference to the State means the
3 county), Section 15, 16, 17, 18, 19, and 20 of the Service
4 Occupation Tax Act and all provisions of the Uniform Penalty
5 and Interest Act, as fully as if those provisions were set
6 forth herein.

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

14 (c) The tax under this Section may not be imposed until the
15 question of imposing the tax has been submitted to the electors
16 of the county at a regular election and approved by a majority
17 of the electors voting on the question. For all regular
18 elections held prior to August 23, 2011 (the effective date of
19 Public Act 97-542), upon a resolution by the county board or a
20 resolution by school district boards that represent at least
21 51% of the student enrollment within the county, the county
22 board must certify the question to the proper election
23 authority in accordance with the Election Code.

24 For all regular elections held prior to August 23, 2011
25 (the effective date of Public Act 97-542), the election
26 authority must submit the question in substantially the

1 following form:

2 Shall (name of county) be authorized to impose a
3 retailers' occupation tax and a service occupation tax
4 (commonly referred to as a "sales tax") at a rate of
5 (insert rate) to be used exclusively for school facility
6 purposes?

7 The election authority must record the votes as "Yes" or "No".

8 If a majority of the electors voting on the question vote
9 in the affirmative, then the county may, thereafter, impose the
10 tax.

11 For all regular elections held on or after August 23, 2011
12 (the effective date of Public Act 97-542), the regional
13 superintendent of schools for the county must, upon receipt of
14 a resolution or resolutions of school district boards that
15 represent more than 50% of the student enrollment within the
16 county, certify the question to the proper election authority
17 for submission to the electors of the county at the next
18 regular election at which the question lawfully may be
19 submitted to the electors, all in accordance with the Election
20 Code.

21 For all regular elections held on or after August 23, 2011
22 (the effective date of Public Act 97-542), the election
23 authority must submit the question in substantially the
24 following form:

25 Shall a retailers' occupation tax and a service
26 occupation tax (commonly referred to as a "sales tax") be

1 imposed in (name of county) at a rate of (insert rate) to
2 be used exclusively for school facility purposes?

3 The election authority must record the votes as "Yes" or "No".

4 If a majority of the electors voting on the question vote
5 in the affirmative, then the tax shall be imposed at the rate
6 set forth in the question.

7 For the purposes of this subsection (c), "enrollment" means
8 the head count of the students residing in the county on the
9 last school day of September of each year, which must be
10 reported on the Illinois State Board of Education Public School
11 Fall Enrollment/Housing Report.

12 (d) Except as otherwise provided, the ~~The~~ Department shall
13 immediately pay over to the State Treasurer, ex officio, as
14 trustee, all taxes and penalties collected under this Section
15 to be deposited into the School Facility Occupation Tax Fund,
16 which shall be an unappropriated trust fund held outside the
17 State treasury. Taxes and penalties collected on aviation fuel
18 sold on or after December 1, 2019, shall be immediately paid
19 over by the Department to the State Treasurer, ex officio, as
20 trustee, for deposit into the Local Government Aviation Trust
21 Fund. The Department shall only pay moneys into the Local
22 Government Aviation Trust Fund under this Act for so long as
23 the revenue use requirements of 49 U.S.C. 47107(b) and 49
24 U.S.C. 47133 are binding on the county.

25 On or before the 25th day of each calendar month, the
26 Department shall prepare and certify to the Comptroller the

1 disbursement of stated sums of money to the regional
2 superintendents of schools in counties from which retailers or
3 servicemen have paid taxes or penalties to the Department
4 during the second preceding calendar month. The amount to be
5 paid to each regional superintendent of schools and disbursed
6 to him or her in accordance with Section 3-14.31 of the School
7 Code, is equal to the amount (not including credit memoranda
8 and not including taxes and penalties collected on aviation
9 fuel sold on or after December 1, 2019) collected from the
10 county under this Section during the second preceding calendar
11 month by the Department, (i) less 2% of that amount (except the
12 amount collected on aviation fuel sold on or after December 1,
13 2019), which shall be deposited into the Tax Compliance and
14 Administration Fund and shall be used by the Department,
15 subject to appropriation, to cover the costs of the Department
16 in administering and enforcing the provisions of this Section,
17 on behalf of the county, (ii) plus an amount that the
18 Department determines is necessary to offset any amounts that
19 were erroneously paid to a different taxing body; (iii) less an
20 amount equal to the amount of refunds made during the second
21 preceding calendar month by the Department on behalf of the
22 county; and (iv) less any amount that the Department determines
23 is necessary to offset any amounts that were payable to a
24 different taxing body but were erroneously paid to the county.
25 When certifying the amount of a monthly disbursement to a
26 regional superintendent of schools under this Section, the

1 Department shall increase or decrease the amounts by an amount
2 necessary to offset any miscalculation of previous
3 disbursements within the previous 6 months from the time a
4 miscalculation is discovered.

5 Within 10 days after receipt by the Comptroller from the
6 Department of the disbursement certification to the regional
7 superintendents of the schools provided for in this Section,
8 the Comptroller shall cause the orders to be drawn for the
9 respective amounts in accordance with directions contained in
10 the certification.

11 If the Department determines that a refund should be made
12 under this Section to a claimant instead of issuing a credit
13 memorandum, then the Department shall notify the Comptroller,
14 who shall cause the order to be drawn for the amount specified
15 and to the person named in the notification from the
16 Department. The refund shall be paid by the Treasurer out of
17 the School Facility Occupation Tax Fund.

18 (e) For the purposes of determining the local governmental
19 unit whose tax is applicable, a retail sale by a producer of
20 coal or another mineral mined in Illinois is a sale at retail
21 at the place where the coal or other mineral mined in Illinois
22 is extracted from the earth. This subsection does not apply to
23 coal or another mineral when it is delivered or shipped by the
24 seller to the purchaser at a point outside Illinois so that the
25 sale is exempt under the United States Constitution as a sale
26 in interstate or foreign commerce.

1 (f) Nothing in this Section may be construed to authorize a
2 tax to be imposed upon the privilege of engaging in any
3 business that under the Constitution of the United States may
4 not be made the subject of taxation by this State.

5 (g) If a county board imposes a tax under this Section
6 pursuant to a referendum held before August 23, 2011 (the
7 effective date of Public Act 97-542) at a rate below the rate
8 set forth in the question approved by a majority of electors of
9 that county voting on the question as provided in subsection
10 (c), then the county board may, by ordinance, increase the rate
11 of the tax up to the rate set forth in the question approved by
12 a majority of electors of that county voting on the question as
13 provided in subsection (c). If a county board imposes a tax
14 under this Section pursuant to a referendum held before August
15 23, 2011 (the effective date of Public Act 97-542), then the
16 board may, by ordinance, discontinue or reduce the rate of the
17 tax. If a tax is imposed under this Section pursuant to a
18 referendum held on or after August 23, 2011 (the effective date
19 of Public Act 97-542), then the county board may reduce or
20 discontinue the tax, but only in accordance with subsection
21 (h-5) of this Section. If, however, a school board issues bonds
22 that are secured by the proceeds of the tax under this Section,
23 then the county board may not reduce the tax rate or
24 discontinue the tax if that rate reduction or discontinuance
25 would adversely affect the school board's ability to pay the
26 principal and interest on those bonds as they become due or

1 necessitate the extension of additional property taxes to pay
2 the principal and interest on those bonds. If the county board
3 reduces the tax rate or discontinues the tax, then a referendum
4 must be held in accordance with subsection (c) of this Section
5 in order to increase the rate of the tax or to reimpose the
6 discontinued tax.

7 Until January 1, 2014, the results of any election that
8 imposes, reduces, or discontinues a tax under this Section must
9 be certified by the election authority, and any ordinance that
10 increases or lowers the rate or discontinues the tax must be
11 certified by the county clerk and, in each case, filed with the
12 Illinois Department of Revenue either (i) on or before the
13 first day of April, whereupon the Department shall proceed to
14 administer and enforce the tax or change in the rate as of the
15 first day of July next following the filing; or (ii) on or
16 before the first day of October, whereupon the Department shall
17 proceed to administer and enforce the tax or change in the rate
18 as of the first day of January next following the filing.

19 Beginning January 1, 2014, the results of any election that
20 imposes, reduces, or discontinues a tax under this Section must
21 be certified by the election authority, and any ordinance that
22 increases or lowers the rate or discontinues the tax must be
23 certified by the county clerk and, in each case, filed with the
24 Illinois Department of Revenue either (i) on or before the
25 first day of May, whereupon the Department shall proceed to
26 administer and enforce the tax or change in the rate as of the

1 first day of July next following the filing; or (ii) on or
2 before the first day of October, whereupon the Department shall
3 proceed to administer and enforce the tax or change in the rate
4 as of the first day of January next following the filing.

5 (h) For purposes of this Section, "school facility
6 purposes" means (i) the acquisition, development,
7 construction, reconstruction, rehabilitation, improvement,
8 financing, architectural planning, and installation of capital
9 facilities consisting of buildings, structures, and durable
10 equipment and for the acquisition and improvement of real
11 property and interest in real property required, or expected to
12 be required, in connection with the capital facilities and (ii)
13 the payment of bonds or other obligations heretofore or
14 hereafter issued, including bonds or other obligations
15 heretofore or hereafter issued to refund or to continue to
16 refund bonds or other obligations issued, for school facility
17 purposes, provided that the taxes levied to pay those bonds are
18 abated by the amount of the taxes imposed under this Section
19 that are used to pay those bonds. "School-facility purposes"
20 also includes fire prevention, safety, energy conservation,
21 accessibility, school security, and specified repair purposes
22 set forth under Section 17-2.11 of the School Code.

23 (h-5) A county board in a county where a tax has been
24 imposed under this Section pursuant to a referendum held on or
25 after August 23, 2011 (the effective date of Public Act 97-542)
26 may, by ordinance or resolution, submit to the voters of the

1 county the question of reducing or discontinuing the tax. In
2 the ordinance or resolution, the county board shall certify the
3 question to the proper election authority in accordance with
4 the Election Code. The election authority must submit the
5 question in substantially the following form:

6 Shall the school facility retailers' occupation tax
7 and service occupation tax (commonly referred to as the
8 "school facility sales tax") currently imposed in (name of
9 county) at a rate of (insert rate) be (reduced to (insert
10 rate)) (discontinued)?

11 If a majority of the electors voting on the question vote in
12 the affirmative, then, subject to the provisions of subsection
13 (g) of this Section, the tax shall be reduced or discontinued
14 as set forth in the question.

15 (i) This Section does not apply to Cook County.

16 (j) This Section may be cited as the County School Facility
17 Occupation Tax Law.

18 (Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;
19 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

20 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

21 Sec. 5-1007. Home Rule County Service Occupation Tax Law.
22 The corporate authorities of a home rule county may impose a
23 tax upon all persons engaged, in such county, in the business
24 of making sales of service at the same rate of tax imposed
25 pursuant to Section 5-1006 of the selling price of all tangible

1 personal property transferred by such servicemen either in the
2 form of tangible personal property or in the form of real
3 estate as an incident to a sale of service. If imposed, such
4 tax shall only be imposed in 1/4% increments. On and after
5 September 1, 1991, this additional tax may not be imposed on
6 tangible personal property taxed at the 1% rate under the
7 Service Occupation Tax Act. Beginning December 1, 2019, this
8 tax is not imposed on sales of aviation fuel unless the tax
9 revenue is expended for airport-related purposes. If the county
10 does not have an airport-related purpose to which it dedicates
11 aviation fuel tax revenue, then aviation fuel is excluded from
12 the tax. The county must comply with the certification
13 requirements for airport-related purposes under Section
14 5-1184. For purposes of this Act, "airport-related purposes"
15 has the meaning ascribed in Section 6z-20.2 of the State
16 Finance Act. This exclusion for aviation fuel only applies for
17 so long as the revenue use requirements of 49 U.S.C. 47107(b)
18 and 49 U.S.C. 47133 are binding on the county. The changes made
19 to this Section by this amendatory Act of the 101st General
20 Assembly are a denial and limitation of home rule powers and
21 functions under subsection (g) of Section 6 of Article VII of
22 the Illinois Constitution. The tax imposed by a home rule
23 county pursuant to this Section and all civil penalties that
24 may be assessed as an incident thereof shall be collected and
25 enforced by the State Department of Revenue. The certificate of
26 registration which is issued by the Department to a retailer

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

1 taxes paid on aviation fuel that are deposited into the Local
2 Government Aviation Trust Fund), 10, 11, 12 (except the
3 reference therein to Section 2b of the Retailers' Occupation
4 Tax Act), 13 (except that any reference to the State shall mean
5 the taxing county), the first paragraph of Section 15, 16, 17,
6 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7
7 of the Uniform Penalty and Interest Act, as fully as if those
8 provisions were set forth herein.

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

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

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

1 Except as otherwise provided in this paragraph, the ~~The~~
2 Department shall forthwith pay over to the State Treasurer, ex
3 officio ~~ex-officio~~, as trustee, all taxes and penalties
4 collected hereunder for deposit into the Home Rule County
5 Retailers' Occupation Tax Fund. Taxes and penalties collected
6 on aviation fuel sold on or after December 1, 2019, shall be
7 immediately paid over by the Department to the State Treasurer,
8 ex officio, as trustee, for deposit into the Local Government
9 Aviation Trust Fund. The Department shall only pay moneys into
10 the Local Government Aviation Trust Fund under this Act for so
11 long as the revenue use requirements of 49 U.S.C. 47107(b) and
12 49 U.S.C. 47133 are binding on the county.

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

21 After the monthly transfer to the STAR Bonds Revenue Fund,
22 on or before the 25th day of each calendar month, the
23 Department shall prepare and certify to the Comptroller the
24 disbursement of stated sums of money to named counties, the
25 counties to be those from which suppliers and servicemen have
26 paid taxes or penalties hereunder to the Department during the

1 second preceding calendar month. The amount to be paid to each
2 county shall be the amount (not including credit memoranda and
3 not including taxes and penalties collected on aviation fuel
4 sold on or after December 1, 2019) collected hereunder during
5 the second preceding calendar month by the Department, and not
6 including an amount equal to the amount of refunds made during
7 the second preceding calendar month by the Department on behalf
8 of such county, and not including any amounts that are
9 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
10 remainder, which the Department shall transfer into the Tax
11 Compliance and Administration Fund. The Department, at the time
12 of each monthly disbursement to the counties, 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 Section. Within 10 days after receipt, by the Comptroller, of
16 the disbursement certification to the counties and the Tax
17 Compliance and Administration Fund provided for in this Section
18 to be given to the Comptroller by the Department, the
19 Comptroller shall cause the orders to be drawn for the
20 respective amounts in accordance with the directions contained
21 in such certification.

22 In addition to the disbursement required by the preceding
23 paragraph, an allocation shall be made in each year to each
24 county which received more than \$500,000 in disbursements under
25 the preceding paragraph in the preceding calendar year. The
26 allocation shall be in an amount equal to the average monthly

1 distribution made to each such county under the preceding
2 paragraph during the preceding calendar year (excluding the 2
3 months of highest receipts). The distribution made in March of
4 each year subsequent to the year in which an allocation was
5 made pursuant to this paragraph and the preceding paragraph
6 shall be reduced by the amount allocated and disbursed under
7 this paragraph in the preceding calendar year. The Department
8 shall prepare and certify to the Comptroller for disbursement
9 the allocations made in accordance with this paragraph.

10 Nothing in this Section shall be construed to authorize a
11 county 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 this State.

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

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

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

20 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
21 100-1171, eff. 1-4-19; revised 1-9-19.)

22 (55 ILCS 5/5-1008.5)

23 Sec. 5-1008.5. Use and occupation taxes.

24 (a) The Rock Island County Board may adopt a resolution
25 that authorizes a referendum on the question of whether the

1 county shall be authorized to impose a retailers' occupation
2 tax, a service occupation tax, and a use tax at a rate of 1/4 of
3 1% on behalf of the economic development activities of Rock
4 Island County and communities located within the county. The
5 county board shall certify the question to the proper election
6 authorities who shall submit the question to the voters of the
7 county at the next regularly scheduled election in accordance
8 with the general election law. The question shall be in
9 substantially the following form:

10 Shall Rock Island County be authorized to impose a
11 retailers' occupation tax, a service occupation tax, and a
12 use tax at the rate of 1/4 of 1% for the sole purpose of
13 economic development activities, including creation and
14 retention of job opportunities, support of affordable
15 housing opportunities, and enhancement of quality of life
16 improvements?

17 Votes shall be recorded as "yes" or "no". If a majority of
18 all votes cast on the proposition are in favor of the
19 proposition, the county is authorized to impose the tax.

20 (b) The county shall impose the retailers' occupation tax
21 upon all persons engaged in the business of selling tangible
22 personal property at retail in the county, at the rate approved
23 by referendum, on the gross receipts from the sales made in the
24 course of those businesses within the county. This additional
25 tax may not be imposed on tangible personal property taxed at
26 the 1% rate under the Retailers' Occupation Tax Act. Beginning

1 December 1, 2019, this tax is not imposed on sales of aviation
2 fuel unless the tax revenue is expended for airport-related
3 purposes. If the county does not have an airport-related
4 purpose to which it dedicates aviation fuel tax revenue, then
5 aviation fuel is excluded from the tax. The county must comply
6 with the certification requirements for airport-related
7 purposes under Section 5-1184. For purposes of this Act,
8 "airport-related purposes" has the meaning ascribed in Section
9 6z-20.2 of the State Finance Act. This exclusion for aviation
10 fuel only applies for so long as the revenue use requirements
11 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
12 county. The tax imposed under this Section and all civil
13 penalties that may be assessed as an incident of the tax shall
14 be collected and enforced by the Department of Revenue. The
15 Department has full power to administer and enforce this
16 Section; to collect all taxes and penalties so collected in the
17 manner provided in this Section; and to determine all rights to
18 credit memoranda arising on account of the erroneous payment of
19 tax or penalty under this Section. In the administration of,
20 and compliance with, this Section, the Department and persons
21 who are subject to this Section shall (i) have the same rights,
22 remedies, privileges, immunities, powers and duties, (ii) be
23 subject to the same conditions, restrictions, limitations,
24 penalties, exclusions, exemptions, and definitions of terms,
25 and (iii) employ the same modes of procedure as are prescribed
26 in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2,

1 2-5, 2-5.5, 2-10 (in respect to all provisions other than the
2 State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 (except as
3 to the disposition of taxes and penalties collected and
4 provisions related to quarter monthly payments , and except
5 that the retailer's discount is not allowed for taxes paid on
6 aviation fuel that are deposited into the Local Government
7 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j,
8 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the
9 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
10 Penalty and Interest Act, as fully as if those provisions were
11 set forth in this subsection.

12 Persons subject to any tax imposed under this subsection
13 may reimburse themselves for their seller's tax liability by
14 separately stating the tax as an additional charge, which
15 charge may be stated in combination, in a single amount, with
16 State taxes that sellers are required to collect, in accordance
17 with bracket schedules prescribed by the Department.

18 Whenever the Department determines that a refund should be
19 made under this subsection to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause the warrant to be drawn for the
22 amount specified, and to the person named, in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the tax fund referenced under paragraph (g) of
25 this Section.

26 If a tax is imposed under this subsection (b), a tax shall

1 also be imposed at the same rate under subsections (c) and (d)
2 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 another mineral mined in Illinois, is a sale at
6 retail at the place where the coal or other mineral mined in
7 Illinois is extracted from the earth. This paragraph does not
8 apply to coal or another mineral when it is delivered or
9 shipped by the seller to the purchaser at a point outside
10 Illinois so that the sale is exempt under the federal
11 Constitution as a sale in interstate or foreign commerce.

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

16 (c) If a tax has been imposed under subsection (b), a
17 service occupation tax shall also be imposed at the same rate
18 upon all persons engaged, in the county, in the business of
19 making sales of service, who, as an incident to making those
20 sales of service, transfer tangible personal property within
21 the county as an incident to a sale of service. This additional
22 tax may not be imposed on tangible personal property taxed at
23 the 1% rate under the Service Occupation Tax Act. Beginning
24 December 1, 2019, this tax is not imposed on sales of aviation
25 fuel unless the tax revenue is expended for airport-related
26 purposes. If the county does not have an airport-related

1 purpose to which it dedicates aviation fuel tax revenue, then
2 aviation fuel is excluded from the tax. The county must comply
3 with the certification requirements for airport-related
4 purposes under Section 5-1184. For purposes of this Act,
5 "airport-related purposes" has the meaning ascribed in Section
6 6z-20.2 of the State Finance Act. This exclusion for aviation
7 fuel only applies for so long as the revenue use requirements
8 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
9 county. The tax imposed under this subsection and all civil
10 penalties that may be assessed as an incident of the tax shall
11 be collected and enforced by the Department of Revenue. The
12 Department has full power to administer and enforce this
13 paragraph; to collect all taxes and penalties due under this
14 Section; to dispose of taxes and penalties so collected in the
15 manner provided in this Section; and to determine all rights to
16 credit memoranda arising on account of the erroneous payment of
17 tax or penalty under this Section. In the administration of,
18 and compliance with this paragraph, the Department and persons
19 who are subject to this paragraph shall (i) have the same
20 rights, remedies, privileges, immunities, powers, and duties,
21 (ii) be subject to the same conditions, restrictions,
22 limitations, penalties, exclusions, exemptions, and
23 definitions of terms, and (iii) employ the same modes of
24 procedure as are prescribed in Sections 2 (except that the
25 reference to State in the definition of supplier maintaining a
26 place of business in this State shall mean the county), 2a, 2b,

1 3 through 3-55 (in respect to all provisions other than the
2 State rate of tax), 4 (except that the reference to the State
3 shall be to the county), 5, 7, 8 (except that the jurisdiction
4 to which the tax shall be a debt to the extent indicated in
5 that Section 8 shall be the county), 9 (except as to the
6 disposition of taxes and penalties collected, and except that
7 the returned merchandise credit for this tax may not be taken
8 against any State tax, and except that the retailer's discount
9 is not allowed for taxes paid on aviation fuel that are
10 deposited into the Local Government Aviation Trust Fund), 11,
11 12 (except the reference to Section 2b of the Retailers'
12 Occupation Tax Act), 13 (except that any reference to the State
13 shall mean the county), 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 in this subsection.

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

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

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the warrant to be drawn for the
3 amount specified, and to the person named, in the notification
4 from the Department. The refund shall be paid by the State
5 Treasurer out of the tax fund referenced under paragraph (g) of
6 this Section.

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

11 (d) If a tax has been imposed under subsection (b), a use
12 tax shall also be imposed at the same rate upon the privilege
13 of using, in the county, any item of tangible personal property
14 that is purchased outside the county at retail from a retailer,
15 and that is titled or registered at a location within the
16 county with an agency of this State's government. "Selling
17 price" is defined as 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 county. The tax
20 shall be collected by the Department of Revenue for the county.
21 The tax must be paid to the State, or an exemption
22 determination must be obtained from the Department of Revenue,
23 before the title or certificate of registration for the
24 property may be issued. The tax or proof of exemption may be
25 transmitted to the Department by way of the State agency with
26 which, or the State officer with whom, the tangible personal

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

5 The Department has full power to administer and enforce
6 this paragraph; to collect all taxes, penalties, and interest
7 due under this Section; to dispose of taxes, penalties, and
8 interest so collected in the manner provided in this Section;
9 and to determine all rights to credit memoranda or refunds
10 arising on account of the erroneous payment of tax, penalty, or
11 interest under this Section. In the administration of, and
12 compliance with, this subsection, the Department and persons
13 who are subject to this paragraph shall (i) have the same
14 rights, remedies, privileges, immunities, powers, and duties,
15 (ii) be subject to the same conditions, restrictions,
16 limitations, penalties, exclusions, exemptions, and
17 definitions of terms, and (iii) employ the same modes of
18 procedure as are prescribed in Sections 2 (except the
19 definition of "retailer maintaining a place of business in this
20 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
21 7, 8 (except that the jurisdiction to which the tax shall be a
22 debt to the extent indicated in that Section 8 shall be the
23 county), 9 (except provisions relating to quarter monthly
24 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22
25 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
26 Interest Act, that are not inconsistent with this paragraph, as

1 fully as if those provisions were set forth in this subsection.

2 Whenever the Department determines that a refund should be
3 made under this subsection to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the order to be drawn for the
6 amount specified, and to the person named, in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the tax fund referenced under paragraph (g) of
9 this Section.

10 (e) A certificate of registration issued by the State
11 Department of Revenue to a retailer under the Retailers'
12 Occupation Tax Act or under the Service Occupation Tax Act
13 shall permit the registrant to engage in a business that is
14 taxed under the tax imposed under paragraphs (b), (c), or (d)
15 of this Section and no additional registration shall be
16 required. A certificate issued under the Use Tax Act or the
17 Service Use Tax Act shall be applicable with regard to any tax
18 imposed under paragraph (c) of this Section.

19 (f) The results of any election authorizing a proposition
20 to impose a tax under this Section or effecting a change in the
21 rate of tax shall be certified by the proper election
22 authorities and filed with the Illinois Department on or before
23 the first day of October. In addition, an ordinance imposing,
24 discontinuing, or effecting a change in the rate of tax under
25 this Section shall be adopted and a certified copy of the
26 ordinance filed with the Department on or before the first day

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

5 (g) Except as otherwise provided in paragraph (g-2), the
6 ~~The~~ Department of Revenue shall, upon collecting any taxes and
7 penalties as provided in this Section, pay the taxes and
8 penalties over to the State Treasurer as trustee for the
9 county. The taxes and penalties shall be held in a trust fund
10 outside the State Treasury. On or before the 25th day of each
11 calendar month, the Department of Revenue shall prepare and
12 certify to the Comptroller of the State of Illinois the amount
13 to be paid to the county, which shall be the balance in the
14 fund, less any amount determined by the Department to be
15 necessary for the payment of refunds. Within 10 days after
16 receipt by the Comptroller of the certification of the amount
17 to be paid to the county, the Comptroller shall cause an order
18 to be drawn for payment for the amount in accordance with the
19 directions contained in the certification. Amounts received
20 from the tax imposed under this Section shall be used only for
21 the economic development activities of the county and
22 communities located within the county.

23 (g-2) Taxes and penalties collected on aviation fuel sold
24 on or after December 1, 2019, shall be immediately paid over by
25 the Department to the State Treasurer, ex officio, as trustee,
26 for deposit into the Local Government Aviation Trust Fund. The

1 Department shall only pay moneys into the Local Government
2 Aviation Trust Fund under this Act for so long as the revenue
3 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
4 binding on the county.

5 (h) When certifying the amount of a monthly disbursement to
6 the county under this Section, the Department shall increase or
7 decrease the amounts by an amount necessary to offset any
8 miscalculation of previous disbursements. The offset amount
9 shall be the amount erroneously disbursed within the previous 6
10 months from the time a miscalculation is discovered.

11 (i) This Section may be cited as the Rock Island County Use
12 and Occupation Tax Law.

13 (Source: P.A. 100-1171, eff. 1-4-19.)

14 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

15 Sec. 5-1009. Limitation on home rule powers. Except as
16 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on
17 and after September 1, 1990, no home rule county has the
18 authority to impose, pursuant to its home rule authority, a
19 retailer's occupation tax, service occupation tax, use tax,
20 sales tax or other tax on the use, sale or purchase of tangible
21 personal property based on the gross receipts from such sales
22 or the selling or purchase price of said tangible personal
23 property. Notwithstanding the foregoing, this Section does not
24 preempt any home rule imposed tax such as the following: (1) a
25 tax on alcoholic beverages, whether based on gross receipts,

1 volume sold or any other measurement; (2) a tax based on the
2 number of units of cigarettes or tobacco products; (3) a tax,
3 however measured, based on the use of a hotel or motel room or
4 similar facility; (4) a tax, however measured, on the sale or
5 transfer of real property; (5) a tax, however measured, on
6 lease receipts; (6) a tax on food prepared for immediate
7 consumption and on alcoholic beverages sold by a business which
8 provides for on premise consumption of said food or alcoholic
9 beverages; or (7) other taxes not based on the selling or
10 purchase price or gross receipts from the use, sale or purchase
11 of tangible personal property. This Section does not preempt a
12 home rule county from imposing a tax, however measured, on the
13 use, for consideration, of a parking lot, garage, or other
14 parking facility.

15 On and after December 1, 2019, no home rule county has the
16 authority to impose, pursuant to its home rule authority, a
17 tax, however measured, on sales of aviation fuel, as defined in
18 Section 3 of the Retailers' Occupation Tax Act, unless the tax
19 revenue is expended for airport-related purposes. For purposes
20 of this Section, "airport-related purposes" has the meaning
21 ascribed in Section 6z-20.2 of the State Finance Act. Aviation
22 fuel shall be excluded from tax only for so long as the revenue
23 use requirements of 49 U.S.C. 47017(b) and 49 U.S.C. 47133 are
24 binding on the county.

25 This Section is a limitation, pursuant to subsection (g) of
26 Section 6 of Article VII of the Illinois Constitution, on the

1 power of home rule units to tax. The changes made to this
2 Section by this amendatory Act of the 101st General Assembly
3 are a denial and limitation of home rule powers and functions
4 under subsection (g) of Section 6 of Article VII of the
5 Illinois Constitution.

6 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

7 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

8 Sec. 5-1035.1. County Motor Fuel Tax Law. The county board
9 of the counties of DuPage, Kane and McHenry may, by an
10 ordinance or resolution adopted by an affirmative vote of a
11 majority of the members elected or appointed to the county
12 board, impose a tax upon all persons engaged in the county in
13 the business of selling motor fuel, as now or hereafter defined
14 in the Motor Fuel Tax Law, at retail for the operation of motor
15 vehicles upon public highways or for the operation of
16 recreational watercraft upon waterways. The collection of a tax
17 under this Section based on gallonage of gasoline used for the
18 propulsion of any aircraft is prohibited, and the collection of
19 a tax based on gallonage of special fuel used for the
20 propulsion of any aircraft is prohibited on and after December
21 1, 2019. Kane County may exempt diesel fuel from the tax
22 imposed pursuant to this Section. The tax may be imposed, in
23 half-cent increments, at a rate not exceeding 4 cents per
24 gallon of motor fuel sold at retail within the county for the
25 purpose of use or consumption and not for the purpose of

1 resale. The proceeds from the tax shall be used by the county
2 solely for the purpose of operating, constructing and improving
3 public highways and waterways, and acquiring real property and
4 right-of-ways for public highways and waterways within the
5 county imposing the tax.

6 A tax imposed pursuant to this Section, and all civil
7 penalties that may be assessed as an incident thereof, shall be
8 administered, collected and enforced by the Illinois
9 Department of Revenue in the same manner as the tax imposed
10 under the Retailers' Occupation Tax Act, as now or hereafter
11 amended, insofar as may be practicable; except that in the
12 event of a conflict with the provisions of this Section, this
13 Section shall control. The Department of Revenue shall have
14 full power: to administer and enforce this Section; to collect
15 all taxes and penalties due hereunder; to dispose of taxes and
16 penalties so collected in the manner hereinafter provided; and
17 to determine all rights to credit memoranda arising on account
18 of the erroneous payment of tax or penalty hereunder.

19 Whenever the Department determines that a refund shall be
20 made under this Section to a claimant instead of issuing a
21 credit memorandum, the Department shall notify the State
22 Comptroller, who shall cause the order to be drawn for the
23 amount specified, and to the person named, in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the County Option Motor Fuel Tax Fund.

26 The Department shall forthwith pay over to the State

1 Treasurer, ex-officio, as trustee, all taxes and penalties
2 collected hereunder, which shall be deposited into the County
3 Option Motor Fuel Tax Fund, a special fund in the State
4 Treasury which is hereby created. On or before the 25th day of
5 each calendar month, the Department shall prepare and certify
6 to the State Comptroller the disbursement of stated sums of
7 money to named counties for which taxpayers have paid taxes or
8 penalties hereunder to the Department during the second
9 preceding calendar month. The amount to be paid to each county
10 shall be the amount (not including credit memoranda) collected
11 hereunder from retailers within the county during the second
12 preceding calendar month by the Department, but not including
13 an amount equal to the amount of refunds made during the second
14 preceding calendar month by the Department on behalf of the
15 county; less 2% of the balance, which sum shall be retained by
16 the State Treasurer to cover the costs incurred by the
17 Department in administering and enforcing the provisions of
18 this Section. The Department, at the time of each monthly
19 disbursement to the counties, shall prepare and certify to the
20 Comptroller the amount so retained by the State Treasurer,
21 which shall be transferred into the Tax Compliance and
22 Administration Fund.

23 A county may direct, by ordinance, that all or a portion of
24 the taxes and penalties collected under the County Option Motor
25 Fuel Tax shall be deposited into the Transportation Development
26 Partnership Trust Fund.

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

5 An ordinance or resolution imposing a tax hereunder or
6 effecting a change in the rate thereof shall be effective on
7 the first day of the second calendar month next following the
8 month in which the ordinance or resolution is adopted and a
9 certified copy thereof is filed with the Department of Revenue,
10 whereupon the Department of Revenue shall proceed to administer
11 and enforce this Section on behalf of the county as of the
12 effective date of the ordinance or resolution. Upon a change in
13 rate of a tax levied hereunder, or upon the discontinuance of
14 the tax, the county board of the county shall, on or not later
15 than 5 days after the effective date of the ordinance or
16 resolution discontinuing the tax or effecting a change in rate,
17 transmit to the Department of Revenue a certified copy of the
18 ordinance or resolution effecting the change or
19 discontinuance.

20 This Section shall be known and may be cited as the County
21 Motor Fuel Tax Law.

22 (Source: P.A. 98-1049, eff. 8-25-14.)

23 (55 ILCS 5/5-1184 new)

24 Sec. 5-1184. Certification for airport-related purposes.

25 On or before September, 1 2019, and on or before each April 1

1 and October 1 thereafter, each county must certify to the
2 Illinois Department of Transportation, in the form and manner
3 required by the Department, whether the county has an
4 airport-related purpose, which would allow any Retailers'
5 Occupation Tax and Service Occupation Tax imposed by the county
6 to include tax on aviation fuel. On or before October 1, 2019,
7 and on or before each May 1 and November 1 thereafter, the
8 Department of Transportation shall provide to the Department of
9 Revenue, a list of units of local government which have
10 certified to the Department of Transportation that they have
11 airport-related purposes, which would allow any Retailers'
12 Occupation Tax and Service Occupation Tax imposed by the units
13 of local government to include tax on aviation fuel. All
14 disputes regarding whether or not a unit of local government
15 has an airport-related purpose shall be resolved by the
16 Illinois Department of Transportation.

17 Section 15-45. The Illinois Municipal Code is amended by
18 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,
19 8-11-1.7, 8-11-5, 8-11-6a, and 11-74.3-6 and by adding Sections
20 8-11-22 and 11-101-3 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 tangible personal property taxed at the
8 1% rate under the Retailers' Occupation Tax Act. Beginning
9 December 1, 2019, this tax is not imposed on sales of aviation
10 fuel unless the tax revenue is expended for airport-related
11 purposes. If a municipality does not have an airport-related
12 purpose to which it dedicates aviation fuel tax revenue, then
13 aviation fuel is excluded from the tax. Each municipality must
14 comply with the certification requirements for airport-related
15 purposes under Section 8-11-22. For purposes of this Act,
16 "airport-related purposes" has the meaning ascribed in Section
17 6z-20.2 of the State Finance Act. This exclusion for aviation
18 fuel only applies for so long as the revenue use requirements
19 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
20 municipality. The changes made to this Section by this
21 amendatory Act of the 101st General Assembly are a denial and
22 limitation of home rule powers and functions under subsection
23 (g) of Section 6 of Article VII of the Illinois Constitution.
24 The tax imposed by a home rule municipality under this Section
25 and all civil penalties that may be assessed as an incident of
26 the tax shall be collected and enforced by the State Department

1 of Revenue. The certificate of registration that is issued by
2 the Department to a retailer under the Retailers' Occupation
3 Tax Act shall permit the retailer to engage in a business that
4 is taxable under any ordinance or resolution enacted pursuant
5 to this Section without registering separately with the
6 Department under such ordinance or resolution or under this
7 Section. The Department shall have full power to administer and
8 enforce this Section; to collect all taxes and penalties due
9 hereunder; to dispose of taxes and penalties so collected in
10 the manner hereinafter provided; and to determine all rights to
11 credit memoranda arising on account of the erroneous payment of
12 tax or penalty hereunder. In the administration of, and
13 compliance with, this Section the Department and persons who
14 are subject to this Section shall have the same rights,
15 remedies, privileges, immunities, powers and duties, and be
16 subject to the same conditions, restrictions, limitations,
17 penalties and definitions of terms, and employ the same modes
18 of procedure, as are prescribed in Sections 1, 1a, 1d, 1e, 1f,
19 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all
20 provisions therein other than the State rate of tax), 2c, 3
21 (except as to the disposition of taxes and penalties collected,
22 and except that the retailer's discount is not allowed for
23 taxes paid on aviation fuel that are deposited into the Local
24 Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
25 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12
26 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of

1 the Uniform Penalty and Interest Act, as fully as if those
2 provisions were set forth herein.

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

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

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

21 Except as otherwise provided in this paragraph, the ~~The~~
22 Department shall immediately pay over to the State Treasurer,
23 ex officio, as trustee, all taxes and penalties collected
24 hereunder for deposit into the Home Rule Municipal Retailers'
25 Occupation Tax Fund. Taxes and penalties collected on aviation
26 fuel sold on or after December 1, 2019, shall be immediately

1 paid over by the Department to the State Treasurer, ex officio,
2 as trustee, for deposit into the Local Government Aviation
3 Trust Fund. The Department shall only pay moneys into the Local
4 Government Aviation Trust Fund under this Act for so long as
5 the revenue use requirements of 49 U.S.C. 47107(b) and 49
6 U.S.C. 47133 are binding on the State.

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 Section
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 disbursement of stated sums of money to named municipalities,
19 the municipalities to be those from which retailers have paid
20 taxes or penalties hereunder to the Department during the
21 second preceding calendar month. The amount to be paid to each
22 municipality shall be the amount (not including credit
23 memoranda and not including taxes and penalties collected on
24 aviation fuel sold on or after December 1, 2019) collected
25 hereunder during the second preceding calendar month by the
26 Department plus an amount the Department determines is

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

22 In addition to the disbursement required by the preceding
23 paragraph and in order to mitigate delays caused by
24 distribution procedures, an allocation shall, if requested, be
25 made within 10 days after January 14, 1991, and in November of
26 1991 and each year thereafter, to each municipality that

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

1 amount allocated and disbursed under this paragraph in the
2 preceding period of July 1 through June 30. The Department
3 shall prepare and certify to the Comptroller for disbursement
4 the allocations made in accordance with this paragraph.

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

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

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

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

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

3 When certifying the amount of a monthly disbursement to a
4 municipality under this Section, the Department shall increase
5 or decrease the amount by an amount necessary to offset any
6 misallocation of previous disbursements. The offset amount
7 shall be the amount erroneously disbursed within the previous 6
8 months from the time a misallocation is discovered.

9 Any unobligated balance remaining in the Municipal
10 Retailers' Occupation Tax Fund on December 31, 1989, which fund
11 was abolished by Public Act 85-1135, and all receipts of
12 municipal tax as a result of audits of liability periods prior
13 to January 1, 1990, shall be paid into the Local Government Tax
14 Fund for distribution as provided by this Section prior to the
15 enactment of Public Act 85-1135. All receipts of municipal tax
16 as a result of an assessment not arising from an audit, for
17 liability periods prior to January 1, 1990, shall be paid into
18 the Local Government Tax Fund for distribution before July 1,
19 1990, as provided by this Section prior to the enactment of
20 Public Act 85-1135; and on and after July 1, 1990, all such
21 receipts shall be distributed as provided in Section 6z-18 of
22 the State Finance Act.

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

26 This Section shall be known and may be cited as the Home

1 Rule Municipal Retailers' Occupation Tax Act.

2 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;
3 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

4 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

5 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
6 Occupation Tax Act. The corporate authorities of a non-home
7 rule municipality may impose a tax upon all persons engaged in
8 the business of selling tangible personal property, other than
9 on an item of tangible personal property which is titled and
10 registered by an agency of this State's Government, at retail
11 in the municipality for expenditure on public infrastructure or
12 for property tax relief or both as defined in Section 8-11-1.2
13 if approved by referendum as provided in Section 8-11-1.1, of
14 the gross receipts from such sales made in the course of such
15 business. If the tax is approved by referendum on or after July
16 14, 2010 (the effective date of Public Act 96-1057), the
17 corporate authorities of a non-home rule municipality may,
18 until December 31, 2020, use the proceeds of the tax for
19 expenditure on municipal operations, in addition to or in lieu
20 of any expenditure on public infrastructure or for property tax
21 relief. The tax imposed may not be more than 1% and may be
22 imposed only in 1/4% increments. The tax may not be imposed on
23 tangible personal property taxed at the 1% rate under the
24 Retailers' Occupation Tax Act. Beginning December 1, 2019, this
25 tax is not imposed on sales of aviation fuel unless the tax

1 revenue is expended for airport-related purposes. If a
2 municipality does not have an airport-related purpose to which
3 it dedicates aviation fuel tax revenue, then aviation fuel is
4 excluded from the tax. Each municipality must comply with the
5 certification requirements for airport-related purposes under
6 Section 8-11-22. For purposes of this Act, "airport-related
7 purposes" has the meaning ascribed in Section 6z-20.2 of the
8 State Finance Act. This exclusion for aviation fuel only
9 applies for so long as the revenue use requirements of 49
10 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
11 municipality. The tax imposed by a municipality pursuant to
12 this Section and all civil penalties that may be assessed as an
13 incident thereof shall be collected and enforced by the State
14 Department of Revenue. The certificate of registration which is
15 issued by the Department to a retailer under the Retailers'
16 Occupation Tax Act shall permit such retailer to engage in a
17 business which is taxable under any ordinance or resolution
18 enacted pursuant to this Section without registering
19 separately with the Department under such 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 the manner hereinafter provided, and
24 to determine all rights to credit memoranda, arising on account
25 of 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, powers
3 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 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in
7 respect to all provisions therein other than the State rate of
8 tax), 2c, 3 (except as to the disposition of taxes and
9 penalties collected, and except that the retailer's discount is
10 not allowed for taxes paid on aviation fuel that are deposited
11 into the Local Government Aviation Trust Fund), 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 as
15 if those provisions were set forth herein.

16 No municipality may impose a tax under this Section unless
17 the municipality also imposes a tax at the same rate under
18 Section 8-11-1.4 of this Code.

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

26 Whenever the Department determines that a refund should be

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

8 Except as otherwise provided, the ~~The~~ Department shall
9 forthwith pay over to the State Treasurer, ex officio, as
10 trustee, all taxes and penalties collected hereunder for
11 deposit into the Non-Home Rule Municipal Retailers' Occupation
12 Tax Fund. Taxes and penalties collected on aviation fuel sold
13 on or after December 1, 2019, shall be immediately paid over by
14 the Department to the State Treasurer, ex officio, as trustee,
15 for deposit into the Local Government Aviation Trust Fund. The
16 Department shall only pay moneys into the Local Government
17 Aviation Trust Fund under this Act for so long as the revenue
18 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
19 binding on the municipality.

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

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,
3 on or before the 25th day of each calendar month, the
4 Department shall prepare and certify to the Comptroller the
5 disbursement of stated sums of money to named municipalities,
6 the municipalities to be those from which retailers have paid
7 taxes or penalties hereunder to the Department during the
8 second preceding calendar month. The amount to be paid to each
9 municipality shall be the amount (not including credit
10 memoranda and not including taxes and penalties collected on
11 aviation fuel sold on or after December 1, 2019) collected
12 hereunder during the second preceding calendar month by the
13 Department plus an amount the Department determines is
14 necessary to offset any amounts which were erroneously paid to
15 a different taxing body, and not including an amount equal to
16 the amount of refunds made during the second preceding calendar
17 month by the Department on behalf of such municipality, and not
18 including any amount which the Department determines is
19 necessary to offset any amounts which were payable to a
20 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 1.5% 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 such certification.

9 For the purpose of determining the local governmental unit
10 whose tax is applicable, a retail sale, by a producer of coal
11 or 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 such 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 The Department of Revenue shall implement Public Act 91-649
3 ~~this amendatory Act of the 91st General Assembly~~ so as to
4 collect the tax on and after January 1, 2002.

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

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

10 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;
11 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

12 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

13 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
14 Tax Act. The corporate authorities of a non-home rule
15 municipality may impose a tax upon all persons engaged, in such
16 municipality, in the business of making sales of service for
17 expenditure on public infrastructure or for property tax relief
18 or both as defined in Section 8-11-1.2 if approved by
19 referendum as provided in Section 8-11-1.1, of the selling
20 price of all tangible personal property transferred by such
21 servicemen either in the form of tangible personal property or
22 in the form of real estate as an incident to a sale of service.
23 If the tax is approved by referendum on or after July 14, 2010
24 (the effective date of Public Act 96-1057), the corporate
25 authorities of a non-home rule municipality may, until December

1 31, 2020, use the proceeds of the tax for expenditure on
2 municipal operations, in addition to or in lieu of any
3 expenditure on public infrastructure or for property tax
4 relief. The tax imposed may not be more than 1% and may be
5 imposed only in 1/4% increments. The tax may not be imposed on
6 tangible personal property taxed at the 1% rate under the
7 Service Occupation Tax Act. Beginning December 1, 2019, this
8 tax is not imposed on sales of aviation fuel unless the tax
9 revenue is expended for airport-related purposes. If a
10 municipality does not have an airport-related purpose to which
11 it dedicates aviation fuel tax revenue, then aviation fuel is
12 excluded from the tax. Each municipality must comply with the
13 certification requirements for airport-related purposes under
14 Section 8-11-22. For purposes of this Act, "airport-related
15 purposes" has the meaning ascribed in Section 6z-20.2 of the
16 State Finance Act. This exclusion for aviation fuel only
17 applies for so long as the revenue use requirements of 49
18 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
19 municipality. The tax imposed by a municipality pursuant to
20 this Section and all civil penalties that may be assessed as an
21 incident thereof shall be collected and enforced by the State
22 Department of Revenue. The certificate of registration which is
23 issued by the Department to a retailer under the Retailers'
24 Occupation Tax Act or under the Service Occupation Tax Act
25 shall permit such registrant to engage in a business which is
26 taxable under any ordinance or resolution enacted pursuant to

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

1 Occupation Tax Act), 13 (except that any reference to the State
2 shall mean the taxing municipality), the first paragraph of
3 Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax
4 Act and Section 3-7 of the Uniform Penalty and Interest Act, as
5 fully as if those provisions were set forth herein.

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

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

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

24 Except as otherwise provided in this paragraph, the ~~The~~
25 Department shall forthwith pay over to the State Treasurer, ex
26 officio, as trustee, all taxes and penalties collected

1 hereunder for deposit into the municipal retailers' occupation
2 tax fund. Taxes and penalties collected on aviation fuel sold
3 on or after December 1, 2019, shall be immediately paid over by
4 the Department to the State Treasurer, ex officio, as trustee,
5 for deposit into the Local Government Aviation Trust Fund. The
6 Department shall only pay moneys into the Local Government
7 Aviation Trust Fund under this Act for so long as the revenue
8 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
9 binding on the municipality.

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

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

1 penalties collected on aviation fuel sold on or after December
2 1, 2019) collected hereunder during the second preceding
3 calendar month by the Department, and not including an amount
4 equal to the amount of refunds made during the second preceding
5 calendar month by the Department on behalf of such
6 municipality, and not including any amounts that are
7 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
8 remainder, which the Department shall transfer into the Tax
9 Compliance and Administration Fund. The Department, at the time
10 of each monthly disbursement to the municipalities, shall
11 prepare and certify to the State Comptroller the amount to be
12 transferred into the Tax Compliance and Administration Fund
13 under this Section. Within 10 days after receipt, by the
14 Comptroller, of the disbursement certification to the
15 municipalities, the General Revenue Fund, and the Tax
16 Compliance and Administration Fund provided for in this Section
17 to be given to the Comptroller by the Department, the
18 Comptroller shall cause the orders to be drawn for the
19 respective amounts in accordance with the directions contained
20 in such certification.

21 The Department of Revenue shall implement Public Act 91-649
22 ~~this amendatory Act of the 91st General Assembly~~ so as to
23 collect the tax on and after January 1, 2002.

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

6 This Section shall be known and may be cited as the
7 "Non-Home Rule Municipal Service Occupation Tax Act".

8 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
9 100-1171, eff. 1-4-19; revised 1-9-19.)

10 (65 ILCS 5/8-11-1.6)

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

1 personal property taxed at the 1% rate under the Retailers'
2 Occupation Tax Act. Beginning December 1, 2019, this tax is not
3 imposed on sales of aviation fuel unless the tax revenue is
4 expended for airport-related purposes. If a municipality does
5 not have an airport-related purpose to which it dedicates
6 aviation fuel tax revenue, then aviation fuel is excluded from
7 the tax. Each municipality must comply with the certification
8 requirements for airport-related purposes under Section
9 8-11-22. For purposes of this Act, "airport-related purposes"
10 has the meaning ascribed in Section 6z-20.2 of the State
11 Finance Act. This exclusion for aviation fuel only applies for
12 so long as the revenue use requirements of 49 U.S.C. 47107(b)
13 and 49 U.S.C. 47133 are binding on the municipality. If
14 imposed, the tax shall only be imposed in .25% increments of
15 the gross receipts from such sales made in the course of
16 business. Any tax imposed by a municipality under this Section
17 and all civil penalties that may be assessed as an incident
18 thereof shall be collected and enforced by the State Department
19 of Revenue. An ordinance imposing a tax hereunder or effecting
20 a change in the rate thereof shall be adopted and a certified
21 copy thereof filed with the Department on or before the first
22 day of October, whereupon the Department shall proceed to
23 administer and enforce this Section as of the first day of
24 January next following such adoption and filing. The
25 certificate of registration that is issued by the Department to
26 a retailer under the Retailers' Occupation Tax Act shall permit

1 the retailer to engage in a business that is taxable under any
2 ordinance or resolution enacted under this Section without
3 registering separately with the Department under the ordinance
4 or resolution or under this Section. The Department shall have
5 full power to administer and enforce this Section, to collect
6 all taxes and penalties due hereunder, to dispose of taxes and
7 penalties so collected in the manner hereinafter provided, and
8 to determine all rights to credit memoranda, arising on account
9 of the erroneous payment of tax or penalty hereunder. In the
10 administration of, and compliance with this Section, the
11 Department and persons who are subject to this Section shall
12 have the same rights, remedies, privileges, immunities,
13 powers, and duties, and be subject to the same conditions,
14 restrictions, limitations, penalties, and definitions of
15 terms, and employ the same modes of procedure, as are
16 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2
17 through 2-65 (in respect to all provisions therein other than
18 the State rate of tax), 2c, 3 (except as to the disposition of
19 taxes and penalties collected, and except that the retailer's
20 discount is not allowed for taxes paid on aviation fuel that
21 are deposited into the Local Government Aviation Trust Fund),
22 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b,
23 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation
24 Tax Act and Section 3-7 of the Uniform Penalty and Interest Act
25 as fully as if those provisions were set forth herein.

26 A tax may not be imposed by a municipality under this

1 Section unless the municipality also imposes a tax at the same
2 rate under Section 8-11-1.7 of this Act.

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

10 Whenever the Department determines that a refund should be
11 made under this Section to a claimant, instead of issuing a
12 credit memorandum, the Department shall notify the State
13 Comptroller, who shall cause the order to be drawn for the
14 amount specified, and to the person named in the notification
15 from the Department. The refund shall be paid by the State
16 Treasurer out of the Non-Home Rule Municipal Retailers'
17 Occupation Tax Fund, which is hereby created.

18 Except as otherwise provided in this paragraph, the ~~The~~
19 Department shall forthwith pay over to the State Treasurer, ex
20 officio, as trustee, all taxes and penalties collected
21 hereunder for deposit into the Non-Home Rule Municipal
22 Retailers' Occupation Tax Fund. Taxes and penalties collected
23 on aviation fuel sold on or after December 1, 2019, shall be
24 immediately paid over by the Department to the State Treasurer,
25 ex officio, as trustee, for deposit into the Local Government
26 Aviation Trust Fund. The Department shall only pay moneys into

1 the Local Government Aviation Trust Fund under this Act for so
2 long as the revenue use requirements of 49 U.S.C. 47107(b) and
3 49 U.S.C. 47133 are binding on the municipality.

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

12 After the monthly transfer to the STAR Bonds Revenue Fund,
13 on or before the 25th day of each calendar month, the
14 Department shall prepare and certify to the Comptroller the
15 disbursement of stated sums of money to named municipalities,
16 the municipalities to be those from which retailers have paid
17 taxes or penalties hereunder to the Department during the
18 second preceding calendar month. The amount to be paid to each
19 municipality shall be the amount (not including credit
20 memoranda and not including taxes and penalties collected on
21 aviation fuel sold on or after December 1, 2019) collected
22 hereunder during the second preceding calendar month by the
23 Department plus an amount the Department determines is
24 necessary to offset any amounts that were erroneously paid to a
25 different taxing body, and not including an amount equal to the
26 amount of refunds made during the second preceding calendar

1 month by the Department on behalf of the municipality, and not
2 including any amount that the Department determines is
3 necessary to offset any amounts that were payable to a
4 different taxing body but were erroneously paid to the
5 municipality, and not including any amounts that are
6 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
7 remainder, which the Department shall transfer into the Tax
8 Compliance and Administration Fund. The Department, at the time
9 of each monthly disbursement to the municipalities, shall
10 prepare and certify to the State Comptroller the amount to be
11 transferred into the Tax Compliance and Administration Fund
12 under this Section. Within 10 days after receipt by the
13 Comptroller of the disbursement certification to the
14 municipalities 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 the certification.

19 For the purpose of determining the local governmental unit
20 whose tax is applicable, a retail sale by a producer of coal or
21 other mineral mined in Illinois is a sale at retail at the
22 place where the coal or other mineral mined in Illinois is
23 extracted from the earth. This paragraph does not apply to coal
24 or other mineral when it is delivered or shipped by the seller
25 to the purchaser at a point outside Illinois so that the sale
26 is exempt under the federal Constitution as a sale in

1 interstate or foreign commerce.

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

6 When certifying the amount of a monthly disbursement to a
7 municipality under this Section, the Department shall increase
8 or decrease the amount 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 As used in this Section, "municipal" and "municipality"
13 means a city, village, or incorporated town, including an
14 incorporated town that has superseded a civil township.

15 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;
16 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.
17 8-14-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

18 (65 ILCS 5/8-11-1.7)

19 Sec. 8-11-1.7. Non-home rule municipal service occupation
20 tax; municipalities between 20,000 and 25,000. The corporate
21 authorities of a non-home rule municipality with a population
22 of more than 20,000 but less than 25,000 as determined by the
23 last preceding decennial census that has, prior to January 1,
24 1987, established a Redevelopment Project Area that has been
25 certified as a State Sales Tax Boundary and has issued bonds or

1 otherwise incurred indebtedness to pay for costs in excess of
2 \$5,000,000, which is secured in part by a tax increment
3 allocation fund, in accordance with the provisions of Division
4 11-74.4 of this Code may, by passage of an ordinance, impose a
5 tax upon all persons engaged in the municipality in the
6 business of making sales of service. If imposed, the tax shall
7 only be imposed in .25% increments of the selling price of all
8 tangible personal property transferred by such servicemen
9 either in the form of tangible personal property or in the form
10 of real estate as an incident to a sale of service. This tax
11 may not be imposed on tangible personal property taxed at the
12 1% rate under the Service Occupation Tax Act. Beginning
13 December 1, 2019, this tax is not imposed on sales of aviation
14 fuel unless the tax revenue is expended for airport-related
15 purposes. If a municipality does not have an airport-related
16 purpose to which it dedicates aviation fuel tax revenue, then
17 aviation fuel is excluded from the tax. Each municipality must
18 comply with the certification requirements for airport-related
19 purposes under Section 8-11-22. For purposes of this Act,
20 "airport-related purposes" has the meaning ascribed in Section
21 6z-20.2 of the State Finance Act. This exclusion for aviation
22 fuel only applies for so long as the revenue use requirements
23 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
24 municipality. The tax imposed by a municipality under this
25 Section and all civil penalties that may be assessed as an
26 incident thereof shall be collected and enforced by the State

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

1 that the reference to the State shall be to the taxing
2 municipality), 5, 7, 8 (except that the jurisdiction to which
3 the tax shall be a debt to the extent indicated in that Section
4 8 shall be the taxing municipality), 9 (except as to the
5 disposition of taxes and penalties collected, and except that
6 the returned merchandise credit for this municipal tax may not
7 be taken against any State tax, and except that the retailer's
8 discount is not allowed for taxes paid on aviation fuel that
9 are deposited into the Local Government Aviation Trust Fund),
10 10, 11, 12, (except the reference therein to Section 2b of the
11 Retailers' Occupation Tax Act), 13 (except that any reference
12 to the State shall mean the taxing municipality), the first
13 paragraph of Sections 15, 16, 17, 18, 19, and 20 of the Service
14 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
15 Interest Act, as fully as if those provisions were set forth
16 herein.

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

20 Person subject to any tax imposed under the authority
21 granted in this Section may reimburse themselves for their
22 servicemen's tax liability hereunder by separately stating the
23 tax as an additional charge, which charge may be stated in
24 combination, in a single amount, with State tax that servicemen
25 are authorized to collect under the Service Use Tax Act, under
26 such 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 credit
3 memorandum, the Department shall notify the State Comptroller,
4 who shall cause the order to be drawn for the amount specified,
5 and to the person named, in such notification from the
6 Department. The refund shall be paid by the State Treasurer out
7 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

8 Except as otherwise provided in this paragraph, the ~~The~~
9 Department shall forthwith pay over to the State Treasurer, ex
10 officio, as trustee, all taxes and penalties collected
11 hereunder for deposit into the Non-Home Rule Municipal
12 Retailers' Occupation Tax Fund. Taxes and penalties collected
13 on aviation fuel sold on or after December 1, 2019, shall be
14 immediately paid over by the Department to the State Treasurer,
15 ex officio, as trustee, for deposit into the Local Government
16 Aviation Trust Fund. The Department shall only pay moneys into
17 the Local Government Aviation Trust Fund under this Act for so
18 long as the revenue use requirements of 49 U.S.C. 47107(b) and
19 49 U.S.C. 47133 are binding on the Municipality.

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

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,
3 on or before the 25th day of each calendar month, the
4 Department shall prepare and certify to the Comptroller the
5 disbursement of stated sums of money to named municipalities,
6 the municipalities to be those from which suppliers and
7 servicemen have paid taxes or penalties hereunder to the
8 Department during the second preceding calendar month. The
9 amount to be paid to each municipality shall be the amount (not
10 including credit memoranda and not including taxes and
11 penalties collected on aviation fuel sold on or after December
12 1, 2019) collected hereunder during the second preceding
13 calendar month by the Department, and not including an amount
14 equal to the amount of refunds made during the second preceding
15 calendar month by the Department on behalf of such
16 municipality, and not including any amounts that are
17 transferred to the STAR Bonds Revenue Fund, less 1.5% 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, the Tax Compliance and Administration Fund,
26 and the General Revenue Fund, provided for in this Section to

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

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

15 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
16 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

17 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

18 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax
19 Act. The corporate authorities of a home rule municipality may
20 impose a tax upon all persons engaged, in such municipality, in
21 the business of making sales of service at the same rate of tax
22 imposed pursuant to Section 8-11-1, of the selling price of all
23 tangible personal property transferred by such servicemen
24 either in the form of tangible personal property or in the form
25 of real estate as an incident to a sale of service. If imposed,

1 such tax shall only be imposed in 1/4% increments. On and after
2 September 1, 1991, this additional tax may not be imposed on
3 tangible personal property taxed at the 1% rate under the
4 Retailers' Occupation Tax Act. Beginning December 1, 2019, this
5 tax may not be imposed on sales of aviation fuel unless the tax
6 revenue is expended for airport-related purposes. If a
7 municipality does not have an airport-related purpose to which
8 it dedicates aviation fuel tax revenue, then aviation fuel
9 shall be excluded from tax. Each municipality must comply with
10 the certification requirements for airport-related purposes
11 under Section 8-11-22. For purposes of this Act,
12 "airport-related purposes" has the meaning ascribed in Section
13 6z-20.2 of the State Finance Act. This exception for aviation
14 fuel only applies for so long as the revenue use requirements
15 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
16 State. The changes made to this Section by this amendatory Act
17 of the 101st General Assembly are a denial and limitation of
18 home rule powers and functions under subsection (g) of Section
19 6 of Article VII of the Illinois Constitution. The tax imposed
20 by a home rule municipality pursuant to this Section and all
21 civil penalties that may be assessed as an incident thereof
22 shall be collected and enforced by the State Department of
23 Revenue. The certificate of registration which is issued by the
24 Department to a retailer under the Retailers' Occupation Tax
25 Act or under the Service Occupation Tax Act shall permit such
26 registrant to engage in a business which is taxable under any

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

1 16, 17 (except that credit memoranda issued hereunder may not
2 be used to discharge any State tax liability), 18, 19 and 20 of
3 the Service Occupation Tax Act and Section 3-7 of the Uniform
4 Penalty and Interest Act, as fully as if those provisions were
5 set forth herein.

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

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

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

24 Except as otherwise provided in this paragraph, the ~~The~~
25 Department shall forthwith pay over to the State Treasurer, ex
26 officio ~~ex officio~~, as trustee, all taxes and penalties

1 collected hereunder for deposit into the Home Rule Municipal
2 Retailers' Occupation Tax Fund. Taxes and penalties collected
3 on aviation fuel sold on or after December 1, 2019, shall be
4 immediately paid over by the Department to the State Treasurer,
5 ex officio, as trustee, for deposit into the Local Government
6 Aviation Trust Fund. The Department shall only pay moneys into
7 the State Aviation Program Fund under this Act for so long as
8 the revenue use requirements of 49 U.S.C. 47107(b) and 49
9 U.S.C. 47133 are binding on the municipality.

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

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

1 penalties collected on aviation fuel sold on or after December
2 1, 2019) collected hereunder during the second preceding
3 calendar month by the Department, and not including an amount
4 equal to the amount of refunds made during the second preceding
5 calendar month by the Department on behalf of such
6 municipality, and not including any amounts that are
7 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
8 remainder, which the Department shall transfer into the Tax
9 Compliance and Administration Fund. The Department, at the time
10 of each monthly disbursement to the municipalities, shall
11 prepare and certify to the State Comptroller the amount to be
12 transferred into the Tax Compliance and Administration Fund
13 under this Section. Within 10 days after receipt, by the
14 Comptroller, of the disbursement certification to the
15 municipalities and the Tax Compliance and Administration Fund
16 provided for in this Section to be given to the Comptroller by
17 the Department, the Comptroller shall cause the orders to be
18 drawn for the respective amounts in accordance with the
19 directions contained in such certification.

20 In addition to the disbursement required by the preceding
21 paragraph and in order to mitigate delays caused by
22 distribution procedures, an allocation shall, if requested, be
23 made within 10 days after January 14, 1991, and in November of
24 1991 and each year thereafter, to each municipality that
25 received more than \$500,000 during the preceding fiscal year,
26 (July 1 through June 30) whether collected by the municipality

1 or disbursed by the Department as required by this Section.
2 Within 10 days after January 14, 1991, participating
3 municipalities shall notify the Department in writing of their
4 intent to participate. In addition, for the initial
5 distribution, participating municipalities shall certify to
6 the Department the amounts collected by the municipality for
7 each month under its home rule occupation and service
8 occupation tax during the period July 1, 1989 through June 30,
9 1990. The allocation within 10 days after January 14, 1991,
10 shall be in an amount equal to the monthly average of these
11 amounts, excluding the 2 months of highest receipts. Monthly
12 average for the period of July 1, 1990 through June 30, 1991
13 will be determined as follows: the amounts collected by the
14 municipality under its home rule occupation and service
15 occupation tax during the period of July 1, 1990 through
16 September 30, 1990, plus amounts collected by the Department
17 and paid to such municipality through June 30, 1991, excluding
18 the 2 months of highest receipts. The monthly average for each
19 subsequent period of July 1 through June 30 shall be an amount
20 equal to the monthly distribution made to each such
21 municipality under the preceding paragraph during this period,
22 excluding the 2 months of highest receipts. The distribution
23 made in November 1991 and each year thereafter under this
24 paragraph and the preceding paragraph shall be reduced by the
25 amount allocated and disbursed under this paragraph in the
26 preceding period of July 1 through June 30. The Department

1 shall prepare and certify to the Comptroller for disbursement
2 the allocations made in accordance with this paragraph.

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

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

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

18 Any unobligated balance remaining in the Municipal
19 Retailers' Occupation Tax Fund on December 31, 1989, which fund
20 was abolished by Public Act 85-1135, and all receipts of
21 municipal tax as a result of audits of liability periods prior
22 to January 1, 1990, shall be paid into the Local Government Tax
23 Fund, for distribution as provided by this Section prior to the
24 enactment of Public Act 85-1135. All receipts of municipal tax
25 as a result of an assessment not arising from an audit, for
26 liability periods prior to January 1, 1990, shall be paid into

1 the Local Government Tax Fund for distribution before July 1,
2 1990, as provided by this Section prior to the enactment of
3 Public Act 85-1135, and on and after July 1, 1990, all such
4 receipts shall be distributed as provided in Section 6z-18 of
5 the State Finance Act.

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

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

11 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
12 100-1171, eff. 1-4-19; revised 1-9-19.)

13 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

14 Sec. 8-11-6a. Home rule municipalities; preemption of
15 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
16 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
17 1, 1990, no home rule municipality has the authority to impose,
18 pursuant to its home rule authority, a retailer's occupation
19 tax, service occupation tax, use tax, sales tax or other tax on
20 the use, sale or purchase of tangible personal property based
21 on the gross receipts from such sales or the selling or
22 purchase price of said tangible personal property.
23 Notwithstanding the foregoing, this Section does not preempt
24 any home rule imposed tax such as the following: (1) a tax on
25 alcoholic beverages, whether based on gross receipts, volume

1 sold or any other measurement; (2) a tax based on the number of
2 units of cigarettes or tobacco products (provided, however,
3 that a home rule municipality that has not imposed a tax based
4 on the number of units of cigarettes or tobacco products before
5 July 1, 1993, shall not impose such a tax after that date); (3)
6 a tax, however measured, based on the use of a hotel or motel
7 room or similar facility; (4) a tax, however measured, on the
8 sale or transfer of real property; (5) a tax, however measured,
9 on lease receipts; (6) a tax on food prepared for immediate
10 consumption and on alcoholic beverages sold by a business which
11 provides for on premise consumption of said food or alcoholic
12 beverages; or (7) other taxes not based on the selling or
13 purchase price or gross receipts from the use, sale or purchase
14 of tangible personal property. This Section does not preempt a
15 home rule municipality with a population of more than 2,000,000
16 from imposing a tax, however measured, on the use, for
17 consideration, of a parking lot, garage, or other parking
18 facility. This Section is not intended to affect any existing
19 tax on food and beverages prepared for immediate consumption on
20 the premises where the sale occurs, or any existing tax on
21 alcoholic beverages, or any existing tax imposed on the charge
22 for renting a hotel or motel room, which was in effect January
23 15, 1988, or any extension of the effective date of such an
24 existing tax by ordinance of the municipality imposing the tax,
25 which extension is hereby authorized, in any non-home rule
26 municipality in which the imposition of such a tax has been

1 upheld by judicial determination, nor is this Section intended
2 to preempt the authority granted by Public Act 85-1006. On and
3 after December 1, 2019, no home rule municipality has the
4 authority to impose, pursuant to its home rule authority, a
5 tax, however measured, on sales of aviation fuel, as defined in
6 Section 3 of the Retailers' Occupation Tax Act, unless the tax
7 is not subject to the revenue use requirements of 49 U.S.C.
8 47017(b) and 49 U.S.C. 47133, or unless the tax revenue is
9 expended for airport-related purposes. For purposes of this
10 Section, "airport-related purposes" has the meaning ascribed
11 in Section 6z-20.2 of the State Finance Act. Aviation fuel
12 shall be excluded from tax only if, and for so long as, the
13 revenue use requirements of 49 U.S.C. 47017(b) and 49 U.S.C.
14 47133 are binding on the municipality. This Section is a
15 limitation, pursuant to subsection (g) of Section 6 of Article
16 VII of the Illinois Constitution, on the power of home rule
17 units to tax. The changes made to this Section by this
18 amendatory Act of the 101st General Assembly are a denial and
19 limitation of home rule powers and functions under subsection
20 (g) of Section 6 of Article VII of the Illinois Constitution.

21 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

22 (65 ILCS 5/8-11-22 new)

23 Sec. 8-11-22. Certification for airport-related purposes.
24 On or before September 1, 2019, and on or before each April 1
25 and October 1 thereafter, each municipality (and District in

1 the case of business district operating within a municipality)
2 must certify to the Department of Transportation, in the form
3 and manner required by the Department, whether the municipality
4 has an airport-related purpose, which would allow any
5 Retailers' Occupation Tax and Service Occupation Tax imposed by
6 the municipality to include tax on aviation fuel. On or before
7 October 1, 2019, and on or before each May 1 and November 1
8 thereafter, the Department of Transportation shall provide to
9 the Department of Revenue, a list of units of local government
10 which have certified to the Department of Transportation that
11 they have airport-related purposes, which would allow any
12 Retailers' Occupation Tax and Service Occupation Tax imposed by
13 the unit of local government to include tax on aviation fuel.
14 All disputes regarding whether or not a unit of local
15 government has an airport-related purpose shall be resolved by
16 the Department of Transportation.

17 (65 ILCS 5/11-74.3-6)

18 Sec. 11-74.3-6. Business district revenue and obligations;
19 business district tax allocation fund.

20 (a) If the corporate authorities of a municipality have
21 approved a business district plan, have designated a business
22 district, and have elected to impose a tax by ordinance
23 pursuant to subsection (10) or (11) of Section 11-74.3-3, then
24 each year after the date of the approval of the ordinance but
25 terminating upon the date all business district project costs

1 and all obligations paying or reimbursing business district
2 project costs, if any, have been paid, but in no event later
3 than the dissolution date, all amounts generated by the
4 retailers' occupation tax and service occupation tax shall be
5 collected and the tax shall be enforced by the Department of
6 Revenue in the same manner as all retailers' occupation taxes
7 and service occupation taxes imposed in the municipality
8 imposing the tax and all amounts generated by the hotel
9 operators' occupation tax shall be collected and the tax shall
10 be enforced by the municipality in the same manner as all hotel
11 operators' occupation taxes imposed in the municipality
12 imposing the tax. The corporate authorities of the municipality
13 shall deposit the proceeds of the taxes imposed under
14 subsections (10) and (11) of Section 11-74.3-3 into a special
15 fund of the municipality called the "[Name of] Business
16 District Tax Allocation Fund" for the purpose of paying or
17 reimbursing business district project costs and obligations
18 incurred in the payment of those costs.

19 (b) The corporate authorities of a municipality that has
20 designated a business district under this Law may, by
21 ordinance, impose a Business District Retailers' Occupation
22 Tax upon all persons engaged in the business of selling
23 tangible personal property, other than an item of tangible
24 personal property titled or registered with an agency of this
25 State's government, at retail in the business district at a
26 rate not to exceed 1% of the gross receipts from the sales made

1 in the course of such business, to be imposed only in 0.25%
2 increments. The tax may not be imposed on tangible personal
3 property taxed at the rate of 1% under the Retailers'
4 Occupation Tax Act. Beginning December 1, 2019, this tax is not
5 imposed on sales of aviation fuel unless the tax revenue is
6 expended for airport-related purposes. If the District does not
7 have an airport-related purpose to which it dedicates aviation
8 fuel tax revenue, then aviation fuel is excluded from the tax.
9 Each municipality must comply with the certification
10 requirements for airport-related purposes under Section
11 8-11-22. For purposes of this Act, "airport-related purposes"
12 has the meaning ascribed in Section 6z-20.2 of the State
13 Finance Act. This exclusion for aviation fuel only applies for
14 so long as the revenue use requirements of 49 U.S.C. 47107(b)
15 and 49 U.S.C. 47133 are binding on the District.

16 The tax imposed under this subsection and all civil
17 penalties that may be assessed as an incident thereof shall be
18 collected and enforced by the Department of Revenue. The
19 certificate of registration that is issued by the Department to
20 a retailer under the Retailers' Occupation Tax Act shall permit
21 the retailer to engage in a business that is taxable under any
22 ordinance or resolution enacted pursuant to this subsection
23 without registering separately with the Department under such
24 ordinance or resolution or under this subsection. The
25 Department of Revenue shall have full power to administer and
26 enforce this subsection; to collect all taxes and penalties due

1 under this subsection in the manner hereinafter provided; and
2 to determine all rights to credit memoranda arising on account
3 of the erroneous payment of tax or penalty under this
4 subsection. In the administration of, and compliance with, this
5 subsection, the Department and persons who are subject to this
6 subsection shall have the same rights, remedies, privileges,
7 immunities, powers and duties, and be subject to the same
8 conditions, restrictions, limitations, penalties, exclusions,
9 exemptions, and definitions of terms and employ the same modes
10 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
11 through 2-65 (in respect to all provisions therein other than
12 the State rate of tax), 2c through 2h, 3 (except as to the
13 disposition of taxes and penalties collected, and except that
14 the retailer's discount is not allowed for taxes paid on
15 aviation fuel that are deposited into the Local Government
16 Aviation Trust Fund), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k,
17 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the
18 Retailers' Occupation Tax Act and all provisions of the Uniform
19 Penalty and Interest Act, as fully as if those provisions were
20 set forth herein.

21 Persons subject to any tax imposed under this subsection
22 may reimburse themselves for their seller's tax liability under
23 this subsection by separately stating the tax as an additional
24 charge, which charge may be stated in combination, in a single
25 amount, with State taxes that sellers are required to collect
26 under the Use Tax Act, in accordance with such bracket

1 schedules as the Department may 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 order to be drawn for the
6 amount specified and to the person named in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the business district retailers' occupation
9 tax fund.

10 Except as otherwise provided in this paragraph, the ~~The~~
11 Department shall immediately pay over to the State Treasurer,
12 ex officio, as trustee, all taxes, penalties, and interest
13 collected under this subsection for deposit into the business
14 district retailers' occupation tax fund. Taxes and penalties
15 collected on aviation fuel sold on or after December 1, 2019,
16 shall be immediately paid over by the Department to the State
17 Treasurer, ex officio, as trustee, for deposit into the Local
18 Government Aviation Trust Fund. The Department shall only pay
19 moneys into the Local Government Aviation Trust Fund under this
20 Act for so long as the revenue use requirements of 49 U.S.C.
21 47107(b) and 49 U.S.C. 47133 are binding on the District.

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 subsection
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 from the business district retailers' occupation tax fund, the
9 municipalities to be those from which retailers have paid taxes
10 or penalties under this subsection to the Department during the
11 second preceding calendar month. The amount to be paid to each
12 municipality shall be the amount (not including credit
13 memoranda and not including taxes and penalties collected on
14 aviation fuel sold on or after December 1, 2019) collected
15 under this subsection during the second preceding calendar
16 month by the Department plus an amount the Department
17 determines is necessary to offset any amounts that were
18 erroneously paid to a different taxing body, and not including
19 an amount equal to the amount of refunds made during the second
20 preceding calendar month by the Department, less 2% of that
21 amount (except the amount collected on aviation fuel sold on or
22 after December 1, 2019), which shall be deposited into the Tax
23 Compliance and Administration Fund and shall be used by the
24 Department, subject to appropriation, to cover the costs of the
25 Department in administering and enforcing the provisions of
26 this subsection, on behalf of such municipality, and not

1 including any amount that the Department determines is
2 necessary to offset any amounts that were payable to a
3 different taxing body but were erroneously paid to the
4 municipality, and not including any amounts that are
5 transferred to the STAR Bonds Revenue Fund. Within 10 days
6 after receipt by the Comptroller of the disbursement
7 certification to the municipalities provided for in this
8 subsection to be given to the Comptroller by the Department,
9 the Comptroller shall cause the orders to be drawn for the
10 respective amounts in accordance with the directions contained
11 in the certification. The proceeds of the tax paid to
12 municipalities under this subsection shall be deposited into
13 the Business District Tax Allocation Fund by the municipality.

14 An ordinance imposing or discontinuing the tax under this
15 subsection or effecting a change in the rate thereof shall
16 either (i) be adopted and a certified copy thereof filed with
17 the Department on or before the first day of April, whereupon
18 the Department, if all other requirements of this subsection
19 are met, shall proceed to administer and enforce this
20 subsection as of the first day of July next following the
21 adoption and filing; or (ii) be adopted and a certified copy
22 thereof filed with the Department on or before the first day of
23 October, whereupon, if all other requirements of this
24 subsection are met, the Department shall proceed to administer
25 and enforce this subsection as of the first day of January next
26 following the adoption and filing.

1 The Department of Revenue shall not administer or enforce
2 an ordinance imposing, discontinuing, or changing the rate of
3 the tax under this subsection, until the municipality also
4 provides, in the manner prescribed by the Department, the
5 boundaries of the business district and each address in the
6 business district in such a way that the Department can
7 determine by its address whether a business is located in the
8 business district. The municipality must provide this boundary
9 and address information to the Department on or before April 1
10 for administration and enforcement of the tax under this
11 subsection by the Department beginning on the following July 1
12 and on or before October 1 for administration and enforcement
13 of the tax under this subsection by the Department beginning on
14 the following January 1. The Department of Revenue shall not
15 administer or enforce any change made to the boundaries of a
16 business district or address change, addition, or deletion
17 until the municipality reports the boundary change or address
18 change, addition, or deletion to the Department in the manner
19 prescribed by the Department. The municipality must provide
20 this boundary change information or address change, addition,
21 or deletion to the Department on or before April 1 for
22 administration and enforcement by the Department of the change
23 beginning on the following July 1 and on or before October 1
24 for administration and enforcement by the Department of the
25 change beginning on the following January 1. The retailers in
26 the business district shall be responsible for charging the tax

1 imposed under this subsection. If a retailer is incorrectly
2 included or excluded from the list of those required to collect
3 the tax under this subsection, both the Department of Revenue
4 and the retailer shall be held harmless if they reasonably
5 relied on information provided by the municipality.

6 A municipality that imposes the tax under this subsection
7 must submit to the Department of Revenue any other information
8 as the Department may require for the administration and
9 enforcement of the tax.

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

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

20 If a tax is imposed under this subsection (b), a tax shall
21 also be imposed under subsection (c) of this Section.

22 (c) If a tax has been imposed under subsection (b), a
23 Business District Service Occupation Tax shall also be imposed
24 upon all persons engaged, in the business district, in the
25 business of making sales of service, who, as an incident to
26 making those sales of service, transfer tangible personal

1 property within the business district, either in the form of
2 tangible personal property or in the form of real estate as an
3 incident to a sale of service. The tax shall be imposed at the
4 same rate as the tax imposed in subsection (b) and shall not
5 exceed 1% of the selling price of tangible personal property so
6 transferred within the business district, to be imposed only in
7 0.25% increments. The tax may not be imposed on tangible
8 personal property taxed at the 1% rate under the Service
9 Occupation Tax Act. Beginning December 1, 2019, this tax is not
10 imposed on sales of aviation fuel unless the tax revenue is
11 expended for airport-related purposes. If the District does not
12 have an airport-related purpose to which it dedicates aviation
13 fuel tax revenue, then aviation fuel is excluded from the tax.
14 Each municipality must comply with the certification
15 requirements for airport-related purposes under Section
16 8-11-22. For purposes of this Act, "airport-related purposes"
17 has the meaning ascribed in Section 6z-20.2 of the State
18 Finance Act. This exclusion for aviation fuel only applies for
19 so long as the revenue use requirements of 49 U.S.C. 47107(b)
20 and 49 U.S.C. 47133 are binding on the District.

21 The tax imposed under this subsection and all civil
22 penalties that may be assessed as an incident thereof shall be
23 collected and enforced by the Department of Revenue. The
24 certificate of registration which is issued by the Department
25 to a retailer under the Retailers' Occupation Tax Act or under
26 the Service Occupation Tax Act shall permit such registrant to

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

1 deposited into the Local Government Aviation Trust Fund), 10,
2 11, 12 (except the reference therein to Section 2b of the
3 Retailers' Occupation Tax Act), 13 (except that any reference
4 to the State shall mean the municipality), the first paragraph
5 of Section 15, and Sections 16, 17, 18, 19 and 20 of the
6 Service Occupation Tax Act and all provisions of the Uniform
7 Penalty and Interest Act, as fully as if those provisions were
8 set forth herein.

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

17 Whenever the Department determines that a refund should be
18 made under this subsection to a claimant instead of issuing
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 business district retailers' occupation
24 tax fund.

25 Except as otherwise provided in this paragraph, the ~~The~~
26 Department shall forthwith pay over to the State Treasurer,

1 ex-officio, as trustee, all taxes, penalties, and interest
2 collected under this subsection for deposit into the business
3 district retailers' occupation tax fund. Taxes and penalties
4 collected on aviation fuel sold on or after December 1, 2019,
5 shall be immediately paid over by the Department to the State
6 Treasurer, ex officio, as trustee, for deposit into the Local
7 Government Aviation Trust Fund. The Department shall only pay
8 moneys into the Local Government Aviation Trust Fund under this
9 Act for so long as the revenue use requirements of 49 U.S.C.
10 47107(b) and 49 U.S.C. 47133 are binding on the District.

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

19 After the monthly transfer to the STAR Bonds Revenue Fund,
20 on or before the 25th day of each calendar month, the
21 Department shall prepare and certify to the Comptroller the
22 disbursement of stated sums of money to named municipalities
23 from the business district retailers' occupation tax fund, the
24 municipalities to be those from which suppliers and servicemen
25 have paid taxes or penalties under this subsection to the
26 Department during the second preceding calendar month. The

1 amount to be paid to each municipality shall be the amount (not
2 including credit memoranda and not including taxes and
3 penalties collected on aviation fuel sold on or after December
4 1, 2019) collected under this subsection during the second
5 preceding calendar month by the Department, less 2% of that
6 amount (except the amount collected on aviation fuel sold on or
7 after December 1, 2019), which shall be deposited 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 and enforcing the provisions of
11 this subsection, and not including an amount equal to the
12 amount of refunds made during the second preceding calendar
13 month by the Department on behalf of such municipality, and not
14 including any amounts that are transferred to the STAR Bonds
15 Revenue Fund. Within 10 days after receipt, by the Comptroller,
16 of the disbursement certification to the municipalities,
17 provided for in this subsection to be given to the Comptroller
18 by the Department, the Comptroller shall cause the orders to be
19 drawn for the respective amounts in accordance with the
20 directions contained in such certification. The proceeds of the
21 tax paid to municipalities under this subsection shall be
22 deposited into the Business District Tax Allocation Fund by the
23 municipality.

24 An ordinance imposing or discontinuing the tax under this
25 subsection or effecting a change in the rate thereof shall
26 either (i) be adopted and a certified copy thereof filed with

1 the Department on or before the first day of April, whereupon
2 the Department, if all other requirements of this subsection
3 are met, shall proceed to administer and enforce this
4 subsection as of the first day of July next following the
5 adoption and filing; or (ii) be adopted and a certified copy
6 thereof filed with the Department on or before the first day of
7 October, whereupon, if all other conditions of this subsection
8 are met, the Department shall proceed to administer and enforce
9 this subsection as of the first day of January next following
10 the adoption and filing.

11 The Department of Revenue shall not administer or enforce
12 an ordinance imposing, discontinuing, or changing the rate of
13 the tax under this subsection, until the municipality also
14 provides, in the manner prescribed by the Department, the
15 boundaries of the business district in such a way that the
16 Department can determine by its address whether a business is
17 located in the business district. The municipality must provide
18 this boundary and address information to the Department on or
19 before April 1 for administration and enforcement of the tax
20 under this subsection by the Department beginning on the
21 following July 1 and on or before October 1 for administration
22 and enforcement of the tax under this subsection by the
23 Department beginning on the following January 1. The Department
24 of Revenue shall not administer or enforce any change made to
25 the boundaries of a business district or address change,
26 addition, or deletion until the municipality reports the

1 boundary change or address change, addition, or deletion to the
2 Department in the manner prescribed by the Department. The
3 municipality must provide this boundary change information or
4 address change, addition, or deletion to the Department on or
5 before April 1 for administration and enforcement by the
6 Department of the change beginning on the following July 1 and
7 on or before October 1 for administration and enforcement by
8 the Department of the change beginning on the following January
9 1. The retailers in the business district shall be responsible
10 for charging the tax imposed under this subsection. If a
11 retailer is incorrectly included or excluded from the list of
12 those required to collect the tax under this subsection, both
13 the Department of Revenue and the retailer shall be held
14 harmless if they reasonably relied on information provided by
15 the municipality.

16 A municipality that imposes the tax under this subsection
17 must submit to the Department of Revenue any other information
18 as the Department may require for the administration and
19 enforcement of the tax.

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

24 If a tax is imposed under this subsection (c), a tax shall
25 also be imposed under subsection (b) of this Section.

26 (d) By ordinance, a municipality that has designated a

1 business district under this Law may impose an occupation tax
2 upon all persons engaged in the business district in the
3 business of renting, leasing, or letting rooms in a hotel, as
4 defined in the Hotel Operators' Occupation Tax Act, at a rate
5 not to exceed 1% of the gross rental receipts from the renting,
6 leasing, or letting of hotel rooms within the business
7 district, to be imposed only in 0.25% increments, excluding,
8 however, from gross rental receipts the proceeds of renting,
9 leasing, or letting to permanent residents of a hotel, as
10 defined in the Hotel Operators' Occupation Tax Act, and
11 proceeds from the tax imposed under subsection (c) of Section
12 13 of the Metropolitan Pier and Exposition Authority Act.

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

1 penalties, and definitions of terms, and shall employ the same
2 modes of procedure as are employed with respect to a tax
3 adopted by the municipality under Section 8-3-14 of this Code.

4 Persons subject to any tax imposed under the authority
5 granted in this subsection may reimburse themselves for their
6 tax liability for that tax by separately stating that tax as an
7 additional charge, which charge may be stated in combination,
8 in a single amount, with State taxes imposed under the Hotel
9 Operators' Occupation Tax Act, and with any other tax.

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

14 The proceeds of the tax imposed under this subsection shall
15 be deposited into the Business District Tax Allocation Fund.

16 (e) Obligations secured by the Business District Tax
17 Allocation Fund may be issued to provide for the payment or
18 reimbursement of business district project costs. Those
19 obligations, when so issued, shall be retired in the manner
20 provided in the ordinance authorizing the issuance of those
21 obligations by the receipts of taxes imposed pursuant to
22 subsections (10) and (11) of Section 11-74.3-3 and by other
23 revenue designated or pledged by the municipality. A
24 municipality may in the ordinance pledge, for any period of
25 time up to and including the dissolution date, all or any part
26 of the funds in and to be deposited in the Business District

1 Tax Allocation Fund to the payment of business district project
2 costs and obligations. Whenever a municipality pledges all of
3 the funds to the credit of a business district tax allocation
4 fund to secure obligations issued or to be issued to pay or
5 reimburse business district project costs, the municipality
6 may specifically provide that funds remaining to the credit of
7 such business district tax allocation fund after the payment of
8 such obligations shall be accounted for annually and shall be
9 deemed to be "surplus" funds, and such "surplus" funds shall be
10 expended by the municipality for any business district project
11 cost as approved in the business district plan. Whenever a
12 municipality pledges less than all of the monies to the credit
13 of a business district tax allocation fund to secure
14 obligations issued or to be issued to pay or reimburse business
15 district project costs, the municipality shall provide that
16 monies to the credit of the business district tax allocation
17 fund and not subject to such pledge or otherwise encumbered or
18 required for payment of contractual obligations for specific
19 business district project costs shall be calculated annually
20 and shall be deemed to be "surplus" funds, and such "surplus"
21 funds shall be expended by the municipality for any business
22 district project cost as approved in the business district
23 plan.

24 No obligation issued pursuant to this Law and secured by a
25 pledge of all or any portion of any revenues received or to be
26 received by the municipality from the imposition of taxes

1 pursuant to subsection (10) of Section 11-74.3-3, shall be
2 deemed to constitute an economic incentive agreement under
3 Section 8-11-20, notwithstanding the fact that such pledge
4 provides for the sharing, rebate, or payment of retailers'
5 occupation taxes or service occupation taxes imposed pursuant
6 to subsection (10) of Section 11-74.3-3 and received or to be
7 received by the municipality from the development or
8 redevelopment of properties in the business district.

9 Without limiting the foregoing in this Section, the
10 municipality may further secure obligations secured by the
11 business district tax allocation fund with a pledge, for a
12 period not greater than the term of the obligations and in any
13 case not longer than the dissolution date, of any part or any
14 combination of the following: (i) net revenues of all or part
15 of any business district project; (ii) taxes levied or imposed
16 by the municipality on any or all property in the municipality,
17 including, specifically, taxes levied or imposed by the
18 municipality in a special service area pursuant to the Special
19 Service Area Tax Law; (iii) the full faith and credit of the
20 municipality; (iv) a mortgage on part or all of the business
21 district project; or (v) any other taxes or anticipated
22 receipts that the municipality may lawfully pledge.

23 Such obligations may be issued in one or more series, bear
24 such date or dates, become due at such time or times as therein
25 provided, but in any case not later than (i) 20 years after the
26 date of issue or (ii) the dissolution date, whichever is

1 earlier, bear interest payable at such intervals and at such
2 rate or rates as set forth therein, except as may be limited by
3 applicable law, which rate or rates may be fixed or variable,
4 be in such denominations, be in such form, either coupon,
5 registered, or book-entry, carry such conversion, registration
6 and exchange privileges, be subject to defeasance upon such
7 terms, have such rank or priority, be executed in such manner,
8 be payable in such medium or payment at such place or places
9 within or without the State, make provision for a corporate
10 trustee within or without the State with respect to such
11 obligations, prescribe the rights, powers, and duties thereof
12 to be exercised for the benefit of the municipality and the
13 benefit of the owners of such obligations, provide for the
14 holding in trust, investment, and use of moneys, funds, and
15 accounts held under an ordinance, provide for assignment of and
16 direct payment of the moneys to pay such obligations or to be
17 deposited into such funds or accounts directly to such trustee,
18 be subject to such terms of redemption with or without premium,
19 and be sold at such price, all as the corporate authorities
20 shall determine. No referendum approval of the electors shall
21 be required as a condition to the issuance of obligations
22 pursuant to this Law except as provided in this Section.

23 In the event the municipality authorizes the issuance of
24 obligations pursuant to the authority of this Law secured by
25 the full faith and credit of the municipality, or pledges ad
26 valorem taxes pursuant to this subsection, which obligations

1 are other than obligations which may be issued under home rule
2 powers provided by Section 6 of Article VII of the Illinois
3 Constitution or which ad valorem taxes are other than ad
4 valorem taxes which may be pledged under home rule powers
5 provided by Section 6 of Article VII of the Illinois
6 Constitution or which are levied in a special service area
7 pursuant to the Special Service Area Tax Law, the ordinance
8 authorizing the issuance of those obligations or pledging those
9 taxes shall be published within 10 days after the ordinance has
10 been adopted, in a newspaper having a general circulation
11 within the municipality. The publication of the ordinance shall
12 be accompanied by a notice of (i) the specific number of voters
13 required to sign a petition requesting the question of the
14 issuance of the obligations or pledging such ad valorem taxes
15 to be submitted to the electors; (ii) the time within which the
16 petition must be filed; and (iii) the date of the prospective
17 referendum. The municipal clerk shall provide a petition form
18 to any individual requesting one.

19 If no petition is filed with the municipal clerk, as
20 hereinafter provided in this Section, within 21 days after the
21 publication of the ordinance, the ordinance shall be in effect.
22 However, if within that 21-day period a petition is filed with
23 the municipal clerk, signed by electors numbering not less than
24 15% of the number of electors voting for the mayor or president
25 at the last general municipal election, asking that the
26 question of issuing obligations using full faith and credit of

1 the municipality as security for the cost of paying or
2 reimbursing business district project costs, or of pledging
3 such ad valorem taxes for the payment of those obligations, or
4 both, be submitted to the electors of the municipality, the
5 municipality shall not be authorized to issue obligations of
6 the municipality using the full faith and credit of the
7 municipality as security or pledging such ad valorem taxes for
8 the payment of those obligations, or both, until the
9 proposition has been submitted to and approved by a majority of
10 the voters voting on the proposition at a regularly scheduled
11 election. The municipality shall certify the proposition to the
12 proper election authorities for submission in accordance with
13 the general election law.

14 The ordinance authorizing the obligations may provide that
15 the obligations shall contain a recital that they are issued
16 pursuant to this Law, which recital shall be conclusive
17 evidence of their validity and of the regularity of their
18 issuance.

19 In the event the municipality authorizes issuance of
20 obligations pursuant to this Law secured by the full faith and
21 credit of the municipality, the ordinance authorizing the
22 obligations may provide for the levy and collection of a direct
23 annual tax upon all taxable property within the municipality
24 sufficient to pay the principal thereof and interest thereon as
25 it matures, which levy may be in addition to and exclusive of
26 the maximum of all other taxes authorized to be levied by the

1 municipality, which levy, however, shall be abated to the
2 extent that monies from other sources are available for payment
3 of the obligations and the municipality certifies the amount of
4 those monies available to the county clerk.

5 A certified copy of the ordinance shall be filed with the
6 county clerk of each county in which any portion of the
7 municipality is situated, and shall constitute the authority
8 for the extension and collection of the taxes to be deposited
9 in the business district tax allocation fund.

10 A municipality may also issue its obligations to refund, in
11 whole or in part, obligations theretofore issued by the
12 municipality under the authority of this Law, whether at or
13 prior to maturity. However, the last maturity of the refunding
14 obligations shall not be expressed to mature later than the
15 dissolution date.

16 In the event a municipality issues obligations under home
17 rule powers or other legislative authority, the proceeds of
18 which are pledged to pay or reimburse business district project
19 costs, the municipality may, if it has followed the procedures
20 in conformance with this Law, retire those obligations from
21 funds in the business district tax allocation fund in amounts
22 and in such manner as if those obligations had been issued
23 pursuant to the provisions of this Law.

24 No obligations issued pursuant to this Law shall be
25 regarded as indebtedness of the municipality issuing those
26 obligations or any other taxing district for the purpose of any

1 limitation imposed by law.

2 Obligations issued pursuant to this Law shall not be
3 subject to the provisions of the Bond Authorization Act.

4 (f) When business district project costs, including,
5 without limitation, all obligations paying or reimbursing
6 business district project costs have been paid, any surplus
7 funds then remaining in the Business District Tax Allocation
8 Fund shall be distributed to the municipal treasurer for
9 deposit into the general corporate fund of the municipality.
10 Upon payment of all business district project costs and
11 retirement of all obligations paying or reimbursing business
12 district project costs, but in no event more than 23 years
13 after the date of adoption of the ordinance imposing taxes
14 pursuant to subsection (10) or (11) of Section 11-74.3-3, the
15 municipality shall adopt an ordinance immediately rescinding
16 the taxes imposed pursuant to subsection (10) or (11) of
17 Section 11-74.3-3.

18 (Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)

19 (65 ILCS 5/11-101-3 new)

20 Sec. 11-101-3. Noise mitigation; air quality.

21 (a) A municipality that has implemented a Residential Sound
22 Insulation Program to mitigate aircraft noise shall perform
23 indoor air quality monitoring and laboratory analysis of
24 windows and doors installed pursuant to the Residential Sound
25 Insulation Program to determine whether there are any adverse

1 health impacts associated with off-gassing from such windows
2 and doors. Such monitoring and analysis shall be consistent
3 with applicable professional and industry standards. The
4 municipality shall make any final reports resulting from such
5 monitoring and analysis available to the public on the
6 municipality's website. The municipality shall develop a
7 science-based mitigation plan to address significant
8 health-related impacts, if any, associated with such windows
9 and doors as determined by the results of the monitoring and
10 analysis. In a municipality that has implemented a Residential
11 Sound Insulation Program to mitigate aircraft noise, if
12 requested by the homeowner pursuant to a process established by
13 the municipality, which process shall include, at a minimum,
14 notification in a newspaper of general circulation and a mailer
15 sent to every address identified as a recipient of windows and
16 doors installed under the Residential Sound Insulation
17 Program, the municipality shall replace all windows and doors
18 installed under the Residential Sound Insulation Program in
19 such homes where one or more windows or doors have been found
20 to have caused offensive odors. Only those homeowners who
21 request that the municipality perform an odor inspection as
22 prescribed by the process established by the municipality prior
23 to March 31, 2020 shall be eligible for odorous window and
24 odorous door replacement. Homes that have been identified by
25 the municipality as having odorous windows or doors are not
26 required to make said request to the municipality. The right to

1 make a claim for replacement and have it considered pursuant to
2 this Section shall not be affected by the fact of odor-related
3 claims made or odor-related products received pursuant to the
4 Residential Sound Insulation Program prior to the effective
5 date of this Section.

6 (b) An advisory committee shall be formed, composed of the
7 following: (i) 2 members of the municipality who reside in
8 homes that have received windows or doors pursuant to the
9 Residential Sound Insulation Program and have been identified
10 by the municipality as having odorous windows or doors,
11 appointed by the Secretary of Transportation; (ii) one employee
12 of the Aeronautics Division of the Department of
13 Transportation; and (iii) 2 employees of the municipality that
14 implemented the Residential Sound Insulation Program in
15 question. The advisory committee shall determine by majority
16 vote which homes contain windows or doors that cause offensive
17 odors and thus are eligible for replacement, shall promulgate a
18 list of such homes, and shall develop recommendations as to the
19 order in which homes are to receive window replacement. The
20 recommendations shall include reasonable and objective
21 criteria for determining which windows or doors are odorous,
22 consideration of the date of odor confirmation for
23 prioritization, severity of odor, geography and individual
24 hardship, and shall provide such recommendations to the
25 municipality. The advisory committee shall comply with the
26 requirements of the Illinois Open Meetings Act. The

1 municipality shall consider the recommendations of the
2 committee but shall retain final decision-making authority
3 over replacement of windows and doors installed under the
4 Residential Sound Insulation Program, and shall comply with all
5 federal, State, and local laws involving procurement. A
6 municipality administering claims pursuant to this Section
7 shall provide to every address identified as having submitted a
8 valid claim under this Section a quarterly report setting forth
9 the municipality's activities undertaken pursuant to this
10 Section for that quarter. However, the municipality shall
11 replace windows and doors pursuant to this Section only if, and
12 to the extent, grants are distributed to, and received by, the
13 municipality from the Sound-Reducing Windows and Doors
14 Replacement Fund for the costs associated with the replacement
15 of sound-reducing windows and doors installed under the
16 Residential Sound Insulation Program pursuant to Section
17 6z-20.1 of the State Finance Act. In addition, the municipality
18 shall revise its specifications for procurement of windows for
19 the Residential Sound Insulation Program to address potential
20 off-gassing from such windows in future phases of the program.
21 A municipality subject to the Section shall not legislate or
22 otherwise regulate with regard to indoor air quality
23 monitoring, laboratory analysis or replacement requirements,
24 except as provided in this Section, but the foregoing
25 restriction shall not limit said municipality's taxing power.

26 (c) A home rule unit may not regulate indoor air quality

1 monitoring and laboratory analysis, and related mitigation and
2 mitigation plans, in a manner inconsistent with this Section.
3 This Section is a limitation of home rule powers and functions
4 under subsection (i) of Section 6 of Article VII of the
5 Illinois Constitution on the concurrent exercise by home rule
6 units of powers and functions exercised by the State.

7 (d) This Section shall not be construed to create a private
8 right of action.

9 Section 15-50. The Civic Center Code is amended by changing
10 Section 245-12 as follows:

11 (70 ILCS 200/245-12)

12 Sec. 245-12. Use and occupation taxes.

13 (a) The Authority may adopt a resolution that authorizes a
14 referendum on the question of whether the Authority shall be
15 authorized to impose a retailers' occupation tax, a service
16 occupation tax, and a use tax in one-quarter percent increments
17 at a rate not to exceed 1%. The Authority shall certify the
18 question to the proper election authorities who shall submit
19 the question to the voters of the metropolitan area at the next
20 regularly scheduled election in accordance with the general
21 election law. The question shall be in substantially the
22 following form:

23 "Shall the Salem Civic Center Authority be authorized to
24 impose a retailers' occupation tax, a service occupation

1 tax, and a use tax at the rate of (rate) for the sole
2 purpose of obtaining funds for the support, construction,
3 maintenance, or financing of a facility of the Authority?"

4 Votes shall be recorded as "yes" or "no". If a majority of
5 all votes cast on the proposition are in favor of the
6 proposition, the Authority is authorized to impose the tax.

7 (b) The Authority shall impose the retailers' occupation
8 tax upon all persons engaged in the business of selling
9 tangible personal property at retail in the metropolitan area,
10 at the rate approved by referendum, on the gross receipts from
11 the sales made in the course of such business within the
12 metropolitan area. Beginning December 1, 2019, this tax is not
13 imposed on sales of aviation fuel unless the tax revenue is
14 expended for airport-related purposes. If the Authority does
15 not have an airport-related purpose to which it dedicates
16 aviation fuel tax revenue, then aviation fuel is excluded from
17 the tax. For purposes of this Act, "airport-related purposes"
18 has the meaning ascribed in Section 6z-20.2 of the State
19 Finance Act. This exclusion for aviation fuel only applies for
20 so long as the revenue use requirements of 49 U.S.C. 47107(b)
21 and 49 U.S.C. 47133 are binding on the Authority.

22 On or before September 1, 2019, and on or before each April
23 1 and October 1 thereafter, the Authority must certify to the
24 Department of Transportation, in the form and manner required
25 by the Department, whether the Authority has an airport-related
26 purpose, which would allow any Retailers' Occupation Tax and

1 Service Occupation Tax imposed by the Authority to include tax
2 on aviation fuel. On or before October 1, 2019, and on or
3 before each May 1 and November 1 thereafter, the Department of
4 Transportation shall provide to the Department of Revenue, a
5 list of units of local government which have certified to the
6 Department of Transportation that they have airport-related
7 purposes, which would allow any Retailers' Occupation Tax and
8 Service Occupation Tax imposed by the unit of local government
9 to include tax on aviation fuel. All disputes regarding whether
10 or not a unit of local government has an airport-related
11 purpose shall be resolved by the Department of Transportation.

12 The tax imposed under this Section and all civil penalties
13 that may be assessed as an incident thereof shall be collected
14 and enforced by the Department of Revenue. The Department has
15 full power to administer and enforce this Section; to collect
16 all taxes and penalties so collected in the manner provided in
17 this Section; and to determine all rights to credit memoranda
18 arising on account of the erroneous payment of tax or penalty
19 hereunder. In the administration of, and compliance with, this
20 Section, the Department and persons who are subject to this
21 Section shall (i) have the same rights, remedies, privileges,
22 immunities, powers and duties, (ii) be subject to the same
23 conditions, restrictions, limitations, penalties, exclusions,
24 exemptions, and definitions of terms, and (iii) employ the same
25 modes of procedure as are prescribed in Sections 1, 1a, 1a-1,
26 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in

1 respect to all provisions therein other than the State rate of
2 tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except as to the
3 disposition of taxes and penalties collected and provisions
4 related to quarter monthly payments, and except that the
5 retailer's discount is not allowed for taxes paid on aviation
6 fuel that are deposited into the Local Government Aviation
7 Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l,
8 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the
9 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
10 Penalty and Interest Act, as fully as if those provisions were
11 set forth in this subsection.

12 Persons subject to any tax imposed under this subsection
13 may reimburse themselves for their seller's tax liability by
14 separately stating the tax as an additional charge, which
15 charge may be stated in combination, in a single amount, with
16 State taxes that sellers are required to collect, in accordance
17 with such bracket schedules as the Department may prescribe.

18 Whenever the Department determines that a refund should be
19 made under this subsection to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause the warrant to be drawn for the
22 amount specified, and to the person named, in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the tax fund referenced under paragraph (g) of
25 this Section.

26 If a tax is imposed under this subsection (b), a tax shall

1 also be imposed at the same rate under subsections (c) and (d)
2 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 Nothing in this Section shall be construed to authorize the
13 Authority to impose a tax upon the privilege of engaging in any
14 business which under the Constitution of the United States may
15 not be made the subject of taxation by this State.

16 (c) If a tax has been imposed under subsection (b), a
17 service occupation tax shall also be imposed at the same rate
18 upon all persons engaged, in the metropolitan area, in the
19 business of making sales of service, who, as an incident to
20 making those sales of service, transfer tangible personal
21 property within the metropolitan area as an incident to a sale
22 of service. The tax imposed under this subsection and all civil
23 penalties that may be assessed as an incident thereof shall be
24 collected and enforced by the Department of Revenue.

25 Beginning December 1, 2019, this tax is not imposed on
26 sales of aviation fuel unless the tax revenue is expended for

1 airport-related purposes. If the Authority does not have an
2 airport-related purpose to which it dedicates aviation fuel tax
3 revenue, then aviation fuel is excluded from the tax. On or
4 before September 1, 2019, and on or before each April 1 and
5 October 1 thereafter, the Authority must certify to the
6 Department of Transportation, in the form and manner required
7 by the Department, whether the Authority has an airport-related
8 purpose, which would allow any Retailers' Occupation Tax and
9 Service Occupation Tax imposed by the Authority to include tax
10 on aviation fuel. On or before October, 2019, and on or before
11 each May 1 and November 1 thereafter, the Department of
12 Transportation shall provide to the Department of Revenue, a
13 list of units of local government which have certified to the
14 Department of Transportation that they have airport-related
15 purposes, which would allow any Retailers' Occupation Tax and
16 Service Occupation Tax imposed by the unit of local government
17 to include tax on aviation fuel. All disputes regarding whether
18 or not a unit of local government has an airport-related
19 purpose shall be resolved by the Department of Transportation.

20 The Department has full power to administer and enforce
21 this paragraph; to collect all taxes and penalties due
22 hereunder; to dispose of taxes and penalties so collected in
23 the manner hereinafter provided; and to determine all rights to
24 credit memoranda arising on account of the erroneous payment of
25 tax or penalty hereunder. In the administration of, and
26 compliance with this paragraph, the Department and persons who

1 are subject to this paragraph shall (i) have the same rights,
2 remedies, privileges, immunities, powers, and duties, (ii) be
3 subject to the same conditions, restrictions, limitations,
4 penalties, exclusions, exemptions, and definitions of terms,
5 and (iii) employ the same modes of procedure as are prescribed
6 in Sections 2 (except that the reference to State in the
7 definition of supplier maintaining a place of business in this
8 State shall mean the metropolitan area), 2a, 2b, 3 through 3-55
9 (in respect to all provisions therein other than the State rate
10 of tax), 4 (except that the reference to the State shall be to
11 the Authority), 5, 7, 8 (except that the jurisdiction to which
12 the tax shall be a debt to the extent indicated in that Section
13 8 shall be the Authority), 9 (except as to the disposition of
14 taxes and penalties collected, and except that the returned
15 merchandise credit for this tax may not be taken against any
16 State tax, and except that the retailer's discount is not
17 allowed for taxes paid on aviation fuel that are deposited into
18 the Local Government Aviation Trust Fund), 11, 12 (except the
19 reference therein to Section 2b of the Retailers' Occupation
20 Tax Act), 13 (except that any reference to the State shall mean
21 the Authority), 15, 16, 17, 18, 19 and 20 of the Service
22 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
23 Interest Act, as fully as if those provisions were set forth
24 herein.

25 Persons subject to any tax imposed under the authority
26 granted in this subsection may reimburse themselves for their

1 serviceman's tax liability by separately stating the tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax that servicemen are
4 authorized to collect under the Service Use Tax Act, in
5 accordance with such bracket schedules as the Department may
6 prescribe.

7 Whenever the Department determines that a refund should be
8 made under this subsection to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the warrant 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 tax fund referenced under paragraph (g) of
14 this Section.

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

19 (d) If a tax has been imposed under subsection (b), a use
20 tax shall also be imposed at the same rate upon the privilege
21 of using, in the metropolitan area, any item of tangible
22 personal property that is purchased outside the metropolitan
23 area at retail from a retailer, and that is titled or
24 registered at a location within the metropolitan area with an
25 agency of this State's government. "Selling price" is defined
26 as in the Use Tax Act. The tax shall be collected from persons

1 whose Illinois address for titling or registration purposes is
2 given as being in the metropolitan area. The tax shall be
3 collected by the Department of Revenue for the Authority. The
4 tax must be paid to the State, or an exemption determination
5 must be obtained from the Department of Revenue, before the
6 title or certificate of registration for the property may be
7 issued. The tax or proof of exemption may be transmitted to the
8 Department by way of the State agency with which, or the State
9 officer with whom, the tangible personal property must be
10 titled or registered if the Department and the State agency or
11 State officer determine that this procedure will expedite the
12 processing of applications for title or registration.

13 The Department has full power to administer and enforce
14 this paragraph; to collect all taxes, penalties and interest
15 due hereunder; to dispose of taxes, penalties and interest so
16 collected in the manner hereinafter provided; and to determine
17 all rights to credit memoranda or refunds arising on account of
18 the erroneous payment of tax, penalty or interest hereunder. In
19 the administration of, and compliance with, this subsection,
20 the Department and persons who are subject to this paragraph
21 shall (i) have the same rights, remedies, privileges,
22 immunities, powers, and duties, (ii) be subject to the same
23 conditions, restrictions, limitations, penalties, exclusions,
24 exemptions, and definitions of terms, and (iii) employ the same
25 modes of procedure as are prescribed in Sections 2 (except the
26 definition of "retailer maintaining a place of business in this

1 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
2 7, 8 (except that the jurisdiction to which the tax shall be a
3 debt to the extent indicated in that Section 8 shall be the
4 Authority), 9 (except provisions relating to quarter monthly
5 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22
6 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
7 Interest Act, that are not inconsistent with this paragraph, as
8 fully as if those provisions were set forth herein.

9 Whenever the Department determines that a refund should be
10 made under this subsection to a claimant instead of issuing a
11 credit memorandum, the Department shall notify the State
12 Comptroller, who shall cause the order to be drawn for the
13 amount specified, and to the person named, in the notification
14 from the Department. The refund shall be paid by the State
15 Treasurer out of the tax fund referenced under paragraph (g) of
16 this Section.

17 (e) A certificate of registration issued by the State
18 Department of Revenue to a retailer under the Retailers'
19 Occupation Tax Act or under the Service Occupation Tax Act
20 shall permit the registrant to engage in a business that is
21 taxed under the tax imposed under paragraphs (b), (c), or (d)
22 of this Section and no additional registration shall be
23 required. A certificate issued under the Use Tax Act or the
24 Service Use Tax Act shall be applicable with regard to any tax
25 imposed under paragraph (c) of this Section.

26 (f) The results of any election authorizing a proposition

1 to impose a tax under this Section or effecting a change in the
2 rate of tax shall be certified by the proper election
3 authorities and filed with the Illinois Department on or before
4 the first day of April. In addition, an ordinance imposing,
5 discontinuing, or effecting a change in the rate of tax under
6 this Section shall be adopted and a certified copy thereof
7 filed with the Department on or before the first day of April.
8 After proper receipt of such certifications, the Department
9 shall proceed to administer and enforce this Section as of the
10 first day of July next following such adoption and filing.

11 (g) Except as otherwise provided, the ~~The~~ Department of
12 Revenue shall, upon collecting any taxes and penalties as
13 provided in this Section, pay the taxes and penalties over to
14 the State Treasurer as trustee for the Authority. The taxes and
15 penalties shall be held in a trust fund outside the State
16 Treasury. Taxes and penalties collected on aviation fuel sold
17 on or after December 1, 2019, shall be immediately paid over by
18 the Department to the State Treasurer, ex officio, as trustee,
19 for deposit into the Local Government Aviation Trust Fund. The
20 Department shall only pay moneys into the State Aviation
21 Program Fund under this Act for so long as the revenue use
22 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
23 binding on the District. On or before the 25th day of each
24 calendar month, the Department of Revenue shall prepare and
25 certify to the Comptroller of the State of Illinois the amount
26 to be paid to the Authority, which shall be the balance in the

1 fund, less any amount determined by the Department to be
2 necessary for the payment of refunds and not including taxes
3 and penalties collected on aviation fuel sold on or after
4 December 1, 2019. Within 10 days after receipt by the
5 Comptroller of the certification of the amount to be paid to
6 the Authority, the Comptroller shall cause an order to be drawn
7 for payment for the amount in accordance with the directions
8 contained in the certification. Amounts received from the tax
9 imposed under this Section shall be used only for the support,
10 construction, maintenance, or financing of a facility of the
11 Authority.

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

18 (i) This Section may be cited as the Salem Civic Center Use
19 and Occupation Tax Law.

20 (Source: P.A. 98-1098, eff. 8-26-14.)

21 Section 15-55. The Flood Prevention District Act is amended
22 by changing Section 25 as follows:

23 (70 ILCS 750/25)

24 Sec. 25. Flood prevention retailers' and service

1 occupation taxes.

2 (a) If the Board of Commissioners of a flood prevention
3 district determines that an emergency situation exists
4 regarding levee repair or flood prevention, and upon an
5 ordinance confirming the determination adopted by the
6 affirmative vote of a majority of the members of the county
7 board of the county in which the district is situated, the
8 county may impose a flood prevention retailers' occupation tax
9 upon all persons engaged in the business of selling tangible
10 personal property at retail within the territory of the
11 district to provide revenue to pay the costs of providing
12 emergency levee repair and flood prevention and to secure the
13 payment of bonds, notes, and other evidences of indebtedness
14 issued under this Act for a period not to exceed 25 years or as
15 required to repay the bonds, notes, and other evidences of
16 indebtedness issued under this Act. The tax rate shall be 0.25%
17 of the gross receipts from all taxable sales made in the course
18 of that business. Beginning December 1, 2019, this tax is not
19 imposed on sales of aviation fuel unless the tax revenue is
20 expended for airport-related purposes. If the District does not
21 have an airport-related purpose to which it dedicates aviation
22 fuel tax revenue, then aviation fuel is excluded from the tax.
23 The County must comply with the certification requirements for
24 airport-related purposes under Section 5-1184 of the Counties
25 Code. The tax imposed under this Section and all civil
26 penalties that may be assessed as an incident thereof shall be

1 collected and enforced by the State Department of Revenue. The
2 Department shall have full power to administer and enforce this
3 Section; to collect all taxes and penalties so collected in the
4 manner hereinafter provided; and to determine all rights to
5 credit memoranda arising on account of the erroneous payment of
6 tax or penalty hereunder.

7 For purposes of this Act, "airport-related purposes" has
8 the meaning ascribed in Section 6z-20.2 of the State Finance
9 Act. This exclusion for aviation fuel only applies for so long
10 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
11 U.S.C. 47133 are binding on the District.

12 In the administration of and compliance with this
13 subsection, the Department and persons who are subject to this
14 subsection (i) have the same rights, remedies, privileges,
15 immunities, powers, and duties, (ii) are subject to the same
16 conditions, restrictions, limitations, penalties, and
17 definitions of terms, and (iii) shall employ the same modes of
18 procedure as are set forth in Sections 1 through 10, 2 through
19 2-70 (in respect to all provisions contained in those Sections
20 other than the State rate of tax), 2a through 2h, 3 (except as
21 to the disposition of taxes and penalties collected, and except
22 that the retailer's discount is not allowed for taxes paid on
23 aviation fuel that are deposited into the Local Government
24 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
25 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the
26 Retailers' Occupation Tax Act and all provisions of the Uniform

1 Penalty and Interest Act as if those provisions were set forth
2 in this subsection.

3 Persons subject to any tax imposed under this Section may
4 reimburse themselves for their seller's tax liability
5 hereunder by separately stating the tax as an additional
6 charge, which charge may be stated in combination in a single
7 amount with State taxes that sellers are required to collect
8 under the Use Tax Act, under any bracket schedules the
9 Department may prescribe.

10 If a tax is imposed under this subsection (a), a tax shall
11 also be imposed under subsection (b) of this Section.

12 (b) If a tax has been imposed under subsection (a), a flood
13 prevention service occupation tax shall also be imposed upon
14 all persons engaged within the territory of the district in the
15 business of making sales of service, who, as an incident to
16 making the sales of service, transfer tangible personal
17 property, either in the form of tangible personal property or
18 in the form of real estate as an incident to a sale of service
19 to provide revenue to pay the costs of providing emergency
20 levee repair and flood prevention and to secure the payment of
21 bonds, notes, and other evidences of indebtedness issued under
22 this Act for a period not to exceed 25 years or as required to
23 repay the bonds, notes, and other evidences of indebtedness.
24 The tax rate shall be 0.25% of the selling price of all
25 tangible personal property transferred. Beginning December 1,
26 2019, this tax is not imposed on sales of aviation fuel unless

1 the tax revenue is expended for airport-related purposes. If
2 the District does not have an airport-related purpose to which
3 it dedicates aviation fuel tax revenue, then aviation fuel is
4 excluded from the tax. The County must comply with the
5 certification requirements for airport-related purposes under
6 Section 5-1184 of the Counties Code. For purposes of this Act,
7 "airport-related purposes" has the meaning ascribed in Section
8 6z-20.2 of the State Finance Act. This exclusion for aviation
9 fuel only applies for so long as the revenue use requirements
10 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
11 District.

12 The tax imposed under this subsection and all civil
13 penalties that may be assessed as an incident thereof shall be
14 collected and enforced by the State Department of Revenue. The
15 Department shall have full power to administer and enforce this
16 subsection; to collect all taxes and penalties due hereunder;
17 to dispose of taxes and penalties collected in the manner
18 hereinafter provided; and to determine all rights to credit
19 memoranda arising on account of the erroneous payment of tax or
20 penalty hereunder.

21 In the administration of and compliance with this
22 subsection, the Department and persons who are subject to this
23 subsection shall (i) have the same rights, remedies,
24 privileges, immunities, powers, and duties, (ii) be subject to
25 the same conditions, restrictions, limitations, penalties, and
26 definitions of terms, and (iii) employ the same modes of

1 procedure as are set forth in Sections 2 (except that the
2 reference to State in the definition of supplier maintaining a
3 place of business in this State means the district), 2a through
4 2d, 3 through 3-50 (in respect to all provisions contained in
5 those Sections other than the State rate of tax), 4 (except
6 that the reference to the State shall be to the district), 5,
7 7, 8 (except that the jurisdiction to which the tax is a debt
8 to the extent indicated in that Section 8 is the district), 9
9 (except as to the disposition of taxes and penalties collected,
10 and except that the retailer's discount is not allowed for
11 taxes paid on aviation fuel that are deposited into the Local
12 Government Aviation Trust Fund), 10, 11, 12 (except the
13 reference therein to Section 2b of the Retailers' Occupation
14 Tax Act), 13 (except that any reference to the State means the
15 district), Section 15, 16, 17, 18, 19, and 20 of the Service
16 Occupation Tax Act and all provisions of the Uniform Penalty
17 and Interest Act, as fully as if those provisions were set
18 forth herein.

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

26 (c) The taxes imposed in subsections (a) and (b) may not be

1 imposed on personal property titled or registered with an
2 agency of the State or on personal property taxed at the 1%
3 rate under the Retailers' Occupation Tax Act and the Service
4 Occupation Tax Act.

5 (d) Nothing in this Section shall be construed to authorize
6 the district 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 (e) The certificate of registration that is issued by the
10 Department to a retailer under the Retailers' Occupation Tax
11 Act or a serviceman under the Service Occupation Tax Act
12 permits the retailer or serviceman to engage in a business that
13 is taxable without registering separately with the Department
14 under an ordinance or resolution under this Section.

15 (f) Except as otherwise provided, the ~~The~~ Department shall
16 immediately pay over to the State Treasurer, ex officio, as
17 trustee, all taxes and penalties collected under this Section
18 to be deposited into the Flood Prevention Occupation Tax Fund,
19 which shall be an unappropriated trust fund held outside the
20 State treasury. Taxes and penalties collected on aviation fuel
21 sold on or after December 1, 2019, shall be immediately paid
22 over by the Department to the State Treasurer, ex officio, as
23 trustee, for deposit into the Local Government Aviation Trust
24 Fund. The Department shall only pay moneys into the State
25 Aviation Program Fund under this Act for so long as the revenue
26 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are

1 binding on the District.

2 On or before the 25th day of each calendar month, the
3 Department shall prepare and certify to the Comptroller the
4 disbursement of stated sums of money to the counties from which
5 retailers or servicemen have paid taxes or penalties to the
6 Department during the second preceding calendar month. The
7 amount to be paid to each county is equal to the amount (not
8 including credit memoranda and not including taxes and
9 penalties collected on aviation fuel sold on or after December
10 1, 2019) collected from the county under this Section during
11 the second preceding calendar month by the Department, (i) less
12 2% of that amount (except the amount collected on aviation fuel
13 sold on or after December 1, 2019), which shall be deposited
14 into the Tax Compliance and Administration Fund and shall be
15 used by the Department in administering and enforcing the
16 provisions of this Section on behalf of the county, (ii) plus
17 an amount that the Department determines is necessary to offset
18 any amounts that were erroneously paid to a different taxing
19 body; (iii) less an amount equal to the amount of refunds made
20 during the second preceding calendar month by the Department on
21 behalf of the county; and (iv) less any amount that the
22 Department determines is necessary to offset any amounts that
23 were payable to a different taxing body but were erroneously
24 paid to the county. When certifying the amount of a monthly
25 disbursement to a county under this Section, the Department
26 shall increase or decrease the amounts by an amount necessary

1 to offset any miscalculation of previous disbursements within
2 the previous 6 months from the time a miscalculation is
3 discovered.

4 Within 10 days after receipt by the Comptroller from the
5 Department of the disbursement certification to the counties
6 provided for in this Section, the Comptroller shall cause the
7 orders to be drawn for the respective amounts in accordance
8 with directions contained in the certification.

9 If the Department determines that a refund should be made
10 under this Section to a claimant instead of issuing a credit
11 memorandum, then the Department shall notify the Comptroller,
12 who shall cause the order to be drawn for the amount specified
13 and to the person named in the notification from the
14 Department. The refund shall be paid by the Treasurer out of
15 the Flood Prevention Occupation Tax Fund.

16 (g) If a county imposes a tax under this Section, then the
17 county board shall, by ordinance, discontinue the tax upon the
18 payment of all indebtedness of the flood prevention district.
19 The tax shall not be discontinued until all indebtedness of the
20 District has been paid.

21 (h) Any ordinance imposing the tax under this Section, or
22 any ordinance that discontinues the tax, must be certified by
23 the county clerk and filed with the Illinois Department of
24 Revenue either (i) on or before the first day of April,
25 whereupon the Department shall proceed to administer and
26 enforce the tax or change in the rate as of the first day of

1 July next following the filing; or (ii) on or before the first
2 day of October, whereupon the Department shall proceed to
3 administer and enforce the tax or change in the rate as of the
4 first day of January next following the filing.

5 (j) County Flood Prevention Occupation Tax Fund. All
6 proceeds received by a county from a tax distribution under
7 this Section must be maintained in a special fund known as the
8 [name of county] flood prevention occupation tax fund. The
9 county shall, at the direction of the flood prevention
10 district, use moneys in the fund to pay the costs of providing
11 emergency levee repair and flood prevention and to pay bonds,
12 notes, and other evidences of indebtedness issued under this
13 Act.

14 (k) This Section may be cited as the Flood Prevention
15 Occupation Tax Law.

16 (Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;
17 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

18 Section 15-60. The Metro-East Park and Recreation District
19 Act is amended by changing Section 30 as follows:

20 (70 ILCS 1605/30)

21 Sec. 30. Taxes.

22 (a) The board shall impose a tax upon all persons engaged
23 in the business of selling tangible personal property, other
24 than personal property titled or registered with an agency of

1 this State's government, at retail in the District on the gross
2 receipts from the sales made in the course of business. This
3 tax shall be imposed only at the rate of one-tenth of one per
4 cent.

5 This additional tax may not be imposed on tangible personal
6 property taxed at the 1% rate under the Retailers' Occupation
7 Tax Act. Beginning December 1, 2019, this tax is not imposed on
8 sales of aviation fuel unless the tax revenue is expended for
9 airport-related purposes. If the District does not have an
10 airport-related purpose to which it dedicates aviation fuel tax
11 revenue, then aviation fuel shall be excluded from tax. For
12 purposes of this Act, "airport-related purposes" has the
13 meaning ascribed in Section 6z-20.2 of the State Finance Act.
14 This exception for aviation fuel only applies for so long as
15 the revenue use requirements of 49 U.S.C. 47107(b) and 49
16 U.S.C. 47133 are binding on the District. The tax imposed by
17 the Board under this Section and all civil penalties that may
18 be assessed as an incident of the tax shall be collected and
19 enforced by the Department of Revenue. The certificate of
20 registration that is issued by the Department to a retailer
21 under the Retailers' Occupation Tax Act shall permit the
22 retailer to engage in a business that is taxable without
23 registering separately with the Department under an ordinance
24 or resolution under this Section. The Department has full power
25 to administer and enforce this Section, to collect all taxes
26 and penalties due under this Section, to dispose of taxes and

1 penalties so collected in the manner provided in this Section,
2 and to determine all rights to credit memoranda arising on
3 account of the erroneous payment of a tax or penalty under this
4 Section. In the administration of and compliance with this
5 Section, the Department and persons who are subject to this
6 Section shall (i) have the same rights, remedies, privileges,
7 immunities, powers, and duties, (ii) be subject to the same
8 conditions, restrictions, limitations, penalties, and
9 definitions of terms, and (iii) employ the same modes of
10 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,
11 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all
12 provisions contained in those Sections other than the State
13 rate of tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except
14 provisions relating to transaction returns and quarter monthly
15 payments, and except that the retailer's discount is not
16 allowed for taxes paid on aviation fuel that are deposited into
17 the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c,
18 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,
19 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
20 and the Uniform Penalty and Interest Act as if those provisions
21 were set forth in this Section.

22 On or before September 1, 2019, and on or before each April
23 1 and October 1 thereafter, the Board must certify to the
24 Department of Transportation, in the form and manner required
25 by the Department, whether the District has an airport-related
26 purpose, which would allow any Retailers' Occupation Tax and

1 Service Occupation Tax imposed by the District to include tax
2 on aviation fuel. On or before October 1, 2019, and on or
3 before each May 1 and November 1 thereafter, the Department of
4 Transportation shall provide to the Department of Revenue, a
5 list of units of local government which have certified to the
6 Department of Transportation that they have airport-related
7 purposes, which would allow any Retailers' Occupation Tax and
8 Service Occupation Tax imposed by the unit of local government
9 to include tax on aviation fuel. All disputes regarding whether
10 or not a unit of local government has an airport-related
11 purpose shall be resolved by the Department of Transportation.

12 Persons subject to any tax imposed under the authority
13 granted in this Section may reimburse themselves for their
14 sellers' tax liability by separately stating the tax as an
15 additional charge, which charge may be stated in combination,
16 in a single amount, with State tax which sellers are required
17 to collect under the Use Tax Act, pursuant to such bracketed
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 order 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 State Metro-East Park and Recreation
26 District Fund.

1 (b) If a tax has been imposed under subsection (a), a
2 service occupation tax shall also be imposed at the same rate
3 upon all persons engaged, in the District, in the business of
4 making sales of service, who, as an incident to making those
5 sales of service, transfer tangible personal property within
6 the District as an incident to a sale of service. This tax may
7 not be imposed on tangible personal property taxed at the 1%
8 rate under the Service Occupation Tax Act. Beginning December
9 1, 2019, this tax may not be imposed on sales of aviation fuel
10 unless the tax revenue is expended for airport-related
11 purposes. If the District does not have an airport-related
12 purpose to which it dedicates aviation fuel tax revenue, then
13 aviation fuel shall be excluded from tax. For purposes of this
14 Act, "airport-related purposes" has the meaning ascribed in
15 Section 6z-20.2 of the State Finance Act. This exception for
16 aviation fuel only applies for so long as the revenue use
17 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
18 binding on the District. The tax imposed under this subsection
19 and all civil penalties that may be assessed as an incident
20 thereof shall be collected and enforced by the Department of
21 Revenue. The Department has full power to administer and
22 enforce this subsection; to collect all taxes and penalties due
23 hereunder; to dispose of taxes and penalties so collected in
24 the manner hereinafter provided; and to determine all rights to
25 credit memoranda arising on account of the erroneous payment of
26 tax or penalty hereunder. In the administration of, and

1 compliance with this subsection, the Department and persons who
2 are subject to this paragraph shall (i) have the same rights,
3 remedies, privileges, immunities, powers, and duties, (ii) be
4 subject to the same conditions, restrictions, limitations,
5 penalties, exclusions, exemptions, and definitions of terms,
6 and (iii) employ the same modes of procedure as are prescribed
7 in Sections 2 (except that the reference to State in the
8 definition of supplier maintaining a place of business in this
9 State shall mean the District), 2a, 2b, 2c, 3 through 3-50 (in
10 respect to all provisions therein other than the State rate of
11 tax), 4 (except that the reference to the State shall be to the
12 District), 5, 7, 8 (except that the jurisdiction to which the
13 tax shall be a debt to the extent indicated in that Section 8
14 shall be the District), 9 (except as to the disposition of
15 taxes and penalties collected, and except that the retailer's
16 discount is not allowed for taxes paid on aviation fuel that
17 are deposited into the Local Government Aviation Trust Fund),
18 10, 11, 12 (except the reference therein to Section 2b of the
19 Retailers' Occupation Tax Act), 13 (except that any reference
20 to the State shall mean the District), Sections 15, 16, 17, 18,
21 19 and 20 of the Service Occupation Tax Act and the Uniform
22 Penalty and Interest Act, as fully as if those provisions were
23 set forth herein.

24 On or before September 1, 2019, and on or before each April
25 1 and October 1 thereafter, the Board must certify to the
26 Department of Transportation, in the form and manner required

1 by the Department, whether the District has an airport-related
2 purpose, which would allow any Retailers' Occupation Tax and
3 Service Occupation Tax imposed by the District to include tax
4 on aviation fuel. On or before October 1, 2019, and on or
5 before each May 1 and November 1 thereafter, the Department of
6 Transportation shall provide to the Department of Revenue, a
7 list of units of local government which have certified to the
8 Department of Transportation that they have airport-related
9 purposes, which would allow any Retailers' Occupation Tax and
10 Service Occupation Tax imposed by the unit of local government
11 to include tax on aviation fuel. All disputes regarding whether
12 or not a unit of local government has an airport-related
13 purpose shall be resolved by the Department of Transportation.

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

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

1 from the Department. The refund shall be paid by the State
2 Treasurer out of the State Metro-East Park and Recreation
3 District Fund.

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

8 (c) Except as otherwise provided in this paragraph, the ~~The~~
9 Department shall immediately pay over to the State Treasurer,
10 ex officio, as trustee, all taxes and penalties collected under
11 this Section to be deposited into the State Metro-East Park and
12 Recreation District Fund, which shall be an unappropriated
13 trust fund held outside of the State treasury. Taxes and
14 penalties collected on aviation fuel sold on or after December
15 1, 2019, shall be immediately paid over by the Department to
16 the State Treasurer, ex officio, as trustee, for deposit into
17 the Local Government Aviation Trust Fund. The Department shall
18 only pay moneys into the State Aviation Program Fund under this
19 Act for so long as the revenue use requirements of 49 U.S.C.
20 47107(b) and 49 U.S.C. 47133 are binding on the District.

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

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

7 After the monthly transfer to the STAR Bonds Revenue Fund,
8 on or before the 25th day of each calendar month, the
9 Department shall prepare and certify to the Comptroller the
10 disbursement of stated sums of money pursuant to Section 35 of
11 this Act to the District from which retailers have paid taxes
12 or penalties to the Department during the second preceding
13 calendar month. The amount to be paid to the District shall be
14 the amount (not including credit memoranda and not including
15 taxes and penalties collected on aviation fuel sold on or after
16 December 1, 2019) collected under this Section during the
17 second preceding calendar month by the Department plus an
18 amount the Department determines is necessary to offset any
19 amounts that were erroneously paid to a different taxing body,
20 and not including (i) an amount equal to the amount of refunds
21 made during the second preceding calendar month by the
22 Department on behalf of the District, (ii) any amount that the
23 Department determines is necessary to offset any amounts that
24 were payable to a different taxing body but were erroneously
25 paid to the District, (iii) any amounts that are transferred to
26 the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,

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

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

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

26 (f) An ordinance imposing a tax under this Section or an

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

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

16 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;
17 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

18 Section 15-65. The Local Mass Transit District Act is
19 amended by changing Section 5.01 as follows:

20 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

21 Sec. 5.01. Metro East Mass Transit District; use and
22 occupation taxes.

23 (a) The Board of Trustees of any Metro East Mass Transit
24 District may, by ordinance adopted with the concurrence of

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

15 (b) The Board may impose a Metro East Mass Transit District
16 Retailers' Occupation Tax upon all persons engaged in the
17 business of selling tangible personal property at retail in the
18 district at a rate of 1/4 of 1%, or as authorized under
19 subsection (d-5) of this Section, of the gross receipts from
20 the sales made in the course of such business within the
21 district, except that the rate of tax imposed under this
22 Section on sales of aviation fuel on or after December 1, 2019
23 shall be 0.25% in Madison County unless the Metro-East Mass
24 Transit District in Madison County has an "airport-related
25 purpose" and any additional amount authorized under subsection
26 (d-5) is expended for airport-related purposes. If there is no

1 airport-related purpose to which aviation fuel tax revenue is
2 dedicated, then aviation fuel is excluded from any future
3 increase in the tax. The rate in St. Clair County shall be
4 0.25% unless the Metro-East Mass Transit District in St. Clair
5 County has an "airport-related purpose" and the additional
6 0.50% of the 0.75% tax on aviation fuel imposed in that County
7 is expended for airport-related purposes. If there is no
8 airport-related purpose to which aviation fuel tax revenue is
9 dedicated, then aviation fuel is excluded from the tax.

10 On or before September 1, 2019, and on or before each April
11 1 and October 1 thereafter, each Metro-East Mass Transit
12 District and Madison and St. Clair Counties must certify to the
13 Department of Transportation, in the form and manner required
14 by the Department, whether they have an airport-related
15 purpose, which would allow any Retailers' Occupation Tax and
16 Service Occupation Tax imposed under this Act to include tax on
17 aviation fuel. On or before October 1, 2019, and on or before
18 each May 1 and November 1 thereafter, the Department of
19 Transportation shall provide to the Department of Revenue, a
20 list of units of local government which have certified to the
21 Department of Transportation that they have airport-related
22 purposes, which would allow any Retailers' Occupation Tax and
23 Service Occupation Tax imposed by the unit of local government
24 to include tax on aviation fuel. All disputes regarding whether
25 or not a unit of local government has an airport-related
26 purpose shall be resolved by the Department of Transportation.

1 For purposes of this Act, "airport-related purposes" has
2 the meaning ascribed in Section 6z-20.2 of the State Finance
3 Act. This exclusion for aviation fuel only applies for so long
4 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
5 U.S.C. 47133 are binding on the District.

6 The tax imposed under this Section and all civil penalties
7 that may be assessed as an incident thereof shall be collected
8 and enforced by the State Department of Revenue. The Department
9 shall have full power to administer and enforce this Section;
10 to collect all taxes and penalties so collected in the manner
11 hereinafter provided; and to determine all rights to credit
12 memoranda arising on account of the erroneous payment of tax or
13 penalty hereunder. In the administration of, and compliance
14 with, this Section, the Department and persons who are subject
15 to this Section shall have the same rights, remedies,
16 privileges, immunities, powers and duties, and be subject to
17 the same conditions, restrictions, limitations, penalties,
18 exclusions, exemptions and definitions of terms and employ the
19 same modes of procedure, as are prescribed in Sections 1, 1a,
20 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all
21 provisions therein other than the State rate of tax), 2c, 3
22 (except as to the disposition of taxes and penalties collected,
23 and except that the retailer's discount is not allowed for
24 taxes paid on aviation fuel that are deposited into the Local
25 Government Aviation Trust Fund), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g,
26 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13,

1 and 14 of the Retailers' Occupation Tax Act and Section 3-7 of
2 the 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 Section may
5 reimburse themselves for their seller's tax liability
6 hereunder by separately stating the tax as an additional
7 charge, which charge may be stated in combination, in a single
8 amount, with State taxes that sellers are required to collect
9 under the Use Tax Act, in accordance with such bracket
10 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 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 Metro East Mass Transit District tax fund
18 established under paragraph (h) of this Section.

19 If a tax is imposed under this subsection (b), a tax shall
20 also be imposed under subsections (c) and (d) 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 Metro East Mass Transit District to impose a tax upon the
10 privilege of engaging in any business which under the
11 Constitution of the United States may not be made the subject
12 of taxation by this State.

13 (c) If a tax has been imposed under subsection (b), a Metro
14 East Mass Transit District Service Occupation Tax shall also be
15 imposed upon all persons engaged, in the district, in the
16 business of making sales of service, who, as an incident to
17 making those sales of service, transfer tangible personal
18 property within the District, either in the form of tangible
19 personal property or in the form of real estate as an incident
20 to a sale of service. The tax rate shall be 1/4%, or as
21 authorized under subsection (d-5) of this Section, of the
22 selling price of tangible personal property so transferred
23 within the district, except that the rate of tax imposed in
24 these Counties under this Section on sales of aviation fuel on
25 or after December 1, 2019 shall be 0.25% in Madison County
26 unless the Metro-East Mass Transit District in Madison County

1 has an "airport-related purpose" and any additional amount
2 authorized under subsection (d-5) is expended for
3 airport-related purposes. If there is no airport-related
4 purpose to which aviation fuel tax revenue is dedicated, then
5 aviation fuel is excluded from any future increase in the tax.
6 The rate in St. Clair County shall be 0.25% unless the
7 Metro-East Mass Transit District in St. Clair County has an
8 "airport-related purpose" and the additional 0.50% of the 0.75%
9 tax on aviation fuel is expended for airport-related purposes.
10 If there is no airport-related purpose to which aviation fuel
11 tax revenue is dedicated, then aviation fuel is excluded from
12 the tax.

13 On or before December 1, 2019, and on or before each May 1
14 and November 1 thereafter, each Metro-East Mass Transit
15 District and Madison and St. Clair Counties must certify to the
16 Department of Transportation, in the form and manner required
17 by the Department, whether they have an airport-related
18 purpose, which would allow any Retailers' Occupation Tax and
19 Service Occupation Tax imposed under this Act to include tax on
20 aviation fuel. On or before October 1, 2019, and on or before
21 each May 1 and November 1 thereafter, the Department of
22 Transportation shall provide to the Department of Revenue, a
23 list of units of local government which have certified to the
24 Department of Transportation that they have airport-related
25 purposes, which would allow any Retailers' Occupation Tax and
26 Service Occupation Tax imposed by the unit of local government

1 to include tax on aviation fuel. All disputes regarding whether
2 or not a unit of local government has an airport-related
3 purpose shall be resolved by the Department of Transportation.

4 For purposes of this Act, "airport-related purposes" has
5 the meaning ascribed in Section 6z-20.2 of the State Finance
6 Act. This exclusion for aviation fuel only applies for so long
7 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
8 U.S.C. 47133 are binding on the District.

9 The tax imposed under this paragraph and all civil
10 penalties that may be assessed as an incident thereof shall be
11 collected and enforced by the State Department of Revenue. The
12 Department shall have full power to administer and enforce this
13 paragraph; to collect all taxes and penalties due hereunder; to
14 dispose of taxes and penalties so collected in the manner
15 hereinafter provided; and to determine all rights to credit
16 memoranda arising on account of the erroneous payment of tax or
17 penalty hereunder. In the administration of, and compliance
18 with this paragraph, the Department and persons who are subject
19 to this paragraph shall have the same rights, remedies,
20 privileges, immunities, powers and duties, and be subject to
21 the same conditions, restrictions, limitations, penalties,
22 exclusions, exemptions and definitions of terms and employ the
23 same modes of procedure as are prescribed in Sections 1a-1, 2
24 (except that the reference to State in the definition of
25 supplier maintaining a place of business in this State shall
26 mean the Authority), 2a, 3 through 3-50 (in respect to all

1 provisions therein other than the State rate of tax), 4 (except
2 that the reference to the State shall be to the Authority), 5,
3 7, 8 (except that the jurisdiction to which the tax shall be a
4 debt to the extent indicated in that Section 8 shall be the
5 District), 9 (except as to the disposition of taxes and
6 penalties collected, and except that the returned merchandise
7 credit for this tax may not be taken against any State tax, and
8 except that the retailer's discount is not allowed for taxes
9 paid on aviation fuel that are deposited into the Local
10 Government Aviation Trust Fund), 10, 11, 12 (except the
11 reference therein to Section 2b of the Retailers' Occupation
12 Tax Act), 13 (except that any reference to the State shall mean
13 the District), the first paragraph of Section 15, 16, 17, 18,
14 19 and 20 of the Service Occupation Tax Act and Section 3-7 of
15 the Uniform Penalty and Interest Act, as fully as if those
16 provisions were set forth herein.

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

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

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

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

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

1 tax or proof of exemption may be transmitted to the Department
2 by way of the State agency with which, or the State officer
3 with whom, the tangible personal property must be titled or
4 registered if the Department and the State agency or State
5 officer determine that this procedure will expedite the
6 processing of applications for title or registration.

7 The Department shall have full power to administer and
8 enforce this paragraph; to collect all taxes, penalties and
9 interest due hereunder; to dispose of taxes, penalties and
10 interest so collected in the manner hereinafter provided; and
11 to determine all rights to credit memoranda or refunds arising
12 on account of the erroneous payment of tax, penalty or interest
13 hereunder. In the administration of, and compliance with, this
14 paragraph, the Department and persons who are subject to this
15 paragraph shall have the same rights, remedies, privileges,
16 immunities, powers and duties, and be subject to the same
17 conditions, restrictions, limitations, penalties, exclusions,
18 exemptions and definitions of terms and employ the same modes
19 of procedure, as are prescribed in Sections 2 (except the
20 definition of "retailer maintaining a place of business in this
21 State"), 3 through 3-80 (except provisions pertaining to the
22 State rate of tax, and except provisions concerning collection
23 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
24 19 (except the portions pertaining to claims by retailers and
25 except the last paragraph concerning refunds), 20, 21 and 22 of
26 the Use Tax Act and Section 3-7 of the Uniform Penalty and

1 Interest Act, that are not inconsistent with this paragraph, as
2 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 Metro East Mass Transit District tax fund
10 established under paragraph (h) of this Section.

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

22 The proposition shall be in substantially the following
23 form:

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

1 Mass Transit District Use Tax be increased from 0.25% to
2 0.75%?

3 (B) Two thousand five hundred electors of any Metro East
4 Mass Transit District may petition the Chief Judge of the
5 Circuit Court, or any judge of that Circuit designated by the
6 Chief Judge, in which that District is located to cause to be
7 submitted to a vote of the electors the question whether the
8 tax 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 submission of such petition the court shall set a date
13 not less than 10 nor more than 30 days thereafter for a hearing
14 on the sufficiency thereof. Notice of the filing of such
15 petition and of such date shall be given in writing to the
16 District and the County Clerk at least 7 days before the date
17 of such hearing.

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

21 The form of the petition shall be in substantially the
22 following form: To the Circuit Court of the County of (name of
23 county):

24 We, the undersigned electors of the (name of transit
25 district), respectfully petition your honor to submit to a
26 vote of the electors of (name of transit district) the

1 following proposition:

2 Shall the tax rates for the Metro East Mass Transit
3 District Retailers' Occupation Tax, the Metro East Mass
4 Transit District Service Occupation Tax, and the Metro East
5 Mass Transit District Use Tax be increased from 0.25% to
6 0.75%?

7 Name Address, with Street and Number.

8

9

10 (C) The votes shall be recorded as "YES" or "NO". If a
11 majority of all votes cast on the proposition are for the
12 increase in the tax rates, the Metro East Mass Transit District
13 shall begin imposing the increased rates in the District, and
14 the Department of Revenue shall begin collecting the increased
15 amounts, as provided under this Section. An ordinance imposing
16 or discontinuing a tax hereunder or effecting a change in the
17 rate thereof shall be adopted and a certified copy thereof
18 filed with the Department on or before the first day of
19 October, whereupon the Department shall proceed to administer
20 and enforce this Section as of the first day of January next
21 following the adoption and filing, or on or before the first
22 day of April, whereupon the Department shall proceed to
23 administer and enforce this Section as of the first day of July
24 next following the adoption and filing.

25 (D) If the voters have approved a referendum under this
26 subsection, before November 1, 1994, to increase the tax rate

1 under this subsection, the Metro East Mass Transit District
2 Board of Trustees may adopt by a majority vote an ordinance at
3 any time before January 1, 1995 that excludes from the rate
4 increase tangible personal property that is titled or
5 registered with an agency of this State's government. The
6 ordinance excluding titled or registered tangible personal
7 property from the rate increase must be filed with the
8 Department at least 15 days before its effective date. At any
9 time after adopting an ordinance excluding from the rate
10 increase tangible personal property that is titled or
11 registered with an agency of this State's government, the Metro
12 East Mass Transit District Board of Trustees may adopt an
13 ordinance applying the rate increase to that tangible personal
14 property. The ordinance shall be adopted, and a certified copy
15 of that ordinance shall be filed with the Department, on or
16 before October 1, whereupon the Department shall proceed to
17 administer and enforce the rate increase against tangible
18 personal property titled or registered with an agency of this
19 State's government as of the following January 1. After
20 December 31, 1995, any reimposed rate increase in effect under
21 this subsection shall no longer apply to tangible personal
22 property titled or registered with an agency of this State's
23 government. Beginning January 1, 1996, the Board of Trustees of
24 any Metro East Mass Transit District may never reimpose a
25 previously excluded tax rate increase on tangible personal
26 property titled or registered with an agency of this State's

1 government. After July 1, 2004, if the voters have approved a
2 referendum under this subsection to increase the tax rate under
3 this subsection, the Metro East Mass Transit District Board of
4 Trustees may adopt by a majority vote an ordinance that
5 excludes from the rate increase tangible personal property that
6 is titled or registered with an agency of this State's
7 government. The ordinance excluding titled or registered
8 tangible personal property from the rate increase shall be
9 adopted, and a certified copy of that ordinance shall be filed
10 with the Department on or before October 1, whereupon the
11 Department shall administer and enforce this exclusion from the
12 rate increase as of the following January 1, or on or before
13 April 1, whereupon the Department shall administer and enforce
14 this exclusion from the rate increase as of the following July
15 1. The Board of Trustees of any Metro East Mass Transit
16 District may never reimpose a previously excluded tax rate
17 increase on tangible personal property titled or registered
18 with an agency of this State's government.

19 (d-6) If the Board of Trustees of any Metro East Mass
20 Transit District has imposed a rate increase under subsection
21 (d-5) and filed an ordinance with the Department of Revenue
22 excluding titled property from the higher rate, then that Board
23 may, by ordinance adopted with the concurrence of two-thirds of
24 the then trustees, impose throughout the District a fee. The
25 fee on the excluded property shall not exceed \$20 per retail
26 transaction or an amount equal to the amount of tax excluded,

1 whichever is less, on tangible personal property that is titled
2 or registered with an agency of this State's government.
3 Beginning July 1, 2004, the fee shall apply only to titled
4 property that is subject to either the Metro East Mass Transit
5 District Retailers' Occupation Tax or the Metro East Mass
6 Transit District Service Occupation Tax. No fee shall be
7 imposed or collected under this subsection on the sale of a
8 motor vehicle in this State to a resident of another state if
9 that motor vehicle will not be titled in this State.

10 (d-7) Until June 30, 2004, if a fee has been imposed under
11 subsection (d-6), a fee shall also be imposed upon the
12 privilege of using, in the district, any item of tangible
13 personal property that is titled or registered with any agency
14 of this State's government, in an amount equal to the amount of
15 the fee imposed under subsection (d-6).

16 (d-7.1) Beginning July 1, 2004, any fee imposed by the
17 Board of Trustees of any Metro East Mass Transit District under
18 subsection (d-6) and all civil penalties that may be assessed
19 as an incident of the fees shall be collected and enforced by
20 the State Department of Revenue. Reference to "taxes" in this
21 Section shall be construed to apply to the administration,
22 payment, and remittance of all fees under this Section. For
23 purposes of any fee imposed under subsection (d-6), 4% of the
24 fee, penalty, and interest received by the Department in the
25 first 12 months that the fee is collected and enforced by the
26 Department and 2% of the fee, penalty, and interest following

1 the first 12 months (except the amount collected on aviation
2 fuel sold on or after December 1, 2019) shall be deposited into
3 the Tax Compliance and Administration Fund and shall be used by
4 the Department, subject to appropriation, to cover the costs of
5 the Department. No retailers' discount shall apply to any fee
6 imposed under subsection (d-6).

7 (d-8) No item of titled property shall be subject to both
8 the higher rate approved by referendum, as authorized under
9 subsection (d-5), and any fee imposed under subsection (d-6) or
10 (d-7).

11 (d-9) (Blank).

12 (d-10) (Blank).

13 (e) A certificate of registration issued by the State
14 Department of Revenue to a retailer under the Retailers'
15 Occupation Tax Act or under the Service Occupation Tax Act
16 shall permit the registrant to engage in a business that is
17 taxed under the tax imposed under paragraphs (b), (c) or (d) of
18 this Section and no additional registration shall be required
19 under the tax. A certificate issued under the Use Tax Act or
20 the Service Use Tax Act shall be applicable with regard to any
21 tax imposed under paragraph (c) of this Section.

22 (f) (Blank).

23 (g) Any ordinance imposing or discontinuing any tax under
24 this Section shall be adopted and a certified copy thereof
25 filed with the Department on or before June 1, whereupon the
26 Department of Revenue shall proceed to administer and enforce

1 this Section on behalf of the Metro East Mass Transit District
2 as of September 1 next following such adoption and filing.
3 Beginning January 1, 1992, an ordinance or resolution imposing
4 or discontinuing the tax hereunder shall be adopted and a
5 certified copy thereof filed with the Department on or before
6 the first day of July, whereupon the Department shall proceed
7 to administer and enforce this Section as of the first day of
8 October next following such adoption and filing. Beginning
9 January 1, 1993, except as provided in subsection (d-5) of this
10 Section, an ordinance or resolution imposing or discontinuing
11 the tax hereunder shall be adopted and a certified copy thereof
12 filed with the Department on or before the first day of
13 October, whereupon the Department shall proceed to administer
14 and enforce this Section as of the first day of January next
15 following such adoption and filing, or, beginning January 1,
16 2004, on or before the first day of April, whereupon the
17 Department shall proceed to administer and enforce this Section
18 as of the first day of July next following the adoption and
19 filing.

20 (h) Except as provided in subsection (d-7.1), the State
21 Department of Revenue shall, upon collecting any taxes as
22 provided in this Section, pay the taxes over to the State
23 Treasurer as trustee for the District. The taxes shall be held
24 in a trust fund outside the State Treasury. Taxes and penalties
25 collected in St. Clair Counties on aviation fuel sold on or
26 after December 1, 2019 from the 0.50% of the 0.75% rate shall

1 be immediately paid over by the Department to the State
2 Treasurer, ex officio, as trustee, for deposit into the Local
3 Government Aviation Trust Fund. The Department shall only pay
4 moneys into the Local Government Aviation Trust Fund under this
5 Act for so long as the revenue use requirements of 49 U.S.C.
6 47107(b) and 49 U.S.C. 47133 are binding on the District.

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 Section
13 during the second preceding calendar month for sales within a
14 STAR bond district. The Department shall make this
15 certification only if the local mass transit district imposes a
16 tax on real property as provided in the definition of "local
17 sales taxes" under the Innovation Development and Economy Act.

18 After the monthly transfer to the STAR Bonds Revenue Fund,
19 on or before the 25th day of each calendar month, the State
20 Department of Revenue shall prepare and certify to the
21 Comptroller of the State of Illinois the amount to be paid to
22 the District, which shall be the amount (not including credit
23 memoranda and not including taxes and penalties collected on
24 aviation fuel sold on or after December 1, 2019) collected
25 under this Section during the second preceding calendar month
26 by the Department plus an amount the Department determines is

1 necessary to offset any amounts that were erroneously paid to a
2 different taxing body, and not including any amount equal to
3 the amount of refunds made during the second preceding calendar
4 month by the Department on behalf of the District, and not
5 including any amount that the Department determines is
6 necessary to offset any amounts that were payable to a
7 different taxing body but were erroneously paid to the
8 District, and less any amounts that are transferred to the STAR
9 Bonds Revenue Fund, less 1.5% 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 District, shall prepare and certify
13 to the State Comptroller the amount to be transferred into the
14 Tax Compliance and Administration Fund under this subsection.
15 Within 10 days after receipt by the Comptroller of the
16 certification of the amount to be paid to the District and the
17 Tax Compliance and Administration Fund, the Comptroller shall
18 cause an order to be drawn for payment for the amount in
19 accordance with the direction in the certification.

20 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;
21 100-587, eff. 6-4-18.)

22 Section 15-70. The Regional Transportation Authority Act
23 is amended by changing Section 4.03 as follows:

24 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

1 Sec. 4.03. Taxes.

2 (a) In order to carry out any of the powers or purposes of
3 the Authority, the Board may by ordinance adopted with the
4 concurrence of 12 of the then Directors, impose throughout the
5 metropolitan region any or all of the taxes provided in this
6 Section. Except as otherwise provided in this Act, taxes
7 imposed under this Section and civil penalties imposed incident
8 thereto shall be collected and enforced by the State Department
9 of Revenue. The Department shall have the power to administer
10 and enforce the taxes and to determine all rights for refunds
11 for erroneous payments of the taxes. Nothing in Public Act
12 95-708 is intended to invalidate any taxes currently imposed by
13 the Authority. The increased vote requirements to impose a tax
14 shall only apply to actions taken after January 1, 2008 (the
15 effective date of Public Act 95-708).

16 (b) The Board may impose a public transportation tax upon
17 all persons engaged in the metropolitan region in the business
18 of selling at retail motor fuel for operation of motor vehicles
19 upon public highways. The tax shall be at a rate not to exceed
20 5% of the gross receipts from the sales of motor fuel in the
21 course of the business. As used in this Act, the term "motor
22 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
23 The Board may provide for details of the tax. The provisions of
24 any tax shall conform, as closely as may be practicable, to the
25 provisions of the Municipal Retailers Occupation Tax Act,
26 including without limitation, conformity to penalties with

1 respect to the tax imposed and as to the powers of the State
2 Department of Revenue to promulgate and enforce rules and
3 regulations relating to the administration and enforcement of
4 the provisions of the tax imposed, except that reference in the
5 Act to any municipality shall refer to the Authority and the
6 tax shall be imposed only with regard to receipts from sales of
7 motor fuel in the metropolitan region, at rates as limited by
8 this Section.

9 (c) In connection with the tax imposed under paragraph (b)
10 of this Section the Board may impose a tax upon the privilege
11 of using in the metropolitan region motor fuel for the
12 operation of a motor vehicle upon public highways, the tax to
13 be at a rate not in excess of the rate of tax imposed under
14 paragraph (b) of this Section. The Board may provide for
15 details of the tax.

16 (d) The Board may impose a motor vehicle parking tax upon
17 the privilege of parking motor vehicles at off-street parking
18 facilities in the metropolitan region at which a fee is
19 charged, and may provide for reasonable classifications in and
20 exemptions to the tax, for administration and enforcement
21 thereof and for civil penalties and refunds thereunder and may
22 provide criminal penalties thereunder, the maximum penalties
23 not to exceed the maximum criminal penalties provided in the
24 Retailers' Occupation Tax Act. The Authority may collect and
25 enforce the tax itself or by contract with any unit of local
26 government. The State Department of Revenue shall have no

1 responsibility for the collection and enforcement unless the
2 Department agrees with the Authority to undertake the
3 collection and enforcement. As used in this paragraph, the term
4 "parking facility" means a parking area or structure having
5 parking spaces for more than 2 vehicles at which motor vehicles
6 are permitted to park in return for an hourly, daily, or other
7 periodic fee, whether publicly or privately owned, but does not
8 include parking spaces on a public street, the use of which is
9 regulated by parking meters.

10 (e) The Board may impose a Regional Transportation
11 Authority Retailers' Occupation Tax upon all persons engaged in
12 the business of selling tangible personal property at retail in
13 the metropolitan region. In Cook County, the tax rate shall be
14 1.25% of the gross receipts from sales of tangible personal
15 property taxed at the 1% rate under the Retailers' Occupation
16 Tax Act, and 1% of the gross receipts from other taxable sales
17 made in the course of that business. In DuPage, Kane, Lake,
18 McHenry, and Will counties ~~Counties~~, the tax rate shall be
19 0.75% of the gross receipts from all taxable sales made in the
20 course of that business. Except that the rate of tax imposed in
21 these Counties under this Section on sales of aviation fuel on
22 or after December 1, 2019 shall be 0.25% unless the Regional
23 Transportation Authority in DuPage, Kane, Lake, McHenry and
24 Will counties has an "airport-related purpose" and the
25 additional 0.50% of the 0.75% tax on aviation fuel is expended
26 for airport-related purposes. If there is no airport-related

1 purpose to which aviation fuel tax revenue is dedicated, then
2 aviation fuel is excluded from the tax. The tax imposed under
3 this Section and all civil penalties that may be assessed as an
4 incident thereof shall be collected and enforced by the State
5 Department of Revenue. The Department shall have full power to
6 administer and enforce this Section; to collect all taxes and
7 penalties so collected in the manner hereinafter provided; and
8 to determine all rights to credit memoranda arising on account
9 of the erroneous payment of tax or penalty hereunder. In the
10 administration of, and compliance with this Section, the
11 Department and persons who are subject to this Section shall
12 have the same rights, remedies, privileges, immunities, powers
13 and duties, and be subject to the same conditions,
14 restrictions, limitations, penalties, exclusions, exemptions
15 and definitions of terms, and employ the same modes of
16 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
17 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
18 therein other than the State rate of tax), 2c, 3 (except as to
19 the disposition of taxes and penalties collected, and except
20 that the retailer's discount is not allowed for taxes paid on
21 aviation fuel that are deposited into the Local Government
22 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
23 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the
24 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
25 Penalty and Interest Act, as fully as if those provisions were
26 set forth herein.

1 On or before September 1, 2019, and on or before each April
2 1 and October 1 thereafter, the Authority and Cook, DuPage,
3 Kane, Lake, McHenry, and Will counties must certify to the
4 Department of Transportation, in the form and manner required
5 by the Department, whether they have an airport-related
6 purpose, which would allow any Retailers' Occupation Tax and
7 Service Occupation Tax imposed under this Act to include tax on
8 aviation fuel. On or before October 1, 2019, and on or before
9 each May 1 and November 1 thereafter, the Department of
10 Transportation shall provide to the Department of Revenue, a
11 list of units of local government which have certified to the
12 Department of Transportation that they have airport-related
13 purposes, which would allow any Retailers' Occupation Tax and
14 Service Occupation Tax imposed by the unit of local government
15 to include tax on aviation fuel. All disputes regarding whether
16 or not a unit of local government has an airport-related
17 purpose shall be resolved by the Department of Transportation.

18 For purposes of this Act, "airport-related purposes" has
19 the meaning ascribed in Section 6z-20.2 of the State Finance
20 Act. This exclusion for aviation fuel only applies for so long
21 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
22 U.S.C. 47133 are binding on the Authority.

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

1 combination in a single amount with State taxes that sellers
2 are required to collect under the Use Tax Act, under any
3 bracket schedules the Department may prescribe.

4 Whenever the Department determines that a refund should be
5 made under this Section to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause the warrant to be drawn for the
8 amount specified, and to the person named, in the notification
9 from the Department. The refund shall be paid by the State
10 Treasurer out of the Regional Transportation Authority tax fund
11 established under paragraph (n) of this Section.

12 If a tax is imposed under this subsection (e), a tax shall
13 also be imposed under subsections (f) and (g) of this Section.

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

23 No tax shall be imposed or collected under this subsection
24 on the sale of a motor vehicle in this State to a resident of
25 another state if that motor vehicle will not be titled in this
26 State.

1 Nothing in this Section shall be construed to authorize the
2 Regional Transportation Authority to impose a tax upon the
3 privilege of engaging in any business that under the
4 Constitution of the United States may not be made the subject
5 of taxation by this State.

6 (f) If a tax has been imposed under paragraph (e), a
7 Regional Transportation Authority Service Occupation Tax shall
8 also be imposed upon all persons engaged, in the metropolitan
9 region in the business of making sales of service, who as an
10 incident to making the sales of service, transfer tangible
11 personal property within the metropolitan region, either in the
12 form of tangible personal property or in the form of real
13 estate as an incident to a sale of service. In Cook County, the
14 tax rate shall be: (1) 1.25% of the serviceman's cost price of
15 food prepared for immediate consumption and transferred
16 incident to a sale of service subject to the service occupation
17 tax by an entity licensed under the Hospital Licensing Act, the
18 Nursing Home Care Act, the Specialized Mental Health
19 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
20 the MC/DD Act that is located in the metropolitan region; (2)
21 1.25% of the selling price of tangible personal property taxed
22 at the 1% rate under the Service Occupation Tax Act; and (3) 1%
23 of the selling price from other taxable sales of tangible
24 personal property transferred. In DuPage, Kane, Lake, McHenry
25 and Will counties, ~~Counties~~ the rate shall be 0.75% of the
26 selling price of all tangible personal property transferred

1 except that the rate of tax imposed in these Counties under
2 this Section on sales of aviation fuel on or after December 1,
3 2019 shall be 0.25% unless the Regional Transportation
4 Authority in DuPage, Kane, Lake, McHenry and Will counties has
5 an "airport-related purpose" and the additional 0.50% of the
6 0.75% tax on aviation fuel is expended for airport-related
7 purposes. If there is no airport-related purpose to which
8 aviation fuel tax revenue is dedicated, then aviation fuel is
9 excluded from the tax.

10 On or before September 1, 2019, and on or before each April
11 1 and October 1 thereafter, the Authority and Cook, DuPage,
12 Kane, Lake, McHenry, and Will counties must certify to the
13 Department of Transportation, in the form and manner required
14 by the Department, whether they have an airport-related
15 purpose, which would allow any Retailers' Occupation Tax and
16 Service Occupation Tax imposed under this Act to include tax on
17 aviation fuel. On or before October 1, 2019, and on or before
18 each May 1 and November 1 thereafter, the Department of
19 Transportation shall provide to the Department of Revenue, a
20 list of units of local government which have certified to the
21 Department of Transportation that they have airport-related
22 purposes, which would allow any Retailers' Occupation Tax and
23 Service Occupation Tax imposed by the unit of local government
24 to include tax on aviation fuel. All disputes regarding whether
25 or not a unit of local government has an airport-related
26 purpose shall be resolved by the Department of Transportation.

1 For purposes of this Act, "airport-related purposes" has
2 the meaning ascribed in Section 6z-20.2 of the State Finance
3 Act. This exclusion for aviation fuel only applies for so long
4 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
5 U.S.C. 47133 are binding on the Authority.

6 The tax imposed under this paragraph and all civil
7 penalties that may be assessed as an incident thereof shall be
8 collected and enforced by the State Department of Revenue. The
9 Department shall have full power to administer and enforce this
10 paragraph; to collect all taxes and penalties due hereunder; to
11 dispose of taxes and penalties collected in the manner
12 hereinafter provided; and to determine all rights to credit
13 memoranda arising on account of the erroneous payment of tax or
14 penalty hereunder. In the administration of and compliance with
15 this paragraph, the Department and persons who are subject to
16 this paragraph shall have the same rights, remedies,
17 privileges, immunities, powers and duties, and be subject to
18 the same conditions, restrictions, limitations, penalties,
19 exclusions, exemptions and definitions of terms, and employ the
20 same modes of procedure, as are prescribed in Sections 1a-1, 2,
21 2a, 3 through 3-50 (in respect to all provisions therein other
22 than the State rate of tax), 4 (except that the reference to
23 the State shall be to the Authority), 5, 7, 8 (except that the
24 jurisdiction to which the tax shall be a debt to the extent
25 indicated in that Section 8 shall be the Authority), 9 (except
26 as to the disposition of taxes and penalties collected, and

1 except that the returned merchandise credit for this tax may
2 not be taken against any State tax, and except that the
3 retailer's discount is not allowed for taxes paid on aviation
4 fuel that are deposited into the Local Government Aviation
5 Trust Fund), 10, 11, 12 (except the reference therein to
6 Section 2b of the Retailers' Occupation Tax Act), 13 (except
7 that any reference to the State shall mean the Authority), the
8 first paragraph of Section 15, 16, 17, 18, 19 and 20 of the
9 Service Occupation Tax Act and Section 3-7 of the Uniform
10 Penalty and Interest Act, as fully as if those provisions were
11 set forth herein.

12 Persons subject to any tax imposed under the authority
13 granted in this paragraph may reimburse themselves for their
14 serviceman's tax liability hereunder by separately stating the
15 tax as an additional charge, that charge may be stated in
16 combination in a single amount with State tax that servicemen
17 are authorized to collect under the Service Use Tax Act, under
18 any bracket schedules the Department may 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 Regional Transportation Authority tax fund
26 established under paragraph (n) of this Section.

1 Nothing in this paragraph shall be construed to authorize
2 the Authority to impose a tax upon the privilege of engaging in
3 any business that under the Constitution of the United States
4 may not be made the subject of taxation by the State.

5 (g) If a tax has been imposed under paragraph (e), a tax
6 shall also be imposed upon the privilege of using in the
7 metropolitan region, any item of tangible personal property
8 that is purchased outside the metropolitan region at retail
9 from a retailer, and that is titled or registered with an
10 agency of this State's government. In Cook County, the tax rate
11 shall be 1% of the selling price of the tangible personal
12 property, as "selling price" is defined in the Use Tax Act. In
13 DuPage, Kane, Lake, McHenry and Will counties, the tax rate
14 shall be 0.75% of the selling price of the tangible personal
15 property, as "selling price" is defined in the Use Tax Act. The
16 tax shall be collected from persons whose Illinois address for
17 titling or registration purposes is given as being in the
18 metropolitan region. The tax shall be collected by the
19 Department of Revenue for the Regional Transportation
20 Authority. The tax must be paid to the State, or an exemption
21 determination must be obtained from the Department of Revenue,
22 before the title or certificate of registration for the
23 property may be issued. The tax or proof of exemption may be
24 transmitted to the Department by way of the State agency with
25 which, or the State officer with whom, the tangible personal
26 property must be titled or registered if the Department and the

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

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

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

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the order to be drawn for the
3 amount specified, and to the person named in the notification
4 from the Department. The refund shall be paid by the State
5 Treasurer out of the Regional Transportation Authority tax fund
6 established under paragraph (n) of this Section.

7 (h) The Authority may impose a replacement vehicle tax of
8 \$50 on any passenger car as defined in Section 1-157 of the
9 Illinois Vehicle Code purchased within the metropolitan region
10 by or on behalf of an insurance company to replace a passenger
11 car of an insured person in settlement of a total loss claim.
12 The tax imposed may not become effective before the first day
13 of the month following the passage of the ordinance imposing
14 the tax and receipt of a certified copy of the ordinance by the
15 Department of Revenue. The Department of Revenue shall collect
16 the tax for the Authority in accordance with Sections 3-2002
17 and 3-2003 of the Illinois Vehicle Code.

18 Except as otherwise provided in this paragraph, the ~~The~~
19 Department shall immediately pay over to the State Treasurer,
20 ex officio, as trustee, all taxes collected hereunder. Taxes
21 and penalties collected in DuPage, Kane, Lake, McHenry and Will
22 Counties on aviation fuel sold on or after December 1, 2019
23 from the 0.50% of the 0.75% rate shall be immediately paid over
24 by the Department to the State Treasurer, ex officio, as
25 trustee, for deposit into the Local Government Aviation Trust
26 Fund. The Department shall only pay moneys into the Local

1 Government Aviation Trust Fund under this Act for so long as
2 the revenue use requirements of 49 U.S.C. 47107(b) and 49
3 U.S.C. 47133 are binding on the Authority.

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 Authority. The
16 amount to be paid to the Authority shall be the amount
17 collected hereunder during the second preceding calendar month
18 by the Department, less any amount determined by the Department
19 to be necessary for the payment of refunds, and less any
20 amounts that are transferred to the STAR Bonds Revenue Fund.
21 Within 10 days after receipt by the Comptroller of the
22 disbursement certification to the Authority provided for in
23 this Section to be given to the Comptroller by the Department,
24 the Comptroller shall cause the orders to be drawn for that
25 amount in accordance with the directions contained in the
26 certification.

1 (i) The Board may not impose any other taxes except as it
2 may from time to time be authorized by law to impose.

3 (j) A certificate of registration issued by the State
4 Department of Revenue to a retailer under the Retailers'
5 Occupation Tax Act or under the Service Occupation Tax Act
6 shall permit the registrant to engage in a business that is
7 taxed under the tax imposed under paragraphs (b), (e), (f) or
8 (g) of this Section and no additional registration shall be
9 required under the tax. A certificate issued under the Use Tax
10 Act or the Service Use Tax Act shall be applicable with regard
11 to any tax imposed under paragraph (c) of this Section.

12 (k) The provisions of any tax imposed under paragraph (c)
13 of this Section shall conform as closely as may be practicable
14 to the provisions of the Use Tax Act, including without
15 limitation conformity as to penalties with respect to the tax
16 imposed and as to the powers of the State Department of Revenue
17 to promulgate and enforce rules and regulations relating to the
18 administration and enforcement of the provisions of the tax
19 imposed. The taxes shall be imposed only on use within the
20 metropolitan region and at rates as provided in the paragraph.

21 (l) The Board in imposing any tax as provided in paragraphs
22 (b) and (c) of this Section, shall, after seeking the advice of
23 the State Department of Revenue, provide means for retailers,
24 users or purchasers of motor fuel for purposes other than those
25 with regard to which the taxes may be imposed as provided in
26 those paragraphs to receive refunds of taxes improperly paid,

1 which provisions may be at variance with the refund provisions
2 as applicable under the Municipal Retailers Occupation Tax Act.
3 The State Department of Revenue may provide for certificates of
4 registration for users or purchasers of motor fuel for purposes
5 other than those with regard to which taxes may be imposed as
6 provided in paragraphs (b) and (c) of this Section to
7 facilitate the reporting and nontaxability of the exempt sales
8 or uses.

9 (m) Any ordinance imposing or discontinuing any tax under
10 this Section shall be adopted and a certified copy thereof
11 filed with the Department on or before June 1, whereupon the
12 Department of Revenue shall proceed to administer and enforce
13 this Section on behalf of the Regional Transportation Authority
14 as of September 1 next following such adoption and filing.
15 Beginning January 1, 1992, an ordinance or resolution imposing
16 or discontinuing the tax hereunder shall be adopted and a
17 certified copy thereof filed with the Department on or before
18 the first day of July, whereupon the Department shall proceed
19 to administer and enforce this Section as of the first day of
20 October next following such adoption and filing. Beginning
21 January 1, 1993, an ordinance or resolution imposing,
22 increasing, decreasing, or discontinuing the tax hereunder
23 shall be adopted and a certified copy thereof filed with the
24 Department, whereupon the Department shall proceed to
25 administer and enforce this Section as of the first day of the
26 first month to occur not less than 60 days following such

1 adoption and filing. Any ordinance or resolution of the
2 Authority imposing a tax under this Section and in effect on
3 August 1, 2007 shall remain in full force and effect and shall
4 be administered by the Department of Revenue under the terms
5 and conditions and rates of tax established by such ordinance
6 or resolution until the Department begins administering and
7 enforcing an increased tax under this Section as authorized by
8 Public Act 95-708. The tax rates authorized by Public Act
9 95-708 are effective only if imposed by ordinance of the
10 Authority.

11 (n) Except as otherwise provided in this subsection (n),
12 the State Department of Revenue shall, upon collecting any
13 taxes as provided in this Section, pay the taxes over to the
14 State Treasurer as trustee for the Authority. The taxes shall
15 be held in a trust fund outside the State Treasury. On or
16 before the 25th day of each calendar month, the State
17 Department of Revenue shall prepare and certify to the
18 Comptroller of the State of Illinois and to the Authority (i)
19 the amount of taxes collected in each county ~~County~~ other than
20 Cook County in the metropolitan region, (ii) the amount of
21 taxes collected within the City of Chicago, and (iii) the
22 amount collected in that portion of Cook County outside of
23 Chicago, each amount less the amount necessary for the payment
24 of refunds to taxpayers located in those areas described in
25 items (i), (ii), and (iii), and less 1.5% of the remainder,
26 which shall be transferred from the trust fund into the Tax

1 Compliance and Administration Fund. The Department, at the time
2 of each monthly disbursement to the Authority, shall prepare
3 and certify to the State Comptroller the amount to be
4 transferred into the Tax Compliance and Administration Fund
5 under this subsection. Within 10 days after receipt by the
6 Comptroller of the certification of the amounts, the
7 Comptroller shall cause an order to be drawn for the transfer
8 of the amount certified into the Tax Compliance and
9 Administration Fund and the payment of two-thirds of the
10 amounts certified in item (i) of this subsection to the
11 Authority and one-third of the amounts certified in item (i) of
12 this subsection to the respective counties other than Cook
13 County and the amount certified in items (ii) and (iii) of this
14 subsection to the Authority.

15 In addition to the disbursement required by the preceding
16 paragraph, an allocation shall be made in July 1991 and each
17 year thereafter to the Regional Transportation Authority. The
18 allocation shall be made in an amount equal to the average
19 monthly distribution during the preceding calendar year
20 (excluding the 2 months of lowest receipts) and the allocation
21 shall include the amount of average monthly distribution from
22 the Regional Transportation Authority Occupation and Use Tax
23 Replacement Fund. The distribution made in July 1992 and each
24 year thereafter under this paragraph and the preceding
25 paragraph shall be reduced by the amount allocated and
26 disbursed under this paragraph in the preceding calendar year.

1 The Department of Revenue shall prepare and certify to the
2 Comptroller for disbursement the allocations made in
3 accordance with this paragraph.

4 (o) Failure to adopt a budget ordinance or otherwise to
5 comply with Section 4.01 of this Act or to adopt a Five-year
6 Capital Program or otherwise to comply with paragraph (b) of
7 Section 2.01 of this Act shall not affect the validity of any
8 tax imposed by the Authority otherwise in conformity with law.

9 (p) At no time shall a public transportation tax or motor
10 vehicle parking tax authorized under paragraphs (b), (c),l and
11 (d) of this Section be in effect at the same time as any
12 retailers' occupation, use or service occupation tax
13 authorized under paragraphs (e), (f),l and (g) of this Section
14 is in effect.

15 Any taxes imposed under the authority provided in
16 paragraphs (b), (c),l and (d) shall remain in effect only until
17 the time as any tax authorized by paragraph ~~paragraphs~~ (e),
18 (f),l or (g) of this Section are imposed and becomes effective.
19 Once any tax authorized by paragraph ~~paragraphs~~ (e), (f),l or
20 (g) is imposed the Board may not reimpose taxes as authorized
21 in paragraphs (b), (c),l and (d) of the Section unless any tax
22 authorized by paragraph ~~paragraphs~~ (e), (f),l or (g) of this
23 Section becomes ineffective by means other than an ordinance of
24 the Board.

25 (q) Any existing rights, remedies and obligations
26 (including enforcement by the Regional Transportation

1 Authority) arising under any tax imposed under paragraph
 2 ~~paragraphs~~ (b), (c), l or (d) of this Section shall not be
 3 affected by the imposition of a tax under paragraph ~~paragraphs~~
 4 (e), (f), l or (g) of this Section.

5 (Source: P.A. 99-180, eff. 7-29-15; 99-217, eff. 7-31-15;
 6 99-642, eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff.
 7 6-4-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

8 Section 15-75. The Water Commission Act of 1985 is amended
 9 by changing Section 4 as follows:

10 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

11 Sec. 4. Taxes.

12 (a) The board of commissioners of any county water
 13 commission may, by ordinance, impose throughout the territory
 14 of the commission any or all of the taxes provided in this
 15 Section for its corporate purposes. However, no county water
 16 commission may impose any such tax unless the commission
 17 certifies the proposition of imposing the tax to the proper
 18 election officials, who shall submit the proposition to the
 19 voters residing in the territory at an election in accordance
 20 with the general election law, and the proposition has been
 21 approved by a majority of those voting on the proposition.

22 The proposition shall be in the form provided in Section 5
 23 or shall be substantially in the following form:

24 -----

1 Department and persons who are subject to this paragraph shall
2 have the same rights, remedies, privileges, immunities, powers
3 and duties, and be subject to the same conditions,
4 restrictions, limitations, penalties, exclusions, exemptions
5 and definitions of terms, and employ the same modes of
6 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
7 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
8 therein other than the State rate of tax except that tangible
9 personal property taxed at the 1% rate under the Retailers'
10 Occupation Tax Act shall not be subject to tax hereunder), 2c,
11 3 (except as to the disposition of taxes and penalties
12 collected, and except that the retailer's discount is not
13 allowed for taxes paid on aviation fuel sold on or after
14 December 1, 2019), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,
15 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13 of the
16 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
17 Penalty and Interest Act, as fully as if those provisions were
18 set forth herein.

19 Persons subject to any tax imposed under the authority
20 granted in this paragraph may reimburse themselves for their
21 seller's tax liability hereunder by separately stating the tax
22 as an additional charge, which charge may be stated in
23 combination, in a single amount, with State taxes that sellers
24 are required to collect under the Use Tax Act and under
25 subsection (e) of Section 4.03 of the Regional Transportation
26 Authority Act, in accordance with such bracket schedules as the

1 Department may prescribe.

2 Whenever the Department determines that a refund should be
3 made under this paragraph 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 a county water commission tax fund established
9 under subsection (g) of this Section.

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

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

21 No tax shall be imposed or collected under this subsection
22 on the sale of a motor vehicle in this State to a resident of
23 another state if that motor vehicle will not be titled in this
24 State.

25 Nothing in this paragraph shall be construed to authorize a
26 county water commission to impose a tax upon the privilege of

1 engaging in any business which under the Constitution of the
2 United States may not be made the subject of taxation by this
3 State.

4 (c) If a tax has been imposed under subsection (b), a
5 County Water Commission Service Occupation Tax shall also be
6 imposed upon all persons engaged, in the territory of the
7 commission, in the business of making sales of service, who, as
8 an incident to making the sales of service, transfer tangible
9 personal property within the territory. The tax rate shall be
10 1/4% of the selling price of tangible personal property so
11 transferred within the territory. The tax imposed under this
12 paragraph and all civil penalties that may be assessed as an
13 incident thereof shall be collected and enforced by the State
14 Department of Revenue. The Department shall have full power to
15 administer and enforce this paragraph; to collect all taxes and
16 penalties due hereunder; to dispose of taxes and penalties so
17 collected in the manner hereinafter provided; and to determine
18 all rights to credit memoranda arising on account of the
19 erroneous payment of tax or penalty hereunder. In the
20 administration of, and compliance with, this paragraph, the
21 Department and persons who are subject to this paragraph shall
22 have the same rights, remedies, privileges, immunities, powers
23 and duties, and be subject to the same conditions,
24 restrictions, limitations, penalties, exclusions, exemptions
25 and definitions of terms, and employ the same modes of
26 procedure, as are prescribed in Sections 1a-1, 2 (except that

1 the reference to State in the definition of supplier
2 maintaining a place of business in this State shall mean the
3 territory of the commission), 2a, 3 through 3-50 (in respect to
4 all provisions therein other than the State rate of tax except
5 that tangible personal property taxed at the 1% rate under the
6 Service Occupation Tax Act shall not be subject to tax
7 hereunder), 4 (except that the reference to the State shall be
8 to the territory of the commission), 5, 7, 8 (except that the
9 jurisdiction to which the tax shall be a debt to the extent
10 indicated in that Section 8 shall be the commission), 9 (except
11 as to the disposition of taxes and penalties collected and
12 except that the returned merchandise credit for this tax may
13 not be taken against any State tax, and except that the
14 retailer's discount is not allowed for taxes paid on aviation
15 fuel sold on or after December 1, 2019), 10, 11, 12 (except the
16 reference therein to Section 2b of the Retailers' Occupation
17 Tax Act), 13 (except that any reference to the State shall mean
18 the territory of the commission), the first paragraph of
19 Section 15, 15.5, 16, 17, 18, 19, and 20 of the Service
20 Occupation Tax Act as fully as if those provisions were set
21 forth herein.

22 Persons subject to any tax imposed under the authority
23 granted in this paragraph may reimburse themselves for their
24 serviceman's tax liability hereunder by separately stating the
25 tax as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax that servicemen

1 are authorized to collect under the Service Use Tax Act, and
2 any tax for which servicemen may be liable under subsection (f)
3 of Section 4.03 of the Regional Transportation Authority Act,
4 in accordance with such bracket schedules as the Department may
5 prescribe.

6 Whenever the Department determines that a refund should be
7 made under this paragraph to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause the warrant to be drawn for the
10 amount specified, and to the person named, in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of a county water commission tax fund established
13 under subsection (g) of this Section.

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 the
18 State.

19 (d) If a tax has been imposed under subsection (b), a tax
20 shall also be imposed upon the privilege of using, in the
21 territory of the commission, any item of tangible personal
22 property that is purchased outside the territory at retail from
23 a retailer, and that is titled or registered with an agency of
24 this State's government, at a rate of 1/4% of the selling price
25 of the tangible personal property within the territory, as
26 "selling price" is defined in the Use Tax Act. The tax shall be

1 collected from persons whose Illinois address for titling or
2 registration purposes is given as being in the territory. The
3 tax shall be collected by the Department of Revenue for a
4 county water commission. The tax must be paid to the State, or
5 an exemption determination must be obtained from the Department
6 of Revenue, before the title or certificate of registration for
7 the property may be issued. The tax or proof of exemption may
8 be transmitted to the Department by way of the State agency
9 with which, or the State officer with whom, the tangible
10 personal property must be titled or registered if the
11 Department and the State agency or State officer determine that
12 this procedure will expedite the processing of applications for
13 title or registration.

14 The Department shall have full power to administer and
15 enforce this paragraph; to collect all taxes, penalties, and
16 interest due hereunder; to dispose of taxes, penalties, and
17 interest so collected in the manner hereinafter provided; and
18 to determine all rights to credit memoranda or refunds arising
19 on account of the erroneous payment of tax, penalty, or
20 interest hereunder. In the administration of and compliance
21 with this paragraph, the Department and persons who are subject
22 to this paragraph shall have the same rights, remedies,
23 privileges, immunities, powers, and duties, and be subject to
24 the same conditions, restrictions, limitations, penalties,
25 exclusions, exemptions, and definitions of terms and employ the
26 same modes of procedure, as are prescribed in Sections 2

1 (except the definition of "retailer maintaining a place of
2 business in this State"), 3 through 3-80 (except provisions
3 pertaining to the State rate of tax, and except provisions
4 concerning collection or refunding of the tax by retailers), 4,
5 11, 12, 12a, 14, 15, 19 (except the portions pertaining to
6 claims by retailers and except the last paragraph concerning
7 refunds), 20, 21, and 22 of the Use Tax Act and Section 3-7 of
8 the Uniform Penalty and Interest Act that are not inconsistent
9 with this paragraph, as fully as if those provisions were set
10 forth herein.

11 Whenever the Department determines that a refund should be
12 made under this paragraph to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the 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 a county water commission tax fund established
18 under subsection (g) of this Section.

19 (e) A certificate of registration issued by the State
20 Department of Revenue to a retailer under the Retailers'
21 Occupation Tax Act or under the Service Occupation Tax Act
22 shall permit the registrant to engage in a business that is
23 taxed under the tax imposed under subsection (b), (c), or (d)
24 of this Section and no additional registration shall be
25 required under the tax. A certificate issued under the Use Tax
26 Act or the Service Use Tax Act shall be applicable with regard

1 to any tax imposed under subsection (c) of this Section.

2 (f) Any ordinance imposing or discontinuing any tax under
3 this Section shall be adopted and a certified copy thereof
4 filed with the Department on or before June 1, whereupon the
5 Department of Revenue shall proceed to administer and enforce
6 this Section on behalf of the county water commission as of
7 September 1 next following the adoption and filing. Beginning
8 January 1, 1992, an ordinance or resolution imposing or
9 discontinuing the tax hereunder shall be adopted and a
10 certified copy thereof filed with the Department on or before
11 the first day of July, whereupon the Department shall proceed
12 to administer and enforce this Section as of the first day of
13 October next following such adoption and filing. Beginning
14 January 1, 1993, an ordinance or resolution imposing or
15 discontinuing the tax hereunder shall be adopted and a
16 certified copy thereof filed with the Department on or before
17 the first day of October, whereupon the Department shall
18 proceed to administer and enforce this Section as of the first
19 day of January next following such adoption and filing.

20 (g) The State Department of Revenue shall, upon collecting
21 any taxes as provided in this Section, pay the taxes over to
22 the State Treasurer as trustee for the commission. The taxes
23 shall be held in a trust fund outside the State Treasury.

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

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

6 After the monthly transfer to the STAR Bonds Revenue Fund,
7 on or before the 25th day of each calendar month, the State
8 Department of Revenue shall prepare and certify to the
9 Comptroller of the State of Illinois the amount to be paid to
10 the commission, which shall be the amount (not including credit
11 memoranda) collected under this Section during the second
12 preceding calendar month by the Department plus an amount the
13 Department determines is necessary to offset any amounts that
14 were erroneously paid to a different taxing body, and not
15 including any amount equal to the amount of refunds made during
16 the second preceding calendar month by the Department on behalf
17 of the commission, and not including any amount that the
18 Department determines is necessary to offset any amounts that
19 were payable to a different taxing body but were erroneously
20 paid to the commission, and less any amounts that are
21 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
22 remainder, which shall be transferred into the Tax Compliance
23 and Administration Fund. The Department, at the time of each
24 monthly disbursement to the commission, shall prepare and
25 certify to the State Comptroller the amount to be transferred
26 into the Tax Compliance and Administration Fund under this

1 subsection. Within 10 days after receipt by the Comptroller of
2 the certification of the amount to be paid to the commission
3 and the Tax Compliance and Administration Fund, the Comptroller
4 shall cause an order to be drawn for the payment for the amount
5 in accordance with the direction in the certification.

6 (h) Beginning June 1, 2016, any tax imposed pursuant to
7 this Section may no longer be imposed or collected, unless a
8 continuation of the tax is approved by the voters at a
9 referendum as set forth in this Section.

10 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;
11 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.
12 8-14-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

13 Section 15-80. The Environmental Impact Fee Law is amended
14 by changing Sections 315 and 320 as follows:

15 (415 ILCS 125/315)

16 (Section scheduled to be repealed on January 1, 2025)

17 Sec. 315. Fee on receivers of fuel for sale or use;
18 collection and reporting. A person that is required to pay the
19 fee imposed by this Law shall pay the fee to the Department by
20 return showing all fuel purchased, acquired, or received and
21 sold, distributed or used during the preceding calendar month,
22 including losses of fuel as the result of evaporation or
23 shrinkage due to temperature variations, and such other
24 reasonable information as the Department may require. Losses of

1 fuel as the result of evaporation or shrinkage due to
2 temperature variations may not exceed 1% of the total gallons
3 in storage at the beginning of the month, plus the receipts of
4 gallonage during the month, minus the gallonage remaining in
5 storage at the end of the month. Any loss reported that is in
6 excess of this amount shall be subject to the fee imposed by
7 Section 310 of this Law. On and after July 1, 2001, for each
8 6-month period January through June, net losses of fuel (for
9 each category of fuel that is required to be reported on a
10 return) as the result of evaporation or shrinkage due to
11 temperature variations may not exceed 1% of the total gallons
12 in storage at the beginning of each January, plus the receipts
13 of gallonage each January through June, minus the gallonage
14 remaining in storage at the end of each June. On and after July
15 1, 2001, for each 6-month period July through December, net
16 losses of fuel (for each category of fuel that is required to
17 be reported on a return) as the result of evaporation or
18 shrinkage due to temperature variations may not exceed 1% of
19 the total gallons in storage at the beginning of each July,
20 plus the receipts of gallonage each July through December,
21 minus the gallonage remaining in storage at the end of each
22 December. Any net loss reported that is in excess of this
23 amount shall be subject to the fee imposed by Section 310 of
24 this Law. For purposes of this Section, "net loss" means the
25 number of gallons gained through temperature variations minus
26 the number of gallons lost through temperature variations or

1 evaporation for each of the respective 6-month periods.

2 The return shall be prescribed by the Department and shall
3 be filed between the 1st and 20th days of each calendar month.
4 The Department may, in its discretion, combine the return filed
5 under this Law with the return filed under Section 2b of the
6 Motor Fuel Tax Law. If the return is timely filed, the receiver
7 may take a discount of 2% through June 30, 2003 and 1.75%
8 thereafter to reimburse himself for the expenses incurred in
9 keeping records, preparing and filing returns, collecting and
10 remitting the fee, and supplying data to the Department on
11 request. However, the discount applies only to the amount of
12 the fee payment that accompanies a return that is timely filed
13 in accordance with this Section. The discount is not permitted
14 on fees paid on aviation fuel sold or used on and after
15 December 1, 2019. This exception for aviation fuel only applies
16 for so long as the revenue use requirements of 49 U.S.C. §47017
17 (b) and 49 U.S.C. §47133 are binding on the State.

18 Beginning on January 1, 2018, each retailer required or
19 authorized to collect the fee imposed by this Act on aviation
20 fuel at retail in this State during the preceding calendar
21 month shall, instead of reporting and paying tax on aviation
22 fuel as otherwise required by this Section, file an aviation
23 fuel tax return with the Department, on or before the twentieth
24 day of each calendar month. The requirements related to the
25 return shall be as otherwise provided in this Section.
26 Notwithstanding any other provisions of this Act to the

1 contrary, retailers collecting fees on aviation fuel shall file
2 all aviation fuel tax returns and shall make all aviation fuel
3 fee payments by electronic means in the manner and form
4 required by the Department. For purposes of this paragraph,
5 "aviation fuel" means a product that is intended for use or
6 offered for sale as fuel for an aircraft.

7 If any payment provided for in this Section exceeds the
8 receiver's liabilities under this Act, as shown on an original
9 return, the Department may authorize the receiver to credit
10 such excess payment against liability subsequently to be
11 remitted to the Department under this Act, in accordance with
12 reasonable rules adopted by the Department. If the Department
13 subsequently determines that all or any part of the credit
14 taken was not actually due to the receiver, the receiver's
15 discount shall be reduced by an amount equal to the difference
16 between the discount as applied to the credit taken and that
17 actually due, and that receiver shall be liable for penalties
18 and interest on such difference.

19 (Source: P.A. 100-1171, eff. 1-4-19.)

20 (415 ILCS 125/320)

21 (Section scheduled to be repealed on January 1, 2025)

22 Sec. 320. Deposit of fee receipts. Except as otherwise
23 provided in this paragraph, all ~~All~~ money received by the
24 Department under this Law shall be deposited in the Underground
25 Storage Tank Fund created by Section 57.11 of the Environmental

1 Protection Act. All money received for aviation fuel by the
2 Department under this Law on or after December 1, 2019, shall
3 be immediately paid over by the Department to the State
4 Aviation Program Fund. The Department shall only pay such
5 moneys into the State Aviation Program Fund under this Act for
6 so long as the revenue use requirements of 49 U.S.C. 47107(b)
7 and 49 U.S.C. 47133 are binding on the State. For purposes of
8 this Section, "aviation fuel" means a product that is intended
9 for use or offered for sale as fuel for an aircraft.

10 (Source: P.A. 89-428, eff. 1-1-96; 89-457, eff. 5-22-96; 90-14,
11 eff. 7-1-97.)

12 ARTICLE 20. NURSING HOMES

13 Section 20-5. The Illinois Administrative Procedure Act is
14 amended by changing Section 5-45 as follows:

15 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

16 Sec. 5-45. Emergency rulemaking.

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

20 (b) If any agency finds that an emergency exists that
21 requires adoption of a rule upon fewer days than is required by
22 Section 5-40 and states in writing its reasons for that
23 finding, the agency may adopt an emergency rule without prior

1 notice or hearing upon filing a notice of emergency rulemaking
2 with the Secretary of State under Section 5-70. The notice
3 shall include the text of the emergency rule and shall be
4 published in the Illinois Register. Consent orders or other
5 court orders adopting settlements negotiated by an agency may
6 be adopted under this Section. Subject to applicable
7 constitutional or statutory provisions, an emergency rule
8 becomes effective immediately upon filing under Section 5-65 or
9 at a stated date less than 10 days thereafter. The agency's
10 finding and a statement of the specific reasons for the finding
11 shall be filed with the rule. The agency shall take reasonable
12 and appropriate measures to make emergency rules known to the
13 persons who may be affected by them.

14 (c) An emergency rule may be effective for a period of not
15 longer than 150 days, but the agency's authority to adopt an
16 identical rule under Section 5-40 is not precluded. No
17 emergency rule may be adopted more than once in any 24-month
18 period, except that this limitation on the number of emergency
19 rules that may be adopted in a 24-month period does not apply
20 to (i) emergency rules that make additions to and deletions
21 from the Drug Manual under Section 5-5.16 of the Illinois
22 Public Aid Code or the generic drug formulary under Section
23 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)
24 emergency rules adopted by the Pollution Control Board before
25 July 1, 1997 to implement portions of the Livestock Management
26 Facilities Act, (iii) emergency rules adopted by the Illinois

1 Department of Public Health under subsections (a) through (i)
2 of Section 2 of the Department of Public Health Act when
3 necessary to protect the public's health, (iv) emergency rules
4 adopted pursuant to subsection (n) of this Section, (v)
5 emergency rules adopted pursuant to subsection (o) of this
6 Section, or (vi) emergency rules adopted pursuant to subsection
7 (c-5) of this Section. Two or more emergency rules having
8 substantially the same purpose and effect shall be deemed to be
9 a single rule for purposes of this Section.

10 (c-5) To facilitate the maintenance of the program of group
11 health benefits provided to annuitants, survivors, and retired
12 employees under the State Employees Group Insurance Act of
13 1971, rules to alter the contributions to be paid by the State,
14 annuitants, survivors, retired employees, or any combination
15 of those entities, for that program of group health benefits,
16 shall be adopted as emergency rules. The adoption of those
17 rules shall be considered an emergency and necessary for the
18 public interest, safety, and welfare.

19 (d) In order to provide for the expeditious and timely
20 implementation of the State's fiscal year 1999 budget,
21 emergency rules to implement any provision of Public Act 90-587
22 or 90-588 or any other budget initiative for fiscal year 1999
23 may be adopted in accordance with this Section by the agency
24 charged with administering that provision or initiative,
25 except that the 24-month limitation on the adoption of
26 emergency rules and the provisions of Sections 5-115 and 5-125

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

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

17 (f) In order to provide for the expeditious and timely
18 implementation of the State's fiscal year 2001 budget,
19 emergency rules to implement any provision of Public Act 91-712
20 or any other budget initiative for fiscal year 2001 may be
21 adopted in accordance with this Section by the agency charged
22 with administering that provision or initiative, except that
23 the 24-month limitation on the adoption of emergency rules and
24 the provisions of Sections 5-115 and 5-125 do not apply to
25 rules adopted under this subsection (f). The adoption of
26 emergency rules authorized by this subsection (f) shall be

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

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

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

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

13 (j) In order to provide for the expeditious and timely
14 implementation of the provisions of the State's fiscal year
15 2005 budget as provided under the Fiscal Year 2005 Budget
16 Implementation (Human Services) Act, emergency rules to
17 implement any provision of the Fiscal Year 2005 Budget
18 Implementation (Human Services) Act may be adopted in
19 accordance with this Section by the agency charged with
20 administering that provision, except that the 24-month
21 limitation on the adoption of emergency rules and the
22 provisions of Sections 5-115 and 5-125 do not apply to rules
23 adopted under this subsection (j). The Department of Public Aid
24 may also adopt rules under this subsection (j) necessary to
25 administer the Illinois Public Aid Code and the Children's
26 Health Insurance Program Act. The adoption of emergency rules

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

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

22 (l) In order to provide for the expeditious and timely
23 implementation of the provisions of the State's fiscal year
24 2007 budget, the Department of Healthcare and Family Services
25 may adopt emergency rules during fiscal year 2007, including
26 rules effective July 1, 2007, 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 (l) shall be deemed to be necessary for the
8 public interest, safety, and welfare.

9 (m) In order to provide for the expeditious and timely
10 implementation of the provisions of the State's fiscal year
11 2008 budget, the Department of Healthcare and Family Services
12 may adopt emergency rules during fiscal year 2008, including
13 rules effective July 1, 2008, 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 (m) shall be deemed to be necessary for the
21 public interest, safety, and welfare.

22 (n) In order to provide for the expeditious and timely
23 implementation of the provisions of the State's fiscal year
24 2010 budget, emergency rules to implement any provision of
25 Public Act 96-45 or any other budget initiative authorized by
26 the 96th General Assembly for fiscal year 2010 may be adopted

1 in accordance with this Section by the agency charged with
2 administering that provision or initiative. The adoption of
3 emergency rules authorized by this subsection (n) shall be
4 deemed to be necessary for the public interest, safety, and
5 welfare. The rulemaking authority granted in this subsection
6 (n) shall apply only to rules promulgated during Fiscal Year
7 2010.

8 (o) In order to provide for the expeditious and timely
9 implementation of the provisions of the State's fiscal year
10 2011 budget, emergency rules to implement any provision of
11 Public Act 96-958 or any other budget initiative authorized by
12 the 96th General Assembly for fiscal year 2011 may be adopted
13 in accordance with this Section by the agency charged with
14 administering that provision or initiative. The adoption of
15 emergency rules authorized by this subsection (o) is deemed to
16 be necessary for the public interest, safety, and welfare. The
17 rulemaking authority granted in this subsection (o) applies
18 only to rules promulgated on or after July 1, 2010 (the
19 effective date of Public Act 96-958) through June 30, 2011.

20 (p) In order to provide for the expeditious and timely
21 implementation of the provisions of Public Act 97-689,
22 emergency rules to implement any provision of Public Act 97-689
23 may be adopted in accordance with this subsection (p) by the
24 agency charged with administering that provision or
25 initiative. The 150-day limitation of the effective period of
26 emergency rules does not apply to rules adopted under this

1 subsection (p), and the effective period may continue through
2 June 30, 2013. The 24-month limitation on the adoption of
3 emergency rules does not apply to rules adopted under this
4 subsection (p). The adoption of emergency rules authorized by
5 this subsection (p) is deemed to be necessary for the public
6 interest, safety, and welfare.

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

18 (r) In order to provide for the expeditious and timely
19 implementation of the provisions of Public Act 98-651,
20 emergency rules to implement Public Act 98-651 may be adopted
21 in accordance with this subsection (r) by the Department of
22 Healthcare and Family Services. The 24-month limitation on the
23 adoption of emergency rules does not apply to rules adopted
24 under this subsection (r). The adoption of emergency rules
25 authorized by this subsection (r) is deemed to be necessary for
26 the public interest, safety, and welfare.

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

14 (t) In order to provide for the expeditious and timely
15 implementation of the provisions of Article II of Public Act
16 99-6, emergency rules to implement the changes made by Article
17 II of Public Act 99-6 to the Emergency Telephone System Act may
18 be adopted in accordance with this subsection (t) by the
19 Department of State Police. The rulemaking authority granted in
20 this subsection (t) shall apply only to those rules adopted
21 prior to July 1, 2016. The 24-month limitation on the adoption
22 of emergency rules does not apply to rules adopted under this
23 subsection (t). The adoption of emergency rules authorized by
24 this subsection (t) is deemed to be necessary for the public
25 interest, safety, and welfare.

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

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

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

18 (w) In order to provide for the expeditious and timely
19 implementation of the provisions of Public Act 99-796,
20 emergency rules to implement the changes made by Public Act
21 99-796 may be adopted in accordance with this subsection (w) by
22 the Adjutant General. The adoption of emergency rules
23 authorized by this subsection (w) is deemed to be necessary for
24 the public interest, safety, and welfare.

25 (x) In order to provide for the expeditious and timely
26 implementation of the provisions of Public Act 99-906,

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

11 (y) In order to provide for the expeditious and timely
12 implementation of the provisions of Public Act 100-23,
13 emergency rules to implement the changes made by Public Act
14 100-23 to Section 4.02 of the Illinois Act on the Aging,
15 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,
16 Section 55-30 of the Alcoholism and Other Drug Abuse and
17 Dependency Act, and Sections 74 and 75 of the Mental Health and
18 Developmental Disabilities Administrative Act may be adopted
19 in accordance with this subsection (y) by the respective
20 Department. The adoption of emergency rules authorized by this
21 subsection (y) is deemed to be necessary for the public
22 interest, safety, and welfare.

23 (z) In order to provide for the expeditious and timely
24 implementation of the provisions of Public Act 100-554,
25 emergency rules to implement the changes made by Public Act
26 100-554 to Section 4.7 of the Lobbyist Registration Act may be

1 adopted in accordance with this subsection (z) by the Secretary
2 of State. The adoption of emergency rules authorized by this
3 subsection (z) is deemed to be necessary for the public
4 interest, safety, and welfare.

5 (aa) In order to provide for the expeditious and timely
6 initial implementation of the changes made to Articles 5, 5A,
7 12, and 14 of the Illinois Public Aid Code under the provisions
8 of Public Act 100-581, the Department of Healthcare and Family
9 Services may adopt emergency rules in accordance with this
10 subsection (aa). The 24-month limitation on the adoption of
11 emergency rules does not apply to rules to initially implement
12 the changes made to Articles 5, 5A, 12, and 14 of the Illinois
13 Public Aid Code adopted under this subsection (aa). The
14 adoption of emergency rules authorized by this subsection (aa)
15 is deemed to be necessary for the public interest, safety, and
16 welfare.

17 (bb) In order to provide for the expeditious and timely
18 implementation of the provisions of Public Act 100-587,
19 emergency rules to implement the changes made by Public Act
20 100-587 to Section 4.02 of the Illinois Act on the Aging,
21 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,
22 subsection (b) of Section 55-30 of the Alcoholism and Other
23 Drug Abuse and Dependency Act, Section 5-104 of the Specialized
24 Mental Health Rehabilitation Act of 2013, and Section 75 and
25 subsection (b) of Section 74 of the Mental Health and
26 Developmental Disabilities Administrative Act may be adopted

1 in accordance with this subsection (bb) by the respective
2 Department. The adoption of emergency rules authorized by this
3 subsection (bb) is deemed to be necessary for the public
4 interest, safety, and welfare.

5 (cc) In order to provide for the expeditious and timely
6 implementation of the provisions of Public Act 100-587,
7 emergency rules may be adopted in accordance with this
8 subsection (cc) to implement the changes made by Public Act
9 100-587 to: Sections 14-147.5 and 14-147.6 of the Illinois
10 Pension Code by the Board created under Article 14 of the Code;
11 Sections 15-185.5 and 15-185.6 of the Illinois Pension Code by
12 the Board created under Article 15 of the Code; and Sections
13 16-190.5 and 16-190.6 of the Illinois Pension Code by the Board
14 created under Article 16 of the Code. The adoption of emergency
15 rules authorized by this subsection (cc) is deemed to be
16 necessary for the public interest, safety, and welfare.

17 (dd) In order to provide for the expeditious and timely
18 implementation of the provisions of Public Act 100-864,
19 emergency rules to implement the changes made by Public Act
20 100-864 to Section 3.35 of the Newborn Metabolic Screening Act
21 may be adopted in accordance with this subsection (dd) by the
22 Secretary of State. The adoption of emergency rules authorized
23 by this subsection (dd) is deemed to be necessary for the
24 public interest, safety, and welfare.

25 (ee) In order to provide for the expeditious and timely
26 implementation of the provisions of Public Act 100-1172 ~~this~~

1 ~~amendatory Act of the 100th General Assembly~~, emergency rules
2 implementing the Illinois Underground Natural Gas Storage
3 Safety Act may be adopted in accordance with this subsection by
4 the Department of Natural Resources. The adoption of emergency
5 rules authorized by this subsection is deemed to be necessary
6 for the public interest, safety, and welfare.

7 (ff) ~~(ee)~~ In order to provide for the expeditious and
8 timely initial implementation of the changes made to Articles
9 5A and 14 of the Illinois Public Aid Code under the provisions
10 of Public Act 100-1181 ~~this amendatory Act of the 100th General~~
11 ~~Assembly~~, the Department of Healthcare and Family Services may
12 on a one-time-only basis adopt emergency rules in accordance
13 with this subsection (ff) ~~(ee)~~. The 24-month limitation on the
14 adoption of emergency rules does not apply to rules to
15 initially implement the changes made to Articles 5A and 14 of
16 the Illinois Public Aid Code adopted under this subsection (ff)
17 ~~(ee)~~. The adoption of emergency rules authorized by this
18 subsection (ff) ~~(ee)~~ is deemed to be necessary for the public
19 interest, safety, and welfare.

20 (gg) ~~(ff)~~ In order to provide for the expeditious and
21 timely implementation of the provisions of Public Act 101-1
22 ~~this amendatory Act of the 101st General Assembly~~, emergency
23 rules may be adopted by the Department of Labor in accordance
24 with this subsection (gg) ~~(ff)~~ to implement the changes made by
25 Public Act 101-1 ~~this amendatory Act of the 101st General~~
26 ~~Assembly~~ to the Minimum Wage Law. The adoption of emergency

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

3 (hh) In order to provide for the expeditious and timely
4 implementation of the provisions of this amendatory Act of the
5 101st General Assembly, emergency rules may be adopted in
6 accordance with this subsection (hh) to implement the changes
7 made by this amendatory Act of the 101st General Assembly to
8 subsection (j) of Section 5-5.2 of the Illinois Public Aid
9 Code. The adoption of emergency rules authorized by this
10 subsection (hh) is deemed to be necessary for the public
11 interest, safety, and welfare.

12 (Source: P.A. 100-23, eff. 7-6-17; 100-554, eff. 11-16-17;
13 100-581, eff. 3-12-18; 100-587, Article 95, Section 95-5, eff.
14 6-4-18; 100-587, Article 110, Section 110-5, eff. 6-4-18;
15 100-864, eff. 8-14-18; 100-1172, eff. 1-4-19; 100-1181, eff.
16 3-8-19; 101-1, eff. 2-19-19; revised 4-2-19.)

17 Section 20-10. The Illinois Public Aid Code is amended by
18 changing Section 5-5.2 as follows:

19 (305 ILCS 5/5-5.2) (from Ch. 23, par. 5-5.2)

20 Sec. 5-5.2. Payment.

21 (a) All nursing facilities that are grouped pursuant to
22 Section 5-5.1 of this Act shall receive the same rate of
23 payment for similar services.

24 (b) It shall be a matter of State policy that the Illinois

1 Department shall utilize a uniform billing cycle throughout the
2 State for the long-term care providers.

3 (c) Notwithstanding any other provisions of this Code, the
4 methodologies for reimbursement of nursing services as
5 provided under this Article shall no longer be applicable for
6 bills payable for nursing services rendered on or after a new
7 reimbursement system based on the Resource Utilization Groups
8 (RUGs) has been fully operationalized, which shall take effect
9 for services provided on or after January 1, 2014.

10 (d) The new nursing services reimbursement methodology
11 utilizing RUG-IV 48 grouper model, which shall be referred to
12 as the RUGs reimbursement system, taking effect January 1,
13 2014, shall be based on the following:

14 (1) The methodology shall be resident-driven,
15 facility-specific, and cost-based.

16 (2) Costs shall be annually rebased and case mix index
17 quarterly updated. The nursing services methodology will
18 be assigned to the Medicaid enrolled residents on record as
19 of 30 days prior to the beginning of the rate period in the
20 Department's Medicaid Management Information System (MMIS)
21 as present on the last day of the second quarter preceding
22 the rate period based upon the Assessment Reference Date of
23 the Minimum Data Set (MDS).

24 (3) Regional wage adjustors based on the Health Service
25 Areas (HSA) groupings and adjusters in effect on April 30,
26 2012 shall be included.

1 (4) Case mix index shall be assigned to each resident
2 class based on the Centers for Medicare and Medicaid
3 Services staff time measurement study in effect on July 1,
4 2013, utilizing an index maximization approach.

5 (5) The pool of funds available for distribution by
6 case mix and the base facility rate shall be determined
7 using the formula contained in subsection (d-1).

8 (d-1) Calculation of base year Statewide RUG-IV nursing
9 base per diem rate.

10 (1) Base rate spending pool shall be:

11 (A) The base year resident days which are
12 calculated by multiplying the number of Medicaid
13 residents in each nursing home as indicated in the MDS
14 data defined in paragraph (4) by 365.

15 (B) Each facility's nursing component per diem in
16 effect on July 1, 2012 shall be multiplied by
17 subsection (A).

18 (C) Thirteen million is added to the product of
19 subparagraph (A) and subparagraph (B) to adjust for the
20 exclusion of nursing homes defined in paragraph (5).

21 (2) For each nursing home with Medicaid residents as
22 indicated by the MDS data defined in paragraph (4),
23 weighted days adjusted for case mix and regional wage
24 adjustment shall be calculated. For each home this
25 calculation is the product of:

26 (A) Base year resident days as calculated in

1 subparagraph (A) of paragraph (1).

2 (B) The nursing home's regional wage adjustor
3 based on the Health Service Areas (HSA) groupings and
4 adjustors in effect on April 30, 2012.

5 (C) Facility weighted case mix which is the number
6 of Medicaid residents as indicated by the MDS data
7 defined in paragraph (4) multiplied by the associated
8 case weight for the RUG-IV 48 grouper model using
9 standard RUG-IV procedures for index maximization.

10 (D) The sum of the products calculated for each
11 nursing home in subparagraphs (A) through (C) above
12 shall be the base year case mix, rate adjusted weighted
13 days.

14 (3) The Statewide RUG-IV nursing base per diem rate:

15 (A) on January 1, 2014 shall be the quotient of the
16 paragraph (1) divided by the sum calculated under
17 subparagraph (D) of paragraph (2); and

18 (B) on and after July 1, 2014, shall be the amount
19 calculated under subparagraph (A) of this paragraph
20 (3) plus \$1.76.

21 (4) Minimum Data Set (MDS) comprehensive assessments
22 for Medicaid residents on the last day of the quarter used
23 to establish the base rate.

24 (5) Nursing facilities designated as of July 1, 2012 by
25 the Department as "Institutions for Mental Disease" shall
26 be excluded from all calculations under this subsection.

1 The data from these facilities shall not be used in the
2 computations described in paragraphs (1) through (4) above
3 to establish the base rate.

4 (e) Beginning July 1, 2014, the Department shall allocate
5 funding in the amount up to \$10,000,000 for per diem add-ons to
6 the RUGS methodology for dates of service on and after July 1,
7 2014:

8 (1) \$0.63 for each resident who scores in I4200
9 Alzheimer's Disease or I4800 non-Alzheimer's Dementia.

10 (2) \$2.67 for each resident who scores either a "1" or
11 "2" in any items S1200A through S1200I and also scores in
12 RUG groups PA1, PA2, BA1, or BA2.

13 (e-1) (Blank).

14 (e-2) For dates of services beginning January 1, 2014, the
15 RUG-IV nursing component per diem for a nursing home shall be
16 the product of the statewide RUG-IV nursing base per diem rate,
17 the facility average case mix index, and the regional wage
18 adjustor. Transition rates for services provided between
19 January 1, 2014 and December 31, 2014 shall be as follows:

20 (1) The transition RUG-IV per diem nursing rate for
21 nursing homes whose rate calculated in this subsection
22 (e-2) is greater than the nursing component rate in effect
23 July 1, 2012 shall be paid the sum of:

24 (A) The nursing component rate in effect July 1,
25 2012; plus

26 (B) The difference of the RUG-IV nursing component

1 per diem calculated for the current quarter minus the
2 nursing component rate in effect July 1, 2012
3 multiplied by 0.88.

4 (2) The transition RUG-IV per diem nursing rate for
5 nursing homes whose rate calculated in this subsection
6 (e-2) is less than the nursing component rate in effect
7 July 1, 2012 shall be paid the sum of:

8 (A) The nursing component rate in effect July 1,
9 2012; plus

10 (B) The difference of the RUG-IV nursing component
11 per diem calculated for the current quarter minus the
12 nursing component rate in effect July 1, 2012
13 multiplied by 0.13.

14 (f) Notwithstanding any other provision of this Code, on
15 and after July 1, 2012, reimbursement rates associated with the
16 nursing or support components of the current nursing facility
17 rate methodology shall not increase beyond the level effective
18 May 1, 2011 until a new reimbursement system based on the RUGs
19 IV 48 grouper model has been fully operationalized.

20 (g) Notwithstanding any other provision of this Code, on
21 and after July 1, 2012, for facilities not designated by the
22 Department of Healthcare and Family Services as "Institutions
23 for Mental Disease", rates effective May 1, 2011 shall be
24 adjusted as follows:

25 (1) Individual nursing rates for residents classified
26 in RUG IV groups PA1, PA2, BA1, and BA2 during the quarter

1 ending March 31, 2012 shall be reduced by 10%;

2 (2) Individual nursing rates for residents classified
3 in all other RUG IV groups shall be reduced by 1.0%;

4 (3) Facility rates for the capital and support
5 components shall be reduced by 1.7%.

6 (h) Notwithstanding any other provision of this Code, on
7 and after July 1, 2012, nursing facilities designated by the
8 Department of Healthcare and Family Services as "Institutions
9 for Mental Disease" and "Institutions for Mental Disease" that
10 are facilities licensed under the Specialized Mental Health
11 Rehabilitation Act of 2013 shall have the nursing,
12 socio-developmental, capital, and support components of their
13 reimbursement rate effective May 1, 2011 reduced in total by
14 2.7%.

15 (i) On and after July 1, 2014, the reimbursement rates for
16 the support component of the nursing facility rate for
17 facilities licensed under the Nursing Home Care Act as skilled
18 or intermediate care facilities shall be the rate in effect on
19 June 30, 2014 increased by 8.17%.

20 (j) Notwithstanding any other provision of law, subject to
21 federal approval, effective July 1, 2019, sufficient funds
22 shall be allocated for changes to rates for facilities licensed
23 under the Nursing Home Care Act as skilled nursing facilities
24 or intermediate care facilities for dates of services on and
25 after July 1, 2019: (i) to establish a per diem add-on to the
26 direct care per diem rate not to exceed \$70,000,000 annually in

1 the aggregate taking into account federal matching funds for
2 the purpose of addressing the facility's unique staffing needs,
3 adjusted quarterly and distributed by a weighted formula based
4 on Medicaid bed days on the last day of the second quarter
5 preceding the quarter for which the rate is being adjusted; and
6 (ii) in an amount not to exceed \$170,000,000 annually in the
7 aggregate taking into account federal matching funds to permit
8 the support component of the nursing facility rate to be
9 updated as follows:

10 (1) 80%, or \$136,000,000, of the funds shall be used to
11 update each facility's rate in effect on June 30, 2019
12 using the most recent cost reports on file, which have had
13 a limited review conducted by the Department of Healthcare
14 and Family Services and will not hold up enacting the rate
15 increase, with the Department of Healthcare and Family
16 Services and taking into account subsection (i).

17 (2) After completing the calculation in paragraph (1),
18 any facility whose rate is less than the rate in effect on
19 June 30, 2019 shall have its rate restored to the rate in
20 effect on June 30, 2019 from the 20% of the funds set
21 aside.

22 (3) The remainder of the 20%, or \$34,000,000, shall be
23 used to increase each facility's rate by an equal
24 percentage.

25 To implement item (i) in this subsection, facilities shall
26 file quarterly reports documenting compliance with its

1 annually approved staffing plan, which shall permit compliance
2 with Section 3-202.05 of the Nursing Home Care Act. A facility
3 that fails to meet the benchmarks and dates contained in the
4 plan may have its add-on adjusted in the quarter following the
5 quarterly review. Nothing in this Section shall limit the
6 ability of the facility to appeal a ruling of non-compliance
7 and a subsequent reduction to the add-on. Funds adjusted for
8 noncompliance shall be maintained in the Long-Term Care
9 Provider Fund and accounted for separately. At the end of each
10 fiscal year, these funds shall be made available to facilities
11 for special staffing projects.

12 In order to provide for the expeditious and timely
13 implementation of the provisions of this amendatory Act of the
14 101st General Assembly, emergency rules to implement any
15 provision of this amendatory Act of the 101st General Assembly
16 may be adopted in accordance with this subsection by the agency
17 charged with administering that provision or initiative. The
18 agency shall simultaneously file emergency rules and permanent
19 rules to ensure that there is no interruption in administrative
20 guidance. The 150-day limitation of the effective period of
21 emergency rules does not apply to rules adopted under this
22 subsection, and the effective period may continue through June
23 30, 2021. The 24-month limitation on the adoption of emergency
24 rules does not apply to rules adopted under this subsection.
25 The adoption of emergency rules authorized by this subsection
26 is deemed to be necessary for the public interest, safety, and

1 welfare.

2 (Source: P.A. 98-104, Article 6, Section 6-240, eff. 7-22-13;
3 98-104, Article 11, Section 11-35, eff. 7-22-13; 98-651, eff.
4 6-16-14; 98-727, eff. 7-16-14; 98-756, eff. 7-16-14; 99-78,
5 eff. 7-20-15.)

6 Section 20-15. The Nursing Home Care Act is amended by
7 changing Sections 2-106.1, 3-202.05, and 3-209 and by adding
8 Section 3-305.8 as follows:

9 (210 ILCS 45/2-106.1)

10 Sec. 2-106.1. Drug treatment.

11 (a) A resident shall not be given unnecessary drugs. An
12 unnecessary drug is any drug used in an excessive dose,
13 including in duplicative therapy; for excessive duration;
14 without adequate monitoring; without adequate indications for
15 its use; or in the presence of adverse consequences that
16 indicate the drugs should be reduced or discontinued. The
17 Department shall adopt, by rule, the standards for unnecessary
18 drugs contained in interpretive guidelines issued by the United
19 States Department of Health and Human Services for the purposes
20 of administering Titles XVIII and XIX of the Social Security
21 Act.

22 (b) Except in the case of an emergency, psychotropic
23 ~~Psychotropic~~ medication shall not be administered ~~prescribed~~
24 without the informed consent of the resident or, the resident's

1 surrogate decision maker ~~guardian, or other authorized~~
2 ~~representative~~. "Psychotropic medication" means medication
3 that is used for or listed as used for psychotropic
4 ~~antipsychotic~~, antidepressant, antimanic, or antianxiety
5 behavior modification or behavior management purposes in the
6 latest editions of the AMA Drug Evaluations or the Physician's
7 Desk Reference. "Emergency" has the same meaning as in Section
8 1-112 of the Nursing Home Care Act. A facility shall (i)
9 document the alleged emergency in detail, including the facts
10 surrounding the medication's need, and (ii) present this
11 documentation to the resident and the resident's
12 representative. No later than January 1, 2021, the ~~The~~
13 Department shall adopt, by rule, a protocol specifying how
14 informed consent for psychotropic medication may be obtained or
15 refused. The protocol shall require, at a minimum, a discussion
16 between (i) the resident or the resident's surrogate decision
17 maker ~~authorized representative~~ and (ii) the resident's
18 physician, a registered pharmacist (who is not a dispensing
19 pharmacist for the facility where the resident lives), or a
20 licensed nurse about the possible risks and benefits of a
21 recommended medication and the use of standardized consent
22 forms designated by the Department. The protocol shall include
23 informing the resident, surrogate decision maker, or both of
24 the existence of a copy of: the resident's care plan; the
25 facility policies and procedures adopted in compliance with
26 subsection (b-15) of this Section; and a notification that the

1 most recent of the resident's care plans and the facility's
2 policies are available to the resident or surrogate decision
3 maker upon request. Each form developed by the Department (i)
4 shall be written in plain language, (ii) shall be able to be
5 downloaded from the Department's official website, (iii) shall
6 include information specific to the psychotropic medication
7 for which consent is being sought, and (iv) shall be used for
8 every resident for whom psychotropic drugs are prescribed. The
9 Department shall utilize the rules, protocols, and forms
10 developed and implemented under the Specialized Mental Health
11 Rehabilitation Act of 2013 in effect on the effective date of
12 this amendatory Act of the 101st General Assembly, except to
13 the extent that this Act requires a different procedure, and
14 except that the maximum possible period for informed consent
15 shall be until: (1) a change in the prescription occurs, either
16 as to type of psychotropic medication or dosage; or (2) a
17 resident's care plan changes. The Department may further amend
18 the rules after January 1, 2021 pursuant to existing rulemaking
19 authority. In addition to creating those forms, the Department
20 shall approve the use of any other informed consent forms that
21 meet criteria developed by the Department. At the discretion of
22 the Department, informed consent forms may include side effects
23 that the Department reasonably believes are more common, with a
24 direction that more complete information can be found via a
25 link on the Department's website to third-party websites with
26 more complete information, such as the United States Food and

1 Drug Administration's website. The Department or a facility
2 shall incur no liability for information provided on a consent
3 form so long as the consent form is substantially accurate
4 based upon generally accepted medical principles and if the
5 form includes the website links.

6 Informed consent shall be sought from the resident. For the
7 purposes of this Section, "surrogate decision maker" means an
8 individual representing the resident's interests as permitted
9 by this Section. Informed consent shall be sought by the
10 resident's guardian of the person if one has been named by a
11 court of competent jurisdiction. In the absence of a
12 court-ordered guardian, informed consent shall be sought from a
13 health care agent under the Illinois Power of Attorney Act who
14 has authority to give consent. If neither a court-ordered
15 guardian of the person nor a health care agent under the
16 Illinois Power of Attorney Act is available and the attending
17 physician determines that the resident lacks capacity to make
18 decisions, informed consent shall be sought from the resident's
19 attorney-in-fact designated under the Mental Health Treatment
20 Preference Declaration Act, if applicable, or the resident's
21 representative.

22 In addition to any other penalty prescribed by law, a
23 facility that is found to have violated this subsection, or the
24 federal certification requirement that informed consent be
25 obtained before administering a psychotropic medication, shall
26 thereafter be required to obtain the signatures of 2 licensed

1 health care professionals on every form purporting to give
2 informed consent for the administration of a psychotropic
3 medication, certifying the personal knowledge of each health
4 care professional that the consent was obtained in compliance
5 with the requirements of this subsection.

6 (b-5) A facility must obtain voluntary informed consent, in
7 writing, from a resident or the resident's surrogate decision
8 maker before administering or dispensing a psychotropic
9 medication to that resident.

10 (b-10) No facility shall deny continued residency to a
11 person on the basis of the person's or resident's, or the
12 person's or resident's surrogate decision maker's, refusal of
13 the administration of psychotropic medication, unless the
14 facility can demonstrate that the resident's refusal would
15 place the health and safety of the resident, the facility
16 staff, other residents, or visitors at risk.

17 A facility that alleges that the resident's refusal to
18 consent to the administration of psychotropic medication will
19 place the health and safety of the resident, the facility
20 staff, other residents, or visitors at risk must: (1) document
21 the alleged risk in detail; (2) present this documentation to
22 the resident or the resident's surrogate decision maker, to the
23 Department, and to the Office of the State Long Term Care
24 Ombudsman; and (3) inform the resident or his or her surrogate
25 decision maker of his or her right to appeal to the Department.
26 The documentation of the alleged risk shall include a

1 description of all nonpharmacological or alternative care
2 options attempted and why they were unsuccessful.

3 (b-15) Within 100 days after the effective date of any
4 rules adopted by the Department under subsection (b) of this
5 Section, all facilities shall implement written policies and
6 procedures for compliance with this Section. When the
7 Department conducts its annual survey of a facility, the
8 surveyor may review these written policies and procedures and
9 either:

10 (1) give written notice to the facility that the
11 policies or procedures are sufficient to demonstrate the
12 facility's intent to comply with this Section; or

13 (2) provide written notice to the facility that the
14 proposed policies and procedures are deficient, identify
15 the areas that are deficient, and provide 30 days for the
16 facility to submit amended policies and procedures that
17 demonstrate its intent to comply with this Section.

18 A facility's failure to submit the documentation required
19 under this subsection is sufficient to demonstrate its intent
20 to not comply with this Section and shall be grounds for review
21 by the Department.

22 All facilities must provide training and education on the
23 requirements of this Section to all personnel involved in
24 providing care to residents and train and educate such
25 personnel on the methods and procedures to effectively
26 implement the facility's policies. Training and education

1 provided under this Section must be documented in each
2 personnel file.

3 (b-20) Upon the receipt of a report of any violation of
4 this Section, the Department shall investigate and, upon
5 finding sufficient evidence of a violation of this Section, may
6 proceed with disciplinary action against the licensee of the
7 facility. In any administrative disciplinary action under this
8 subsection, the Department shall have the discretion to
9 determine the gravity of the violation and, taking into account
10 mitigating and aggravating circumstances and facts, may adjust
11 the disciplinary action accordingly.

12 (b-25) A violation of informed consent that, for an
13 individual resident, lasts for 7 days or more under this
14 Section is, at a minimum, a Type "B" violation. A second
15 violation of informed consent within a year from a previous
16 violation in the same facility regardless of the duration of
17 the second violation is, at a minimum, a Type "B" violation.

18 (b-30) Any violation of this Section by a facility may be
19 enforced by an action brought by the Department in the name of
20 the People of Illinois for injunctive relief, civil penalties,
21 or both injunctive relief and civil penalties. The Department
22 may initiate the action upon its own complaint or the complaint
23 of any other interested party.

24 (b-35) Any resident who has been administered a
25 psychotropic medication in violation of this Section may bring
26 an action for injunctive relief, civil damages, and costs and

1 attorney's fees against any facility responsible for the
2 violation.

3 (b-40) An action under this Section must be filed within 2
4 years of either the date of discovery of the violation that
5 gave rise to the claim or the last date of an instance of a
6 noncompliant administration of psychotropic medication to the
7 resident, whichever is later.

8 (b-45) A facility subject to action under this Section
9 shall be liable for damages of up to \$500 for each day after
10 discovery of a violation that the facility violates the
11 requirements of this Section.

12 (b-55) The rights provided for in this Section are
13 cumulative to existing resident rights. No part of this Section
14 shall be interpreted as abridging, abrogating, or otherwise
15 diminishing existing resident rights or causes of action at law
16 or equity.

17 (c) The requirements of this Section are intended to
18 control in a conflict with the requirements of Sections 2-102
19 and 2-107.2 of the Mental Health and Developmental Disabilities
20 Code with respect to the administration of psychotropic
21 medication.

22 (Source: P.A. 95-331, eff. 8-21-07; 96-1372, eff. 7-29-10.)

23 (210 ILCS 45/3-202.05)

24 Sec. 3-202.05. Staffing ratios effective July 1, 2010 and
25 thereafter.

1 (a) For the purpose of computing staff to resident ratios,
2 direct care staff shall include:

- 3 (1) registered nurses;
- 4 (2) licensed practical nurses;
- 5 (3) certified nurse assistants;
- 6 (4) psychiatric services rehabilitation aides;
- 7 (5) rehabilitation and therapy aides;
- 8 (6) psychiatric services rehabilitation coordinators;
- 9 (7) assistant directors of nursing;
- 10 (8) 50% of the Director of Nurses' time; and
- 11 (9) 30% of the Social Services Directors' time.

12 The Department shall, by rule, allow certain facilities
13 subject to 77 Ill. Admin. Code 300.4000 and following (Subpart
14 S) to utilize specialized clinical staff, as defined in rules,
15 to count towards the staffing ratios.

16 Within 120 days of the effective date of this amendatory
17 Act of the 97th General Assembly, the Department shall
18 promulgate rules specific to the staffing requirements for
19 facilities federally defined as Institutions for Mental
20 Disease. These rules shall recognize the unique nature of
21 individuals with chronic mental health conditions, shall
22 include minimum requirements for specialized clinical staff,
23 including clinical social workers, psychiatrists,
24 psychologists, and direct care staff set forth in paragraphs
25 (4) through (6) and any other specialized staff which may be
26 utilized and deemed necessary to count toward staffing ratios.

1 Within 120 days of the effective date of this amendatory
2 Act of the 97th General Assembly, the Department shall
3 promulgate rules specific to the staffing requirements for
4 facilities licensed under the Specialized Mental Health
5 Rehabilitation Act of 2013. These rules shall recognize the
6 unique nature of individuals with chronic mental health
7 conditions, shall include minimum requirements for specialized
8 clinical staff, including clinical social workers,
9 psychiatrists, psychologists, and direct care staff set forth
10 in paragraphs (4) through (6) and any other specialized staff
11 which may be utilized and deemed necessary to count toward
12 staffing ratios.

13 (b) (Blank). ~~Beginning January 1, 2011, and thereafter,~~
14 ~~light intermediate care shall be staffed at the same staffing~~
15 ~~ratio as intermediate care.~~

16 (b-5) For purposes of the minimum staffing ratios in this
17 Section, all residents shall be classified as requiring either
18 skilled care or intermediate care.

19 As used in this subsection:

20 "Intermediate care" means basic nursing care and other
21 restorative services under periodic medical direction.

22 "Skilled care" means skilled nursing care, continuous
23 skilled nursing observations, restorative nursing, and other
24 services under professional direction with frequent medical
25 supervision.

26 (c) Facilities shall notify the Department within 60 days

1 after the effective date of this amendatory Act of the 96th
2 General Assembly, in a form and manner prescribed by the
3 Department, of the staffing ratios in effect on the effective
4 date of this amendatory Act of the 96th General Assembly for
5 both intermediate and skilled care and the number of residents
6 receiving each level of care.

7 (d) (1) (Blank). ~~Effective July 1, 2010, for each resident~~
8 ~~needing skilled care, a minimum staffing ratio of 2.5 hours of~~
9 ~~nursing and personal care each day must be provided; for each~~
10 ~~resident needing intermediate care, 1.7 hours of nursing and~~
11 ~~personal care each day must be provided.~~

12 (2) (Blank). ~~Effective January 1, 2011, the minimum~~
13 ~~staffing ratios shall be increased to 2.7 hours of nursing and~~
14 ~~personal care each day for a resident needing skilled care and~~
15 ~~1.9 hours of nursing and personal care each day for a resident~~
16 ~~needing intermediate care.~~

17 (3) (Blank). ~~Effective January 1, 2012, the minimum~~
18 ~~staffing ratios shall be increased to 3.0 hours of nursing and~~
19 ~~personal care each day for a resident needing skilled care and~~
20 ~~2.1 hours of nursing and personal care each day for a resident~~
21 ~~needing intermediate care.~~

22 (4) (Blank). ~~Effective January 1, 2013, the minimum~~
23 ~~staffing ratios shall be increased to 3.4 hours of nursing and~~
24 ~~personal care each day for a resident needing skilled care and~~
25 ~~2.3 hours of nursing and personal care each day for a resident~~
26 ~~needing intermediate care.~~

1 (5) Effective January 1, 2014, the minimum staffing ratios
2 shall be increased to 3.8 hours of nursing and personal care
3 each day for a resident needing skilled care and 2.5 hours of
4 nursing and personal care each day for a resident needing
5 intermediate care.

6 (e) Ninety days after the effective date of this amendatory
7 Act of the 97th General Assembly, a minimum of 25% of nursing
8 and personal care time shall be provided by licensed nurses,
9 with at least 10% of nursing and personal care time provided by
10 registered nurses. These minimum requirements shall remain in
11 effect until an acuity based registered nurse requirement is
12 promulgated by rule concurrent with the adoption of the
13 Resource Utilization Group classification-based payment
14 methodology, as provided in Section 5-5.2 of the Illinois
15 Public Aid Code. Registered nurses and licensed practical
16 nurses employed by a facility in excess of these requirements
17 may be used to satisfy the remaining 75% of the nursing and
18 personal care time requirements. Notwithstanding this
19 subsection, no staffing requirement in statute in effect on the
20 effective date of this amendatory Act of the 97th General
21 Assembly shall be reduced on account of this subsection.

22 (f) The Department shall submit proposed rules for adoption
23 by January 1, 2020 establishing a system for determining
24 compliance with minimum staffing set forth in this Section and
25 the requirements of 77 Ill. Adm. Code 300.1230 adjusted for any
26 waivers granted under Section 3-303.1. Compliance shall be

1 determined quarterly by comparing the number of hours provided
2 per resident per day using the Centers for Medicare and
3 Medicaid Services' payroll-based journal and the facility's
4 daily census, broken down by intermediate and skilled care as
5 self-reported by the facility to the Department on a quarterly
6 basis. The Department shall use the quarterly payroll-based
7 journal and the self-reported census to calculate the number of
8 hours provided per resident per day and compare this ratio to
9 the minimum staffing standards required under this Section, as
10 impacted by any waivers granted under Section 3-303.1.
11 Discrepancies between job titles contained in this Section and
12 the payroll-based journal shall be addressed by rule.

13 (g) The Department shall submit proposed rules for adoption
14 by January 1, 2020 establishing monetary penalties for
15 facilities not in compliance with minimum staffing standards
16 under this Section. No monetary penalty may be issued for
17 noncompliance during the implementation period, which shall be
18 July 1, 2020 through September 30, 2020. If a facility is found
19 to be noncompliant during the implementation period, the
20 Department shall provide a written notice identifying the
21 staffing deficiencies and require the facility to provide a
22 sufficiently detailed correction plan to meet the statutory
23 minimum staffing levels. Monetary penalties shall be imposed
24 beginning no later than January 1, 2021 and quarterly
25 thereafter and shall be based on the latest quarter for which
26 the Department has data. Monetary penalties shall be

1 established based on a formula that calculates on a daily basis
2 the cost of wages and benefits for the missing staffing hours.
3 All notices of noncompliance shall include the computations
4 used to determine noncompliance and establishing the variance
5 between minimum staffing ratios and the Department's
6 computations. The penalty for the first offense shall be 125%
7 of the cost of wages and benefits for the missing staffing
8 hours. The penalty shall increase to 150% of the cost of wages
9 and benefits for the missing staffing hours for the second
10 offense and 200% the cost of wages and benefits for the missing
11 staffing hours for the third and all subsequent offenses. The
12 penalty shall be imposed regardless of whether the facility has
13 committed other violations of this Act during the same period
14 that the staffing offense occurred. The penalty may not be
15 waived, but the Department shall have the discretion to
16 determine the gravity of the violation in situations where
17 there is no more than a 10% deviation from the staffing
18 requirements and make appropriate adjustments to the penalty.
19 The Department is granted discretion to waive the penalty when
20 unforeseen circumstances have occurred that resulted in
21 call-offs of scheduled staff. This provision shall be applied
22 no more than 6 times per quarter. Nothing in this Section
23 diminishes a facility's right to appeal.

24 (Source: P.A. 97-689, eff. 6-14-12; 98-104, eff. 7-22-13.)

25 (210 ILCS 45/3-209) (from Ch. 111 1/2, par. 4153-209)

1 Sec. 3-209. Required posting of information.

2 (a) Every facility shall conspicuously post for display in
3 an area of its offices accessible to residents, employees, and
4 visitors the following:

5 (1) Its current license;

6 (2) A description, provided by the Department, of
7 complaint procedures established under this Act and the
8 name, address, and telephone number of a person authorized
9 by the Department to receive complaints;

10 (3) A copy of any order pertaining to the facility
11 issued by the Department or a court; and

12 (4) A list of the material available for public
13 inspection under Section 3-210.

14 (b) A facility that has received a notice of violation for
15 a violation of the minimum staffing requirements under Section
16 3-202.05 shall display, during the period of time the facility
17 is out of compliance, a notice stating in Calibri (body) font
18 and 26-point type in black letters on an 8.5 by 11 inch white
19 paper the following:

20 "Notice Dated:

21 This facility does not currently meet the minimum staffing
22 ratios required by law. Posted at the direction of the Illinois
23 Department of Public Health."

24 The notice must be posted, at a minimum, at all publicly used

1 exterior entryways into the facility, inside the main entrance
2 lobby, and next to any registration desk for easily accessible
3 viewing. The notice must also be posted on the main page of the
4 facility's website. The Department shall have the discretion to
5 determine the gravity of any violation and, taking into account
6 mitigating and aggravating circumstances and facts, may reduce
7 the requirement of, and amount of time for, posting the notice.

8 (Source: P.A. 81-1349.)

9 (210 ILCS 45/3-305.8 new)

10 Sec. 3-305.8. Database of nursing home quarterly reports
11 and citations.

12 (a) The Department shall publish the quarterly reports of
13 facilities in violation of this Act in an easily searchable,
14 comprehensive, and downloadable electronic database on the
15 Department's website in language that is easily understood. The
16 database shall include quarterly reports of all facilities that
17 have violated this Act starting from 2005 and shall continue
18 indefinitely. The database shall be in an electronic format
19 with active hyperlinks to individual facility citations. The
20 database shall be updated quarterly and shall be electronically
21 searchable using a facility's name and address and the facility
22 owner's name and address.

23 (b) In lieu of the database under subsection (a), the
24 Department may elect to publish the list mandated under Section
25 3-304 in an easily searchable, comprehensive, and downloadable

1 electronic database on the Department's website in plain
2 language. The database shall include the information from all
3 such lists since 2005 and shall continue indefinitely. The
4 database shall be in an electronic format with active
5 hyperlinks to individual facility citations. The database
6 shall be updated quarterly and shall be electronically
7 searchable using a facility's name and address and the facility
8 owner's name and address.

9 Section 20-20. The Specialized Mental Health
10 Rehabilitation Act of 2013 is amended by changing Section 3-106
11 as follows:

12 (210 ILCS 49/3-106)

13 Sec. 3-106. Pharmaceutical treatment.

14 (a) A consumer shall not be given unnecessary drugs. An
15 unnecessary drug is any drug used in an excessive dose,
16 including in duplicative therapy; for excessive duration;
17 without adequate monitoring; without adequate indications for
18 its use; or in the presence of adverse consequences that
19 indicate the drug should be reduced or discontinued. The
20 Department shall adopt, by rule, the standards for unnecessary
21 drugs.

22 (b) (Blank). ~~Informed consent shall be required for the~~
23 ~~prescription of psychotropic medication consistent with the~~
24 ~~requirements contained in subsection (b) of Section 2 106.1 of~~

1 ~~the Nursing Home Care Act.~~

2 (b-5) Psychotropic medication shall not be prescribed
3 without the informed consent of the consumer, the consumer's
4 guardian, or other authorized representative. "Psychotropic
5 medication" means medication that is used for or listed as used
6 for antipsychotic, antidepressant, antimanic, or antianxiety
7 behavior modification or behavior management purposes in the
8 latest editions of the AMA Drug Evaluations or the Physician's
9 Desk Reference. The Department shall adopt, by rule, a protocol
10 specifying how informed consent for psychotropic medication
11 may be obtained or refused. The protocol shall require, at a
12 minimum, a discussion between the consumer or the consumer's
13 authorized representative and the consumer's physician, a
14 registered pharmacist who is not a dispensing pharmacist for
15 the facility where the consumer lives, or a licensed nurse
16 about the possible risks and benefits of a recommended
17 medication and the use of standardized consent forms designated
18 by the Department. Each form developed by the Department shall
19 (i) be written in plain language, (ii) be able to be downloaded
20 from the Department's official website, (iii) include
21 information specific to the psychotropic medication for which
22 consent is being sought, and (iv) be used for every consumer
23 for whom psychotropic drugs are prescribed. In addition to
24 creating those forms, the Department shall approve the use of
25 any other informed consent forms that meet criteria developed
26 by the Department. In addition to any other penalty prescribed

1 by law, a facility that is found to have violated this
2 subsection, or the federal certification requirement that
3 informed consent be obtained before administering a
4 psychotropic medication, shall thereafter be required to
5 obtain the signatures of 2 licensed health care professionals
6 on every form purporting to give informed consent for the
7 administration of a psychotropic medication, certifying the
8 personal knowledge of each health care professional that the
9 consent was obtained in compliance with the requirements of
10 this subsection.

11 The requirements of this Section are intended to control in
12 a conflict with the requirements of Sections 2-102 and 2-107.2
13 of the Mental Health and Developmental Disabilities Code with
14 respect to the administration of psychotropic medication.

15 (c) No drug shall be administered except upon the order of
16 a person lawfully authorized to prescribe for and treat mental
17 illness.

18 (d) All drug orders shall be written, dated, and signed by
19 the person authorized to give such an order. The name,
20 quantity, or specific duration of therapy, dosage, and time or
21 frequency of administration of the drug and the route of
22 administration if other than oral shall be specific.

23 (e) Verbal orders for drugs and treatment shall be received
24 only by those authorized under Illinois law to do so from their
25 supervising physician. Such orders shall be recorded
26 immediately in the consumer's record by the person receiving

1 the order and shall include the date and time of the order.

2 (Source: P.A. 98-104, eff. 7-22-13.)

3 ARTICLE 25. PRIVATE-PUBLIC PARTNERSHIP

4 Section 25-1. Short title. This Article may be cited as the
5 Public-Private Partnership for Civic and Transit
6 Infrastructure Project Act. References in this Article to "this
7 Act" mean this Article.

8 Section 25-5. Public policy and legislative findings.

9 (a) It is in the best interest of the State of Illinois to
10 encourage private investment in public transit-oriented
11 infrastructure projects with broad economic development, civic
12 and diversity equity, and community impacts, and to encourage
13 related private development activities that will generate new
14 State and local revenues to fund such public infrastructure, as
15 well as to fund other statewide priorities.

16 (b) Existing methods of procurement and financing of
17 transit-oriented public infrastructure projects serving the
18 needs of the public limit the State's ability to access
19 underutilized private land for such public infrastructure
20 projects and to encourage private, tax-generating development
21 on and adjacent to such public infrastructure projects.

22 (c) A private entity has proposed a civic and transit
23 infrastructure project, to be completed in one or more phases,

1 which presents an opportunity for a prudent State investment
2 that will develop a major public transit infrastructure asset
3 that has the potential to connect Metra, the South Shore Line,
4 Amtrak, the Northern Indiana Commuter Transportation District,
5 the Chicago Transportation Authority, bus service, and a
6 central-area circulator transit system while bringing
7 significant civic, economic, and fiscal benefits to the State.

8 (d) It is in the best interest of the State to authorize
9 the public agency to enter into a public-private partnership
10 with the private entity, whereby the private entity will
11 develop, finance, construct, operate, and manage the Civic and
12 Transit Infrastructure Project as necessary public
13 infrastructure in the State, and for the State to utilize a
14 portion of future State revenues to ultimately acquire the
15 civic build as an asset of the State.

16 (e) The private entity will be accountable to the People of
17 Illinois through a comprehensive system of oversight,
18 auditing, and reporting, and shall meet, at a minimum, the
19 State's utilization goals for business enterprises established
20 in the Business Enterprise for Minorities, Women, and Persons
21 with Disabilities Act as established for similar
22 infrastructure projects in the State. The private entity will
23 establish and manage a comprehensive Targeted Business and
24 Workforce Participation Program for the Civic and Transit
25 Infrastructure Project that establishes definitive goals and
26 objectives associated with the professional and construction

1 services, contracts entered into, and hours of the workforce
2 employed in the development of the Civic and Transit
3 Infrastructure Project. The Targeted Business and Workforce
4 Participation Program will emphasize the expansion of business
5 capacity and workforce opportunity that can be sustained among
6 minority, women, disabled, and veteran businesses and
7 individuals that are contracted or employed under the Targeted
8 Business and Workforce Participation Program developed for the
9 Civic and Transit Infrastructure Project.

10 (f) The utilization of a portion of the State's sales tax
11 to repay the cost of its public-private partnership with the
12 private entity for the development, financing, construction,
13 operation, and management of the Civic and Transit
14 Infrastructure Project is of benefit to the State for the
15 reasons that the State would not otherwise derive the revenue
16 from the Civic and Transit Infrastructure Project, or the
17 private development on and adjacent to the Civic and Transit
18 Infrastructure Project, without the public-private
19 partnership, and the State or a political subdivision thereof
20 will ultimately own the Civic and Transit Infrastructure
21 Project.

22 (g) It is found and declared that the implementation of the
23 Civic and Transit Infrastructure Project through a
24 public-private partnership as provided under this Act has the
25 ability to reduce unemployment in the State, create new jobs,
26 expand the business and workforce capacity among minority,

1 woman, disabled and veteran businesses and individuals,
2 improve mobility and opportunity for the People of the State of
3 Illinois, and, by the provision of new public infrastructure
4 and private development, greatly enhance the overall tax base
5 and strengthen the economy of the State.

6 (h) In order to provide for flexibility in meeting the
7 financial, design, engineering, and construction needs of the
8 State, and its agencies and departments, and in order to
9 provide continuing and adequate financing for the Civic and
10 Transit Infrastructure Project on favorable terms, the
11 delegations of authority to the public agency, the State
12 Comptroller, the State Treasurer and other officers of the
13 State that are contained in this Act are necessary and
14 desirable.

15 Section 25-10. Definitions. As used in this Act:

16 "Civic and Transit Infrastructure Project" or "civic
17 build" or "Project" means civic infrastructure, whether
18 publicly or privately owned, located in the City of Chicago,
19 generally within the boundaries of East 14th Street; extending
20 east to Lake Shore Drive; south to McCormick Place's North
21 Building; west to the outer boundary of the McCormick Place
22 busway and, where it extends farther west, the St. Charles
23 Airline; northwest to South Indiana Avenue; north to East 15th
24 Place; east to the McCormick Place busway; and north to East
25 14th Street, in total comprising approximately 34 acres,

1 including, without limitation: (1) streets, roadways,
2 pedestrian ways, commuter linkages and circulator transit
3 systems, bridges, tunnels, overpasses, bus ways, and guideways
4 connected to or adjacent to the Project; (2) utilities systems
5 and related facilities, utility relocations and replacements,
6 utility-line extensions, network and communication systems,
7 streetscape improvements, drainage systems, sewer and water
8 systems, subgrade structures and associated improvements; (3)
9 landscaping, facade construction and restoration, wayfinding,
10 and signage; (4) public transportation and transit facilities
11 and related infrastructure, vehicle parking facilities, and
12 other facilities that encourage intermodal transportation and
13 public transit connected to or adjacent to the Project; (5)
14 railroad infrastructure, stations, maintenance and storage
15 facilities; (6) parks, plazas, atriums, civic and cultural
16 facilities, community and recreational facilities, facilities
17 to promote tourism and hospitality, educational facilities,
18 conferencing and conventions, broadcast and related multimedia
19 infrastructure, destination and community retail, dining and
20 entertainment facilities; and (7) other facilities with the
21 primary purpose of attracting and fostering economic
22 development within the area of the Civic and Transit
23 Infrastructure Project by generating additional tax base, all
24 as agreed upon in a public private agreement. "Civic build"
25 includes any improvements or substantial enhancements or
26 modifications to civic infrastructure located on or connected

1 or adjacent to the Civic and Transit Infrastructure Project.
2 "Civic Build" does not include commercial office, residential,
3 or hotel facilities, or any retail, dining, and entertainment
4 included within such facilities as part of a Private Build,
5 constructed on or adjacent to the civic build.

6 "Civic build cost" means all costs of the civic build, as
7 specified in the public-private agreement, and includes,
8 without limitation, the cost of the following activities as
9 part of the Civic and Transit Infrastructure Project: (1)
10 acquiring or leasing real property, including air rights, and
11 other assets associated with the Project; (2) demolishing,
12 repairing, or rehabilitating buildings; (3) remediating land
13 and buildings as required to prepare the property for
14 development; (4) installing, constructing, or reconstructing,
15 elements of civic infrastructure required to support the
16 overall Project, including, without limitation, streets,
17 roadways, pedestrian ways and commuter linkages, utilities
18 systems and related facilities, utility relocations and
19 replacements, network and communication systems, streetscape
20 improvements, drainage systems, sewer and water systems,
21 subgrade structures and associated improvements, landscaping,
22 facade construction and restoration, wayfinding and signage,
23 and other components of community infrastructure; (5)
24 acquiring, constructing or reconstructing, and equipping
25 transit stations, parking facilities, and other facilities
26 that encourage intermodal transportation and public transit;

1 (6) installing, constructing or reconstructing, and equipping
2 core elements of civic infrastructure to promote and encourage
3 economic development, including, without limitation, parks,
4 cultural facilities, community and recreational facilities,
5 facilities to promote tourism and hospitality, educational
6 facilities, conferencing and conventions, broadcast and
7 related multimedia infrastructure, destination and community
8 retail, dining and entertainment facilities, and other
9 facilities with the primary purpose of attracting and fostering
10 economic development within the area by generating a new tax
11 base; (7) providing related improvements, including, without
12 limitation, excavation, earth retention, soil stabilization
13 and correction, site improvements, and future capital
14 improvements and expenses; (8) planning, engineering, legal,
15 marketing, development, insurance, finance, and other related
16 professional services and costs associated with the civic
17 build; and (9) the commissioning or operational start-up of any
18 component of the civic build.

19 "Develop" or "development" means to do one or more of the
20 following: plan, design, develop, lease, acquire, install,
21 construct, reconstruct, repair, rehabilitate, replace, or
22 extend the Civic and Transit Infrastructure Project as provided
23 under this Act.

24 "Maintain" or "maintenance" includes ordinary maintenance,
25 repair, rehabilitation, capital maintenance, maintenance
26 replacement, and other categories of maintenance that may be

1 designated by the public-private agreement for the Civic and
2 Transit Infrastructure Project as provided under this Act.

3 "Operate" or "operation" means to do one or more of the
4 following: maintain, improve, equip, modify, or otherwise
5 operate the Civic and Transit Infrastructure Project as
6 provided under this Act.

7 "Private build" means all commercial, industrial or
8 residential facilities, or property that is not included in the
9 definition of civic build. The private build may include
10 commercial office, residential, educational, health and
11 wellness, or hotel facilities constructed on or adjacent to the
12 civic build, and retail, dining, and entertainment facilities
13 that are not included as part of the civic build under the
14 public-private agreement.

15 "Private entity" means any private entity associated with
16 the Civic and Transit Infrastructure Project at the time of
17 execution and delivery of a public-private agreement, and its
18 successors or assigns. The private entity may enter into a
19 public-private agreement with the public agency on behalf of
20 the State for the development, financing, construction,
21 operational, or management of the Civic and Transit
22 Infrastructure Project under this Act.

23 "Public agency" means the Governor's Office of Management
24 and Budget.

25 "Public private agreement" or "agreement" means one or more
26 agreements or contracts entered into between the public agency

1 on behalf of the State and private entity, and all schedules,
2 exhibits, and attachments thereto, entered into under this Act
3 for the development, financing, construction, operation, or
4 management of the Civic and Transit Infrastructure Project,
5 whereby the private entity will develop, finance, construct,
6 own, operate, and manage the Project for a definite term in
7 return for the right to receive the revenues generated from the
8 Project and other required payments from the State, including,
9 but not limited to, a portion of the State sales taxes, as
10 provided under this Act.

11 "Revenues" means all revenues, including, but not limited
12 to, income user fees; ticket fees; earnings, interest, lease
13 payments, allocations, moneys from the federal government,
14 grants, loans, lines of credit, credit guarantees, bond
15 proceeds, equity investments, service payments, or other
16 receipts arising out of or in connection with the financing,
17 development, construction, operation, and management of the
18 Project under this Act. "Revenues" does not include the State
19 payments to the Civic and Transit Infrastructure Fund as
20 required under this Act.

21 "State" means the State of Illinois.

22 "User fees" means the tolls, rates, fees, or other charges
23 imposed by the State or private entity for use of all or part
24 of the civic build.

25 Section 25-15. Formation of the public-private agreement.

1 (a) In consideration of the requirements of this Act and in
2 order to enable the State to facilitate the development,
3 financing, construction, management, and operation of Civic
4 and Transit Infrastructure Projects, a public agency shall have
5 the authority and shall take all necessary steps to enter into
6 a public-private agreement with a private entity to develop,
7 finance, construct, operate, and manage Civic and Transit
8 Infrastructure Projects. Prior to negotiating the
9 public-private agreement, the public agency shall have the
10 authority to take all necessary steps to enter into interim
11 agreements with the private entity to facilitate the
12 negotiations for the public-private agreement consistent with
13 this Act.

14 (b) The public agency shall serve as a fiduciary to the
15 State in entering into the public-private agreement with the
16 private entity.

17 (c) The public agency may retain such experts and advisors
18 as are necessary to fulfill its duties and responsibilities
19 under this Act and may rely upon existing third-party reports
20 and analyses related to the Civic and Transit Infrastructure
21 Project. The public agency may expend funds as necessary to
22 facilitate negotiating and entering into a public-private
23 agreement.

24 (d) The public agency shall have the authority to adopt
25 rules to facilitate the administration of the public-private
26 agreement entered into consistent with this Act.

1 (e) The term of the public-private agreement, including all
2 extensions, shall be no more than 75 years. The term of a
3 public-private agreement may be extended by the public agency
4 if it deems that such extension is in the best interest of the
5 State.

6 (f) Except as otherwise provided under this Act, the Civic
7 and Transit Infrastructure Project shall be subject to all
8 applicable planning requirements otherwise required by the
9 State or local law, including land use planning, regional
10 planning, transportation planning, and environmental
11 compliance requirements.

12 (g) The public agency shall be responsible for fulfilling
13 all required obligations related to any requests for disclosure
14 of records related to the public business of the public agency
15 and expenditure of State moneys under this Act pursuant to the
16 Freedom of Information Act.

17 (h) The public-private agreement shall require the private
18 entity to enter into a project labor agreement.

19 Section 25-20. Provisions of the public-private agreement.
20 The public-private agreement shall include at a minimum all of
21 the following provisions:

22 (1) the term of the public private agreement;

23 (2) a detailed description of the civic build,
24 including the retail, dining, and entertainment components
25 of the civic build and a general description of the

1 anticipated future private build;

2 (3) the powers, duties, responsibilities, obligations,
3 and functions of the public agency and private entity;

4 (4) compensation or payments, including any
5 reimbursement for work performed and goods or services
6 provided, if any, owed to the public agency as the
7 administrator of the public-private agreement on behalf of
8 the State, as specified in the public-private agreement;

9 (5) compensation or payments to the private entity for
10 civic build costs, plus any required debt service payments
11 for the civic build, debt service reserves or sinking
12 funds, financing costs, payments for operation and
13 management of the civic build, payments representing the
14 reasonable return on the private equity investment in the
15 civic build, and payments in respect of the public use of
16 private land, air rights, or other real property interests
17 for the civic build;

18 (6) a provision granting the private entity with the
19 express authority to structure, negotiate, and execute
20 contracts and subcontracts with third parties to enable the
21 private entity to carry out its duties, responsibilities
22 and obligations under this Act relating to the development,
23 financing, construction, management, and operation of the
24 civic build;

25 (7) a provision imposing an affirmative duty on the
26 private entity to provide the public agency with any

1 information the private entity reasonably believes the
2 public agency would need related to the civic build to
3 enable the public agency to exercise its powers, carry out
4 its duties, responsibilities, and obligations, and perform
5 its functions under this Act or the public-private
6 agreement;

7 (8) a provision requiring the private entity to provide
8 the public agency with advance notice of any decision that
9 has a material adverse impact on the public interest
10 related to the civic build so that the public agency has a
11 reasonable opportunity to evaluate that decision;

12 (9) a requirement that the public agency monitor and
13 oversee the civic build and take action that the public
14 agency considers appropriate to ensure that the private
15 entity is in compliance with the terms of the public
16 private agreement;

17 (10) the authority to impose user fees and the amounts
18 of those fees, if applicable, related to the civic build
19 subject to agreement with the private entity;

20 (11) a provision stating that the private entity shall
21 have the right to all revenues generated from the civic
22 build until such time that the State takes ownership over
23 the civic build, at which point the State shall have the
24 right to all revenues generated from the civic build,
25 except as set forth in Section 45;

26 (12) a provision governing the rights to real and

1 personal property of the State, the public agency, the
2 private entity, and other third parties, if applicable,
3 relating to the civic build, including, but not limited to,
4 a provision relating to the State's ability to exercise an
5 option to purchase the civic build at varying milestones of
6 the Project agreed to amongst the parties in the public
7 private agreement and consistent with Section 45 of this
8 Act;

9 (13) a provision regarding the implementation and
10 delivery of certain progress reports related to cost,
11 timelines, deadlines, and scheduling of the civic build;

12 (14) procedural requirements for obtaining the prior
13 approval of the public agency when rights that are the
14 subject of the public-private agreement relating to the
15 civic build, including, but not limited to, development
16 rights, construction rights, property rights, and rights
17 to certain revenues, are sold, assigned, transferred, or
18 pledged as collateral to secure financing or for any other
19 reason;

20 (15) grounds for termination of the public-private
21 agreement by the public agency and the private entity;

22 (16) review of plans, including development,
23 construction, management, or operations plans by the
24 public agency related to the civic build;

25 (17) inspections by the public agency, including
26 inspections of construction work and improvements, related

1 to the civic build;

2 (18) rights and remedies of the public agency in the
3 event that the private entity defaults or otherwise fails
4 to comply with the terms of the public-private agreement
5 and the rights and remedies of the private entity in the
6 event that the public agency defaults or otherwise fails to
7 comply with the terms of the public-private agreement;

8 (19) a code of ethics for the private entity's officers
9 and employees;

10 (20) maintenance of public liability insurance or
11 other insurance requirements related to the civic build;

12 (21) provisions governing grants and loans, including
13 those received, or anticipated to be received, from the
14 federal government or any agency or instrumentality of the
15 federal government or from any State or local agency;

16 (22) the private entity's targeted business and
17 workforce participation program to meet the State's
18 utilization goals for business enterprises and workforce
19 involving minorities, women, persons with disabilities,
20 and veterans;

21 (23) a provision regarding the rights of the public
22 agency and the State following completion of the civic
23 build and transfer to the State consistent with Section 45
24 of this Act;

25 (24) a provision detailing the Project's projected
26 long-range economic impacts, including projections of new

1 spending, construction jobs, and permanent, full-time
2 equivalent jobs;

3 (25) a provision detailing the Project's projected
4 support for regional and statewide transit impacts,
5 transportation mode shifts, and increased transit
6 ridership;

7 (26) a provision detailing the Project's projected
8 impact on increased convention and events visitation;

9 (27) procedures for amendment to the public-private
10 agreement;

11 (28) a provision detailing the processes and
12 procedures that will be followed for contracts and
13 purchases for the civic build; and

14 (29) all other terms, conditions, and provisions
15 acceptable to the public agency that the public agency
16 deems necessary and proper and in the best interest of the
17 State and the public.

18 Section 25-25. Removal of private entity executive
19 employees. The public agency shall have the authority to seek
20 the removal of any executive employee of the private entity
21 from the Project if the executive employee is found guilty of
22 any criminal offense related to the conduct of its business or
23 the regulation thereof in any jurisdiction during the term of
24 the public-private agreement. The public agency shall have the
25 additional authority to approve the successor to the removed

1 executive employee in the event the executive employee is
2 removed from the Project and that approval shall not be
3 unreasonably withheld consistent with the terms of this
4 Section. For purposes of this Section, an "executive employee"
5 is the President, Chairman, Chief Executive Officer, or Chief
6 Financial Officer of the private entity.

7 Section 25-30. Public agency reporting requirements. The
8 public agency shall submit an annual report to the General
9 Assembly with respect to actions taken by the public agency to
10 implement and administer the provisions of this Act, and shall
11 respond promptly in writing to all inquiries of the General
12 Assembly with respect to the public agency's implementation and
13 administration of this Act.

14 Section 25-35. Public agency publication requirements. The
15 public agency shall publish a notice of the execution of the
16 public-private agreement on its website and shall publish the
17 full text of the public-private agreement on its website.

18 Section 25-40. Financial arrangements.

19 (a) The public agency may apply for, execute, or endorse
20 applications submitted by the private entity to obtain federal,
21 State, or local credit assistance to develop, maintain, or
22 operate the Project.

23 (b) The private entity may take any action to obtain

1 federal, State, or local assistance for the civic build that
2 serves the public purpose of this Act and may enter into any
3 contracts required to receive the assistance. The public agency
4 shall take all reasonable steps to support action by the
5 private entity to obtain federal, State, or local assistance
6 for the civic build. The assistance may include, but not be
7 limited to, federal credit assistance pursuant to Railroad
8 Rehabilitation and Improvement Financing and the
9 Transportation Infrastructure Finance and Innovation Act. In
10 the event the private entity obtains federal, State, or local
11 assistance for the civic build that serves the public purpose
12 of this Act, the financial assistance shall reduce the State's
13 required payments under this Act on terms as mutually agreed to
14 by the parties in the public-private agreement.

15 (c) Any financing of the civic build costs may be in the
16 amounts and subject to the terms and conditions contained in
17 the public-private agreement.

18 (d) For the purpose of financing or refinancing the civic
19 build costs, the private entity and the public agency may do
20 the following: (1) enter into grant agreements; (2) accept
21 grants from any public or private agency or entity; (3) receive
22 the required payments from the State under this Act; and (4)
23 receive any other payments or monies permitted under this Act
24 or agreed to by the parties in the public-private agreement.

25 (e) For the purpose of financing or refinancing the civic
26 build, public funds may be used and mixed and aggregated with

1 private funds provided by or on behalf of the private entity or
2 other private entities. However, that the required payments
3 from the State under Sections 50 and 55 of this Act shall be
4 solely used for civic build costs, plus debt service
5 requirements of the civic build, debt service reserves or
6 sinking funds, financing costs, payments for operation and
7 management of the civic build, payments representing the
8 reasonable return on the private equity investment in the civic
9 build, and payments in respect of the public use of private
10 land, air rights, or other real property interests for the
11 civic build, if applicable.

12 (f) The public agency is authorized to facilitate conduit
13 tax-exempt or taxable debt financing, if agreed to between the
14 public agency and the private entity.

15 Section 25-45. Term of agreement; transfer of the civic
16 build to the State. Following the completion of the Project and
17 the termination of the public-private agreement, the private
18 entity's authority and duties under the public-private
19 agreement shall cease, except for those duties and obligations
20 that extend beyond the termination, as set forth in the public
21 private agreement, which may include ongoing management and
22 operations of the civic build, and all interests and ownership
23 in the civic build shall transfer to the State; provided that
24 the State has made all required payments to the private entity
25 as required under this Act and the public-private agreement.

1 The State may also exercise an option to not accept its
2 interest and ownership in the civic build. In the event the
3 State exercises its option to not accept its interest and
4 ownership in the civic build, the private entity shall maintain
5 its interest and ownership in the civic build and shall have
6 the authority to maintain, further develop, encumber, or sell
7 the civic build consistent with its authority as the owner of
8 the civic build. In the event the State exercises its option to
9 have its interest and ownership in the civic build after all
10 required payments have been made to the private entity
11 consistent with the public-private agreement and this Act, the
12 private entity shall have the authority to enter into an
13 operating agreement with the public agency, on such terms that
14 are reasonable and customary for operating agreements, to
15 operate and manage the civic build for an annual operator fee
16 and payment from the State representing a portion of the net
17 operating income of the civic build as further defined and
18 described in the public private agreement between the private
19 entity and the public agency.

20 Section 25-50. Payment to the private entity.

21 (a) Notwithstanding anything in the public private
22 agreement to the contrary: (1) the civic build cost shall not
23 exceed a total of \$3,800,000,000; and (2) no State equity
24 payment shall be made prior to State fiscal year 2024 or prior
25 to completion of the civic build.

1 (b) The public agency shall be required to take all steps
2 necessary to facilitate the required payments to the Civic and
3 Transit Infrastructure Fund as set forth in Section 3 of the
4 Retailers' Occupation Tax and Section 8.25g of the State
5 Finance Act.

6 Section 25-55. The Civic and Transit Infrastructure Fund.
7 The Civic and Transit Infrastructure Fund is created as a
8 special fund in the State Treasury. All moneys transferred to
9 the Civic and Transit Infrastructure Fund pursuant to Section
10 8.25g of the State Finance Act, Section 3 of the Retailers'
11 Occupation Act, and this Act shall be used only for the
12 purposes authorized by and subject to the limitations and
13 conditions of this Act and the public private agreement entered
14 into by private entity and the public agency on behalf of the
15 State. All payments required under such Acts shall be direct,
16 limited obligations of the State of Illinois payable solely
17 from and secured by an irrevocable, first priority pledge of
18 and lien on moneys on deposit in the Civic and Transit
19 Infrastructure Fund. The State of Illinois hereby pledges the
20 applicable sales tax revenues consistent with the State Finance
21 Act and this Act for the time period provided in the public
22 private agreement between the private entity and the Authority,
23 on behalf of the State. Moneys in the Civic and Transit
24 Infrastructure Fund shall be utilized by the public agency on
25 behalf of the State to pay the private entity for the

1 development, financing, construction, operation and management
2 of the civic and transit infrastructure project consistent with
3 this Act and the public private agreement. Investment income,
4 if any, which is attributable to the investment of moneys in
5 the Civic and Transit Infrastructure Fund shall be retained in
6 the Fund for any required payment to the private entity under
7 this Act and the public private agreement.

8 Section 25-60. Additional Powers of the public agency. The
9 public agency may exercise any powers provided under this Act
10 to facilitate the public-private agreement with the private
11 entity. The public agency, the State, or any State agency and
12 its officers may not take any action that would impair the
13 public-private agreement entered into under this Act, except as
14 provided by law.

15 Section 25-70. Powers liberally construed. The powers
16 conferred by this Act shall be liberally construed in order to
17 accomplish their purposes and shall be in addition and
18 supplemental to the powers conferred by any other law. If any
19 other law or rule is inconsistent with this Act, this Act is
20 controlling as to the public-private agreement entered into
21 under this Act.

22 Section 25-75. Full and complete authority. This Act
23 contains full and complete authority for agreements and leases

1 with the private entity to carry out the activities described
2 in this Act. Except as otherwise required by law, no procedure,
3 proceedings, publications, notices, consents, approvals,
4 orders, or acts by the public agency or any other State or
5 local agency or official are required to enter into an
6 agreement or lease under this Act.

7 Section 25-97. Severability. The provisions of this Act are
8 severable under Section 1.31 of the Statute on Statutes.

9 Section 25-100. The State Finance Act is amended by adding
10 Sections 5.897 and 8.25g as follows:

11 (30 ILCS 105/5.897 new)

12 Sec. 5.897. The Civic and Transit Infrastructure Fund.

13 (30 ILCS 105/8.25g new)

14 Sec. 8.25g. The Civic and Transit Infrastructure Fund. The
15 Civic and Transit Infrastructure Fund is created as a special
16 fund in the State Treasury. Money in the Civic and Transit
17 Infrastructure Fund shall, when the State of Illinois incurs
18 infrastructure indebtedness pursuant to the public private
19 partnership entered into by the public agency on behalf of the
20 State of Illinois with private entity pursuant to the
21 Public-Private Partnership for Civic and Transit
22 Infrastructure Project Act enacted in this amendatory Act of

1 the 101th General Assembly, be used for the purpose of paying
2 and discharging monthly the principal and interest on that
3 infrastructure indebtedness then due and payable consistent
4 with the term established in the public private agreement
5 entered into by the public agency on behalf of the State of
6 Illinois. The public agency shall, pursuant to its authority
7 under the Public-Private Partnership for Civic and Transit
8 Infrastructure Project Act, annually certify to the State
9 Comptroller and the State Treasurer the amount necessary and
10 required, during the fiscal year with respect to which the
11 certification is made, to pay the amounts due under the
12 Public-Private Partnership for Civic and Transit
13 Infrastructure Project Act. On or before the last day of each
14 month, the State Comptroller and State Treasurer shall transfer
15 the moneys required to be deposited into the Fund under Section
16 3 of the Retailers' Occupation Tax Act and the Public-Private
17 Partnership for Civic and Transit Infrastructure Project Act
18 and shall pay from that Fund the required amount certified by
19 the public agency, plus any cumulative deficiency in such
20 transfers and payments for prior months, to the public agency
21 for distribution pursuant to the Public-Private Partnership
22 for Civic and Transit Infrastructure Project Act. Such
23 transferred amount shall be sufficient to pay all amounts due
24 under the Public-Private Partnership for Civic and Transit
25 Infrastructure Project Act. Provided that all amounts
26 deposited in the Fund have been paid accordingly under the

1 Public-Private Partnership for Civic and Transit
2 Infrastructure Project Act, all amounts remaining in the Civic
3 and Transit Infrastructure Fund shall be held in that Fund for
4 other subsequent payments required under the Public-Private
5 Partnership for Civic and Transit Infrastructure Project Act.
6 In the event the State fails to pay the amount necessary and
7 required under the Public-Private Partnership for Civic and
8 Transit Infrastructure Project Act for any reason during the
9 fiscal year with respect to which the certification is made or
10 if the State takes any steps that result in an impact to the
11 irrevocable, first priority pledge of and lien on moneys on
12 deposit in the Civic and Transit Infrastructure Fund, the
13 public agency shall certify such delinquent amounts to the
14 State Comptroller and the State Treasurer and the State
15 Comptroller and the State Treasurer shall take all steps
16 required to intercept the tax revenues collected from within
17 the boundary of the civic transit infrastructure project
18 pursuant to Section 3 of the Retailers' Occupation Tax Act,
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
20 Act, Section 9 of the Service Occupation Tax Act, Section 4.03
21 of the Regional Transportation Authority Act and Section 6 of
22 the Hotel Operators' Occupation Tax Act, and shall pay such
23 amounts to the Fund for distribution by the public agency for
24 the time-period required to ensure that the State's
25 distribution requirements under the Public-Private Partnership
26 for Civic and Transit Infrastructure Project Act are fully met.

1 As used in the Section, "private entity", "private public
2 agreement", and "public agency" have meanings provided in
3 Section 25-10 of the Public-Private Partnership for Civic and
4 Transit Infrastructure Project Act.

5 Section 25-105. The Use Tax Act is amended by changing
6 Section 9 as follows:

7 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

8 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
9 and trailers that are required to be registered with an agency
10 of this State, each retailer required or authorized to collect
11 the tax imposed by this Act shall pay to the Department the
12 amount of such tax (except as otherwise provided) at the time
13 when he is required to file his return for the period during
14 which such tax was collected, less a discount of 2.1% prior to
15 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
16 per calendar year, whichever is greater, which is allowed to
17 reimburse the retailer for expenses incurred in collecting the
18 tax, keeping records, preparing and filing returns, remitting
19 the tax and supplying data to the Department on request. In the
20 case of retailers who report and pay the tax on a transaction
21 by transaction basis, as provided in this Section, such
22 discount shall be taken with each such tax remittance instead
23 of when such retailer files his periodic return. The discount
24 allowed under this Section is allowed only for returns that are

1 filed in the manner required by this Act. The Department may
2 disallow the discount for retailers whose certificate of
3 registration is revoked at the time the return is filed, but
4 only if the Department's decision to revoke the certificate of
5 registration has become final. A retailer need not remit that
6 part of any tax collected by him to the extent that he is
7 required to remit and does remit the tax imposed by the
8 Retailers' Occupation Tax Act, with respect to the sale of the
9 same property.

10 Where such tangible personal property is sold under a
11 conditional sales contract, or under any other form of sale
12 wherein the payment of the principal sum, or a part thereof, is
13 extended beyond the close of the period for which the return is
14 filed, the retailer, in collecting the tax (except as to motor
15 vehicles, watercraft, aircraft, and trailers that are required
16 to be registered with an agency of this State), may collect for
17 each tax return period, only the tax applicable to that part of
18 the selling price actually received during such tax return
19 period.

20 Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall file
22 a return for the preceding calendar month. Such return shall be
23 filed on forms prescribed by the Department and shall furnish
24 such information as the Department may reasonably require. On
25 and after January 1, 2018, except for returns for motor
26 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State, with respect to
2 retailers whose annual gross receipts average \$20,000 or more,
3 all returns required to be filed pursuant to this Act shall be
4 filed electronically. Retailers who demonstrate that they do
5 not have access to the Internet or demonstrate hardship in
6 filing electronically may petition the Department to waive the
7 electronic filing requirement.

8 The Department may require returns to be filed on a
9 quarterly basis. If so required, a return for each calendar
10 quarter shall be filed on or before the twentieth day of the
11 calendar month following the end of such calendar quarter. The
12 taxpayer shall also file a return with the Department for each
13 of the first two months of each calendar quarter, on or before
14 the twentieth day of the following calendar month, stating:

15 1. The name of the seller;

16 2. The address of the principal place of business from
17 which he engages in the business of selling tangible
18 personal property at retail in this State;

19 3. The total amount of taxable receipts received by him
20 during the preceding calendar month from sales of tangible
21 personal property by him during such preceding calendar
22 month, including receipts from charge and time sales, but
23 less all deductions allowed by law;

24 4. The amount of credit provided in Section 2d of this
25 Act;

26 5. The amount of tax due;

1 5-5. The signature of the taxpayer; and

2 6. Such other reasonable information as the Department
3 may require.

4 If a taxpayer fails to sign a return within 30 days after
5 the proper notice and demand for signature by the Department,
6 the return shall be considered valid and any amount shown to be
7 due on the return shall be deemed assessed.

8 Beginning October 1, 1993, a taxpayer who has an average
9 monthly tax liability of \$150,000 or more shall make all
10 payments required by rules of the Department by electronic
11 funds transfer. Beginning October 1, 1994, a taxpayer who has
12 an average monthly tax liability of \$100,000 or more shall make
13 all payments required by rules of the Department by electronic
14 funds transfer. Beginning October 1, 1995, a taxpayer who has
15 an average monthly tax liability of \$50,000 or more shall make
16 all payments required by rules of the Department by electronic
17 funds transfer. Beginning October 1, 2000, a taxpayer who has
18 an annual tax liability of \$200,000 or more shall make all
19 payments required by rules of the Department by electronic
20 funds transfer. The term "annual tax liability" shall be the
21 sum of the taxpayer's liabilities under this Act, and under all
22 other State and local occupation and use tax laws administered
23 by the Department, for the immediately preceding calendar year.
24 The term "average monthly tax liability" means the sum of the
25 taxpayer's liabilities under this Act, and under all other
26 State and local occupation and use tax laws administered by the

1 Department, for the immediately preceding calendar year
2 divided by 12. Beginning on October 1, 2002, a taxpayer who has
3 a tax liability in the amount set forth in subsection (b) of
4 Section 2505-210 of the Department of Revenue Law shall make
5 all payments required by rules of the Department by electronic
6 funds transfer.

7 Before August 1 of each year beginning in 1993, the
8 Department shall notify all taxpayers required to make payments
9 by electronic funds transfer. All taxpayers required to make
10 payments by electronic funds transfer shall make those payments
11 for a minimum of one year beginning on October 1.

12 Any taxpayer not required to make payments by electronic
13 funds transfer may make payments by electronic funds transfer
14 with the permission of the Department.

15 All taxpayers required to make payment by electronic funds
16 transfer and any taxpayers authorized to voluntarily make
17 payments by electronic funds transfer shall make those payments
18 in the manner authorized by the Department.

19 The Department shall adopt such rules as are necessary to
20 effectuate a program of electronic funds transfer and the
21 requirements of this Section.

22 Before October 1, 2000, if the taxpayer's average monthly
23 tax liability to the Department under this Act, the Retailers'
24 Occupation Tax Act, the Service Occupation Tax Act, the Service
25 Use Tax Act was \$10,000 or more during the preceding 4 complete
26 calendar quarters, he shall file a return with the Department

1 each month by the 20th day of the month next following the
2 month during which such tax liability is incurred and shall
3 make payments to the Department on or before the 7th, 15th,
4 22nd and last day of the month during which such liability is
5 incurred. On and after October 1, 2000, if the taxpayer's
6 average monthly tax liability to the Department under this Act,
7 the Retailers' Occupation Tax Act, the Service Occupation Tax
8 Act, and the Service Use Tax Act was \$20,000 or more during the
9 preceding 4 complete calendar quarters, he shall file a return
10 with the Department each month by the 20th day of the month
11 next following the month during which such tax liability is
12 incurred and shall make payment to the Department on or before
13 the 7th, 15th, 22nd and last day of the month during which such
14 liability is incurred. If the month during which such tax
15 liability is incurred began prior to January 1, 1985, each
16 payment shall be in an amount equal to 1/4 of the taxpayer's
17 actual liability for the month or an amount set by the
18 Department not to exceed 1/4 of the average monthly liability
19 of the taxpayer to the Department for the preceding 4 complete
20 calendar quarters (excluding the month of highest liability and
21 the month of lowest liability in such 4 quarter period). If the
22 month during which such tax liability is incurred begins on or
23 after January 1, 1985, and prior to January 1, 1987, each
24 payment shall be in an amount equal to 22.5% of the taxpayer's
25 actual liability for the month or 27.5% of the taxpayer's
26 liability for the same calendar month of the preceding year. If

1 the month during which such tax liability is incurred begins on
2 or after January 1, 1987, and prior to January 1, 1988, each
3 payment shall be in an amount equal to 22.5% of the taxpayer's
4 actual liability for the month or 26.25% of the taxpayer's
5 liability for the same calendar month of the preceding year. If
6 the month during which such tax liability is incurred begins on
7 or after January 1, 1988, and prior to January 1, 1989, or
8 begins on or after January 1, 1996, each payment shall be in an
9 amount equal to 22.5% of the taxpayer's actual liability for
10 the month or 25% of the taxpayer's liability for the same
11 calendar month of the preceding year. If the month during which
12 such tax liability is incurred begins on or after January 1,
13 1989, and prior to January 1, 1996, each payment shall be in an
14 amount equal to 22.5% of the taxpayer's actual liability for
15 the month or 25% of the taxpayer's liability for the same
16 calendar month of the preceding year or 100% of the taxpayer's
17 actual liability for the quarter monthly reporting period. The
18 amount of such quarter monthly payments shall be credited
19 against the final tax liability of the taxpayer's return for
20 that month. Before October 1, 2000, once applicable, the
21 requirement of the making of quarter monthly payments to the
22 Department shall continue until such taxpayer's average
23 monthly liability to the Department during the preceding 4
24 complete calendar quarters (excluding the month of highest
25 liability and the month of lowest liability) is less than
26 \$9,000, or until such taxpayer's average monthly liability to

1 the Department as computed for each calendar quarter of the 4
2 preceding complete calendar quarter period is less than
3 \$10,000. However, if a taxpayer can show the Department that a
4 substantial change in the taxpayer's business has occurred
5 which causes the taxpayer to anticipate that his average
6 monthly tax liability for the reasonably foreseeable future
7 will fall below the \$10,000 threshold stated above, then such
8 taxpayer may petition the Department for change in such
9 taxpayer's reporting status. On and after October 1, 2000, once
10 applicable, the requirement of the making of quarter monthly
11 payments to the Department shall continue until such taxpayer's
12 average monthly liability to the Department during the
13 preceding 4 complete calendar quarters (excluding the month of
14 highest liability and the month of lowest liability) is less
15 than \$19,000 or until such taxpayer's average monthly liability
16 to the Department as computed for each calendar quarter of the
17 4 preceding complete calendar quarter period is less than
18 \$20,000. However, if a taxpayer can show the Department that a
19 substantial change in the taxpayer's business has occurred
20 which causes the taxpayer to anticipate that his average
21 monthly tax liability for the reasonably foreseeable future
22 will fall below the \$20,000 threshold stated above, then such
23 taxpayer may petition the Department for a change in such
24 taxpayer's reporting status. The Department shall change such
25 taxpayer's reporting status unless it finds that such change is
26 seasonal in nature and not likely to be long term. If any such

1 quarter monthly payment is not paid at the time or in the
2 amount required by this Section, then the taxpayer shall be
3 liable for penalties and interest on the difference between the
4 minimum amount due and the amount of such quarter monthly
5 payment actually and timely paid, except insofar as the
6 taxpayer has previously made payments for that month to the
7 Department in excess of the minimum payments previously due as
8 provided in this Section. The Department shall make reasonable
9 rules and regulations to govern the quarter monthly payment
10 amount and quarter monthly payment dates for taxpayers who file
11 on other than a calendar monthly basis.

12 If any such payment provided for in this Section exceeds
13 the taxpayer's liabilities under this Act, the Retailers'
14 Occupation Tax Act, the Service Occupation Tax Act and the
15 Service Use Tax Act, as shown by an original monthly return,
16 the Department shall issue to the taxpayer a credit memorandum
17 no later than 30 days after the date of payment, which
18 memorandum may be submitted by the taxpayer to the Department
19 in payment of tax liability subsequently to be remitted by the
20 taxpayer to the Department or be assigned by the taxpayer to a
21 similar taxpayer under this Act, the Retailers' Occupation Tax
22 Act, the Service Occupation Tax Act or the Service Use Tax Act,
23 in accordance with reasonable rules and regulations to be
24 prescribed by the Department, except that if such excess
25 payment is shown on an original monthly return and is made
26 after December 31, 1986, no credit memorandum shall be issued,

1 unless requested by the taxpayer. If no such request is made,
2 the taxpayer may credit such excess payment against tax
3 liability subsequently to be remitted by the taxpayer to the
4 Department under this Act, the Retailers' Occupation Tax Act,
5 the Service Occupation Tax Act or the Service Use Tax Act, in
6 accordance with reasonable rules and regulations prescribed by
7 the Department. If the Department subsequently determines that
8 all or any part of the credit taken was not actually due to the
9 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
10 be reduced by 2.1% or 1.75% of the difference between the
11 credit taken and that actually due, and the taxpayer shall be
12 liable for penalties and interest on such difference.

13 If the retailer is otherwise required to file a monthly
14 return and if the retailer's average monthly tax liability to
15 the Department does not exceed \$200, the Department may
16 authorize his returns to be filed on a quarter annual basis,
17 with the return for January, February, and March of a given
18 year being due by April 20 of such year; with the return for
19 April, May and June of a given year being due by July 20 of such
20 year; with the return for July, August and September of a given
21 year being due by October 20 of such year, and with the return
22 for October, November and December of a given year being due by
23 January 20 of the following year.

24 If the retailer is otherwise required to file a monthly or
25 quarterly return and if the retailer's average monthly tax
26 liability to the Department does not exceed \$50, the Department

1 may authorize his returns to be filed on an annual basis, with
2 the return for a given year being due by January 20 of the
3 following year.

4 Such quarter annual and annual returns, as to form and
5 substance, shall be subject to the same requirements as monthly
6 returns.

7 Notwithstanding any other provision in this Act concerning
8 the time within which a retailer may file his return, in the
9 case of any retailer who ceases to engage in a kind of business
10 which makes him responsible for filing returns under this Act,
11 such retailer shall file a final return under this Act with the
12 Department not more than one month after discontinuing such
13 business.

14 In addition, with respect to motor vehicles, watercraft,
15 aircraft, and trailers that are required to be registered with
16 an agency of this State, except as otherwise provided in this
17 Section, every retailer selling this kind of tangible personal
18 property shall file, with the Department, upon a form to be
19 prescribed and supplied by the Department, a separate return
20 for each such item of tangible personal property which the
21 retailer sells, except that if, in the same transaction, (i) a
22 retailer of aircraft, watercraft, motor vehicles or trailers
23 transfers more than one aircraft, watercraft, motor vehicle or
24 trailer to another aircraft, watercraft, motor vehicle or
25 trailer retailer for the purpose of resale or (ii) a retailer
26 of aircraft, watercraft, motor vehicles, or trailers transfers

1 more than one aircraft, watercraft, motor vehicle, or trailer
2 to a purchaser for use as a qualifying rolling stock as
3 provided in Section 3-55 of this Act, then that seller may
4 report the transfer of all the aircraft, watercraft, motor
5 vehicles or trailers involved in that transaction to the
6 Department on the same uniform invoice-transaction reporting
7 return form. For purposes of this Section, "watercraft" means a
8 Class 2, Class 3, or Class 4 watercraft as defined in Section
9 3-2 of the Boat Registration and Safety Act, a personal
10 watercraft, or any boat equipped with an inboard motor.

11 In addition, with respect to motor vehicles, watercraft,
12 aircraft, and trailers that are required to be registered with
13 an agency of this State, every person who is engaged in the
14 business of leasing or renting such items and who, in
15 connection with such business, sells any such item to a
16 retailer for the purpose of resale is, notwithstanding any
17 other provision of this Section to the contrary, authorized to
18 meet the return-filing requirement of this Act by reporting the
19 transfer of all the aircraft, watercraft, motor vehicles, or
20 trailers transferred for resale during a month to the
21 Department on the same uniform invoice-transaction reporting
22 return form on or before the 20th of the month following the
23 month in which the transfer takes place. Notwithstanding any
24 other provision of this Act to the contrary, all returns filed
25 under this paragraph must be filed by electronic means in the
26 manner and form as required by the Department.

1 The transaction reporting return in the case of motor
2 vehicles or trailers that are required to be registered with an
3 agency of this State, shall be the same document as the Uniform
4 Invoice referred to in Section 5-402 of the Illinois Vehicle
5 Code and must show the name and address of the seller; the name
6 and address of the purchaser; the amount of the selling price
7 including the amount allowed by the retailer for traded-in
8 property, if any; the amount allowed by the retailer for the
9 traded-in tangible personal property, if any, to the extent to
10 which Section 2 of this Act allows an exemption for the value
11 of traded-in property; the balance payable after deducting such
12 trade-in allowance from the total selling price; the amount of
13 tax due from the retailer with respect to such transaction; the
14 amount of tax collected from the purchaser by the retailer on
15 such transaction (or satisfactory evidence that such tax is not
16 due in that particular instance, if that is claimed to be the
17 fact); the place and date of the sale; a sufficient
18 identification of the property sold; such other information as
19 is required in Section 5-402 of the Illinois Vehicle Code, and
20 such other information as the Department may reasonably
21 require.

22 The transaction reporting return in the case of watercraft
23 and aircraft must show the name and address of the seller; the
24 name and address of the purchaser; the amount of the selling
25 price including the amount allowed by the retailer for
26 traded-in property, if any; the amount allowed by the retailer

1 for the traded-in tangible personal property, if any, to the
2 extent to which Section 2 of this Act allows an exemption for
3 the value of traded-in property; the balance payable after
4 deducting such trade-in allowance from the total selling price;
5 the amount of tax due from the retailer with respect to such
6 transaction; the amount of tax collected from the purchaser by
7 the retailer on such transaction (or satisfactory evidence that
8 such tax is not due in that particular instance, if that is
9 claimed to be the fact); the place and date of the sale, a
10 sufficient identification of the property sold, and such other
11 information as the Department may reasonably require.

12 Such transaction reporting return shall be filed not later
13 than 20 days after the date of delivery of the item that is
14 being sold, but may be filed by the retailer at any time sooner
15 than that if he chooses to do so. The transaction reporting
16 return and tax remittance or proof of exemption from the tax
17 that is imposed by this Act may be transmitted to the
18 Department by way of the State agency with which, or State
19 officer with whom, the tangible personal property must be
20 titled or registered (if titling or registration is required)
21 if the Department and such agency or State officer determine
22 that this procedure will expedite the processing of
23 applications for title or registration.

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

1 the case), to the Department or its agents, whereupon the
2 Department shall issue, in the purchaser's name, a tax receipt
3 (or a certificate of exemption if the Department is satisfied
4 that the particular sale is tax exempt) which such purchaser
5 may submit to the agency with which, or State officer with
6 whom, he must title or register the tangible personal property
7 that is involved (if titling or registration is required) in
8 support of such purchaser's application for an Illinois
9 certificate or other evidence of title or registration to such
10 tangible personal property.

11 No retailer's failure or refusal to remit tax under this
12 Act precludes a user, who has paid the proper tax to the
13 retailer, from obtaining his certificate of title or other
14 evidence of title or registration (if titling or registration
15 is required) upon satisfying the Department that such user has
16 paid the proper tax (if tax is due) to the retailer. The
17 Department shall adopt appropriate rules to carry out the
18 mandate of this paragraph.

19 If the user who would otherwise pay tax to the retailer
20 wants the transaction reporting return filed and the payment of
21 tax or proof of exemption made to the Department before the
22 retailer is willing to take these actions and such user has not
23 paid the tax to the retailer, such user may certify to the fact
24 of such delay by the retailer, and may (upon the Department
25 being satisfied of the truth of such certification) transmit
26 the information required by the transaction reporting return

1 and the remittance for tax or proof of exemption directly to
2 the Department and obtain his tax receipt or exemption
3 determination, in which event the transaction reporting return
4 and tax remittance (if a tax payment was required) shall be
5 credited by the Department to the proper retailer's account
6 with the Department, but without the 2.1% or 1.75% discount
7 provided for in this Section being allowed. When the user pays
8 the tax directly to the Department, he shall pay the tax in the
9 same amount and in the same form in which it would be remitted
10 if the tax had been remitted to the Department by the retailer.

11 Where a retailer collects the tax with respect to the
12 selling price of tangible personal property which he sells and
13 the purchaser thereafter returns such tangible personal
14 property and the retailer refunds the selling price thereof to
15 the purchaser, such retailer shall also refund, to the
16 purchaser, the tax so collected from the purchaser. When filing
17 his return for the period in which he refunds such tax to the
18 purchaser, the retailer may deduct the amount of the tax so
19 refunded by him to the purchaser from any other use tax which
20 such retailer may be required to pay or remit to the
21 Department, as shown by such return, if the amount of the tax
22 to be deducted was previously remitted to the Department by
23 such retailer. If the retailer has not previously remitted the
24 amount of such tax to the Department, he is entitled to no
25 deduction under this Act upon refunding such tax to the
26 purchaser.

1 Any retailer filing a return under this Section shall also
2 include (for the purpose of paying tax thereon) the total tax
3 covered by such return upon the selling price of tangible
4 personal property purchased by him at retail from a retailer,
5 but as to which the tax imposed by this Act was not collected
6 from the retailer filing such return, and such retailer shall
7 remit the amount of such tax to the Department when filing such
8 return.

9 If experience indicates such action to be practicable, the
10 Department may prescribe and furnish a combination or joint
11 return which will enable retailers, who are required to file
12 returns hereunder and also under the Retailers' Occupation Tax
13 Act, to furnish all the return information required by both
14 Acts on the one form.

15 Where the retailer has more than one business registered
16 with the Department under separate registration under this Act,
17 such retailer may not file each return that is due as a single
18 return covering all such registered businesses, but shall file
19 separate returns for each such registered business.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the State and Local Sales Tax Reform Fund, a special
22 fund in the State Treasury which is hereby created, the net
23 revenue realized for the preceding month from the 1% tax
24 imposed under this Act.

25 Beginning January 1, 1990, each month the Department shall
26 pay into the County and Mass Transit District Fund 4% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate on the selling price of tangible personal property
3 which is purchased outside Illinois at retail from a retailer
4 and which is titled or registered by an agency of this State's
5 government.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the State and Local Sales Tax Reform Fund, a special
8 fund in the State Treasury, 20% of the net revenue realized for
9 the preceding month from the 6.25% general rate on the selling
10 price of tangible personal property, other than tangible
11 personal property which is purchased outside Illinois at retail
12 from a retailer and which is titled or registered by an agency
13 of this State's government.

14 Beginning August 1, 2000, each month the Department shall
15 pay into the State and Local Sales Tax Reform Fund 100% of the
16 net revenue realized for the preceding month from the 1.25%
17 rate on the selling price of motor fuel and gasohol. Beginning
18 September 1, 2010, each month the Department shall pay into the
19 State and Local Sales Tax Reform Fund 100% of the net revenue
20 realized for the preceding month from the 1.25% rate on the
21 selling price of sales tax holiday items.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund 16% of the net revenue
24 realized for the preceding month from the 6.25% general rate on
25 the selling price of tangible personal property which is
26 purchased outside Illinois at retail from a retailer and which

1 is titled or registered by an agency of this State's
2 government.

3 Beginning October 1, 2009, each month the Department shall
4 pay into the Capital Projects Fund an amount that is equal to
5 an amount estimated by the Department to represent 80% of the
6 net revenue realized for the preceding month from the sale of
7 candy, grooming and hygiene products, and soft drinks that had
8 been taxed at a rate of 1% prior to September 1, 2009 but that
9 are now taxed at 6.25%.

10 Beginning July 1, 2011, each month the Department shall pay
11 into the Clean Air Act Permit Fund 80% of the net revenue
12 realized for the preceding month from the 6.25% general rate on
13 the selling price of sorbents used in Illinois in the process
14 of sorbent injection as used to comply with the Environmental
15 Protection Act or the federal Clean Air Act, but the total
16 payment into the Clean Air Act Permit Fund under this Act and
17 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
18 in any fiscal year.

19 Beginning July 1, 2013, each month the Department shall pay
20 into the Underground Storage Tank Fund from the proceeds
21 collected under this Act, the Service Use Tax Act, the Service
22 Occupation Tax Act, and the Retailers' Occupation Tax Act an
23 amount equal to the average monthly deficit in the Underground
24 Storage Tank Fund during the prior year, as certified annually
25 by the Illinois Environmental Protection Agency, but the total
26 payment into the Underground Storage Tank Fund under this Act,

1 the Service Use Tax Act, the Service Occupation Tax Act, and
2 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
3 in any State fiscal year. As used in this paragraph, the
4 "average monthly deficit" shall be equal to the difference
5 between the average monthly claims for payment by the fund and
6 the average monthly revenues deposited into the fund, excluding
7 payments made pursuant to this paragraph.

8 Beginning July 1, 2015, of the remainder of the moneys
9 received by the Department under this Act, the Service Use Tax
10 Act, the Service Occupation Tax Act, and the Retailers'
11 Occupation Tax Act, each month the Department shall deposit
12 \$500,000 into the State Crime Laboratory Fund.

13 Of the remainder of the moneys received by the Department
14 pursuant to this Act, (a) 1.75% thereof shall be paid into the
15 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
16 and after July 1, 1989, 3.8% thereof shall be paid into the
17 Build Illinois Fund; provided, however, that if in any fiscal
18 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
19 may be, of the moneys received by the Department and required
20 to be paid into the Build Illinois Fund pursuant to Section 3
21 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
22 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
23 Service Occupation Tax Act, such Acts being hereinafter called
24 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
25 may be, of moneys being hereinafter called the "Tax Act
26 Amount", and (2) the amount transferred to the Build Illinois

1 Fund from the State and Local Sales Tax Reform Fund shall be
2 less than the Annual Specified Amount (as defined in Section 3
3 of the Retailers' Occupation Tax Act), an amount equal to the
4 difference shall be immediately paid into the Build Illinois
5 Fund from other moneys received by the Department pursuant to
6 the Tax Acts; and further provided, that if on the last
7 business day of any month the sum of (1) the Tax Act Amount
8 required to be deposited into the Build Illinois Bond Account
9 in the Build Illinois Fund during such month and (2) the amount
10 transferred during such month to the Build Illinois Fund from
11 the State and Local Sales Tax Reform Fund shall have been less
12 than 1/12 of the Annual Specified Amount, an amount equal to
13 the difference shall be immediately paid into the Build
14 Illinois Fund from other moneys received by the Department
15 pursuant to the Tax Acts; and, further provided, that in no
16 event shall the payments required under the preceding proviso
17 result in aggregate payments into the Build Illinois Fund
18 pursuant to this clause (b) for any fiscal year in excess of
19 the greater of (i) the Tax Act Amount or (ii) the Annual
20 Specified Amount for such fiscal year; and, further provided,
21 that the amounts payable into the Build Illinois Fund under
22 this clause (b) shall be payable only until such time as the
23 aggregate amount on deposit under each trust indenture securing
24 Bonds issued and outstanding pursuant to the Build Illinois
25 Bond Act is sufficient, taking into account any future
26 investment income, to fully provide, in accordance with such

1 indenture, for the defeasance of or the payment of the
2 principal of, premium, if any, and interest on the Bonds
3 secured by such indenture and on any Bonds expected to be
4 issued thereafter and all fees and costs payable with respect
5 thereto, all as certified by the Director of the Bureau of the
6 Budget (now Governor's Office of Management and Budget). If on
7 the last business day of any month in which Bonds are
8 outstanding pursuant to the Build Illinois Bond Act, the
9 aggregate of the moneys deposited in the Build Illinois Bond
10 Account in the Build Illinois Fund in such month shall be less
11 than the amount required to be transferred in such month from
12 the Build Illinois Bond Account to the Build Illinois Bond
13 Retirement and Interest Fund pursuant to Section 13 of the
14 Build Illinois Bond Act, an amount equal to such deficiency
15 shall be immediately paid from other moneys received by the
16 Department pursuant to the Tax Acts to the Build Illinois Fund;
17 provided, however, that any amounts paid to the Build Illinois
18 Fund in any fiscal year pursuant to this sentence shall be
19 deemed to constitute payments pursuant to clause (b) of the
20 preceding sentence and shall reduce the amount otherwise
21 payable for such fiscal year pursuant to clause (b) of the
22 preceding sentence. The moneys received by the Department
23 pursuant to this Act and required to be deposited into the
24 Build Illinois Fund are subject to the pledge, claim and charge
25 set forth in Section 12 of the Build Illinois Bond Act.

26 Subject to payment of amounts into the Build Illinois Fund

1 as provided in the preceding paragraph or in any amendment
2 thereto hereafter enacted, the following specified monthly
3 installment of the amount requested in the certificate of the
4 Chairman of the Metropolitan Pier and Exposition Authority
5 provided under Section 8.25f of the State Finance Act, but not
6 in excess of the sums designated as "Total Deposit", shall be
7 deposited in the aggregate from collections under Section 9 of
8 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
9 of the Service Occupation Tax Act, and Section 3 of the
10 Retailers' Occupation Tax Act into the McCormick Place
11 Expansion Project Fund in the specified fiscal years.

12	Fiscal Year	Total Deposit
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000
26	2006	113,000,000

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	246,000,000
16	2022	260,000,000
17	2023	275,000,000
18	2024	275,000,000
19	2025	275,000,000
20	2026	279,000,000
21	2027	292,000,000
22	2028	307,000,000
23	2029	322,000,000
24	2030	338,000,000
25	2031	350,000,000
26	2032	350,000,000

1 and
2 each fiscal year
3 thereafter that bonds
4 are outstanding under
5 Section 13.2 of the
6 Metropolitan Pier and
7 Exposition Authority Act,
8 but not after fiscal year 2060.

9 Beginning July 20, 1993 and in each month of each fiscal
10 year thereafter, one-eighth of the amount requested in the
11 certificate of the Chairman of the Metropolitan Pier and
12 Exposition Authority for that fiscal year, less the amount
13 deposited into the McCormick Place Expansion Project Fund by
14 the State Treasurer in the respective month under subsection
15 (g) of Section 13 of the Metropolitan Pier and Exposition
16 Authority Act, plus cumulative deficiencies in the deposits
17 required under this Section for previous months and years,
18 shall be deposited into the McCormick Place Expansion Project
19 Fund, until the full amount requested for the fiscal year, but
20 not in excess of the amount specified above as "Total Deposit",
21 has been deposited.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois Tax

1 Increment Fund 0.27% of 80% of the net revenue realized for the
2 preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning with the receipt of the first report of
8 taxes paid by an eligible business and continuing for a 25-year
9 period, the Department shall each month pay into the Energy
10 Infrastructure Fund 80% of the net revenue realized from the
11 6.25% general rate on the selling price of Illinois-mined coal
12 that was sold to an eligible business. For purposes of this
13 paragraph, the term "eligible business" means a new electric
14 generating facility certified pursuant to Section 605-332 of
15 the Department of Commerce and Economic Opportunity Law of the
16 Civil Administrative Code of Illinois.

17 Subject to payment of amounts into the Build Illinois Fund,
18 the McCormick Place Expansion Project Fund, the Illinois Tax
19 Increment Fund, and the Energy Infrastructure Fund pursuant to
20 the preceding paragraphs or in any amendments to this Section
21 hereafter enacted, beginning on the first day of the first
22 calendar month to occur on or after August 26, 2014 (the
23 effective date of Public Act 98-1098), each month, from the
24 collections made under Section 9 of the Use Tax Act, Section 9
25 of the Service Use Tax Act, Section 9 of the Service Occupation
26 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,

1 the Department shall pay into the Tax Compliance and
2 Administration Fund, to be used, subject to appropriation, to
3 fund additional auditors and compliance personnel at the
4 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
5 the cash receipts collected during the preceding fiscal year by
6 the Audit Bureau of the Department under the Use Tax Act, the
7 Service Use Tax Act, the Service Occupation Tax Act, the
8 Retailers' Occupation Tax Act, and associated local occupation
9 and use taxes administered by the Department.

10 Subject to payments of amounts into the Build Illinois
11 Fund, the McCormick Place Expansion Project Fund, the Illinois
12 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
13 Compliance and Administration Fund as provided in this Section,
14 beginning on July 1, 2018 the Department shall pay each month
15 into the Downstate Public Transportation Fund the moneys
16 required to be so paid under Section 2-3 of the Downstate
17 Public Transportation Act.

18 Subject to successful execution and delivery of a public
19 private agreement between the public agency and private entity
20 and completion of the civic build, beginning on July 1, 2023,
21 of the remainder of the moneys received by the Department under
22 the Use Tax Act, the Service Use Tax Act, the Service
23 Occupation Tax Act, and this Act, the Department shall deposit
24 the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act, as required under Section 8.25g of the State Finance Act
 2 for distribution consistent with the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.
 4 The moneys received by the Department pursuant to this Act and
 5 required to be deposited into the Civic and Transit
 6 Infrastructure Fund are subject to the pledge, claim and charge
 7 set forth in Section 55 of the Public-Private Partnership for
 8 Civic and Transit Infrastructure Project Act. As used in this
 9 paragraph, "civic build", "private entity", "private public
 10 agreement", and "public agency" have meanings provided in
 11 Section 25-10 of the Public-Private Partnership for Civic and
 12 Transit Infrastructure Project Act.

13	<u>Fiscal Year</u>	<u>Total Deposit</u>
14	<u>2024</u>	<u>\$200,000,000</u>
15	<u>2025</u>	<u>\$206,000,000</u>
16	<u>2026</u>	<u>\$212,200,000</u>
17	<u>2027</u>	<u>\$218,500,000</u>
18	<u>2028</u>	<u>\$225,100,000</u>
19	<u>2029</u>	<u>\$288,700,000</u>
20	<u>2030</u>	<u>\$298,900,000</u>
21	<u>2031</u>	<u>\$309,300,000</u>
22	<u>2032</u>	<u>\$320,100,000</u>
23	<u>2033</u>	<u>\$331,200,000</u>
24	<u>2034</u>	<u>\$341,200,000</u>
25	<u>2035</u>	<u>\$351,400,000</u>
26	<u>2036</u>	<u>\$361,900,000</u>

1	<u>2037</u>	<u>.....</u>	<u>\$372,800,000</u>
2	<u>2038</u>	<u>.....</u>	<u>\$384,000,000</u>
3	<u>2039</u>	<u>.....</u>	<u>\$395,500,000</u>
4	<u>2040</u>	<u>.....</u>	<u>\$407,400,000</u>
5	<u>2041</u>	<u>.....</u>	<u>\$419,600,000</u>
6	<u>2042</u>	<u>.....</u>	<u>\$432,200,000</u>
7	<u>2043</u>	<u>.....</u>	<u>\$445,100,000</u>

8 Of the remainder of the moneys received by the Department
9 pursuant to this Act, 75% thereof shall be paid into the State
10 Treasury and 25% shall be reserved in a special account and
11 used only for the transfer to the Common School Fund as part of
12 the monthly transfer from the General Revenue Fund in
13 accordance with Section 8a of the State Finance Act.

14 As soon as possible after the first day of each month, upon
15 certification of the Department of Revenue, the Comptroller
16 shall order transferred and the Treasurer shall transfer from
17 the General Revenue Fund to the Motor Fuel Tax Fund an amount
18 equal to 1.7% of 80% of the net revenue realized under this Act
19 for the second preceding month. Beginning April 1, 2000, this
20 transfer is no longer required and shall not be made.

21 Net revenue realized for a month shall be the revenue
22 collected by the State pursuant to this Act, less the amount
23 paid out during that month as refunds to taxpayers for
24 overpayment of liability.

25 For greater simplicity of administration, manufacturers,
26 importers and wholesalers whose products are sold at retail in

1 Illinois by numerous retailers, and who wish to do so, may
2 assume the responsibility for accounting and paying to the
3 Department all tax accruing under this Act with respect to such
4 sales, if the retailers who are affected do not make written
5 objection to the Department to this arrangement.

6 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
7 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
8 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

9 Section 25-110. The Service Use Tax Act is amended by
10 changing Section 9 as follows:

11 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

12 Sec. 9. Each serviceman required or authorized to collect
13 the tax herein imposed shall pay to the Department the amount
14 of such tax (except as otherwise provided) at the time when he
15 is required to file his return for the period during which such
16 tax was collected, less a discount of 2.1% prior to January 1,
17 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
18 year, whichever is greater, which is allowed to reimburse the
19 serviceman for expenses incurred in collecting the tax, keeping
20 records, preparing and filing returns, remitting the tax and
21 supplying data to the Department on request. The discount
22 allowed under this Section is allowed only for returns that are
23 filed in the manner required by this Act. The Department may
24 disallow the discount for servicemen whose certificate of

1 registration is revoked at the time the return is filed, but
2 only if the Department's decision to revoke the certificate of
3 registration has become final. A serviceman need not remit that
4 part of any tax collected by him to the extent that he is
5 required to pay and does pay the tax imposed by the Service
6 Occupation Tax Act with respect to his sale of service
7 involving the incidental transfer by him of the same property.

8 Except as provided hereinafter in this Section, on or
9 before the twentieth day of each calendar month, such
10 serviceman shall file a return for the preceding calendar month
11 in accordance with reasonable Rules and Regulations to be
12 promulgated by the Department. Such return shall be filed on a
13 form prescribed by the Department and shall contain such
14 information as the Department may reasonably require. On and
15 after January 1, 2018, with respect to servicemen whose annual
16 gross receipts average \$20,000 or more, all returns required to
17 be filed pursuant to this Act shall be filed electronically.
18 Servicemen who demonstrate that they do not have access to the
19 Internet or demonstrate hardship in filing electronically may
20 petition the Department to waive the electronic filing
21 requirement.

22 The Department may require returns to be filed on a
23 quarterly basis. If so required, a return for each calendar
24 quarter shall be filed on or before the twentieth day of the
25 calendar month following the end of such calendar quarter. The
26 taxpayer shall also file a return with the Department for each

1 of the first two months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

4 2. The address of the principal place of business from
5 which he engages in business as a serviceman in this State;

6 3. The total amount of taxable receipts received by him
7 during the preceding calendar month, including receipts
8 from charge and time sales, but less all deductions allowed
9 by law;

10 4. The amount of credit provided in Section 2d of this
11 Act;

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

14 6. Such other reasonable information as the Department
15 may require.

16 If a taxpayer fails to sign a return within 30 days after
17 the proper notice and demand for signature by the Department,
18 the return shall be considered valid and any amount shown to be
19 due on the return shall be deemed assessed.

20 Beginning October 1, 1993, a taxpayer who has an average
21 monthly tax liability of \$150,000 or more shall make all
22 payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1994, a taxpayer who has
24 an average monthly tax liability of \$100,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1995, a taxpayer who has

1 an average monthly tax liability of \$50,000 or more shall make
2 all payments required by rules of the Department by electronic
3 funds transfer. Beginning October 1, 2000, a taxpayer who has
4 an annual tax liability of \$200,000 or more shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. The term "annual tax liability" shall be the
7 sum of the taxpayer's liabilities under this Act, and under all
8 other State and local occupation and use tax laws administered
9 by the Department, for the immediately preceding calendar year.
10 The term "average monthly tax liability" means the sum of the
11 taxpayer's liabilities under this Act, and under all other
12 State and local occupation and use tax laws administered by the
13 Department, for the immediately preceding calendar year
14 divided by 12. Beginning on October 1, 2002, a taxpayer who has
15 a tax liability in the amount set forth in subsection (b) of
16 Section 2505-210 of the Department of Revenue Law shall make
17 all payments required by rules of the Department by electronic
18 funds transfer.

19 Before August 1 of each year beginning in 1993, the
20 Department shall notify all taxpayers required to make payments
21 by electronic funds transfer. All taxpayers required to make
22 payments by electronic funds transfer shall make those payments
23 for a minimum of one year beginning on October 1.

24 Any taxpayer not required to make payments by electronic
25 funds transfer may make payments by electronic funds transfer
26 with the permission of the Department.

1 All taxpayers required to make payment by electronic funds
2 transfer and any taxpayers authorized to voluntarily make
3 payments by electronic funds transfer shall make those payments
4 in the manner authorized by the Department.

5 The Department shall adopt such rules as are necessary to
6 effectuate a program of electronic funds transfer and the
7 requirements of this Section.

8 If the serviceman is otherwise required to file a monthly
9 return and if the serviceman's average monthly tax liability to
10 the Department does not exceed \$200, the Department may
11 authorize his returns to be filed on a quarter annual basis,
12 with the return for January, February and March of a given year
13 being due by April 20 of such year; with the return for April,
14 May and June of a given year being due by July 20 of such year;
15 with the return for July, August and September of a given year
16 being due by October 20 of such year, and with the return for
17 October, November and December of a given year being due by
18 January 20 of the following year.

19 If the serviceman is otherwise required to file a monthly
20 or quarterly return and if the serviceman's average monthly tax
21 liability to the Department does not exceed \$50, the Department
22 may authorize his returns to be filed on an annual basis, with
23 the return for a given year being due by January 20 of the
24 following year.

25 Such quarter annual and annual returns, as to form and
26 substance, shall be subject to the same requirements as monthly

1 returns.

2 Notwithstanding any other provision in this Act concerning
3 the time within which a serviceman may file his return, in the
4 case of any serviceman who ceases to engage in a kind of
5 business which makes him responsible for filing returns under
6 this Act, such serviceman shall file a final return under this
7 Act with the Department not more than 1 month after
8 discontinuing such business.

9 Where a serviceman collects the tax with respect to the
10 selling price of property which he sells and the purchaser
11 thereafter returns such property and the serviceman refunds the
12 selling price thereof to the purchaser, such serviceman shall
13 also refund, to the purchaser, the tax so collected from the
14 purchaser. When filing his return for the period in which he
15 refunds such tax to the purchaser, the serviceman may deduct
16 the amount of the tax so refunded by him to the purchaser from
17 any other Service Use Tax, Service Occupation Tax, retailers'
18 occupation tax or use tax which such serviceman may be required
19 to pay or remit to the Department, as shown by such return,
20 provided that the amount of the tax to be deducted shall
21 previously have been remitted to the Department by such
22 serviceman. If the serviceman shall not previously have
23 remitted the amount of such tax to the Department, he shall be
24 entitled to no deduction hereunder upon refunding such tax to
25 the purchaser.

26 Any serviceman filing a return hereunder shall also include

1 the total tax upon the selling price of tangible personal
2 property purchased for use by him as an incident to a sale of
3 service, and such serviceman shall remit the amount of such tax
4 to the Department when filing such return.

5 If experience indicates such action to be practicable, the
6 Department may prescribe and furnish a combination or joint
7 return which will enable servicemen, who are required to file
8 returns hereunder and also under the Service Occupation Tax
9 Act, to furnish all the return information required by both
10 Acts on the one form.

11 Where the serviceman has more than one business registered
12 with the Department under separate registration hereunder,
13 such serviceman shall not file each return that is due as a
14 single return covering all such registered businesses, but
15 shall file separate returns for each such registered business.

16 Beginning January 1, 1990, each month the Department shall
17 pay into the State and Local Tax Reform Fund, a special fund in
18 the State Treasury, the net revenue realized for the preceding
19 month from the 1% tax imposed under this Act.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the State and Local Sales Tax Reform Fund 20% of the
22 net revenue realized for the preceding month from the 6.25%
23 general rate on transfers of tangible personal property, other
24 than tangible personal property which is purchased outside
25 Illinois at retail from a retailer and which is titled or
26 registered by an agency of this State's government.

1 Beginning August 1, 2000, each month the Department shall
2 pay into the State and Local Sales Tax Reform Fund 100% of the
3 net revenue realized for the preceding month from the 1.25%
4 rate on the selling price of motor fuel and gasohol.

5 Beginning October 1, 2009, each month the Department shall
6 pay into the Capital Projects Fund an amount that is equal to
7 an amount estimated by the Department to represent 80% of the
8 net revenue realized for the preceding month from the sale of
9 candy, grooming and hygiene products, and soft drinks that had
10 been taxed at a rate of 1% prior to September 1, 2009 but that
11 are now taxed at 6.25%.

12 Beginning July 1, 2013, each month the Department shall pay
13 into the Underground Storage Tank Fund from the proceeds
14 collected under this Act, the Use Tax Act, the Service
15 Occupation Tax Act, and the Retailers' Occupation Tax Act an
16 amount equal to the average monthly deficit in the Underground
17 Storage Tank Fund during the prior year, as certified annually
18 by the Illinois Environmental Protection Agency, but the total
19 payment into the Underground Storage Tank Fund under this Act,
20 the Use Tax Act, the Service Occupation Tax Act, and the
21 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
22 any State fiscal year. As used in this paragraph, the "average
23 monthly deficit" shall be equal to the difference between the
24 average monthly claims for payment by the fund and the average
25 monthly revenues deposited into the fund, excluding payments
26 made pursuant to this paragraph.

1 Beginning July 1, 2015, of the remainder of the moneys
2 received by the Department under the Use Tax Act, this Act, the
3 Service Occupation Tax Act, and the Retailers' Occupation Tax
4 Act, each month the Department shall deposit \$500,000 into the
5 State Crime Laboratory Fund.

6 Of the remainder of the moneys received by the Department
7 pursuant to this Act, (a) 1.75% thereof shall be paid into the
8 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
9 and after July 1, 1989, 3.8% thereof shall be paid into the
10 Build Illinois Fund; provided, however, that if in any fiscal
11 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
12 may be, of the moneys received by the Department and required
13 to be paid into the Build Illinois Fund pursuant to Section 3
14 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
15 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
16 Service Occupation Tax Act, such Acts being hereinafter called
17 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
18 may be, of moneys being hereinafter called the "Tax Act
19 Amount", and (2) the amount transferred to the Build Illinois
20 Fund from the State and Local Sales Tax Reform Fund shall be
21 less than the Annual Specified Amount (as defined in Section 3
22 of the Retailers' Occupation Tax Act), an amount equal to the
23 difference shall be immediately paid into the Build Illinois
24 Fund from other moneys received by the Department pursuant to
25 the Tax Acts; and further provided, that if on the last
26 business day of any month the sum of (1) the Tax Act Amount

1 required to be deposited into the Build Illinois Bond Account
2 in the Build Illinois Fund during such month and (2) the amount
3 transferred during such month to the Build Illinois Fund from
4 the State and Local Sales Tax Reform Fund shall have been less
5 than 1/12 of the Annual Specified Amount, an amount equal to
6 the difference shall be immediately paid into the Build
7 Illinois Fund from other moneys received by the Department
8 pursuant to the Tax Acts; and, further provided, that in no
9 event shall the payments required under the preceding proviso
10 result in aggregate payments into the Build Illinois Fund
11 pursuant to this clause (b) for any fiscal year in excess of
12 the greater of (i) the Tax Act Amount or (ii) the Annual
13 Specified Amount for such fiscal year; and, further provided,
14 that the amounts payable into the Build Illinois Fund under
15 this clause (b) shall be payable only until such time as the
16 aggregate amount on deposit under each trust indenture securing
17 Bonds issued and outstanding pursuant to the Build Illinois
18 Bond Act is sufficient, taking into account any future
19 investment income, to fully provide, in accordance with such
20 indenture, for the defeasance of or the payment of the
21 principal of, premium, if any, and interest on the Bonds
22 secured by such indenture and on any Bonds expected to be
23 issued thereafter and all fees and costs payable with respect
24 thereto, all as certified by the Director of the Bureau of the
25 Budget (now Governor's Office of Management and Budget). If on
26 the last business day of any month in which Bonds are

1 outstanding pursuant to the Build Illinois Bond Act, the
2 aggregate of the moneys deposited in the Build Illinois Bond
3 Account in the Build Illinois Fund in such month shall be less
4 than the amount required to be transferred in such month from
5 the Build Illinois Bond Account to the Build Illinois Bond
6 Retirement and Interest Fund pursuant to Section 13 of the
7 Build Illinois Bond Act, an amount equal to such deficiency
8 shall be immediately paid from other moneys received by the
9 Department pursuant to the Tax Acts to the Build Illinois Fund;
10 provided, however, that any amounts paid to the Build Illinois
11 Fund in any fiscal year pursuant to this sentence shall be
12 deemed to constitute payments pursuant to clause (b) of the
13 preceding sentence and shall reduce the amount otherwise
14 payable for such fiscal year pursuant to clause (b) of the
15 preceding sentence. The moneys received by the Department
16 pursuant to this Act and required to be deposited into the
17 Build Illinois Fund are subject to the pledge, claim and charge
18 set forth in Section 12 of the Build Illinois Bond Act.

19 Subject to payment of amounts into the Build Illinois Fund
20 as provided in the preceding paragraph or in any amendment
21 thereto hereafter enacted, the following specified monthly
22 installment of the amount requested in the certificate of the
23 Chairman of the Metropolitan Pier and Exposition Authority
24 provided under Section 8.25f of the State Finance Act, but not
25 in excess of the sums designated as "Total Deposit", shall be
26 deposited in the aggregate from collections under Section 9 of

1 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
2 9 of the Service Occupation Tax Act, and Section 3 of the
3 Retailers' Occupation Tax Act into the McCormick Place
4 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
5		
6	1993	\$0
7	1994	53,000,000
8	1995	58,000,000
9	1996	61,000,000
10	1997	64,000,000
11	1998	68,000,000
12	1999	71,000,000
13	2000	75,000,000
14	2001	80,000,000
15	2002	93,000,000
16	2003	99,000,000
17	2004	103,000,000
18	2005	108,000,000
19	2006	113,000,000
20	2007	119,000,000
21	2008	126,000,000
22	2009	132,000,000
23	2010	139,000,000
24	2011	146,000,000
25	2012	153,000,000

1	2013	161,000,000
2	2014	170,000,000
3	2015	179,000,000
4	2016	189,000,000
5	2017	199,000,000
6	2018	210,000,000
7	2019	221,000,000
8	2020	233,000,000
9	2021	246,000,000
10	2022	260,000,000
11	2023	275,000,000
12	2024	275,000,000
13	2025	275,000,000
14	2026	279,000,000
15	2027	292,000,000
16	2028	307,000,000
17	2029	322,000,000
18	2030	338,000,000
19	2031	350,000,000
20	2032	350,000,000

21 and
22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and

1 Exposition Authority Act,
2 but not after fiscal year 2060.

3 Beginning July 20, 1993 and in each month of each fiscal
4 year thereafter, one-eighth of the amount requested in the
5 certificate of the Chairman of the Metropolitan Pier and
6 Exposition Authority for that fiscal year, less the amount
7 deposited into the McCormick Place Expansion Project Fund by
8 the State Treasurer in the respective month under subsection
9 (g) of Section 13 of the Metropolitan Pier and Exposition
10 Authority Act, plus cumulative deficiencies in the deposits
11 required under this Section for previous months and years,
12 shall be deposited into the McCormick Place Expansion Project
13 Fund, until the full amount requested for the fiscal year, but
14 not in excess of the amount specified above as "Total Deposit",
15 has been deposited.

16 Subject to payment of amounts into the Build Illinois Fund
17 and the McCormick Place Expansion Project Fund pursuant to the
18 preceding paragraphs or in any amendments thereto hereafter
19 enacted, beginning July 1, 1993 and ending on September 30,
20 2013, the Department shall each month pay into the Illinois Tax
21 Increment Fund 0.27% of 80% of the net revenue realized for the
22 preceding month from the 6.25% general rate on the selling
23 price of tangible personal property.

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning with the receipt of the first report of
2 taxes paid by an eligible business and continuing for a 25-year
3 period, the Department shall each month pay into the Energy
4 Infrastructure Fund 80% of the net revenue realized from the
5 6.25% general rate on the selling price of Illinois-mined coal
6 that was sold to an eligible business. For purposes of this
7 paragraph, the term "eligible business" means a new electric
8 generating facility certified pursuant to Section 605-332 of
9 the Department of Commerce and Economic Opportunity Law of the
10 Civil Administrative Code of Illinois.

11 Subject to payment of amounts into the Build Illinois Fund,
12 the McCormick Place Expansion Project Fund, the Illinois Tax
13 Increment Fund, and the Energy Infrastructure Fund pursuant to
14 the preceding paragraphs or in any amendments to this Section
15 hereafter enacted, beginning on the first day of the first
16 calendar month to occur on or after August 26, 2014 (the
17 effective date of Public Act 98-1098), each month, from the
18 collections made under Section 9 of the Use Tax Act, Section 9
19 of the Service Use Tax Act, Section 9 of the Service Occupation
20 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
21 the Department shall pay into the Tax Compliance and
22 Administration Fund, to be used, subject to appropriation, to
23 fund additional auditors and compliance personnel at the
24 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
25 the cash receipts collected during the preceding fiscal year by
26 the Audit Bureau of the Department under the Use Tax Act, the

1 Service Use Tax Act, the Service Occupation Tax Act, the
2 Retailers' Occupation Tax Act, and associated local occupation
3 and use taxes administered by the Department.

4 Subject to payments of amounts into the Build Illinois
5 Fund, the McCormick Place Expansion Project Fund, the Illinois
6 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
7 Compliance and Administration Fund as provided in this Section,
8 beginning on July 1, 2018 the Department shall pay each month
9 into the Downstate Public Transportation Fund the moneys
10 required to be so paid under Section 2-3 of the Downstate
11 Public Transportation Act.

12 Subject to successful execution and delivery of a public
13 private agreement between the public agency and private entity
14 and completion of the civic build, beginning on July 1, 2023,
15 of the remainder of the moneys received by the Department under
16 the Use Tax Act, the Service Use Tax Act, the Service
17 Occupation Tax Act, and this Act, the Department shall deposit
18 the following specified deposits in the aggregate from
19 collections under the Use Tax Act, the Service Use Tax Act, the
20 Service Occupation Tax Act, and the Retailers' Occupation Tax
21 Act, as required under Section 8.25g of the State Finance Act
22 for distribution consistent with the Public-Private
23 Partnership for Civic and Transit Infrastructure Project Act.
24 The moneys received by the Department pursuant to this Act and
25 required to be deposited into the Civic and Transit
26 Infrastructure Fund are subject to the pledge, claim and charge

1 set forth in Section 55 of the Public-Private Partnership for
 2 Civic and Transit Infrastructure Project Act. As used in this
 3 paragraph, "civic build", "private entity", "private public
 4 agreement", and "public agency" have meanings provided in
 5 Section 25-10 of the Public-Private Partnership for Civic and
 6 Transit Infrastructure Project Act.

	<u>Fiscal Year</u>	<u>Total Deposit</u>
8	<u>2024</u>	<u>\$200,000,000</u>
9	<u>2025</u>	<u>\$206,000,000</u>
10	<u>2026</u>	<u>\$212,200,000</u>
11	<u>2027</u>	<u>\$218,500,000</u>
12	<u>2028</u>	<u>\$225,100,000</u>
13	<u>2029</u>	<u>\$288,700,000</u>
14	<u>2030</u>	<u>\$298,900,000</u>
15	<u>2031</u>	<u>\$309,300,000</u>
16	<u>2032</u>	<u>\$320,100,000</u>
17	<u>2033</u>	<u>\$331,200,000</u>
18	<u>2034</u>	<u>\$341,200,000</u>
19	<u>2035</u>	<u>\$351,400,000</u>
20	<u>2036</u>	<u>\$361,900,000</u>
21	<u>2037</u>	<u>\$372,800,000</u>
22	<u>2038</u>	<u>\$384,000,000</u>
23	<u>2039</u>	<u>\$395,500,000</u>
24	<u>2040</u>	<u>\$407,400,000</u>
25	<u>2041</u>	<u>\$419,600,000</u>
26	<u>2042</u>	<u>\$432,200,000</u>

1 2043 \$445,100,000

2 Of the remainder of the moneys received by the Department
3 pursuant to this Act, 75% thereof shall be paid into the
4 General Revenue Fund of the State Treasury and 25% shall be
5 reserved in a special account and used only for the transfer to
6 the Common School Fund as part of the monthly transfer from the
7 General Revenue Fund in accordance with Section 8a of the State
8 Finance Act.

9 As soon as possible after the first day of each month, upon
10 certification of the Department of Revenue, the Comptroller
11 shall order transferred and the Treasurer shall transfer from
12 the General Revenue Fund to the Motor Fuel Tax Fund an amount
13 equal to 1.7% of 80% of the net revenue realized under this Act
14 for the second preceding month. Beginning April 1, 2000, this
15 transfer is no longer required and shall not be made.

16 Net revenue realized for a month shall be the revenue
17 collected by the State pursuant to this Act, less the amount
18 paid out during that month as refunds to taxpayers for
19 overpayment of liability.

20 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
21 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
22 8-14-18; 100-1171, eff. 1-4-19.)

23 Section 25-115. The Service Occupation Tax Act is amended
24 by changing Section 9 as follows:

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 Sec. 9. Each serviceman required or authorized to collect
3 the tax herein imposed shall pay to the Department the amount
4 of such tax at the time when he is required to file his return
5 for the period during which such tax was collectible, less a
6 discount of 2.1% prior to January 1, 1990, and 1.75% on and
7 after January 1, 1990, or \$5 per calendar year, whichever is
8 greater, which is allowed to reimburse the serviceman for
9 expenses incurred in collecting the tax, keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request. The discount allowed under
12 this Section is allowed only for returns that are filed in the
13 manner required by this Act. The Department may disallow the
14 discount for servicemen whose certificate of registration is
15 revoked at the time the return is filed, but only if the
16 Department's decision to revoke the certificate of
17 registration has become final.

18 Where such tangible personal property is sold under a
19 conditional sales contract, or under any other form of sale
20 wherein the payment of the principal sum, or a part thereof, is
21 extended beyond the close of the period for which the return is
22 filed, the serviceman, in collecting the tax may collect, for
23 each tax return period, only the tax applicable to the part of
24 the selling price actually received during such tax return
25 period.

26 Except as provided hereinafter in this Section, on or

1 before the twentieth day of each calendar month, such
2 serviceman shall file a return for the preceding calendar month
3 in accordance with reasonable rules and regulations to be
4 promulgated by the Department of Revenue. Such return shall be
5 filed on a form prescribed by the Department and shall contain
6 such information as the Department may reasonably require. On
7 and after January 1, 2018, with respect to servicemen whose
8 annual gross receipts average \$20,000 or more, all returns
9 required to be filed pursuant to this Act shall be filed
10 electronically. Servicemen who demonstrate that they do not
11 have access to the Internet or demonstrate hardship in filing
12 electronically may petition the Department to waive the
13 electronic filing requirement.

14 The Department may require returns to be filed on a
15 quarterly basis. If so required, a return for each calendar
16 quarter shall be filed on or before the twentieth day of the
17 calendar month following the end of such calendar quarter. The
18 taxpayer shall also file a return with the Department for each
19 of the first two months of each calendar quarter, on or before
20 the twentieth day of the following calendar month, stating:

- 21 1. The name of the seller;
- 22 2. The address of the principal place of business from
23 which he engages in business as a serviceman in this State;
- 24 3. The total amount of taxable receipts received by him
25 during the preceding calendar month, including receipts
26 from charge and time sales, but less all deductions allowed

1 by law;

2 4. The amount of credit provided in Section 2d of this
3 Act;

4 5. The amount of tax due;

5 5-5. The signature of the taxpayer; and

6 6. Such other reasonable information as the Department
7 may require.

8 If a taxpayer fails to sign a return within 30 days after
9 the proper notice and demand for signature by the Department,
10 the return shall be considered valid and any amount shown to be
11 due on the return shall be deemed assessed.

12 Prior to October 1, 2003, and on and after September 1,
13 2004 a serviceman may accept a Manufacturer's Purchase Credit
14 certification from a purchaser in satisfaction of Service Use
15 Tax as provided in Section 3-70 of the Service Use Tax Act if
16 the purchaser provides the appropriate documentation as
17 required by Section 3-70 of the Service Use Tax Act. A
18 Manufacturer's Purchase Credit certification, accepted prior
19 to October 1, 2003 or on or after September 1, 2004 by a
20 serviceman as provided in Section 3-70 of the Service Use Tax
21 Act, may be used by that serviceman to satisfy Service
22 Occupation Tax liability in the amount claimed in the
23 certification, not to exceed 6.25% of the receipts subject to
24 tax from a qualifying purchase. A Manufacturer's Purchase
25 Credit reported on any original or amended return filed under
26 this Act after October 20, 2003 for reporting periods prior to

1 September 1, 2004 shall be disallowed. Manufacturer's Purchase
2 Credit reported on annual returns due on or after January 1,
3 2005 will be disallowed for periods prior to September 1, 2004.
4 No Manufacturer's Purchase Credit may be used after September
5 30, 2003 through August 31, 2004 to satisfy any tax liability
6 imposed under this Act, including any audit liability.

7 If the serviceman's average monthly tax liability to the
8 Department does not exceed \$200, the Department may authorize
9 his returns to be filed on a quarter annual basis, with the
10 return for January, February and March of a given year being
11 due by April 20 of such year; with the return for April, May
12 and June of a given year being due by July 20 of such year; with
13 the return for July, August and September of a given year being
14 due by October 20 of such year, and with the return for
15 October, November and December of a given year being due by
16 January 20 of the following year.

17 If the serviceman's average monthly tax liability to the
18 Department does not exceed \$50, the Department may authorize
19 his returns to be filed on an annual basis, with the return for
20 a given year being due by January 20 of the following year.

21 Such quarter annual and annual returns, as to form and
22 substance, shall be subject to the same requirements as monthly
23 returns.

24 Notwithstanding any other provision in this Act concerning
25 the time within which a serviceman may file his return, in the
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under
2 this Act, such serviceman shall file a final return under this
3 Act with the Department not more than 1 month after
4 discontinuing such business.

5 Beginning October 1, 1993, a taxpayer who has an average
6 monthly tax liability of \$150,000 or more shall make all
7 payments required by rules of the Department by electronic
8 funds transfer. Beginning October 1, 1994, a taxpayer who has
9 an average monthly tax liability of \$100,000 or more shall make
10 all payments required by rules of the Department by electronic
11 funds transfer. Beginning October 1, 1995, a taxpayer who has
12 an average monthly tax liability of \$50,000 or more shall make
13 all payments required by rules of the Department by electronic
14 funds transfer. Beginning October 1, 2000, a taxpayer who has
15 an annual tax liability of \$200,000 or more shall make all
16 payments required by rules of the Department by electronic
17 funds transfer. The term "annual tax liability" shall be the
18 sum of the taxpayer's liabilities under this Act, and under all
19 other State and local occupation and use tax laws administered
20 by the Department, for the immediately preceding calendar year.
21 The term "average monthly tax liability" means the sum of the
22 taxpayer's liabilities under this Act, and under all other
23 State and local occupation and use tax laws administered by the
24 Department, for the immediately preceding calendar year
25 divided by 12. Beginning on October 1, 2002, a taxpayer who has
26 a tax liability in the amount set forth in subsection (b) of

1 Section 2505-210 of the Department of Revenue Law shall make
2 all payments required by rules of the Department by electronic
3 funds transfer.

4 Before August 1 of each year beginning in 1993, the
5 Department shall notify all taxpayers required to make payments
6 by electronic funds transfer. All taxpayers required to make
7 payments by electronic funds transfer shall make those payments
8 for a minimum of one year beginning on October 1.

9 Any taxpayer not required to make payments by electronic
10 funds transfer may make payments by electronic funds transfer
11 with the permission of the Department.

12 All taxpayers required to make payment by electronic funds
13 transfer and any taxpayers authorized to voluntarily make
14 payments by electronic funds transfer shall make those payments
15 in the manner authorized by the Department.

16 The Department shall adopt such rules as are necessary to
17 effectuate a program of electronic funds transfer and the
18 requirements of this Section.

19 Where a serviceman collects the tax with respect to the
20 selling price of tangible personal property which he sells and
21 the purchaser thereafter returns such tangible personal
22 property and the serviceman refunds the selling price thereof
23 to the purchaser, such serviceman shall also refund, to the
24 purchaser, the tax so collected from the purchaser. When filing
25 his return for the period in which he refunds such tax to the
26 purchaser, the serviceman may deduct the amount of the tax so

1 refunded by him to the purchaser from any other Service
2 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
3 Use Tax which such serviceman may be required to pay or remit
4 to the Department, as shown by such return, provided that the
5 amount of the tax to be deducted shall previously have been
6 remitted to the Department by such serviceman. If the
7 serviceman shall not previously have remitted the amount of
8 such tax to the Department, he shall be entitled to no
9 deduction hereunder upon refunding such tax to the purchaser.

10 If experience indicates such action to be practicable, the
11 Department may prescribe and furnish a combination or joint
12 return which will enable servicemen, who are required to file
13 returns hereunder and also under the Retailers' Occupation Tax
14 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
15 the return information required by all said Acts on the one
16 form.

17 Where the serviceman has more than one business registered
18 with the Department under separate registrations hereunder,
19 such serviceman shall file separate returns for each registered
20 business.

21 Beginning January 1, 1990, each month the Department shall
22 pay into the Local Government Tax Fund the revenue realized for
23 the preceding month from the 1% tax imposed under this Act.

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund 4% of the
26 revenue realized for the preceding month from the 6.25% general

1 rate.

2 Beginning August 1, 2000, each month the Department shall
3 pay into the County and Mass Transit District Fund 20% of the
4 net revenue realized for the preceding month from the 1.25%
5 rate on the selling price of motor fuel and gasohol.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the Local Government Tax Fund 16% of the revenue
8 realized for the preceding month from the 6.25% general rate on
9 transfers of tangible personal property.

10 Beginning August 1, 2000, each month the Department shall
11 pay into the Local Government Tax Fund 80% of the net revenue
12 realized for the preceding month from the 1.25% rate on the
13 selling price of motor fuel and gasohol.

14 Beginning October 1, 2009, each month the Department shall
15 pay into the Capital Projects Fund an amount that is equal to
16 an amount estimated by the Department to represent 80% of the
17 net revenue realized for the preceding month from the sale of
18 candy, grooming and hygiene products, and soft drinks that had
19 been taxed at a rate of 1% prior to September 1, 2009 but that
20 are now taxed at 6.25%.

21 Beginning July 1, 2013, each month the Department shall pay
22 into the Underground Storage Tank Fund from the proceeds
23 collected under this Act, the Use Tax Act, the Service Use Tax
24 Act, and the Retailers' Occupation Tax Act an amount equal to
25 the average monthly deficit in the Underground Storage Tank
26 Fund during the prior year, as certified annually by the

1 Illinois Environmental Protection Agency, but the total
2 payment into the Underground Storage Tank Fund under this Act,
3 the Use Tax Act, the Service Use Tax Act, and the Retailers'
4 Occupation Tax Act shall not exceed \$18,000,000 in any State
5 fiscal year. As used in this paragraph, the "average monthly
6 deficit" shall be equal to the difference between the average
7 monthly claims for payment by the fund and the average monthly
8 revenues deposited into the fund, excluding payments made
9 pursuant to this paragraph.

10 Beginning July 1, 2015, of the remainder of the moneys
11 received by the Department under the Use Tax Act, the Service
12 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
13 each month the Department shall deposit \$500,000 into the State
14 Crime Laboratory Fund.

15 Of the remainder of the moneys received by the Department
16 pursuant to this Act, (a) 1.75% thereof shall be paid into the
17 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
18 and after July 1, 1989, 3.8% thereof shall be paid into the
19 Build Illinois Fund; provided, however, that if in any fiscal
20 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
21 may be, of the moneys received by the Department and required
22 to be paid into the Build Illinois Fund pursuant to Section 3
23 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
24 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
25 Service Occupation Tax Act, such Acts being hereinafter called
26 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case

1 may be, of moneys being hereinafter called the "Tax Act
2 Amount", and (2) the amount transferred to the Build Illinois
3 Fund from the State and Local Sales Tax Reform Fund shall be
4 less than the Annual Specified Amount (as defined in Section 3
5 of the Retailers' Occupation Tax Act), an amount equal to the
6 difference shall be immediately paid into the Build Illinois
7 Fund from other moneys received by the Department pursuant to
8 the Tax Acts; and further provided, that if on the last
9 business day of any month the sum of (1) the Tax Act Amount
10 required to be deposited into the Build Illinois Account in the
11 Build Illinois Fund during such month and (2) the amount
12 transferred during such month to the Build Illinois Fund from
13 the State and Local Sales Tax Reform Fund shall have been less
14 than 1/12 of the Annual Specified Amount, an amount equal to
15 the difference shall be immediately paid into the Build
16 Illinois Fund from other moneys received by the Department
17 pursuant to the Tax Acts; and, further provided, that in no
18 event shall the payments required under the preceding proviso
19 result in aggregate payments into the Build Illinois Fund
20 pursuant to this clause (b) for any fiscal year in excess of
21 the greater of (i) the Tax Act Amount or (ii) the Annual
22 Specified Amount for such fiscal year; and, further provided,
23 that the amounts payable into the Build Illinois Fund under
24 this clause (b) shall be payable only until such time as the
25 aggregate amount on deposit under each trust indenture securing
26 Bonds issued and outstanding pursuant to the Build Illinois

1 Bond Act is sufficient, taking into account any future
2 investment income, to fully provide, in accordance with such
3 indenture, for the defeasance of or the payment of the
4 principal of, premium, if any, and interest on the Bonds
5 secured by such indenture and on any Bonds expected to be
6 issued thereafter and all fees and costs payable with respect
7 thereto, all as certified by the Director of the Bureau of the
8 Budget (now Governor's Office of Management and Budget). If on
9 the last business day of any month in which Bonds are
10 outstanding pursuant to the Build Illinois Bond Act, the
11 aggregate of the moneys deposited in the Build Illinois Bond
12 Account in the Build Illinois Fund in such month shall be less
13 than the amount required to be transferred in such month from
14 the Build Illinois Bond Account to the Build Illinois Bond
15 Retirement and Interest Fund pursuant to Section 13 of the
16 Build Illinois Bond Act, an amount equal to such deficiency
17 shall be immediately paid from other moneys received by the
18 Department pursuant to the Tax Acts to the Build Illinois Fund;
19 provided, however, that any amounts paid to the Build Illinois
20 Fund in any fiscal year pursuant to this sentence shall be
21 deemed to constitute payments pursuant to clause (b) of the
22 preceding sentence and shall reduce the amount otherwise
23 payable for such fiscal year pursuant to clause (b) of the
24 preceding sentence. The moneys received by the Department
25 pursuant to this Act and required to be deposited into the
26 Build Illinois Fund are subject to the pledge, claim and charge

1 set forth in Section 12 of the Build Illinois Bond Act.

2 Subject to payment of amounts into the Build Illinois Fund
3 as provided in the preceding paragraph or in any amendment
4 thereto hereafter enacted, the following specified monthly
5 installment of the amount requested in the certificate of the
6 Chairman of the Metropolitan Pier and Exposition Authority
7 provided under Section 8.25f of the State Finance Act, but not
8 in excess of the sums designated as "Total Deposit", shall be
9 deposited in the aggregate from collections under Section 9 of
10 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
11 9 of the Service Occupation Tax Act, and Section 3 of the
12 Retailers' Occupation Tax Act into the McCormick Place
13 Expansion Project Fund in the specified fiscal years.

14		Total
	Fiscal Year	Deposit
15	1993	\$0
16	1994	53,000,000
17	1995	58,000,000
18	1996	61,000,000
19	1997	64,000,000
20	1998	68,000,000
21	1999	71,000,000
22	2000	75,000,000
23	2001	80,000,000
24	2002	93,000,000
25	2003	99,000,000

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	246,000,000
19	2022	260,000,000
20	2023	275,000,000
21	2024	275,000,000
22	2025	275,000,000
23	2026	279,000,000
24	2027	292,000,000
25	2028	307,000,000
26	2029	322,000,000

1	2030	338,000,000
2	2031	350,000,000
3	2032	350,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

12 Beginning July 20, 1993 and in each month of each fiscal
13 year thereafter, one-eighth of the amount requested in the
14 certificate of the Chairman of the Metropolitan Pier and
15 Exposition Authority for that fiscal year, less the amount
16 deposited into the McCormick Place Expansion Project Fund by
17 the State Treasurer in the respective month under subsection
18 (g) of Section 13 of the Metropolitan Pier and Exposition
19 Authority Act, plus cumulative deficiencies in the deposits
20 required under this Section for previous months and years,
21 shall be deposited into the McCormick Place Expansion Project
22 Fund, until the full amount requested for the fiscal year, but
23 not in excess of the amount specified above as "Total Deposit",
24 has been deposited.

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter
2 enacted, beginning July 1, 1993 and ending on September 30,
3 2013, the Department shall each month pay into the Illinois Tax
4 Increment Fund 0.27% of 80% of the net revenue realized for the
5 preceding month from the 6.25% general rate on the selling
6 price of tangible personal property.

7 Subject to payment of amounts into the Build Illinois Fund
8 and the McCormick Place Expansion Project Fund pursuant to the
9 preceding paragraphs or in any amendments thereto hereafter
10 enacted, beginning with the receipt of the first report of
11 taxes paid by an eligible business and continuing for a 25-year
12 period, the Department shall each month pay into the Energy
13 Infrastructure Fund 80% of the net revenue realized from the
14 6.25% general rate on the selling price of Illinois-mined coal
15 that was sold to an eligible business. For purposes of this
16 paragraph, the term "eligible business" means a new electric
17 generating facility certified pursuant to Section 605-332 of
18 the Department of Commerce and Economic Opportunity Law of the
19 Civil Administrative Code of Illinois.

20 Subject to payment of amounts into the Build Illinois Fund,
21 the McCormick Place Expansion Project Fund, the Illinois Tax
22 Increment Fund, and the Energy Infrastructure Fund pursuant to
23 the preceding paragraphs or in any amendments to this Section
24 hereafter enacted, beginning on the first day of the first
25 calendar month to occur on or after August 26, 2014 (the
26 effective date of Public Act 98-1098), each month, from the

1 collections made under Section 9 of the Use Tax Act, Section 9
2 of the Service Use Tax Act, Section 9 of the Service Occupation
3 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
4 the Department shall pay into the Tax Compliance and
5 Administration Fund, to be used, subject to appropriation, to
6 fund additional auditors and compliance personnel at the
7 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
8 the cash receipts collected during the preceding fiscal year by
9 the Audit Bureau of the Department under the Use Tax Act, the
10 Service Use Tax Act, the Service Occupation Tax Act, the
11 Retailers' Occupation Tax Act, and associated local occupation
12 and use taxes administered by the Department.

13 Subject to payments of amounts into the Build Illinois
14 Fund, the McCormick Place Expansion Project Fund, the Illinois
15 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
16 Compliance and Administration Fund as provided in this Section,
17 beginning on July 1, 2018 the Department shall pay each month
18 into the Downstate Public Transportation Fund the moneys
19 required to be so paid under Section 2-3 of the Downstate
20 Public Transportation Act.

21 Subject to successful execution and delivery of a public
22 private agreement between the public agency and private entity
23 and completion of the civic build, beginning on July 1, 2023,
24 of the remainder of the moneys received by the Department under
25 the Use Tax Act, the Service Use Tax Act, the Service
26 Occupation Tax Act, and this Act, the Department shall deposit

1 the following specified deposits in the aggregate from
 2 collections under the Use Tax Act, the Service Use Tax Act, the
 3 Service Occupation Tax Act, and the Retailers' Occupation Tax
 4 Act, as required under Section 8.25g of the State Finance Act
 5 for distribution consistent with the Public-Private
 6 Partnership for Civic and Transit Infrastructure Project Act.
 7 The moneys received by the Department pursuant to this Act and
 8 required to be deposited into the Civic and Transit
 9 Infrastructure Fund are subject to the pledge, claim and charge
 10 set forth in Section 55 of the Public-Private Partnership for
 11 Civic and Transit Infrastructure Project Act. As used in this
 12 paragraph, "civic build", "private entity", "private public
 13 agreement", and "public agency" have meanings provided in
 14 Section 25-10 of the Public-Private Partnership for Civic and
 15 Transit Infrastructure Project Act.

<u>Fiscal Year</u>	<u>Total Deposit</u>
16 <u>2024</u>	<u>\$200,000,000</u>
17 <u>2025</u>	<u>\$206,000,000</u>
18 <u>2026</u>	<u>\$212,200,000</u>
19 <u>2027</u>	<u>\$218,500,000</u>
20 <u>2028</u>	<u>\$225,100,000</u>
21 <u>2029</u>	<u>\$288,700,000</u>
22 <u>2030</u>	<u>\$298,900,000</u>
23 <u>2031</u>	<u>\$309,300,000</u>
24 <u>2032</u>	<u>\$320,100,000</u>
25 <u>2033</u>	<u>\$331,200,000</u>

1	<u>2034</u>	<u>.....</u>	<u>\$341,200,000</u>
2	<u>2035</u>	<u>.....</u>	<u>\$351,400,000</u>
3	<u>2036</u>	<u>.....</u>	<u>\$361,900,000</u>
4	<u>2037</u>	<u>.....</u>	<u>\$372,800,000</u>
5	<u>2038</u>	<u>.....</u>	<u>\$384,000,000</u>
6	<u>2039</u>	<u>.....</u>	<u>\$395,500,000</u>
7	<u>2040</u>	<u>.....</u>	<u>\$407,400,000</u>
8	<u>2041</u>	<u>.....</u>	<u>\$419,600,000</u>
9	<u>2042</u>	<u>.....</u>	<u>\$432,200,000</u>
10	<u>2043</u>	<u>.....</u>	<u>\$445,100,000</u>

11 Of the remainder of the moneys received by the Department
12 pursuant to this Act, 75% shall be paid into the General
13 Revenue Fund of the State Treasury and 25% shall be reserved in
14 a special account and used only for the transfer to the Common
15 School Fund as part of the monthly transfer from the General
16 Revenue Fund in accordance with Section 8a of the State Finance
17 Act.

18 The Department may, upon separate written notice to a
19 taxpayer, require the taxpayer to prepare and file with the
20 Department on a form prescribed by the Department within not
21 less than 60 days after receipt of the notice an annual
22 information return for the tax year specified in the notice.
23 Such annual return to the Department shall include a statement
24 of gross receipts as shown by the taxpayer's last Federal
25 income tax return. If the total receipts of the business as
26 reported in the Federal income tax return do not agree with the

1 gross receipts reported to the Department of Revenue for the
2 same period, the taxpayer shall attach to his annual return a
3 schedule showing a reconciliation of the 2 amounts and the
4 reasons for the difference. The taxpayer's annual return to the
5 Department shall also disclose the cost of goods sold by the
6 taxpayer during the year covered by such return, opening and
7 closing inventories of such goods for such year, cost of goods
8 used from stock or taken from stock and given away by the
9 taxpayer during such year, pay roll information of the
10 taxpayer's business during such year and any additional
11 reasonable information which the Department deems would be
12 helpful in determining the accuracy of the monthly, quarterly
13 or annual returns filed by such taxpayer as hereinbefore
14 provided for in this Section.

15 If the annual information return required by this Section
16 is not filed when and as required, the taxpayer shall be liable
17 as follows:

18 (i) Until January 1, 1994, the taxpayer shall be liable
19 for a penalty equal to $\frac{1}{6}$ of 1% of the tax due from such
20 taxpayer under this Act during the period to be covered by
21 the annual return for each month or fraction of a month
22 until such return is filed as required, the penalty to be
23 assessed and collected in the same manner as any other
24 penalty provided for in this Act.

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

2 The chief executive officer, proprietor, owner or highest
3 ranking manager shall sign the annual return to certify the
4 accuracy of the information contained therein. Any person who
5 willfully signs the annual return containing false or
6 inaccurate information shall be guilty of perjury and punished
7 accordingly. The annual return form prescribed by the
8 Department shall include a warning that the person signing the
9 return may be liable for perjury.

10 The foregoing portion of this Section concerning the filing
11 of an annual information return shall not apply to a serviceman
12 who is not required to file an income tax return with the
13 United States Government.

14 As soon as possible after the first day of each month, upon
15 certification of the Department of Revenue, the Comptroller
16 shall order transferred and the Treasurer shall transfer from
17 the General Revenue Fund to the Motor Fuel Tax Fund an amount
18 equal to 1.7% of 80% of the net revenue realized under this Act
19 for the second preceding month. Beginning April 1, 2000, this
20 transfer is no longer required and shall not be made.

21 Net revenue realized for a month shall be the revenue
22 collected by the State pursuant to this Act, less the amount
23 paid out during that month as refunds to taxpayers for
24 overpayment of liability.

25 For greater simplicity of administration, it shall be
26 permissible for manufacturers, importers and wholesalers whose

1 products are sold by numerous servicemen in Illinois, and who
2 wish to do so, to assume the responsibility for accounting and
3 paying to the Department all tax accruing under this Act with
4 respect to such sales, if the servicemen who are affected do
5 not make written objection to the Department to this
6 arrangement.

7 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
8 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
9 8-14-18; 100-1171, eff. 1-4-19.)

10 Section 25-120. The Retailers' Occupation Tax is amended by
11 changing Section 3 as follows:

12 (35 ILCS 120/3) (from Ch. 120, par. 442)

13 Sec. 3. Except as provided in this Section, on or before
14 the twentieth day of each calendar month, every person engaged
15 in the business of selling tangible personal property at retail
16 in this State during the preceding calendar month shall file a
17 return with the Department, stating:

18 1. The name of the seller;

19 2. His residence address and the address of his
20 principal place of business and the address of the
21 principal place of business (if that is a different
22 address) from which he engages in the business of selling
23 tangible personal property at retail in this State;

24 3. Total amount of receipts received by him during the

1 preceding calendar month or quarter, as the case may be,
2 from sales of tangible personal property, and from services
3 furnished, by him during such preceding calendar month or
4 quarter;

5 4. Total amount received by him during the preceding
6 calendar month or quarter on charge and time sales of
7 tangible personal property, and from services furnished,
8 by him prior to the month or quarter for which the return
9 is filed;

10 5. Deductions allowed by law;

11 6. Gross receipts which were received by him during the
12 preceding calendar month or quarter and upon the basis of
13 which the tax is imposed;

14 7. The amount of credit provided in Section 2d of this
15 Act;

16 8. The amount of tax due;

17 9. The signature of the taxpayer; and

18 10. Such other reasonable information as the
19 Department may require.

20 On and after January 1, 2018, except for returns for motor
21 vehicles, watercraft, aircraft, and trailers that are required
22 to be registered with an agency of this State, with respect to
23 retailers whose annual gross receipts average \$20,000 or more,
24 all returns required to be filed pursuant to this Act shall be
25 filed electronically. Retailers who demonstrate that they do
26 not have access to the Internet or demonstrate hardship in

1 filing electronically may petition the Department to waive the
2 electronic filing requirement.

3 If a taxpayer fails to sign a return within 30 days after
4 the proper notice and demand for signature by the Department,
5 the return shall be considered valid and any amount shown to be
6 due on the return shall be deemed assessed.

7 Each return shall be accompanied by the statement of
8 prepaid tax issued pursuant to Section 2e for which credit is
9 claimed.

10 Prior to October 1, 2003, and on and after September 1,
11 2004 a retailer may accept a Manufacturer's Purchase Credit
12 certification from a purchaser in satisfaction of Use Tax as
13 provided in Section 3-85 of the Use Tax Act if the purchaser
14 provides the appropriate documentation as required by Section
15 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
16 certification, accepted by a retailer prior to October 1, 2003
17 and on and after September 1, 2004 as provided in Section 3-85
18 of the Use Tax Act, may be used by that retailer to satisfy
19 Retailers' Occupation Tax liability in the amount claimed in
20 the certification, not to exceed 6.25% of the receipts subject
21 to tax from a qualifying purchase. A Manufacturer's Purchase
22 Credit reported on any original or amended return filed under
23 this Act after October 20, 2003 for reporting periods prior to
24 September 1, 2004 shall be disallowed. Manufacturer's
25 Purchaser Credit reported on annual returns due on or after
26 January 1, 2005 will be disallowed for periods prior to

1 September 1, 2004. No Manufacturer's Purchase Credit may be
2 used after September 30, 2003 through August 31, 2004 to
3 satisfy any tax liability imposed under this Act, including any
4 audit liability.

5 The Department may require returns to be filed on a
6 quarterly basis. If so required, a return for each calendar
7 quarter shall be filed on or before the twentieth day of the
8 calendar month following the end of such calendar quarter. The
9 taxpayer shall also file a return with the Department for each
10 of the first two months of each calendar quarter, on or before
11 the twentieth day of the following calendar month, stating:

12 1. The name of the seller;

13 2. The address of the principal place of business from
14 which he engages in the business of selling tangible
15 personal property at retail in this State;

16 3. The total amount of taxable receipts received by him
17 during the preceding calendar month from sales of tangible
18 personal property by him during such preceding calendar
19 month, including receipts from charge and time sales, but
20 less all deductions allowed by law;

21 4. The amount of credit provided in Section 2d of this
22 Act;

23 5. The amount of tax due; and

24 6. Such other reasonable information as the Department
25 may require.

26 Beginning on October 1, 2003, any person who is not a

1 licensed distributor, importing distributor, or manufacturer,
2 as defined in the Liquor Control Act of 1934, but is engaged in
3 the business of selling, at retail, alcoholic liquor shall file
4 a statement with the Department of Revenue, in a format and at
5 a time prescribed by the Department, showing the total amount
6 paid for alcoholic liquor purchased during the preceding month
7 and such other information as is reasonably required by the
8 Department. The Department may adopt rules to require that this
9 statement be filed in an electronic or telephonic format. Such
10 rules may provide for exceptions from the filing requirements
11 of this paragraph. For the purposes of this paragraph, the term
12 "alcoholic liquor" shall have the meaning prescribed in the
13 Liquor Control Act of 1934.

14 Beginning on October 1, 2003, every distributor, importing
15 distributor, and manufacturer of alcoholic liquor as defined in
16 the Liquor Control Act of 1934, shall file a statement with the
17 Department of Revenue, no later than the 10th day of the month
18 for the preceding month during which transactions occurred, by
19 electronic means, showing the total amount of gross receipts
20 from the sale of alcoholic liquor sold or distributed during
21 the preceding month to purchasers; identifying the purchaser to
22 whom it was sold or distributed; the purchaser's tax
23 registration number; and such other information reasonably
24 required by the Department. A distributor, importing
25 distributor, or manufacturer of alcoholic liquor must
26 personally deliver, mail, or provide by electronic means to

1 each retailer listed on the monthly statement a report
2 containing a cumulative total of that distributor's, importing
3 distributor's, or manufacturer's total sales of alcoholic
4 liquor to that retailer no later than the 10th day of the month
5 for the preceding month during which the transaction occurred.
6 The distributor, importing distributor, or manufacturer shall
7 notify the retailer as to the method by which the distributor,
8 importing distributor, or manufacturer will provide the sales
9 information. If the retailer is unable to receive the sales
10 information by electronic means, the distributor, importing
11 distributor, or manufacturer shall furnish the sales
12 information by personal delivery or by mail. For purposes of
13 this paragraph, the term "electronic means" includes, but is
14 not limited to, the use of a secure Internet website, e-mail,
15 or facsimile.

16 If a total amount of less than \$1 is payable, refundable or
17 creditable, such amount shall be disregarded if it is less than
18 50 cents and shall be increased to \$1 if it is 50 cents or more.

19 Beginning October 1, 1993, a taxpayer who has an average
20 monthly tax liability of \$150,000 or more shall make all
21 payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1994, a taxpayer who has
23 an average monthly tax liability of \$100,000 or more shall make
24 all payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 1995, a taxpayer who has
26 an average monthly tax liability of \$50,000 or more shall make

1 all payments required by rules of the Department by electronic
2 funds transfer. Beginning October 1, 2000, a taxpayer who has
3 an annual tax liability of \$200,000 or more shall make all
4 payments required by rules of the Department by electronic
5 funds transfer. The term "annual tax liability" shall be the
6 sum of the taxpayer's liabilities under this Act, and under all
7 other State and local occupation and use tax laws administered
8 by the Department, for the immediately preceding calendar year.
9 The term "average monthly tax liability" shall be the sum of
10 the taxpayer's liabilities under this Act, and under all other
11 State and local occupation and use tax laws administered by the
12 Department, for the immediately preceding calendar year
13 divided by 12. Beginning on October 1, 2002, a taxpayer who has
14 a tax liability in the amount set forth in subsection (b) of
15 Section 2505-210 of the Department of Revenue Law shall make
16 all payments required by rules of the Department by electronic
17 funds transfer.

18 Before August 1 of each year beginning in 1993, the
19 Department shall notify all taxpayers required to make payments
20 by electronic funds transfer. All taxpayers required to make
21 payments by electronic funds transfer shall make those payments
22 for a minimum of one year beginning on October 1.

23 Any taxpayer not required to make payments by electronic
24 funds transfer may make payments by electronic funds transfer
25 with the permission of the Department.

26 All taxpayers required to make payment by electronic funds

1 transfer and any taxpayers authorized to voluntarily make
2 payments by electronic funds transfer shall make those payments
3 in the manner authorized by the Department.

4 The Department shall adopt such rules as are necessary to
5 effectuate a program of electronic funds transfer and the
6 requirements of this Section.

7 Any amount which is required to be shown or reported on any
8 return or other document under this Act shall, if such amount
9 is not a whole-dollar amount, be increased to the nearest
10 whole-dollar amount in any case where the fractional part of a
11 dollar is 50 cents or more, and decreased to the nearest
12 whole-dollar amount where the fractional part of a dollar is
13 less than 50 cents.

14 If the retailer is otherwise required to file a monthly
15 return and if the retailer's average monthly tax liability to
16 the Department does not exceed \$200, the Department may
17 authorize his returns to be filed on a quarter annual basis,
18 with the return for January, February and March of a given year
19 being due by April 20 of such year; with the return for April,
20 May and June of a given year being due by July 20 of such year;
21 with the return for July, August and September of a given year
22 being due by October 20 of such year, and with the return for
23 October, November and December of a given year being due by
24 January 20 of the following year.

25 If the retailer is otherwise required to file a monthly or
26 quarterly return and if the retailer's average monthly tax

1 liability with the Department does not exceed \$50, the
2 Department may authorize his returns to be filed on an annual
3 basis, with the return for a given year being due by January 20
4 of the following year.

5 Such quarter annual and annual returns, as to form and
6 substance, shall be subject to the same requirements as monthly
7 returns.

8 Notwithstanding any other provision in this Act concerning
9 the time within which a retailer may file his return, in the
10 case of any retailer who ceases to engage in a kind of business
11 which makes him responsible for filing returns under this Act,
12 such retailer shall file a final return under this Act with the
13 Department not more than one month after discontinuing such
14 business.

15 Where the same person has more than one business registered
16 with the Department under separate registrations under this
17 Act, such person may not file each return that is due as a
18 single return covering all such registered businesses, but
19 shall file separate returns for each such registered business.

20 In addition, with respect to motor vehicles, watercraft,
21 aircraft, and trailers that are required to be registered with
22 an agency of this State, except as otherwise provided in this
23 Section, every retailer selling this kind of tangible personal
24 property shall file, with the Department, upon a form to be
25 prescribed and supplied by the Department, a separate return
26 for each such item of tangible personal property which the

1 retailer sells, except that if, in the same transaction, (i) a
2 retailer of aircraft, watercraft, motor vehicles or trailers
3 transfers more than one aircraft, watercraft, motor vehicle or
4 trailer to another aircraft, watercraft, motor vehicle
5 retailer or trailer retailer for the purpose of resale or (ii)
6 a retailer of aircraft, watercraft, motor vehicles, or trailers
7 transfers more than one aircraft, watercraft, motor vehicle, or
8 trailer to a purchaser for use as a qualifying rolling stock as
9 provided in Section 2-5 of this Act, then that seller may
10 report the transfer of all aircraft, watercraft, motor vehicles
11 or trailers involved in that transaction to the Department on
12 the same uniform invoice-transaction reporting return form.
13 For purposes of this Section, "watercraft" means a Class 2,
14 Class 3, or Class 4 watercraft as defined in Section 3-2 of the
15 Boat Registration and Safety Act, a personal watercraft, or any
16 boat equipped with an inboard motor.

17 In addition, with respect to motor vehicles, watercraft,
18 aircraft, and trailers that are required to be registered with
19 an agency of this State, every person who is engaged in the
20 business of leasing or renting such items and who, in
21 connection with such business, sells any such item to a
22 retailer for the purpose of resale is, notwithstanding any
23 other provision of this Section to the contrary, authorized to
24 meet the return-filing requirement of this Act by reporting the
25 transfer of all the aircraft, watercraft, motor vehicles, or
26 trailers transferred for resale during a month to the

1 Department on the same uniform invoice-transaction reporting
2 return form on or before the 20th of the month following the
3 month in which the transfer takes place. Notwithstanding any
4 other provision of this Act to the contrary, all returns filed
5 under this paragraph must be filed by electronic means in the
6 manner and form as required by the Department.

7 Any retailer who sells only motor vehicles, watercraft,
8 aircraft, or trailers that are required to be registered with
9 an agency of this State, so that all retailers' occupation tax
10 liability is required to be reported, and is reported, on such
11 transaction reporting returns and who is not otherwise required
12 to file monthly or quarterly returns, need not file monthly or
13 quarterly returns. However, those retailers shall be required
14 to file returns on an annual basis.

15 The transaction reporting return, in the case of motor
16 vehicles or trailers that are required to be registered with an
17 agency of this State, shall be the same document as the Uniform
18 Invoice referred to in Section 5-402 of the Illinois Vehicle
19 Code and must show the name and address of the seller; the name
20 and address of the purchaser; the amount of the selling price
21 including the amount allowed by the retailer for traded-in
22 property, if any; the amount allowed by the retailer for the
23 traded-in tangible personal property, if any, to the extent to
24 which Section 1 of this Act allows an exemption for the value
25 of traded-in property; the balance payable after deducting such
26 trade-in allowance from the total selling price; the amount of

1 tax due from the retailer with respect to such transaction; the
2 amount of tax collected from the purchaser by the retailer on
3 such transaction (or satisfactory evidence that such tax is not
4 due in that particular instance, if that is claimed to be the
5 fact); the place and date of the sale; a sufficient
6 identification of the property sold; such other information as
7 is required in Section 5-402 of the Illinois Vehicle Code, and
8 such other information as the Department may reasonably
9 require.

10 The transaction reporting return in the case of watercraft
11 or aircraft must show the name and address of the seller; the
12 name and address of the purchaser; the amount of the selling
13 price including the amount allowed by the retailer for
14 traded-in property, if any; the amount allowed by the retailer
15 for the traded-in tangible personal property, if any, to the
16 extent to which Section 1 of this Act allows an exemption for
17 the value of traded-in property; the balance payable after
18 deducting such trade-in allowance from the total selling price;
19 the amount of tax due from the retailer with respect to such
20 transaction; the amount of tax collected from the purchaser by
21 the retailer on such transaction (or satisfactory evidence that
22 such tax is not due in that particular instance, if that is
23 claimed to be the fact); the place and date of the sale, a
24 sufficient identification of the property sold, and such other
25 information as the Department may reasonably require.

26 Such transaction reporting return shall be filed not later

1 than 20 days after the day of delivery of the item that is
2 being sold, but may be filed by the retailer at any time sooner
3 than that if he chooses to do so. The transaction reporting
4 return and tax remittance or proof of exemption from the
5 Illinois use tax may be transmitted to the Department by way of
6 the State agency with which, or State officer with whom the
7 tangible personal property must be titled or registered (if
8 titling or registration is required) if the Department and such
9 agency or State officer determine that this procedure will
10 expedite the processing of applications for title or
11 registration.

12 With each such transaction reporting return, the retailer
13 shall remit the proper amount of tax due (or shall submit
14 satisfactory evidence that the sale is not taxable if that is
15 the case), to the Department or its agents, whereupon the
16 Department shall issue, in the purchaser's name, a use tax
17 receipt (or a certificate of exemption if the Department is
18 satisfied that the particular sale is tax exempt) which such
19 purchaser may submit to the agency with which, or State officer
20 with whom, he must title or register the tangible personal
21 property that is involved (if titling or registration is
22 required) in support of such purchaser's application for an
23 Illinois certificate or other evidence of title or registration
24 to such tangible personal property.

25 No retailer's failure or refusal to remit tax under this
26 Act precludes a user, who has paid the proper tax to the

1 retailer, from obtaining his certificate of title or other
2 evidence of title or registration (if titling or registration
3 is required) upon satisfying the Department that such user has
4 paid the proper tax (if tax is due) to the retailer. The
5 Department shall adopt appropriate rules to carry out the
6 mandate of this paragraph.

7 If the user who would otherwise pay tax to the retailer
8 wants the transaction reporting return filed and the payment of
9 the tax or proof of exemption made to the Department before the
10 retailer is willing to take these actions and such user has not
11 paid the tax to the retailer, such user may certify to the fact
12 of such delay by the retailer and may (upon the Department
13 being satisfied of the truth of such certification) transmit
14 the information required by the transaction reporting return
15 and the remittance for tax or proof of exemption directly to
16 the Department and obtain his tax receipt or exemption
17 determination, in which event the transaction reporting return
18 and tax remittance (if a tax payment was required) shall be
19 credited by the Department to the proper retailer's account
20 with the Department, but without the 2.1% or 1.75% discount
21 provided for in this Section being allowed. When the user pays
22 the tax directly to the Department, he shall pay the tax in the
23 same amount and in the same form in which it would be remitted
24 if the tax had been remitted to the Department by the retailer.

25 Refunds made by the seller during the preceding return
26 period to purchasers, on account of tangible personal property

1 returned to the seller, shall be allowed as a deduction under
2 subdivision 5 of his monthly or quarterly return, as the case
3 may be, in case the seller had theretofore included the
4 receipts from the sale of such tangible personal property in a
5 return filed by him and had paid the tax imposed by this Act
6 with respect to such receipts.

7 Where the seller 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 Where the seller is a limited liability company, the return
12 filed on behalf of the limited liability company shall be
13 signed by a manager, member, or properly accredited agent of
14 the limited liability company.

15 Except as provided in this Section, the retailer filing the
16 return under this Section shall, at the time of filing such
17 return, pay to the Department the amount of tax imposed by this
18 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
19 on and after January 1, 1990, or \$5 per calendar year,
20 whichever is greater, which is allowed to reimburse the
21 retailer for the expenses incurred in keeping records,
22 preparing and filing returns, remitting the tax and supplying
23 data to the Department on request. Any prepayment made pursuant
24 to Section 2d of this Act shall be included in the amount on
25 which such 2.1% or 1.75% discount is computed. In the case of
26 retailers who report and pay the tax on a transaction by

1 transaction basis, as provided in this Section, such discount
2 shall be taken with each such tax remittance instead of when
3 such retailer files his periodic return. The discount allowed
4 under this Section is allowed only for returns that are filed
5 in the manner required by this Act. The Department may disallow
6 the discount for retailers whose certificate of registration is
7 revoked at the time the return is filed, but only if the
8 Department's decision to revoke the certificate of
9 registration has become final.

10 Before October 1, 2000, if the taxpayer's average monthly
11 tax liability to the Department under this Act, the Use Tax
12 Act, the Service Occupation Tax Act, and the Service Use Tax
13 Act, excluding any liability for prepaid sales tax to be
14 remitted in accordance with Section 2d of this Act, was \$10,000
15 or more during the preceding 4 complete calendar quarters, he
16 shall file a return with the Department each month by the 20th
17 day of the month next following the month during which such tax
18 liability is incurred and shall make payments to the Department
19 on or before the 7th, 15th, 22nd and last day of the month
20 during which such liability is incurred. On and after October
21 1, 2000, if the taxpayer's average monthly tax liability to the
22 Department under this Act, the Use Tax Act, the Service
23 Occupation Tax Act, and the Service Use Tax Act, excluding any
24 liability for prepaid sales tax to be remitted in accordance
25 with Section 2d of this Act, was \$20,000 or more during the
26 preceding 4 complete calendar quarters, he shall file a return

1 with the Department each month by the 20th day of the month
2 next following the month during which such tax liability is
3 incurred and shall make payment to the Department on or before
4 the 7th, 15th, 22nd and last day of the month during which such
5 liability is incurred. If the month during which such tax
6 liability is incurred began prior to January 1, 1985, each
7 payment shall be in an amount equal to 1/4 of the taxpayer's
8 actual liability for the month or an amount set by the
9 Department not to exceed 1/4 of the average monthly liability
10 of the taxpayer to the Department for the preceding 4 complete
11 calendar quarters (excluding the month of highest liability and
12 the month of lowest liability in such 4 quarter period). If the
13 month during which such tax liability is incurred begins on or
14 after January 1, 1985 and prior to January 1, 1987, each
15 payment shall be in an amount equal to 22.5% of the taxpayer's
16 actual liability for the month or 27.5% of the taxpayer's
17 liability for the same calendar month of the preceding year. If
18 the month during which such tax liability is incurred begins on
19 or after January 1, 1987 and prior to January 1, 1988, each
20 payment shall be in an amount equal to 22.5% of the taxpayer's
21 actual liability for the month or 26.25% of the taxpayer's
22 liability for the same calendar month of the preceding year. If
23 the month during which such tax liability is incurred begins on
24 or after January 1, 1988, and prior to January 1, 1989, or
25 begins on or after January 1, 1996, each payment shall be in an
26 amount equal to 22.5% of the taxpayer's actual liability for

1 the month or 25% of the taxpayer's liability for the same
2 calendar month of the preceding year. If the month during which
3 such tax liability is incurred begins on or after January 1,
4 1989, and prior to January 1, 1996, each payment shall be in an
5 amount equal to 22.5% of the taxpayer's actual liability for
6 the month or 25% of the taxpayer's liability for the same
7 calendar month of the preceding year or 100% of the taxpayer's
8 actual liability for the quarter monthly reporting period. The
9 amount of such quarter monthly payments shall be credited
10 against the final tax liability of the taxpayer's return for
11 that month. Before October 1, 2000, once applicable, the
12 requirement of the making of quarter monthly payments to the
13 Department by taxpayers having an average monthly tax liability
14 of \$10,000 or more as determined in the manner provided above
15 shall continue until such taxpayer's average monthly liability
16 to the Department during the preceding 4 complete calendar
17 quarters (excluding the month of highest liability and the
18 month of lowest liability) is less than \$9,000, or until such
19 taxpayer's average monthly liability to the Department as
20 computed for each calendar quarter of the 4 preceding complete
21 calendar quarter period is less than \$10,000. However, if a
22 taxpayer can show the Department that a substantial change in
23 the taxpayer's business has occurred which causes the taxpayer
24 to anticipate that his average monthly tax liability for the
25 reasonably foreseeable future will fall below the \$10,000
26 threshold stated above, then such taxpayer may petition the

1 Department for a change in such taxpayer's reporting status. On
2 and after October 1, 2000, once applicable, the requirement of
3 the making of quarter monthly payments to the Department by
4 taxpayers having an average monthly tax liability of \$20,000 or
5 more as determined in the manner provided above shall continue
6 until such taxpayer's average monthly liability to the
7 Department during the preceding 4 complete calendar quarters
8 (excluding the month of highest liability and the month of
9 lowest liability) is less than \$19,000 or until such taxpayer's
10 average monthly liability to the Department as computed for
11 each calendar quarter of the 4 preceding complete calendar
12 quarter period is less than \$20,000. However, if a taxpayer can
13 show the Department that a substantial change in the taxpayer's
14 business has occurred which causes the taxpayer to anticipate
15 that his average monthly tax liability for the reasonably
16 foreseeable future will fall below the \$20,000 threshold stated
17 above, then such taxpayer may petition the Department for a
18 change in such taxpayer's reporting status. The Department
19 shall change such taxpayer's reporting status unless it finds
20 that such change is seasonal in nature and not likely to be
21 long term. If any such quarter monthly payment is not paid at
22 the time or in the amount required by this Section, then the
23 taxpayer shall be liable for penalties and interest on the
24 difference between the minimum amount due as a payment and the
25 amount of such quarter monthly payment actually and timely
26 paid, except insofar as the taxpayer has previously made

1 payments for that month to the Department in excess of the
2 minimum payments previously due as provided in this Section.
3 The Department shall make reasonable rules and regulations to
4 govern the quarter monthly payment amount and quarter monthly
5 payment dates for taxpayers who file on other than a calendar
6 monthly basis.

7 The provisions of this paragraph apply before October 1,
8 2001. Without regard to whether a taxpayer is required to make
9 quarter monthly payments as specified above, any taxpayer who
10 is required by Section 2d of this Act to collect and remit
11 prepaid taxes and has collected prepaid taxes which average in
12 excess of \$25,000 per month during the preceding 2 complete
13 calendar quarters, shall file a return with the Department as
14 required by Section 2f and shall make payments to the
15 Department on or before the 7th, 15th, 22nd and last day of the
16 month during which such liability is incurred. If the month
17 during which such tax liability is incurred began prior to
18 September 1, 1985 (the effective date of Public Act 84-221),
19 each payment shall be in an amount not less than 22.5% of the
20 taxpayer's actual liability under Section 2d. If the month
21 during which such tax liability is incurred begins on or after
22 January 1, 1986, each payment shall be in an amount equal to
23 22.5% of the taxpayer's actual liability for the month or 27.5%
24 of the taxpayer's liability for the same calendar month of the
25 preceding calendar year. If the month during which such tax
26 liability is incurred begins on or after January 1, 1987, each

1 payment shall be in an amount equal to 22.5% of the taxpayer's
2 actual liability for the month or 26.25% of the taxpayer's
3 liability for the same calendar month of the preceding year.
4 The amount of such quarter monthly payments shall be credited
5 against the final tax liability of the taxpayer's return for
6 that month filed under this Section or Section 2f, as the case
7 may be. Once applicable, the requirement of the making of
8 quarter monthly payments to the Department pursuant to this
9 paragraph shall continue until such taxpayer's average monthly
10 prepaid tax collections during the preceding 2 complete
11 calendar quarters is \$25,000 or less. If any such quarter
12 monthly payment is not paid at the time or in the amount
13 required, the taxpayer shall be liable for penalties and
14 interest on such difference, except insofar as the taxpayer has
15 previously made payments for that month in excess of the
16 minimum payments previously due.

17 The provisions of this paragraph apply on and after October
18 1, 2001. Without regard to whether a taxpayer is required to
19 make quarter monthly payments as specified above, any taxpayer
20 who is required by Section 2d of this Act to collect and remit
21 prepaid taxes and has collected prepaid taxes that average in
22 excess of \$20,000 per month during the preceding 4 complete
23 calendar quarters shall file a return with the Department as
24 required by Section 2f and shall make payments to the
25 Department on or before the 7th, 15th, 22nd and last day of the
26 month during which the liability is incurred. Each payment

1 shall be in an amount equal to 22.5% of the taxpayer's actual
2 liability for the month or 25% of the taxpayer's liability for
3 the same calendar month of the preceding year. The amount of
4 the quarter monthly payments shall be credited against the
5 final tax liability of the taxpayer's return for that month
6 filed under this Section or Section 2f, as the case may be.
7 Once applicable, the requirement of the making of quarter
8 monthly payments to the Department pursuant to this paragraph
9 shall continue until the taxpayer's average monthly prepaid tax
10 collections during the preceding 4 complete calendar quarters
11 (excluding the month of highest liability and the month of
12 lowest liability) is less than \$19,000 or until such taxpayer's
13 average monthly liability to the Department as computed for
14 each calendar quarter of the 4 preceding complete calendar
15 quarters is less than \$20,000. If any such quarter monthly
16 payment is not paid at the time or in the amount required, the
17 taxpayer shall be liable for penalties and interest on such
18 difference, except insofar as the taxpayer has previously made
19 payments for that month in excess of the minimum payments
20 previously due.

21 If any payment provided for in this Section exceeds the
22 taxpayer's liabilities under this Act, the Use Tax Act, the
23 Service Occupation Tax Act and the Service Use Tax Act, as
24 shown on an original monthly return, the Department shall, if
25 requested by the taxpayer, issue to the taxpayer a credit
26 memorandum no later than 30 days after the date of payment. The

1 credit evidenced by such credit memorandum may be assigned by
2 the taxpayer to a similar taxpayer under this Act, the Use Tax
3 Act, the Service Occupation Tax Act or the Service Use Tax Act,
4 in accordance with reasonable rules and regulations to be
5 prescribed by the Department. If no such request is made, the
6 taxpayer may credit such excess payment against tax liability
7 subsequently to be remitted to the Department under this Act,
8 the Use Tax Act, the Service Occupation Tax Act or the Service
9 Use Tax Act, in accordance with reasonable rules and
10 regulations prescribed by the Department. If the Department
11 subsequently determined that all or any part of the credit
12 taken was not actually due to the taxpayer, the taxpayer's 2.1%
13 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
14 of the difference between the credit taken and that actually
15 due, and that taxpayer shall be liable for penalties and
16 interest on such difference.

17 If a retailer of motor fuel is entitled to a credit under
18 Section 2d of this Act which exceeds the taxpayer's liability
19 to the Department under this Act for the month which the
20 taxpayer is filing a return, the Department shall issue the
21 taxpayer a credit memorandum for the excess.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund, a special fund in the
24 State treasury which is hereby created, the net revenue
25 realized for the preceding month from the 1% tax imposed under
26 this Act.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the County and Mass Transit District Fund, a special
3 fund in the State treasury which is hereby created, 4% of the
4 net revenue realized for the preceding month from the 6.25%
5 general rate.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the County and Mass Transit District Fund 20% of the
8 net revenue realized for the preceding month from the 1.25%
9 rate on the selling price of motor fuel and gasohol. Beginning
10 September 1, 2010, each month the Department shall pay into the
11 County and Mass Transit District Fund 20% of the net revenue
12 realized for the preceding month from the 1.25% rate on the
13 selling price of sales tax holiday items.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the Local Government Tax Fund 16% of the net revenue
16 realized for the preceding month from the 6.25% general rate on
17 the selling price of tangible personal property.

18 Beginning August 1, 2000, each month the Department shall
19 pay into the Local Government Tax Fund 80% of the net revenue
20 realized for the preceding month from the 1.25% rate on the
21 selling price of motor fuel and gasohol. Beginning September 1,
22 2010, each month the Department shall pay into the Local
23 Government Tax Fund 80% of the net revenue realized for the
24 preceding month from the 1.25% rate on the selling price of
25 sales tax holiday items.

26 Beginning October 1, 2009, each month the Department shall

1 pay into the Capital Projects Fund an amount that is equal to
2 an amount estimated by the Department to represent 80% of the
3 net revenue realized for the preceding month from the sale of
4 candy, grooming and hygiene products, and soft drinks that had
5 been taxed at a rate of 1% prior to September 1, 2009 but that
6 are now taxed at 6.25%.

7 Beginning July 1, 2011, each month the Department shall pay
8 into the Clean Air Act Permit Fund 80% of the net revenue
9 realized for the preceding month from the 6.25% general rate on
10 the selling price of sorbents used in Illinois in the process
11 of sorbent injection as used to comply with the Environmental
12 Protection Act or the federal Clean Air Act, but the total
13 payment into the Clean Air Act Permit Fund under this Act and
14 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

15 Beginning July 1, 2013, each month the Department shall pay
16 into the Underground Storage Tank Fund from the proceeds
17 collected under this Act, the Use Tax Act, the Service Use Tax
18 Act, and the Service Occupation Tax Act an amount equal to the
19 average monthly deficit in the Underground Storage Tank Fund
20 during the prior year, as certified annually by the Illinois
21 Environmental Protection Agency, but the total payment into the
22 Underground Storage Tank Fund under this Act, the Use Tax Act,
23 the Service Use Tax Act, and the Service Occupation Tax Act
24 shall not exceed \$18,000,000 in any State fiscal year. As used
25 in this paragraph, the "average monthly deficit" shall be equal
26 to the difference between the average monthly claims for

1 payment by the fund and the average monthly revenues deposited
2 into the fund, excluding payments made pursuant to this
3 paragraph.

4 Beginning July 1, 2015, of the remainder of the moneys
5 received by the Department under the Use Tax Act, the Service
6 Use Tax Act, the Service Occupation Tax Act, and this Act, each
7 month the Department shall deposit \$500,000 into the State
8 Crime Laboratory Fund.

9 Of the remainder of the moneys received by the Department
10 pursuant to this Act, (a) 1.75% thereof shall be paid into the
11 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
12 and after July 1, 1989, 3.8% thereof shall be paid into the
13 Build Illinois Fund; provided, however, that if in any fiscal
14 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
15 may be, of the moneys received by the Department and required
16 to be paid into the Build Illinois Fund pursuant to this Act,
17 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
18 Act, and Section 9 of the Service Occupation Tax Act, such Acts
19 being hereinafter called the "Tax Acts" and such aggregate of
20 2.2% or 3.8%, as the case may be, of moneys being hereinafter
21 called the "Tax Act Amount", and (2) the amount transferred to
22 the Build Illinois Fund from the State and Local Sales Tax
23 Reform Fund shall be less than the Annual Specified Amount (as
24 hereinafter defined), an amount equal to the difference shall
25 be immediately paid into the Build Illinois Fund from other
26 moneys received by the Department pursuant to the Tax Acts; the

1 "Annual Specified Amount" means the amounts specified below for
2 fiscal years 1986 through 1993:

3	Fiscal Year	Annual Specified Amount
4	1986	\$54,800,000
5	1987	\$76,650,000
6	1988	\$80,480,000
7	1989	\$88,510,000
8	1990	\$115,330,000
9	1991	\$145,470,000
10	1992	\$182,730,000
11	1993	\$206,520,000;

12 and means the Certified Annual Debt Service Requirement (as
13 defined in Section 13 of the Build Illinois Bond Act) or the
14 Tax Act Amount, whichever is greater, for fiscal year 1994 and
15 each fiscal year thereafter; and further provided, that if on
16 the last business day of any month the sum of (1) the Tax Act
17 Amount required to be deposited into the Build Illinois Bond
18 Account in the Build Illinois Fund during such month and (2)
19 the amount transferred to the Build Illinois Fund from the
20 State and Local Sales Tax Reform Fund shall have been less than
21 1/12 of the Annual Specified Amount, an amount equal to the
22 difference shall be immediately paid into the Build Illinois
23 Fund from other moneys received by the Department pursuant to
24 the Tax Acts; and, further provided, that in no event shall the
25 payments required under the preceding proviso result in
26 aggregate payments into the Build Illinois Fund pursuant to

1 this clause (b) for any fiscal year in excess of the greater of
2 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
3 such fiscal year. The amounts payable into the Build Illinois
4 Fund under clause (b) of the first sentence in this paragraph
5 shall be payable only until such time as the aggregate amount
6 on deposit under each trust indenture securing Bonds issued and
7 outstanding pursuant to the Build Illinois Bond Act is
8 sufficient, taking into account any future investment income,
9 to fully provide, in accordance with such indenture, for the
10 defeasance of or the payment of the principal of, premium, if
11 any, and interest on the Bonds secured by such indenture and on
12 any Bonds expected to be issued thereafter and all fees and
13 costs payable with respect thereto, all as certified by the
14 Director of the Bureau of the Budget (now Governor's Office of
15 Management and Budget). If on the last business day of any
16 month in which Bonds are outstanding pursuant to the Build
17 Illinois Bond Act, the aggregate of moneys deposited in the
18 Build Illinois Bond Account in the Build Illinois Fund in such
19 month shall be less than the amount required to be transferred
20 in such month from the Build Illinois Bond Account to the Build
21 Illinois Bond Retirement and Interest Fund pursuant to Section
22 13 of the Build Illinois Bond Act, an amount equal to such
23 deficiency shall be immediately paid from other moneys received
24 by the Department pursuant to the Tax Acts to the Build
25 Illinois Fund; provided, however, that any amounts paid to the
26 Build Illinois Fund in any fiscal year pursuant to this

1 sentence shall be deemed to constitute payments pursuant to
2 clause (b) of the first sentence of this paragraph and shall
3 reduce the amount otherwise payable for such fiscal year
4 pursuant to that clause (b). The moneys received by the
5 Department pursuant to this Act and required to be deposited
6 into the Build Illinois Fund are subject to the pledge, claim
7 and charge set forth in Section 12 of the Build Illinois Bond
8 Act.

9 Subject to payment of amounts into the Build Illinois Fund
10 as provided in the preceding paragraph or in any amendment
11 thereto hereafter enacted, the following specified monthly
12 installment of the amount requested in the certificate of the
13 Chairman of the Metropolitan Pier and Exposition Authority
14 provided under Section 8.25f of the State Finance Act, but not
15 in excess of sums designated as "Total Deposit", shall be
16 deposited in the aggregate from collections under Section 9 of
17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
18 9 of the Service Occupation Tax Act, and Section 3 of the
19 Retailers' Occupation Tax Act into the McCormick Place
20 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
21		
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	246,000,000
26	2022	260,000,000

1	2023	275,000,000
2	2024	275,000,000
3	2025	275,000,000
4	2026	279,000,000
5	2027	292,000,000
6	2028	307,000,000
7	2029	322,000,000
8	2030	338,000,000
9	2031	350,000,000
10	2032	350,000,000

11 and
12 each fiscal year
13 thereafter that bonds
14 are outstanding under
15 Section 13.2 of the
16 Metropolitan Pier and
17 Exposition Authority Act,
18 but not after fiscal year 2060.

19 Beginning July 20, 1993 and in each month of each fiscal
20 year thereafter, one-eighth of the amount requested in the
21 certificate of the Chairman of the Metropolitan Pier and
22 Exposition Authority for that fiscal year, less the amount
23 deposited into the McCormick Place Expansion Project Fund by
24 the State Treasurer in the respective month under subsection
25 (g) of Section 13 of the Metropolitan Pier and Exposition
26 Authority Act, plus cumulative deficiencies in the deposits

1 required under this Section for previous months and years,
2 shall be deposited into the McCormick Place Expansion Project
3 Fund, until the full amount requested for the fiscal year, but
4 not in excess of the amount specified above as "Total Deposit",
5 has been deposited.

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning July 1, 1993 and ending on September 30,
10 2013, the Department shall each month pay into the Illinois Tax
11 Increment Fund 0.27% of 80% of the net revenue realized for the
12 preceding month from the 6.25% general rate on the selling
13 price of tangible personal property.

14 Subject to payment of amounts into the Build Illinois Fund
15 and the McCormick Place Expansion Project Fund pursuant to the
16 preceding paragraphs or in any amendments thereto hereafter
17 enacted, beginning with the receipt of the first report of
18 taxes paid by an eligible business and continuing for a 25-year
19 period, the Department shall each month pay into the Energy
20 Infrastructure Fund 80% of the net revenue realized from the
21 6.25% general rate on the selling price of Illinois-mined coal
22 that was sold to an eligible business. For purposes of this
23 paragraph, the term "eligible business" means a new electric
24 generating facility certified pursuant to Section 605-332 of
25 the Department of Commerce and Economic Opportunity Law of the
26 Civil Administrative Code of Illinois.

1 Subject to payment of amounts into the Build Illinois Fund,
2 the McCormick Place Expansion Project Fund, the Illinois Tax
3 Increment Fund, and the Energy Infrastructure Fund pursuant to
4 the preceding paragraphs or in any amendments to this Section
5 hereafter enacted, beginning on the first day of the first
6 calendar month to occur on or after August 26, 2014 (the
7 effective date of Public Act 98-1098), each month, from the
8 collections made under Section 9 of the Use Tax Act, Section 9
9 of the Service Use Tax Act, Section 9 of the Service Occupation
10 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
11 the Department shall pay into the Tax Compliance and
12 Administration Fund, to be used, subject to appropriation, to
13 fund additional auditors and compliance personnel at the
14 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
15 the cash receipts collected during the preceding fiscal year by
16 the Audit Bureau of the Department under the Use Tax Act, the
17 Service Use Tax Act, the Service Occupation Tax Act, the
18 Retailers' Occupation Tax Act, and associated local occupation
19 and use taxes administered by the Department.

20 Subject to payments of amounts into the Build Illinois
21 Fund, the McCormick Place Expansion Project Fund, the Illinois
22 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
23 Compliance and Administration Fund as provided in this Section,
24 beginning on July 1, 2018 the Department shall pay each month
25 into the Downstate Public Transportation Fund the moneys
26 required to be so paid under Section 2-3 of the Downstate

1 Public Transportation Act.

2 Subject to successful execution and delivery of a public
3 private agreement between the public agency and private entity
4 and completion of the civic build, beginning on July 1, 2023,
5 of the remainder of the moneys received by the Department under
6 the Use Tax Act, the Service Use Tax Act, the Service
7 Occupation Tax Act, and this Act, the Department shall deposit
8 the following specified deposits in the aggregate from
9 collections under the Use Tax Act, the Service Use Tax Act, the
10 Service Occupation Tax Act, and the Retailers' Occupation Tax
11 Act, as required under Section 8.25g of the State Finance Act
12 for distribution consistent with the Public-Private
13 Partnership for Civic and Transit Infrastructure Project Act.
14 The moneys received by the Department pursuant to this Act and
15 required to be deposited into the Civic and Transit
16 Infrastructure Fund are subject to the pledge, claim and charge
17 set forth in Section 55 of the Public-Private Partnership for
18 Civic and Transit Infrastructure Project Act. As used in this
19 paragraph, "civic build", "private entity", "private public
20 agreement", and "public agency" have meanings provided in
21 Section 25-10 of the Public-Private Partnership for Civic and
22 Transit Infrastructure Project Act.

<u>Fiscal Year</u>	<u>Total Deposit</u>
23 <u>2024</u>	<u>\$200,000,000</u>
24 <u>2025</u>	<u>\$206,000,000</u>
25 <u>2026</u>	<u>\$212,200,000</u>

1	<u>2027</u>	<u>.....</u>	<u>\$218,500,000</u>
2	<u>2028</u>	<u>.....</u>	<u>\$225,100,000</u>
3	<u>2029</u>	<u>.....</u>	<u>\$288,700,000</u>
4	<u>2030</u>	<u>.....</u>	<u>\$298,900,000</u>
5	<u>2031</u>	<u>.....</u>	<u>\$309,300,000</u>
6	<u>2032</u>	<u>.....</u>	<u>\$320,100,000</u>
7	<u>2033</u>	<u>.....</u>	<u>\$331,200,000</u>
8	<u>2034</u>	<u>.....</u>	<u>\$341,200,000</u>
9	<u>2035</u>	<u>.....</u>	<u>\$351,400,000</u>
10	<u>2036</u>	<u>.....</u>	<u>\$361,900,000</u>
11	<u>2037</u>	<u>.....</u>	<u>\$372,800,000</u>
12	<u>2038</u>	<u>.....</u>	<u>\$384,000,000</u>
13	<u>2039</u>	<u>.....</u>	<u>\$395,500,000</u>
14	<u>2040</u>	<u>.....</u>	<u>\$407,400,000</u>
15	<u>2041</u>	<u>.....</u>	<u>\$419,600,000</u>
16	<u>2042</u>	<u>.....</u>	<u>\$432,200,000</u>
17	<u>2043</u>	<u>.....</u>	<u>\$445,100,000</u>

18 Of the remainder of the moneys received by the Department
19 pursuant to this Act, 75% thereof shall be paid into the State
20 Treasury and 25% shall be reserved in a special account and
21 used only for the transfer to the Common School Fund as part of
22 the monthly transfer from the General Revenue Fund in
23 accordance with Section 8a of the State Finance Act.

24 The Department may, upon separate written notice to a
25 taxpayer, require the taxpayer to prepare and file with the
26 Department on a form prescribed by the Department within not

1 less than 60 days after receipt of the notice an annual
2 information return for the tax year specified in the notice.
3 Such annual return to the Department shall include a statement
4 of gross receipts as shown by the retailer's last Federal
5 income tax return. If the total receipts of the business as
6 reported in the Federal income tax return do not agree with the
7 gross receipts reported to the Department of Revenue for the
8 same period, the retailer shall attach to his annual return a
9 schedule showing a reconciliation of the 2 amounts and the
10 reasons for the difference. The retailer's annual return to the
11 Department shall also disclose the cost of goods sold by the
12 retailer during the year covered by such return, opening and
13 closing inventories of such goods for such year, costs of goods
14 used from stock or taken from stock and given away by the
15 retailer during such year, payroll information of the
16 retailer's business during such year and any additional
17 reasonable information which the Department deems would be
18 helpful in determining the accuracy of the monthly, quarterly
19 or annual returns filed by such retailer as provided for in
20 this Section.

21 If the annual information return required by this Section
22 is not filed when and as required, the taxpayer shall be liable
23 as follows:

24 (i) Until January 1, 1994, the taxpayer shall be liable
25 for a penalty equal to 1/6 of 1% of the tax due from such
26 taxpayer under this Act during the period to be covered by

1 the annual return for each month or fraction of a month
2 until such return is filed as required, the penalty to be
3 assessed and collected in the same manner as any other
4 penalty provided for in this Act.

5 (ii) On and after January 1, 1994, the taxpayer shall
6 be liable for a penalty as described in Section 3-4 of the
7 Uniform Penalty and Interest Act.

8 The chief executive officer, proprietor, owner or highest
9 ranking manager shall sign the annual return to certify the
10 accuracy of the information contained therein. Any person who
11 willfully signs the annual return containing false or
12 inaccurate information shall be guilty of perjury and punished
13 accordingly. The annual return form prescribed by the
14 Department shall include a warning that the person signing the
15 return may be liable for perjury.

16 The provisions of this Section concerning the filing of an
17 annual information return do not apply to a retailer who is not
18 required to file an income tax return with the United States
19 Government.

20 As soon as possible after the first day of each month, upon
21 certification of the Department of Revenue, the Comptroller
22 shall order transferred and the Treasurer shall transfer from
23 the General Revenue Fund to the Motor Fuel Tax Fund an amount
24 equal to 1.7% of 80% of the net revenue realized under this Act
25 for the second preceding month. Beginning April 1, 2000, this
26 transfer is no longer required and shall not be made.

1 Net revenue realized for a month shall be the revenue
2 collected by the State pursuant to this Act, less the amount
3 paid out during that month as refunds to taxpayers for
4 overpayment of liability.

5 For greater simplicity of administration, manufacturers,
6 importers and wholesalers whose products are sold at retail in
7 Illinois by numerous retailers, and who wish to do so, may
8 assume the responsibility for accounting and paying to the
9 Department all tax accruing under this Act with respect to such
10 sales, if the retailers who are affected do not make written
11 objection to the Department to this arrangement.

12 Any person who promotes, organizes, provides retail
13 selling space for concessionaires or other types of sellers at
14 the Illinois State Fair, DuQuoin State Fair, county fairs,
15 local fairs, art shows, flea markets and similar exhibitions or
16 events, including any transient merchant as defined by Section
17 2 of the Transient Merchant Act of 1987, is required to file a
18 report with the Department providing the name of the merchant's
19 business, the name of the person or persons engaged in
20 merchant's business, the permanent address and Illinois
21 Retailers Occupation Tax Registration Number of the merchant,
22 the dates and location of the event and other reasonable
23 information that the Department may require. The report must be
24 filed not later than the 20th day of the month next following
25 the month during which the event with retail sales was held.
26 Any person who fails to file a report required by this Section

1 commits a business offense and is subject to a fine not to
2 exceed \$250.

3 Any person engaged in the business of selling tangible
4 personal property at retail as a concessionaire or other type
5 of seller at the Illinois State Fair, county fairs, art shows,
6 flea markets and similar exhibitions or events, or any
7 transient merchants, as defined by Section 2 of the Transient
8 Merchant Act of 1987, may be required to make a daily report of
9 the amount of such sales to the Department and to make a daily
10 payment of the full amount of tax due. The Department shall
11 impose this requirement when it finds that there is a
12 significant risk of loss of revenue to the State at such an
13 exhibition or event. Such a finding shall be based on evidence
14 that a substantial number of concessionaires or other sellers
15 who are not residents of Illinois will be engaging in the
16 business of selling tangible personal property at retail at the
17 exhibition or event, or other evidence of a significant risk of
18 loss of revenue to the State. The Department shall notify
19 concessionaires and other sellers affected by the imposition of
20 this requirement. In the absence of notification by the
21 Department, the concessionaires and other sellers shall file
22 their returns as otherwise required in this Section.

23 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
24 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
25 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

1 ARTICLE 30. REBUILD ILLINOIS GRANT PROGRAM

2 Section 30-1. Short title. This Article may be cited as the
3 Rebuild Illinois Grant Program Act. References in this Article
4 to "this Act" mean this Article.

5 Section 30-5. The Department of Commerce and Economic
6 Opportunity Law of the Civil Administrative Code of Illinois is
7 amended by adding Section 605-1025 as follows:

8 (20 ILCS 605/605-1025 new)

9 Sec. 605-1025. Human Services Capital Investment Grant
10 Program.

11 (a) The Department of Commerce and Economic Opportunity, in
12 coordination with the Department of Human Services, shall
13 establish a Human Services Capital Investment Grant Program.
14 The Department shall, subject to appropriation, make capital
15 improvement grants to human services providers serving
16 low-income or marginalized populations. The Build Illinois
17 Bond Fund shall be the source of funding for the program.
18 Eligible grant recipients shall be human services providers
19 that offer facilities and services in a manner that supports
20 and fulfills the mission of Department of Human Services.
21 Eligible grant recipients include but are not limited to,
22 domestic violence shelters, rape crisis centers, comprehensive
23 youth services, teen REACH providers, supportive housing

1 providers, developmental disability community providers,
2 behavioral health providers, and other community-based
3 providers. Eligible grant recipients have no entitlement to a
4 grant under this Section.

5 (b) The Department, in consultation with the Department of
6 Human Services, shall adopt rules to implement this Section and
7 shall create a competitive application procedure for grants to
8 be awarded. The rules shall specify the manner of applying for
9 grants; grantee eligibility requirements; project eligibility
10 requirements; restrictions on the use of grant moneys; the
11 manner in which grantees must account for the use of grant
12 moneys; and any other provision that the Department of Commerce
13 and Economic Opportunity or Department of Human Services
14 determine to be necessary or useful for the administration of
15 this Section. Rules may include a requirement for grantees to
16 provide local matching funds in an amount equal to a specific
17 percentage of the grant.

18 (c) The Department of Human Services shall establish
19 standards for determining the priorities concerning the
20 necessity for capital facilities for the provision of human
21 services based on data available to the Department.

22 (d) No portion of a human services capital investment grant
23 awarded under this Section may be used by a grantee to pay for
24 any on-going operational costs or outstanding debt.

25 Section 30-10. The Department of Transportation Law of the

1 Civil Administrative Code of Illinois is amended by changing
2 Section 2705-285 as follows:

3 (20 ILCS 2705/2705-285) (was 20 ILCS 2705/49.06b)

4 Sec. 2705-285. Ports and waterways.

5 (a) The Department has the power to undertake port and
6 waterway development planning and studies of port and waterway
7 development problems and to provide technical assistance to
8 port districts and units of local government in connection with
9 port and waterway development activities. The Department may
10 provide financial assistance for the ordinary and contingent
11 expenses of port districts upon the terms and conditions that
12 the Department finds necessary to aid in the development of
13 those districts.

14 (b)The Department shall coordinate all its activities
15 under this Section with the Department of Commerce and Economic
16 Opportunity.

17 (c) The Department, in coordination with the Department of
18 Commerce and Economic Opportunity, shall establish a Port
19 Facilities Capital Investment Grant Program. The Department
20 shall, subject to appropriation, make capital improvement
21 grants to port districts. The Multi-modal Transportation Bond
22 Fund shall be the source of funding for the program. Eligible
23 grant recipients shall be public port districts that offer
24 facilities and services in a manner that supports and fulfills
25 the mission of the Department. Eligible grant recipients have

1 no entitlement to a grant under this Section.

2 (d) The Department, in consultation with the Department of
3 Commerce and Economic Opportunity, shall adopt rules to
4 implement this Section and shall create a competitive
5 application procedure for grants to be awarded. The rules shall
6 specify: the manner of applying for grants; grantee eligibility
7 requirements; project eligibility requirements; restrictions
8 on the use of grant moneys; the manner in which grantees must
9 account for the use of grant moneys; and any other provision
10 that the Department or the Department of Commerce and Economic
11 Opportunity determine to be necessary or useful for the
12 administration of this Section. Rules may include a requirement
13 for grantees to provide local matching funds in an amount equal
14 to a specific percentage of the grant.

15 (e) The Department of Commerce and Economic Opportunity
16 shall establish standards for determining the priorities
17 concerning the necessity for capital facilities for ports based
18 on data available to the Department.

19 (f) No portion of a capital investment grant awarded under
20 this Section may be used by a grantee to pay for any on-going
21 operational costs or outstanding debt.

22 (Source: P.A. 94-793, eff. 5-19-06.)

23 Section 30-15. The Capital Development Board Act is amended
24 by adding Section 20 as follows:

1 (20 ILCS 3105/20 new)

2 Sec. 20. Hospital and Healthcare Transformation Capital
3 Investment Grant Program.

4 (a) The Capital Development Board, in coordination with the
5 Department of Healthcare and Family Services, shall establish a
6 Hospital and Healthcare Transformation Capital Investment
7 Grant Program. The Board shall, subject to appropriation, make
8 capital improvement grants to Illinois hospitals licensed
9 under the Hospital Licensing Act and other qualified healthcare
10 providers serving the people of Illinois. The Build Illinois
11 Bond Fund shall be the source of funding for the program.
12 Eligible grant recipients shall be hospitals and other
13 healthcare providers that offer facilities and services in a
14 manner that supports and fulfills the mission of Department of
15 Healthcare and Family Services. Eligible grant recipients have
16 no entitlement to a grant under this Section.

17 (b) The Capital Development Board, in consultation with the
18 Department of Healthcare and Family Services shall adopt rules
19 to implement this Section and shall create a competitive
20 application procedure for grants to be awarded. The rules shall
21 specify: the manner of applying for grants; grantee eligibility
22 requirements; project eligibility requirements; restrictions
23 on the use of grant moneys; the manner in grantees must account
24 for the use of grant moneys; and any other provision that the
25 Capital Development Board or Department of Healthcare and
26 Family Services determine to be necessary or useful for the

1 administration of this Section. Rules may include a requirement
2 for grantees to provide local matching funds in an amount equal
3 to a certain percentage of the grant.

4 (c) The Department of Healthcare and Family Services shall
5 establish standards for the determination of priority needs
6 concerning health care transformation based on projects
7 located in communities in the State with the greatest
8 utilization of Medicaid services or underserved communities,
9 including, but not limited to Safety Net Hospitals and Critical
10 Access Hospitals, utilizing data available to the Department.

11 (d) Nothing in this Section shall exempt nor relieve any
12 healthcare provider receiving a grant under this Section from
13 any requirement of the Illinois Health Facilities Planning Act.

14 (e) No portion of a healthcare transformation capital
15 investment program grant awarded under this Section may be used
16 by a hospital or other healthcare provider to pay for any
17 on-going operational costs, pay outstanding debt, or be
18 allocated to an endowment or other invested fund.

19 Section 30-20. The Private Colleges and Universities
20 Capital Distribution Formula Act is amended by changing
21 Sections 25-5, 25-10, and 25-15 and by adding Section 25-7 as
22 follows:

23 (30 ILCS 769/25-5)

24 Sec. 25-5. Definitions. In this Act:

1 "Independent colleges" means non-public, non-profit
2 colleges and universities based in Illinois. The term does not
3 include any institution that primarily or exclusively provided
4 online education services as of the fall 2017 ~~2008~~ term.

5 "FTE" means full-time equivalent enrollment based on Fall
6 2017 ~~2008~~ Final full-time equivalent enrollment according to
7 the Illinois Board of Higher Education.

8 (Source: P.A. 96-37, eff. 7-13-09.)

9 (30 ILCS 769/25-7 new)

10 Sec. 25-7. Capital Investment Grant Program.

11 (a) The Capital Development Board, in coordination with the
12 Board of Higher Education, shall establish a Capital Investment
13 Grant Program for independent colleges. The Capital
14 Development Board shall, subject to appropriation, and subject
15 to direction by the Board of Higher Education, make capital
16 improvement grants to independent colleges in Illinois. The
17 Build Illinois Bond Fund shall be the source of funding for the
18 program. Eligible grant recipients shall be independent
19 colleges that offer facilities and services in a manner that
20 supports and fulfills the mission of Board of Higher Education.
21 Eligible grant recipients have no entitlement to a grant under
22 this Section.

23 (b) The Capital Development Board, in consultation with the
24 Board of Higher Education, shall adopt rules to implement this
25 Section and shall create an application procedure for grants to

1 be awarded. The rules shall specify: the manner of applying for
2 grants; grantee eligibility requirements; project eligibility
3 requirements; restrictions on the use of grant moneys; the
4 manner in which grantees must account for the use of grant
5 moneys; and any other provision that the Capital Development
6 Board or Board of Higher Education determine to be necessary or
7 useful for the administration of this Section.

8 (c) No portion of an independent college capital investment
9 program grant awarded under this Section may be used by an
10 independent college to pay for any on-going operational costs,
11 pay outstanding debt, or be allocated to an endowment or other
12 invested fund.

13 (30 ILCS 769/25-10)

14 Sec. 25-10. Distribution.

15 (a) This Section ~~Act~~ creates a distribution formula for
16 funds appropriated from the Build Illinois Bond Fund to the
17 Capital Development Board for the ~~Illinois~~ Board of Higher
18 Education for grants to various private colleges and
19 universities awarded pursuant to Section 25-7.

20 (b) Funds appropriated for this purpose shall be
21 distributed by the ~~Illinois~~ Board of Higher Education through a
22 formula to independent colleges that have been given
23 operational approval by the ~~Illinois~~ Board of Higher Education
24 as of the Fall 2017 ~~2008~~ term. The distribution formula shall
25 have 2 components: a base grant portion of the appropriation

1 and an FTE grant portion of the appropriation. Each independent
2 college shall be awarded both a base grant portion of the
3 appropriation and an FTE grant portion of the appropriation.

4 (c) The ~~Illinois~~ Board of Higher Education shall distribute
5 moneys appropriated for this purpose to independent colleges
6 based on the following base grant criteria: for each
7 independent college reporting between 1 and 200 FTE a base
8 grant amount of \$200,000 shall be set awarded; for each
9 independent college reporting between 201 and 500 FTE a base
10 grant amount of \$1,000,000 shall be set awarded; for each
11 independent college reporting between 501 and 4,000 FTE a base
12 grant amount of \$2,000,000 shall be set awarded; and for each
13 independent college reporting 4,001 or more FTE a base grant
14 amount of \$5,000,000 shall be set awarded.

15 (d) If appropriations exceed the total aggregate amount of
16 the base grants determined pursuant to subsection (c), then
17 additional grant amounts may be set by the Board of Higher
18 Education. The additional grants ~~The remainder of the moneys~~
19 ~~appropriated for this purpose~~ shall be distributed by the
20 ~~Illinois~~ Board of Higher Education to each eligible independent
21 college on a per capita basis as determined by the independent
22 college's FTE as reported by the ~~Illinois~~ Board of Higher
23 Education's most recent fall FTE report.

24 Each eligible independent college, after an appropriation
25 has been enacted, must apply for a Capital Investment Grant in
26 order to be eligible to receive funds under this Program. An

1 independent college may apply for an amount not to exceed the
2 distribution amount determined by the Board of Higher Education
3 pursuant to subsections (c) and (d). ~~shall have up to 10 years~~
4 ~~from the date of appropriation to access and utilize its~~
5 ~~awarded amounts. If any independent college does not utilize~~
6 ~~its full award or a portion thereof after 10 years, the~~
7 ~~remaining funds shall be re-distributed to other independent~~
8 ~~colleges on an FTE basis.~~

9 (Source: P.A. 98-674, eff. 6-30-14.)

10 (30 ILCS 769/25-15)

11 Sec. 25-15. Transfer of funds to another independent
12 college.

13 (a) If an institution received a grant under this Article
14 and subsequently fails to meet the definition of "independent
15 college", the remaining funds shall be re-distributed as
16 provided in Section 25-10, unless the campus or facilities for
17 which the grant was given are operated by another institution
18 that qualifies as an independent college under this Article.

19 (b) If the facilities of a former independent college are
20 operated by another entity that qualifies as an independent
21 college as provided in subsection (a) of this Section, then the
22 entire balance of the grant provided under this Article
23 remaining on the date the former independent college ceased
24 operations, including any amount that had been withheld after
25 the former independent college ceased operations, shall be

1 transferred to the successor independent college for the
2 purpose of operating those facilities for the duration of the
3 grant.

4 (c) In the event that, on or before the effective date of
5 this amendatory Act of the 98th General Assembly, the remaining
6 funds have been re-allocated or re-distributed to other
7 independent colleges, or the Illinois Board of Higher Education
8 has planned for the remaining funds to be re-allocated or
9 re-distributed to other independent colleges, before the
10 5-year period provided under this Act for the utilization of
11 funds has ended, any funds so re-allocated or re-distributed
12 shall be deducted from future allocations to those other
13 independent colleges and re-allocated or re-distributed to the
14 initial institution or the successor entity operating the
15 facilities of the original institution if: (i) the institution
16 that failed to meet the definition of "independent college"
17 once again meets the definition of "independent college" before
18 the 5-year period has expired; or (ii) the facility or
19 facilities of the former independent college are operated by
20 another entity that qualifies as an independent college before
21 the 5-year period has expired.

22 (Source: P.A. 98-715, eff. 7-16-14.)

23 ARTICLE 35. REIMBURSEMENT RATES

24 Section 35-5. The Illinois Administrative Procedure Act is

1 amended by changing Section 5-45 as follows:

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

3 Sec. 5-45. Emergency rulemaking.

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

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

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

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

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

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

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

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

1 welfare.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22 (y) In order to provide for the expeditious and timely
23 implementation of the provisions of Public Act 100-23,
24 emergency rules to implement the changes made by Public Act
25 100-23 to Section 4.02 of the Illinois Act on the Aging,
26 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,

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

8 (z) In order to provide for the expeditious and timely
9 implementation of the provisions of Public Act 100-554,
10 emergency rules to implement the changes made by Public Act
11 100-554 to Section 4.7 of the Lobbyist Registration Act may be
12 adopted in accordance with this subsection (z) by the Secretary
13 of State. The adoption of emergency rules authorized by this
14 subsection (z) is deemed to be necessary for the public
15 interest, safety, and welfare.

16 (aa) In order to provide for the expeditious and timely
17 initial implementation of the changes made to Articles 5, 5A,
18 12, and 14 of the Illinois Public Aid Code under the provisions
19 of Public Act 100-581, the Department of Healthcare and Family
20 Services may adopt emergency rules in accordance with this
21 subsection (aa). The 24-month limitation on the adoption of
22 emergency rules does not apply to rules to initially implement
23 the changes made to Articles 5, 5A, 12, and 14 of the Illinois
24 Public Aid Code adopted under this subsection (aa). The
25 adoption of emergency rules authorized by this subsection (aa)
26 is deemed to be necessary for the public interest, safety, and

1 welfare.

2 (bb) In order to provide for the expeditious and timely
3 implementation of the provisions of Public Act 100-587,
4 emergency rules to implement the changes made by Public Act
5 100-587 to Section 4.02 of the Illinois Act on the Aging,
6 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,
7 subsection (b) of Section 55-30 of the Alcoholism and Other
8 Drug Abuse and Dependency Act, Section 5-104 of the Specialized
9 Mental Health Rehabilitation Act of 2013, and Section 75 and
10 subsection (b) of Section 74 of the Mental Health and
11 Developmental Disabilities Administrative Act may be adopted
12 in accordance with this subsection (bb) by the respective
13 Department. The adoption of emergency rules authorized by this
14 subsection (bb) is deemed to be necessary for the public
15 interest, safety, and welfare.

16 (cc) In order to provide for the expeditious and timely
17 implementation of the provisions of Public Act 100-587,
18 emergency rules may be adopted in accordance with this
19 subsection (cc) to implement the changes made by Public Act
20 100-587 to: Sections 14-147.5 and 14-147.6 of the Illinois
21 Pension Code by the Board created under Article 14 of the Code;
22 Sections 15-185.5 and 15-185.6 of the Illinois Pension Code by
23 the Board created under Article 15 of the Code; and Sections
24 16-190.5 and 16-190.6 of the Illinois Pension Code by the Board
25 created under Article 16 of the Code. The adoption of emergency
26 rules authorized by this subsection (cc) is deemed to be

1 necessary for the public interest, safety, and welfare.

2 (dd) In order to provide for the expeditious and timely
3 implementation of the provisions of Public Act 100-864,
4 emergency rules to implement the changes made by Public Act
5 100-864 to Section 3.35 of the Newborn Metabolic Screening Act
6 may be adopted in accordance with this subsection (dd) by the
7 Secretary of State. The adoption of emergency rules authorized
8 by this subsection (dd) is deemed to be necessary for the
9 public interest, safety, and welfare.

10 (ee) In order to provide for the expeditious and timely
11 implementation of the provisions of Public Act 100-1172 ~~this~~
12 ~~amendatory Act of the 100th General Assembly~~, emergency rules
13 implementing the Illinois Underground Natural Gas Storage
14 Safety Act may be adopted in accordance with this subsection by
15 the Department of Natural Resources. The adoption of emergency
16 rules authorized by this subsection is deemed to be necessary
17 for the public interest, safety, and welfare.

18 (ff) ~~(ee)~~ In order to provide for the expeditious and
19 timely initial implementation of the changes made to Articles
20 5A and 14 of the Illinois Public Aid Code under the provisions
21 of Public Act 100-1181 ~~this amendatory Act of the 100th General~~
22 ~~Assembly~~, the Department of Healthcare and Family Services may
23 on a one-time-only basis adopt emergency rules in accordance
24 with this subsection (ff) ~~(ee)~~. The 24-month limitation on the
25 adoption of emergency rules does not apply to rules to
26 initially implement the changes made to Articles 5A and 14 of

1 the Illinois Public Aid Code adopted under this subsection (ff)
2 ~~(ee)~~. The adoption of emergency rules authorized by this
3 subsection (ff) ~~(ee)~~ is deemed to be necessary for the public
4 interest, safety, and welfare.

5 (gg) ~~(ff)~~ In order to provide for the expeditious and
6 timely implementation of the provisions of Public Act 101-1
7 ~~this amendatory Act of the 101st General Assembly~~, emergency
8 rules may be adopted by the Department of Labor in accordance
9 with this subsection (gg) ~~(ff)~~ to implement the changes made by
10 Public Act 101-1 ~~this amendatory Act of the 101st General~~
11 ~~Assembly~~ to the Minimum Wage Law. The adoption of emergency
12 rules authorized by this subsection (gg) ~~(ff)~~ is deemed to be
13 necessary for the public interest, safety, and welfare.

14 (ii) In order to provide for the expeditious and timely
15 implementation of the provisions of this amendatory Act of the
16 101st General Assembly, emergency rules to implement the
17 changes made by this amendatory Act of the 101st General
18 Assembly to Sections 5-5.4 and 5-5.4i of the Illinois Public
19 Aid Code may be adopted in accordance with this subsection (ii)
20 by the Department of Public Health. The adoption of emergency
21 rules authorized by this subsection (ii) is deemed to be
22 necessary for the public interest, safety, and welfare.

23 (jj) In order to provide for the expeditious and timely
24 implementation of the provisions of this amendatory Act of the
25 101st General Assembly, emergency rules to implement the
26 changes made by this amendatory Act of the 101st General

1 Assembly to Section 74 of the Mental Health and Developmental
2 Disabilities Administrative Act may be adopted in accordance
3 with this subsection (jj) by the Department of Human Services.
4 The adoption of emergency rules authorized by this subsection
5 (jj) is deemed to be necessary for the public interest, safety,
6 and welfare.

7 (Source: P.A. 100-23, eff. 7-6-17; 100-554, eff. 11-16-17;
8 100-581, eff. 3-12-18; 100-587, Article 95, Section 95-5, eff.
9 6-4-18; 100-587, Article 110, Section 110-5, eff. 6-4-18;
10 100-864, eff. 8-14-18; 100-1172, eff. 1-4-19; 100-1181, eff.
11 3-8-19; 101-1, eff. 2-19-19; revised 4-2-19.)

12 Section 35-10. The Mental Health and Developmental
13 Disabilities Administrative Act is amended by changing Section
14 74 as follows:

15 (20 ILCS 1705/74)

16 Sec. 74. Rates and reimbursements.

17 (a) Within 30 days after July 6, 2017 (the effective date
18 of Public Act 100-23), the Department shall increase rates and
19 reimbursements to fund a minimum of a \$0.75 per hour wage
20 increase for front-line personnel, including, but not limited
21 to, direct support persons, aides, front-line supervisors,
22 qualified intellectual disabilities professionals, nurses, and
23 non-administrative support staff working in community-based
24 provider organizations serving individuals with developmental

1 disabilities. The Department shall adopt rules, including
2 emergency rules under subsection (y) of Section 5-45 of the
3 Illinois Administrative Procedure Act, to implement the
4 provisions of this Section.

5 (b) Rates and reimbursements. Within 30 days after the
6 effective date of this amendatory Act of the 100th General
7 Assembly, the Department shall increase rates and
8 reimbursements to fund a minimum of a \$0.50 per hour wage
9 increase for front-line personnel, including, but not limited
10 to, direct support persons, aides, front-line supervisors,
11 qualified intellectual disabilities professionals, nurses, and
12 non-administrative support staff working in community-based
13 provider organizations serving individuals with developmental
14 disabilities. The Department shall adopt rules, including
15 emergency rules under subsection (bb) of Section 5-45 of the
16 Illinois Administrative Procedure Act, to implement the
17 provisions of this Section.

18 (c) Rates and reimbursements. Within 30 days after the
19 effective date of this Amendatory Act of the 101st General
20 Assembly, subject to federal approval, the Department shall
21 increase rates and reimbursements in effect on June 30, 2019
22 for community-based providers for persons with Developmental
23 Disabilities by 3.5% The Department shall adopt rules,
24 including emergency rules under subsection (jj) of Section 5-45
25 of the Illinois Administrative Procedure Act, to implement the
26 provisions of this Section, including wage increases for direct

1 care staff.

2 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

3 Section 35-15. The Illinois Public Aid Code is amended by
4 changing Sections 5-5.4 and 5-5.4i as follows:

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

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

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

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

8 For facilities licensed by the Department of Public Health
9 under the Nursing Home Care Act as Intermediate Care for the
10 Developmentally Disabled facilities or Long Term Care for Under
11 Age 22 facilities, the rates taking effect on July 1, 1998
12 shall include an increase of 3%. For facilities licensed by the
13 Department of Public Health under the Nursing Home Care Act as
14 Skilled Nursing facilities or Intermediate Care facilities,
15 the rates taking effect on July 1, 1998 shall include an
16 increase of 3% plus \$1.10 per resident-day, as defined by the
17 Department. For facilities licensed by the Department of Public
18 Health under the Nursing Home Care Act as Intermediate Care
19 Facilities for the Developmentally Disabled or Long Term Care
20 for Under Age 22 facilities, the rates taking effect on January
21 1, 2006 shall include an increase of 3%. For facilities
22 licensed by the Department of Public Health under the Nursing
23 Home Care Act as Intermediate Care Facilities for the
24 Developmentally Disabled or Long Term Care for Under Age 22
25 facilities, the rates taking effect on January 1, 2009 shall
26 include an increase sufficient to provide a \$0.50 per hour wage

1 increase for non-executive staff. For facilities licensed by
2 the Department of Public Health under the ID/DD Community Care
3 Act as ID/DD Facilities the rates taking effect within 30 days
4 after July 6, 2017 (the effective date of Public Act 100-23)
5 shall include an increase sufficient to provide a \$0.75 per
6 hour wage increase for non-executive staff. The Department
7 shall adopt rules, including emergency rules under subsection
8 (y) of Section 5-45 of the Illinois Administrative Procedure
9 Act, to implement the provisions of this paragraph. For
10 facilities licensed by the Department of Public Health under
11 the ID/DD Community Care Act as ID/DD Facilities and under the
12 MC/DD Act as MC/DD Facilities, the rates taking effect within
13 30 days after the effective date of this amendatory Act of the
14 100th General Assembly shall include an increase sufficient to
15 provide a \$0.50 per hour wage increase for non-executive
16 front-line personnel, including, but not limited to, direct
17 support persons, aides, front-line supervisors, qualified
18 intellectual disabilities professionals, nurses, and
19 non-administrative support staff. The Department shall adopt
20 rules, including emergency rules under subsection (bb) of
21 Section 5-45 of the Illinois Administrative Procedure Act, to
22 implement the provisions of this paragraph.

23 For facilities licensed by the Department of Public Health
24 under the Nursing Home Care Act as Intermediate Care for the
25 Developmentally Disabled facilities or Long Term Care for Under
26 Age 22 facilities, the rates taking effect on July 1, 1999

1 shall include an increase of 1.6% plus \$3.00 per resident-day,
2 as defined by the Department. For facilities licensed by the
3 Department of Public Health under the Nursing Home Care Act as
4 Skilled Nursing facilities or Intermediate Care facilities,
5 the rates taking effect on July 1, 1999 shall include an
6 increase of 1.6% and, for services provided on or after October
7 1, 1999, shall be increased by \$4.00 per resident-day, as
8 defined by the Department.

9 For facilities licensed by the Department of Public Health
10 under the Nursing Home Care Act as Intermediate Care for the
11 Developmentally Disabled facilities or Long Term Care for Under
12 Age 22 facilities, the rates taking effect on July 1, 2000
13 shall include an increase of 2.5% per resident-day, as defined
14 by the Department. For facilities licensed by the Department of
15 Public Health under the Nursing Home Care Act as Skilled
16 Nursing facilities or Intermediate Care facilities, the rates
17 taking effect on July 1, 2000 shall include an increase of 2.5%
18 per resident-day, as defined by the Department.

19 For facilities licensed by the Department of Public Health
20 under the Nursing Home Care Act as skilled nursing facilities
21 or intermediate care facilities, a new payment methodology must
22 be implemented for the nursing component of the rate effective
23 July 1, 2003. The Department of Public Aid (now Healthcare and
24 Family Services) shall develop the new payment methodology
25 using the Minimum Data Set (MDS) as the instrument to collect
26 information concerning nursing home resident condition

1 necessary to compute the rate. The Department shall develop the
2 new payment methodology to meet the unique needs of Illinois
3 nursing home residents while remaining subject to the
4 appropriations provided by the General Assembly. A transition
5 period from the payment methodology in effect on June 30, 2003
6 to the payment methodology in effect on July 1, 2003 shall be
7 provided for a period not exceeding 3 years and 184 days after
8 implementation of the new payment methodology as follows:

9 (A) For a facility that would receive a lower nursing
10 component rate per patient day under the new system than
11 the facility received effective on the date immediately
12 preceding the date that the Department implements the new
13 payment methodology, the nursing component rate per
14 patient day for the facility shall be held at the level in
15 effect on the date immediately preceding the date that the
16 Department implements the new payment methodology until a
17 higher nursing component rate of reimbursement is achieved
18 by that facility.

19 (B) For a facility that would receive a higher nursing
20 component rate per patient day under the payment
21 methodology in effect on July 1, 2003 than the facility
22 received effective on the date immediately preceding the
23 date that the Department implements the new payment
24 methodology, the nursing component rate per patient day for
25 the facility shall be adjusted.

26 (C) Notwithstanding paragraphs (A) and (B), the

1 nursing component rate per patient day for the facility
2 shall be adjusted subject to appropriations provided by the
3 General Assembly.

4 For facilities licensed by the Department of Public Health
5 under the Nursing Home Care Act as Intermediate Care for the
6 Developmentally Disabled facilities or Long Term Care for Under
7 Age 22 facilities, the rates taking effect on March 1, 2001
8 shall include a statewide increase of 7.85%, as defined by the
9 Department.

10 Notwithstanding any other provision of this Section, for
11 facilities licensed by the Department of Public Health under
12 the Nursing Home Care Act as skilled nursing facilities or
13 intermediate care facilities, except facilities participating
14 in the Department's demonstration program pursuant to the
15 provisions of Title 77, Part 300, Subpart T of the Illinois
16 Administrative Code, the numerator of the ratio used by the
17 Department of Healthcare and Family Services to compute the
18 rate payable under this Section using the Minimum Data Set
19 (MDS) methodology shall incorporate the following annual
20 amounts as the additional funds appropriated to the Department
21 specifically to pay for rates based on the MDS nursing
22 component methodology in excess of the funding in effect on
23 December 31, 2006:

24 (i) For rates taking effect January 1, 2007,
25 \$60,000,000.

26 (ii) For rates taking effect January 1, 2008,

1 \$110,000,000.

2 (iii) For rates taking effect January 1, 2009,
3 \$194,000,000.

4 (iv) For rates taking effect April 1, 2011, or the
5 first day of the month that begins at least 45 days after
6 the effective date of this amendatory Act of the 96th
7 General Assembly, \$416,500,000 or an amount as may be
8 necessary to complete the transition to the MDS methodology
9 for the nursing component of the rate. Increased payments
10 under this item (iv) are not due and payable, however,
11 until (i) the methodologies described in this paragraph are
12 approved by the federal government in an appropriate State
13 Plan amendment and (ii) the assessment imposed by Section
14 5B-2 of this Code is determined to be a permissible tax
15 under Title XIX of the Social Security Act.

16 Notwithstanding any other provision of this Section, for
17 facilities licensed by the Department of Public Health under
18 the Nursing Home Care Act as skilled nursing facilities or
19 intermediate care facilities, the support component of the
20 rates taking effect on January 1, 2008 shall be computed using
21 the most recent cost reports on file with the Department of
22 Healthcare and Family Services no later than April 1, 2005,
23 updated for inflation to January 1, 2006.

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

1 Age 22 facilities, the rates taking effect on April 1, 2002
2 shall include a statewide increase of 2.0%, as defined by the
3 Department. This increase terminates on July 1, 2002; beginning
4 July 1, 2002 these rates are reduced to the level of the rates
5 in effect on March 31, 2002, as defined by the Department.

6 For facilities licensed by the Department of Public Health
7 under the Nursing Home Care Act as skilled nursing facilities
8 or intermediate care facilities, the rates taking effect on
9 July 1, 2001 shall be computed using the most recent cost
10 reports on file with the Department of Public Aid no later than
11 April 1, 2000, updated for inflation to January 1, 2001. For
12 rates effective July 1, 2001 only, rates shall be the greater
13 of the rate computed for July 1, 2001 or the rate effective on
14 June 30, 2001.

15 Notwithstanding any other provision of this Section, for
16 facilities licensed by the Department of Public Health under
17 the Nursing Home Care Act as skilled nursing facilities or
18 intermediate care facilities, the Illinois Department shall
19 determine by rule the rates taking effect on July 1, 2002,
20 which shall be 5.9% less than the rates in effect on June 30,
21 2002.

22 Notwithstanding any other provision of this Section, for
23 facilities licensed by the Department of Public Health under
24 the Nursing Home Care Act as skilled nursing facilities or
25 intermediate care facilities, if the payment methodologies
26 required under Section 5A-12 and the waiver granted under 42

1 CFR 433.68 are approved by the United States Centers for
2 Medicare and Medicaid Services, the rates taking effect on July
3 1, 2004 shall be 3.0% greater than the rates in effect on June
4 30, 2004. These rates shall take effect only upon approval and
5 implementation of the payment methodologies required under
6 Section 5A-12.

7 Notwithstanding any other provisions of this Section, for
8 facilities licensed by the Department of Public Health under
9 the Nursing Home Care Act as skilled nursing facilities or
10 intermediate care facilities, the rates taking effect on
11 January 1, 2005 shall be 3% more than the rates in effect on
12 December 31, 2004.

13 Notwithstanding any other provision of this Section, for
14 facilities licensed by the Department of Public Health under
15 the Nursing Home Care Act as skilled nursing facilities or
16 intermediate care facilities, effective January 1, 2009, the
17 per diem support component of the rates effective on January 1,
18 2008, computed using the most recent cost reports on file with
19 the Department of Healthcare and Family Services no later than
20 April 1, 2005, updated for inflation to January 1, 2006, shall
21 be increased to the amount that would have been derived using
22 standard Department of Healthcare and Family Services methods,
23 procedures, and inflators.

24 Notwithstanding any other provisions of this Section, for
25 facilities licensed by the Department of Public Health under
26 the Nursing Home Care Act as intermediate care facilities that

1 are federally defined as Institutions for Mental Disease, or
2 facilities licensed by the Department of Public Health under
3 the Specialized Mental Health Rehabilitation Act of 2013, a
4 socio-development component rate equal to 6.6% of the
5 facility's nursing component rate as of January 1, 2006 shall
6 be established and paid effective July 1, 2006. The
7 socio-development component of the rate shall be increased by a
8 factor of 2.53 on the first day of the month that begins at
9 least 45 days after January 11, 2008 (the effective date of
10 Public Act 95-707). As of August 1, 2008, the socio-development
11 component rate shall be equal to 6.6% of the facility's nursing
12 component rate as of January 1, 2006, multiplied by a factor of
13 3.53. For services provided on or after April 1, 2011, or the
14 first day of the month that begins at least 45 days after the
15 effective date of this amendatory Act of the 96th General
16 Assembly, whichever is later, the Illinois Department may by
17 rule adjust these socio-development component rates, and may
18 use different adjustment methodologies for those facilities
19 participating, and those not participating, in the Illinois
20 Department's demonstration program pursuant to the provisions
21 of Title 77, Part 300, Subpart T of the Illinois Administrative
22 Code, but in no case may such rates be diminished below those
23 in effect on August 1, 2008.

24 For facilities licensed by the Department of Public Health
25 under the Nursing Home Care Act as Intermediate Care for the
26 Developmentally Disabled facilities or as long-term care

1 facilities for residents under 22 years of age, the rates
2 taking effect on July 1, 2003 shall include a statewide
3 increase of 4%, as defined by the Department.

4 For facilities licensed by the Department of Public Health
5 under the Nursing Home Care Act as Intermediate Care for the
6 Developmentally Disabled facilities or Long Term Care for Under
7 Age 22 facilities, the rates taking effect on the first day of
8 the month that begins at least 45 days after the effective date
9 of this amendatory Act of the 95th General Assembly shall
10 include a statewide increase of 2.5%, as defined by the
11 Department.

12 Notwithstanding any other provision of this Section, for
13 facilities licensed by the Department of Public Health under
14 the Nursing Home Care Act as skilled nursing facilities or
15 intermediate care facilities, effective January 1, 2005,
16 facility rates shall be increased by the difference between (i)
17 a facility's per diem property, liability, and malpractice
18 insurance costs as reported in the cost report filed with the
19 Department of Public Aid and used to establish rates effective
20 July 1, 2001 and (ii) those same costs as reported in the
21 facility's 2002 cost report. These costs shall be passed
22 through to the facility without caps or limitations, except for
23 adjustments required under normal auditing procedures.

24 Rates established effective each July 1 shall govern
25 payment for services rendered throughout that fiscal year,
26 except that rates established on July 1, 1996 shall be

1 increased by 6.8% for services provided on or after January 1,
2 1997. Such rates will be based upon the rates calculated for
3 the year beginning July 1, 1990, and for subsequent years
4 thereafter until June 30, 2001 shall be based on the facility
5 cost reports for the facility fiscal year ending at any point
6 in time during the previous calendar year, updated to the
7 midpoint of the rate year. The cost report shall be on file
8 with the Department no later than April 1 of the current rate
9 year. Should the cost report not be on file by April 1, the
10 Department shall base the rate on the latest cost report filed
11 by each skilled care facility and intermediate care facility,
12 updated to the midpoint of the current rate year. In
13 determining rates for services rendered on and after July 1,
14 1985, fixed time shall not be computed at less than zero. The
15 Department shall not make any alterations of regulations which
16 would reduce any component of the Medicaid rate to a level
17 below what that component would have been utilizing in the rate
18 effective on July 1, 1984.

19 (2) Shall take into account the actual costs incurred by
20 facilities in providing services for recipients of skilled
21 nursing and intermediate care services under the medical
22 assistance program.

23 (3) Shall take into account the medical and psycho-social
24 characteristics and needs of the patients.

25 (4) Shall take into account the actual costs incurred by
26 facilities in meeting licensing and certification standards

1 imposed and prescribed by the State of Illinois, any of its
2 political subdivisions or municipalities and by the U.S.
3 Department of Health and Human Services pursuant to Title XIX
4 of the Social Security Act.

5 The Department of Healthcare and Family Services shall
6 develop precise standards for payments to reimburse nursing
7 facilities for any utilization of appropriate rehabilitative
8 personnel for the provision of rehabilitative services which is
9 authorized by federal regulations, including reimbursement for
10 services provided by qualified therapists or qualified
11 assistants, and which is in accordance with accepted
12 professional practices. Reimbursement also may be made for
13 utilization of other supportive personnel under appropriate
14 supervision.

15 The Department shall develop enhanced payments to offset
16 the additional costs incurred by a facility serving exceptional
17 need residents and shall allocate at least \$4,000,000 of the
18 funds collected from the assessment established by Section 5B-2
19 of this Code for such payments. For the purpose of this
20 Section, "exceptional needs" means, but need not be limited to,
21 ventilator care and traumatic brain injury care. The enhanced
22 payments for exceptional need residents under this paragraph
23 are not due and payable, however, until (i) the methodologies
24 described in this paragraph are approved by the federal
25 government in an appropriate State Plan amendment and (ii) the
26 assessment imposed by Section 5B-2 of this Code is determined

1 to be a permissible tax under Title XIX of the Social Security
2 Act.

3 Beginning January 1, 2014 the methodologies for
4 reimbursement of nursing facility services as provided under
5 this Section 5-5.4 shall no longer be applicable for services
6 provided on or after January 1, 2014.

7 No payment increase under this Section for the MDS
8 methodology, exceptional care residents, or the
9 socio-development component rate established by Public Act
10 96-1530 of the 96th General Assembly and funded by the
11 assessment imposed under Section 5B-2 of this Code shall be due
12 and payable until after the Department notifies the long-term
13 care providers, in writing, that the payment methodologies to
14 long-term care providers required under this Section have been
15 approved by the Centers for Medicare and Medicaid Services of
16 the U.S. Department of Health and Human Services and the
17 waivers under 42 CFR 433.68 for the assessment imposed by this
18 Section, if necessary, have been granted by the Centers for
19 Medicare and Medicaid Services of the U.S. Department of Health
20 and Human Services. Upon notification to the Department of
21 approval of the payment methodologies required under this
22 Section and the waivers granted under 42 CFR 433.68, all
23 increased payments otherwise due under this Section prior to
24 the date of notification shall be due and payable within 90
25 days of the date federal approval is received.

26 On and after July 1, 2012, the Department shall reduce any

1 rate of reimbursement for services or other payments or alter
2 any methodologies authorized by this Code to reduce any rate of
3 reimbursement for services or other payments in accordance with
4 Section 5-5e.

5 For facilities licensed by the Department of Public Health
6 under the ID/DD Community Care Act as ID/DD Facilities and
7 under the MC/DD Act as MC/DD Facilities, subject to federal
8 approval, the rates taking effect for services delivered on or
9 after August 1, 2019 shall be increased by 3.5% over the rates
10 in effect on June 30, 2019. The Department shall adopt rules,
11 including emergency rules under subsection (ii) of Section 5-45
12 of the Illinois Administrative Procedure Act, to implement the
13 provisions of this Section, including wage increases for direct
14 care staff.

15 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

16 (305 ILCS 5/5-5.4i)

17 Sec. 5-5.4i. Rates and reimbursements.

18 (a) Within 30 days after July 6, 2017 (the effective date
19 of Public Act 100-23), the Department shall increase rates and
20 reimbursements to fund a minimum of a \$0.75 per hour wage
21 increase for front-line personnel, including, but not limited
22 to, direct support persons, aides, front-line supervisors,
23 qualified intellectual disabilities professionals, nurses, and
24 non-administrative support staff working in community-based
25 provider organizations serving individuals with developmental

1 disabilities. The Department shall adopt rules, including
2 emergency rules under subsection (y) of Section 5-45 of the
3 Illinois Administrative Procedure Act, to implement the
4 provisions of this Section.

5 (b) ~~Rates and reimbursements.~~ Within 30 days after June 4,
6 2018 (the effective date of Public Act 100-587) ~~this amendatory~~
7 ~~Act of the 100th General Assembly,~~ the Department shall
8 increase rates and reimbursements to fund a minimum of a \$0.50
9 per hour wage increase for front-line personnel, including, but
10 not limited to, direct support persons, aides, front-line
11 supervisors, qualified intellectual disabilities
12 professionals, nurses, and non-administrative support staff
13 working in community-based provider organizations serving
14 individuals with developmental disabilities. The Department
15 shall adopt rules, including emergency rules under subsection
16 (bb) of Section 5-45 of the Illinois Administrative Procedure
17 Act, to implement the provisions of this Section.

18 (c) Within 30 days after the effective date of this
19 Amendatory Act of the 101st General Assembly, subject to
20 federal approval, the Department shall increase rates and
21 reimbursements in effect on June 30, 2019 for community-based
22 providers for persons with Developmental Disabilities by 3.5%.
23 The Department shall adopt rules, including emergency rules
24 under subsection (ii) of Section 5-45 of the Illinois
25 Administrative Procedure Act, to implement the provisions of
26 this Section, including wage increases for direct care staff.

1 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

2 ARTICLE 50. AMENDATORY PROVISIONS

3 Section 50-5. The General Assembly Compensation Act is
4 amended by changing Section 1 as follows:

5 (25 ILCS 115/1) (from Ch. 63, par. 14)

6 Sec. 1. Each member of the General Assembly shall receive
7 an annual salary of \$28,000 or as set by the Compensation
8 Review Board, whichever is greater. The following named
9 officers, committee chairmen and committee minority spokesmen
10 shall receive additional amounts per year for their services as
11 such officers, committee chairmen and committee minority
12 spokesmen respectively, as set by the Compensation Review Board
13 or, as follows, whichever is greater: Beginning the second
14 Wednesday in January 1989, the Speaker and the minority leader
15 of the House of Representatives and the President and the
16 minority leader of the Senate, \$16,000 each; the majority
17 leader in the House of Representatives \$13,500; 5 ~~6~~ assistant
18 majority leaders and 5 assistant minority leaders in the
19 Senate, \$12,000 each; 6 assistant majority leaders and 6
20 assistant minority leaders in the House of Representatives,
21 \$10,500 each; 2 Deputy Majority leaders in the House of
22 Representatives \$11,500 each; and 2 Deputy Minority leaders in
23 the House of Representatives, \$11,500 each; the majority caucus

1 chairman and minority caucus chairman in the Senate, \$12,000
2 each; and beginning the second Wednesday in January, 1989, the
3 majority conference chairman and the minority conference
4 chairman in the House of Representatives, \$10,500 each;
5 beginning the second Wednesday in January, 1989, the chairman
6 and minority spokesman of each standing committee of the
7 Senate, except the Rules Committee, the Committee on
8 Committees, and the Committee on Assignment of Bills, \$6,000
9 each; and beginning the second Wednesday in January, 1989, the
10 chairman and minority spokesman of each standing and select
11 committee of the House of Representatives, \$6,000 each; and
12 beginning fiscal year 2020 the majority leader in the Senate,
13 an amount equal to the majority leader in the House. A member
14 who serves in more than one position as an officer, committee
15 chairman, or committee minority spokesman shall receive only
16 one additional amount based on the position paying the highest
17 additional amount. The compensation provided for in this
18 Section to be paid per year to members of the General Assembly,
19 including the additional sums payable per year to officers of
20 the General Assembly shall be paid in 12 equal monthly
21 installments. The first such installment is payable on January
22 31, 1977. All subsequent equal monthly installments are payable
23 on the last working day of the month. A member who has held
24 office any part of a month is entitled to compensation for an
25 entire month.

26 Mileage shall be paid at the rate of 20 cents per mile

1 before January 9, 1985, and at the mileage allowance rate in
2 effect under regulations promulgated pursuant to 5 U.S.C.
3 5707(b)(2) beginning January 9, 1985, for the number of actual
4 highway miles necessarily and conveniently traveled by the most
5 feasible route to be present upon convening of the sessions of
6 the General Assembly by such member in each and every trip
7 during each session in going to and returning from the seat of
8 government, to be computed by the Comptroller. A member
9 traveling by public transportation for such purposes, however,
10 shall be paid his actual cost of that transportation instead of
11 on the mileage rate if his cost of public transportation
12 exceeds the amount to which he would be entitled on a mileage
13 basis. No member may be paid, whether on a mileage basis or for
14 actual costs of public transportation, for more than one such
15 trip for each week the General Assembly is actually in session.
16 Each member shall also receive an allowance of \$36 per day for
17 lodging and meals while in attendance at sessions of the
18 General Assembly before January 9, 1985; beginning January 9,
19 1985, such food and lodging allowance shall be equal to the
20 amount per day permitted to be deducted for such expenses under
21 the Internal Revenue Code; however, beginning May 31, 1995, no
22 allowance for food and lodging while in attendance at sessions
23 is authorized for periods of time after the last day in May of
24 each calendar year, except (i) if the General Assembly is
25 convened in special session by either the Governor or the
26 presiding officers of both houses, as provided by subsection

1 (b) of Section 5 of Article IV of the Illinois Constitution or
2 (ii) if the General Assembly is convened to consider bills
3 vetoed, item vetoed, reduced, or returned with specific
4 recommendations for change by the Governor as provided in
5 Section 9 of Article IV of the Illinois Constitution. For
6 fiscal year 2011 and for session days in fiscal years 2012,
7 2013, 2014, 2015, 2016, 2017, 2018, and 2019 only (i) the
8 allowance for lodging and meals is \$111 per day and (ii)
9 mileage for automobile travel shall be reimbursed at a rate of
10 \$0.39 per mile.

11 Notwithstanding any other provision of law to the contrary,
12 beginning in fiscal year 2012, travel reimbursement for General
13 Assembly members on non-session days shall be calculated using
14 the guidelines set forth by the Legislative Travel Control
15 Board, except that fiscal year 2012, 2013, 2014, 2015, 2016,
16 2017, 2018, and 2019 mileage reimbursement is set at a rate of
17 \$0.39 per mile.

18 If a member dies having received only a portion of the
19 amount payable as compensation, the unpaid balance shall be
20 paid to the surviving spouse of such member, or, if there be
21 none, to the estate of such member.

22 (Source: P.A. 99-355, eff. 8-13-15; 99-523, eff. 6-30-16;
23 100-25, eff. 7-26-17; 100-587, eff. 6-4-18.)

24 Section 50-10. The School Code is amended by changing
25 Section 14-7.02 as follows:

1 (105 ILCS 5/14-7.02) (from Ch. 122, par. 14-7.02)

2 Sec. 14-7.02. Children attending private schools, public
3 out-of-state schools, public school residential facilities or
4 private special education facilities. The General Assembly
5 recognizes that non-public schools or special education
6 facilities provide an important service in the educational
7 system in Illinois.

8 If because of his or her disability the special education
9 program of a district is unable to meet the needs of a child
10 and the child attends a non-public school or special education
11 facility, a public out-of-state school or a special education
12 facility owned and operated by a county government unit that
13 provides special educational services required by the child and
14 is in compliance with the appropriate rules and regulations of
15 the State Superintendent of Education, the school district in
16 which the child is a resident shall pay the actual cost of
17 tuition for special education and related services provided
18 during the regular school term and during the summer school
19 term if the child's educational needs so require, excluding
20 room, board and transportation costs charged the child by that
21 non-public school or special education facility, public
22 out-of-state school or county special education facility, or
23 \$4,500 per year, whichever is less, and shall provide him any
24 necessary transportation. "Nonpublic special education
25 facility" shall include a residential facility, within or

1 without the State of Illinois, which provides special education
2 and related services to meet the needs of the child by
3 utilizing private schools or public schools, whether located on
4 the site or off the site of the residential facility.

5 The State Board of Education shall promulgate rules and
6 regulations for determining when placement in a private special
7 education facility is appropriate. Such rules and regulations
8 shall take into account the various types of services needed by
9 a child and the availability of such services to the particular
10 child in the public school. In developing these rules and
11 regulations the State Board of Education shall consult with the
12 Advisory Council on Education of Children with Disabilities and
13 hold public hearings to secure recommendations from parents,
14 school personnel, and others concerned about this matter.

15 The State Board of Education shall also promulgate rules
16 and regulations for transportation to and from a residential
17 school. Transportation to and from home to a residential school
18 more than once each school term shall be subject to prior
19 approval by the State Superintendent in accordance with the
20 rules and regulations of the State Board.

21 A school district making tuition payments pursuant to this
22 Section is eligible for reimbursement from the State for the
23 amount of such payments actually made in excess of the district
24 per capita tuition charge for students not receiving special
25 education services. Such reimbursement shall be approved in
26 accordance with Section 14-12.01 and each district shall file

1 its claims, computed in accordance with rules prescribed by the
2 State Board of Education, on forms prescribed by the State
3 Superintendent of Education. Data used as a basis of
4 reimbursement claims shall be for the preceding regular school
5 term and summer school term. Each school district shall
6 transmit its claims to the State Board of Education on or
7 before August 15. The State Board of Education, before
8 approving any such claims, shall determine their accuracy and
9 whether they are based upon services and facilities provided
10 under approved programs. Upon approval the State Board shall
11 cause vouchers to be prepared showing the amount due for
12 payment of reimbursement claims to school districts, for
13 transmittal to the State Comptroller on the 30th day of
14 September, December, and March, respectively, and the final
15 voucher, no later than June 20. If the money appropriated by
16 the General Assembly for such purpose for any year is
17 insufficient, it shall be apportioned on the basis of the
18 claims approved.

19 No child shall be placed in a special education program
20 pursuant to this Section if the tuition cost for special
21 education and related services increases more than 10 percent
22 over the tuition cost for the previous school year or exceeds
23 \$4,500 per year unless such costs have been approved by the
24 Illinois Purchased Care Review Board. The Illinois Purchased
25 Care Review Board shall consist of the following persons, or
26 their designees: the Directors of Children and Family Services,

1 Public Health, Public Aid, and the Governor's Office of
2 Management and Budget; the Secretary of Human Services; the
3 State Superintendent of Education; and such other persons as
4 the Governor may designate. The Review Board shall also consist
5 of one non-voting member who is an administrator of a private,
6 nonpublic, special education school. The Review Board shall
7 establish rules and regulations for its determination of
8 allowable costs and payments made by local school districts for
9 special education, room and board, and other related services
10 provided by non-public schools or special education facilities
11 and shall establish uniform standards and criteria which it
12 shall follow. The Review Board shall approve the usual and
13 customary rate or rates of a special education program that (i)
14 is offered by an out-of-state, non-public provider of
15 integrated autism specific educational and autism specific
16 residential services, (ii) offers 2 or more levels of
17 residential care, including at least one locked facility, and
18 (iii) serves 12 or fewer Illinois students.

19 In determining rates based on allowable costs, the Review
20 Board shall consider any wage increases awarded by the General
21 Assembly to front line personnel defined as direct support
22 persons, aides, front-line supervisors, qualified intellectual
23 disabilities professionals, nurses, and non-administrative
24 support staff working in service settings in community-based
25 settings within the State and adjust customary rates or rates
26 of a special education program to be equitable to the wage

1 increase awarded to similar staff positions in a community
2 residential setting. Any wage increase awarded by the General
3 Assembly to front line personnel defined as direct support
4 persons, aides, front-line supervisors, qualified intellectual
5 disabilities professionals, nurses, and non-administrative
6 support staff working in community-based settings within the
7 State, including the \$0.75 per hour increase contained in
8 Public Act 100-23 and the \$0.50 per hour increase included in
9 Public Act 100-23, shall also be a basis for any facility
10 covered by this Section to appeal its rate before the Review
11 Board under the process defined in Title 89, Part 900, Section
12 340 of the Illinois Administrative Code. Illinois
13 Administrative Code Title 89, Part 900, Section 342 shall be
14 updated to recognize wage increases awarded to community-based
15 settings to be a basis for appeal. However, any wage increase
16 that is captured upon appeal from a previous year shall not be
17 counted by the Review Board as revenue for the purpose of
18 calculating a facility's future rate.

19 Any definition used by the Review Board in administrative
20 rule or policy to define "related organizations" shall include
21 any and all exceptions contained in federal law or regulation
22 as it pertains to the federal definition of "related
23 organizations".

24 The Review Board shall establish uniform definitions and
25 criteria for accounting separately by special education, room
26 and board and other related services costs. The Board shall

1 also establish guidelines for the coordination of services and
2 financial assistance provided by all State agencies to assure
3 that no otherwise qualified child with a disability receiving
4 services under Article 14 shall be excluded from participation
5 in, be denied the benefits of or be subjected to discrimination
6 under any program or activity provided by any State agency.

7 The Review Board shall review the costs for special
8 education and related services provided by non-public schools
9 or special education facilities and shall approve or disapprove
10 such facilities in accordance with the rules and regulations
11 established by it with respect to allowable costs.

12 The State Board of Education shall provide administrative
13 and staff support for the Review Board as deemed reasonable by
14 the State Superintendent of Education. This support shall not
15 include travel expenses or other compensation for any Review
16 Board member other than the State Superintendent of Education.

17 The Review Board shall seek the advice of the Advisory
18 Council on Education of Children with Disabilities on the rules
19 and regulations to be promulgated by it relative to providing
20 special education services.

21 If a child has been placed in a program in which the actual
22 per pupil costs of tuition for special education and related
23 services based on program enrollment, excluding room, board and
24 transportation costs, exceed \$4,500 and such costs have been
25 approved by the Review Board, the district shall pay such total
26 costs which exceed \$4,500. A district making such tuition

1 payments in excess of \$4,500 pursuant to this Section shall be
2 responsible for an amount in excess of \$4,500 equal to the
3 district per capita tuition charge and shall be eligible for
4 reimbursement from the State for the amount of such payments
5 actually made in excess of the districts per capita tuition
6 charge for students not receiving special education services.

7 If a child has been placed in an approved individual
8 program and the tuition costs including room and board costs
9 have been approved by the Review Board, then such room and
10 board costs shall be paid by the appropriate State agency
11 subject to the provisions of Section 14-8.01 of this Act. Room
12 and board costs not provided by a State agency other than the
13 State Board of Education shall be provided by the State Board
14 of Education on a current basis. In no event, however, shall
15 the State's liability for funding of these tuition costs begin
16 until after the legal obligations of third party payors have
17 been subtracted from such costs. If the money appropriated by
18 the General Assembly for such purpose for any year is
19 insufficient, it shall be apportioned on the basis of the
20 claims approved. Each district shall submit estimated claims to
21 the State Superintendent of Education. Upon approval of such
22 claims, the State Superintendent of Education shall direct the
23 State Comptroller to make payments on a monthly basis. The
24 frequency for submitting estimated claims and the method of
25 determining payment shall be prescribed in rules and
26 regulations adopted by the State Board of Education. Such

1 current state reimbursement shall be reduced by an amount equal
2 to the proceeds which the child or child's parents are eligible
3 to receive under any public or private insurance or assistance
4 program. Nothing in this Section shall be construed as
5 relieving an insurer or similar third party from an otherwise
6 valid obligation to provide or to pay for services provided to
7 a child with a disability.

8 If it otherwise qualifies, a school district is eligible
9 for the transportation reimbursement under Section 14-13.01
10 and for the reimbursement of tuition payments under this
11 Section whether the non-public school or special education
12 facility, public out-of-state school or county special
13 education facility, attended by a child who resides in that
14 district and requires special educational services, is within
15 or outside of the State of Illinois. However, a district is not
16 eligible to claim transportation reimbursement under this
17 Section unless the district certifies to the State
18 Superintendent of Education that the district is unable to
19 provide special educational services required by the child for
20 the current school year.

21 Nothing in this Section authorizes the reimbursement of a
22 school district for the amount paid for tuition of a child
23 attending a non-public school or special education facility,
24 public out-of-state school or county special education
25 facility unless the school district certifies to the State
26 Superintendent of Education that the special education program

1 of that district is unable to meet the needs of that child
2 because of his disability and the State Superintendent of
3 Education finds that the school district is in substantial
4 compliance with Section 14-4.01. However, if a child is
5 unilaterally placed by a State agency or any court in a
6 non-public school or special education facility, public
7 out-of-state school, or county special education facility, a
8 school district shall not be required to certify to the State
9 Superintendent of Education, for the purpose of tuition
10 reimbursement, that the special education program of that
11 district is unable to meet the needs of a child because of his
12 or her disability.

13 Any educational or related services provided, pursuant to
14 this Section in a non-public school or special education
15 facility or a special education facility owned and operated by
16 a county government unit shall be at no cost to the parent or
17 guardian of the child. However, current law and practices
18 relative to contributions by parents or guardians for costs
19 other than educational or related services are not affected by
20 this amendatory Act of 1978.

21 Reimbursement for children attending public school
22 residential facilities shall be made in accordance with the
23 provisions of this Section.

24 Notwithstanding any other provision of law, any school
25 district receiving a payment under this Section or under
26 Section 14-7.02b, 14-13.01, or 29-5 of this Code may classify

1 all or a portion of the funds that it receives in a particular
2 fiscal year or from general State aid pursuant to Section
3 18-8.05 of this Code as funds received in connection with any
4 funding program for which it is entitled to receive funds from
5 the State in that fiscal year (including, without limitation,
6 any funding program referenced in this Section), regardless of
7 the source or timing of the receipt. The district may not
8 classify more funds as funds received in connection with the
9 funding program than the district is entitled to receive in
10 that fiscal year for that program. Any classification by a
11 district must be made by a resolution of its board of
12 education. The resolution must identify the amount of any
13 payments or general State aid to be classified under this
14 paragraph and must specify the funding program to which the
15 funds are to be treated as received in connection therewith.
16 This resolution is controlling as to the classification of
17 funds referenced therein. A certified copy of the resolution
18 must be sent to the State Superintendent of Education. The
19 resolution shall still take effect even though a copy of the
20 resolution has not been sent to the State Superintendent of
21 Education in a timely manner. No classification under this
22 paragraph by a district shall affect the total amount or timing
23 of money the district is entitled to receive under this Code.
24 No classification under this paragraph by a district shall in
25 any way relieve the district from or affect any requirements
26 that otherwise would apply with respect to that funding

1 program, including any accounting of funds by source, reporting
2 expenditures by original source and purpose, reporting
3 requirements, or requirements of providing services.

4 (Source: P.A. 99-78, eff. 7-20-15; 99-143, eff. 7-27-15;
5 100-587, eff. 6-4-18.)

6 Section 50-15. The School Construction Law is amended by
7 adding Section 5-43 as follows:

8 (105 ILCS 230/5-43 new)

9 Sec. 5-43. School Construction Task Force.

10 (a) There is hereby created the School Construction Task
11 Force. The Task Force shall consist of the following members:

12 (1) A member appointed by the Governor who shall serve
13 as the Chairperson.

14 (2) The Director of the Governor's Office of Management
15 and Budget, or his or her designee, who shall serve as the
16 vice-chairperson.

17 (3) The Executive Director of the Capital Development
18 Board or his or her designee.

19 (4) The State Superintendent of Education or his or her
20 designee.

21 (5) A representative appointed the Speaker of the House
22 of Representatives.

23 (6) A senator appointed by the President of the Senate.

24 (7) A representative appointed by the Minority Leader

1 of the House of Representatives.

2 (8) A senator appointed by the Minority Leader of the
3 Senate.

4 (9) Five public members appointed by the Governor
5 representing each of the following:

6 (A) Early childhood education programs.

7 (B) Elementary school districts.

8 (C) High school districts.

9 (D) Unit districts.

10 (E) Vocational education programs.

11 (b) The Task Force shall meet at the call of the
12 Chairperson. The State Board of Education shall provide
13 administrative and other support to the Task Force. Members of
14 the Task Force shall serve without compensation, but may be
15 reimbursed for travel and related expenses from funds
16 appropriated for that purpose, subject to the rules of the
17 appropriate travel control board.

18 (c) The Task Force must review this Law and research the
19 needs for capital improvements in schools throughout this
20 State. On or before March 1, 2020, the Task Force must submit a
21 report to the Governor, General Assembly, and the chairperson
22 of the State Board of Education that outlines recommendations
23 for revising this Law and implementing a sound capital program
24 to support the capital needs of public schools in this State,
25 early childhood education programs, and vocational education
26 programs.

1 (d) This Section is repealed on July 1, 2020.

2 Section 50-20. The Illinois Public Aid Code is amended by
3 changing Sections 5-2 and 5A-2 and by adding Sections 5-5.14.5
4 and 5-5h as follows:

5 (305 ILCS 5/5-2) (from Ch. 23, par. 5-2)

6 Sec. 5-2. Classes of Persons Eligible.

7 Medical assistance under this Article shall be available to
8 any of the following classes of persons in respect to whom a
9 plan for coverage has been submitted to the Governor by the
10 Illinois Department and approved by him. If changes made in
11 this Section 5-2 require federal approval, they shall not take
12 effect until such approval has been received:

13 1. Recipients of basic maintenance grants under
14 Articles III and IV.

15 2. Beginning January 1, 2014, persons otherwise
16 eligible for basic maintenance under Article III,
17 excluding any eligibility requirements that are
18 inconsistent with any federal law or federal regulation, as
19 interpreted by the U.S. Department of Health and Human
20 Services, but who fail to qualify thereunder on the basis
21 of need, and who have insufficient income and resources to
22 meet the costs of necessary medical care, including but not
23 limited to the following:

24 (a) All persons otherwise eligible for basic

1 maintenance under Article III but who fail to qualify
2 under that Article on the basis of need and who meet
3 either of the following requirements:

4 (i) their income, as determined by the
5 Illinois Department in accordance with any federal
6 requirements, is equal to or less than 100% of the
7 federal poverty level; or

8 (ii) their income, after the deduction of
9 costs incurred for medical care and for other types
10 of remedial care, is equal to or less than 100% of
11 the federal poverty level.

12 (b) (Blank).

13 3. (Blank).

14 4. Persons not eligible under any of the preceding
15 paragraphs who fall sick, are injured, or die, not having
16 sufficient money, property or other resources to meet the
17 costs of necessary medical care or funeral and burial
18 expenses.

19 5.(a) Beginning January 1, 2020, women ~~Women~~ during
20 pregnancy and during the 12-month ~~60-day~~ period beginning
21 on the last day of the pregnancy, together with their
22 infants, whose income is at or below 200% of the federal
23 poverty level. Until September 30, 2019, or sooner if the
24 maintenance of effort requirements under the Patient
25 Protection and Affordable Care Act are eliminated or may be
26 waived before then, women during pregnancy and during the

1 12-month ~~60-day~~ period beginning on the last day of the
2 pregnancy, whose countable monthly income, after the
3 deduction of costs incurred for medical care and for other
4 types of remedial care as specified in administrative rule,
5 is equal to or less than the Medical Assistance-No Grant (C)
6 (MANG(C)) Income Standard in effect on April 1, 2013 as set
7 forth in administrative rule.

8 (b) The plan for coverage shall provide ambulatory
9 prenatal care to pregnant women during a presumptive
10 eligibility period and establish an income eligibility
11 standard that is equal to 200% of the federal poverty
12 level, provided that costs incurred for medical care are
13 not taken into account in determining such income
14 eligibility.

15 (c) The Illinois Department may conduct a
16 demonstration in at least one county that will provide
17 medical assistance to pregnant women, together with their
18 infants and children up to one year of age, where the
19 income eligibility standard is set up to 185% of the
20 nonfarm income official poverty line, as defined by the
21 federal Office of Management and Budget. The Illinois
22 Department shall seek and obtain necessary authorization
23 provided under federal law to implement such a
24 demonstration. Such demonstration may establish resource
25 standards that are not more restrictive than those
26 established under Article IV of this Code.

1 6. (a) Children younger than age 19 when countable
2 income is at or below 133% of the federal poverty level.
3 Until September 30, 2019, or sooner if the maintenance of
4 effort requirements under the Patient Protection and
5 Affordable Care Act are eliminated or may be waived before
6 then, children younger than age 19 whose countable monthly
7 income, after the deduction of costs incurred for medical
8 care and for other types of remedial care as specified in
9 administrative rule, is equal to or less than the Medical
10 Assistance-No Grant(C) (MANG(C)) Income Standard in effect
11 on April 1, 2013 as set forth in administrative rule.

12 (b) Children and youth who are under temporary custody
13 or guardianship of the Department of Children and Family
14 Services or who receive financial assistance in support of
15 an adoption or guardianship placement from the Department
16 of Children and Family Services.

17 7. (Blank).

18 8. As required under federal law, persons who are
19 eligible for Transitional Medical Assistance as a result of
20 an increase in earnings or child or spousal support
21 received. The plan for coverage for this class of persons
22 shall:

23 (a) extend the medical assistance coverage to the
24 extent required by federal law; and

25 (b) offer persons who have initially received 6
26 months of the coverage provided in paragraph (a) above,

1 the option of receiving an additional 6 months of
2 coverage, subject to the following:

3 (i) such coverage shall be pursuant to
4 provisions of the federal Social Security Act;

5 (ii) such coverage shall include all services
6 covered under Illinois' State Medicaid Plan;

7 (iii) no premium shall be charged for such
8 coverage; and

9 (iv) such coverage shall be suspended in the
10 event of a person's failure without good cause to
11 file in a timely fashion reports required for this
12 coverage under the Social Security Act and
13 coverage shall be reinstated upon the filing of
14 such reports if the person remains otherwise
15 eligible.

16 9. Persons with acquired immunodeficiency syndrome
17 (AIDS) or with AIDS-related conditions with respect to whom
18 there has been a determination that but for home or
19 community-based services such individuals would require
20 the level of care provided in an inpatient hospital,
21 skilled nursing facility or intermediate care facility the
22 cost of which is reimbursed under this Article. Assistance
23 shall be provided to such persons to the maximum extent
24 permitted under Title XIX of the Federal Social Security
25 Act.

26 10. Participants in the long-term care insurance

1 partnership program established under the Illinois
2 Long-Term Care Partnership Program Act who meet the
3 qualifications for protection of resources described in
4 Section 15 of that Act.

5 11. Persons with disabilities who are employed and
6 eligible for Medicaid, pursuant to Section
7 1902(a)(10)(A)(ii)(xv) of the Social Security Act, and,
8 subject to federal approval, persons with a medically
9 improved disability who are employed and eligible for
10 Medicaid pursuant to Section 1902(a)(10)(A)(ii)(xvi) of
11 the Social Security Act, as provided by the Illinois
12 Department by rule. In establishing eligibility standards
13 under this paragraph 11, the Department shall, subject to
14 federal approval:

15 (a) set the income eligibility standard at not
16 lower than 350% of the federal poverty level;

17 (b) exempt retirement accounts that the person
18 cannot access without penalty before the age of 59 1/2,
19 and medical savings accounts established pursuant to
20 26 U.S.C. 220;

21 (c) allow non-exempt assets up to \$25,000 as to
22 those assets accumulated during periods of eligibility
23 under this paragraph 11; and

24 (d) continue to apply subparagraphs (b) and (c) in
25 determining the eligibility of the person under this
26 Article even if the person loses eligibility under this

1 paragraph 11.

2 12. Subject to federal approval, persons who are
3 eligible for medical assistance coverage under applicable
4 provisions of the federal Social Security Act and the
5 federal Breast and Cervical Cancer Prevention and
6 Treatment Act of 2000. Those eligible persons are defined
7 to include, but not be limited to, the following persons:

8 (1) persons who have been screened for breast or
9 cervical cancer under the U.S. Centers for Disease
10 Control and Prevention Breast and Cervical Cancer
11 Program established under Title XV of the federal
12 Public Health Services Act in accordance with the
13 requirements of Section 1504 of that Act as
14 administered by the Illinois Department of Public
15 Health; and

16 (2) persons whose screenings under the above
17 program were funded in whole or in part by funds
18 appropriated to the Illinois Department of Public
19 Health for breast or cervical cancer screening.

20 "Medical assistance" under this paragraph 12 shall be
21 identical to the benefits provided under the State's
22 approved plan under Title XIX of the Social Security Act.
23 The Department must request federal approval of the
24 coverage under this paragraph 12 within 30 days after the
25 effective date of this amendatory Act of the 92nd General
26 Assembly.

1 In addition to the persons who are eligible for medical
2 assistance pursuant to subparagraphs (1) and (2) of this
3 paragraph 12, and to be paid from funds appropriated to the
4 Department for its medical programs, any uninsured person
5 as defined by the Department in rules residing in Illinois
6 who is younger than 65 years of age, who has been screened
7 for breast and cervical cancer in accordance with standards
8 and procedures adopted by the Department of Public Health
9 for screening, and who is referred to the Department by the
10 Department of Public Health as being in need of treatment
11 for breast or cervical cancer is eligible for medical
12 assistance benefits that are consistent with the benefits
13 provided to those persons described in subparagraphs (1)
14 and (2). Medical assistance coverage for the persons who
15 are eligible under the preceding sentence is not dependent
16 on federal approval, but federal moneys may be used to pay
17 for services provided under that coverage upon federal
18 approval.

19 13. Subject to appropriation and to federal approval,
20 persons living with HIV/AIDS who are not otherwise eligible
21 under this Article and who qualify for services covered
22 under Section 5-5.04 as provided by the Illinois Department
23 by rule.

24 14. Subject to the availability of funds for this
25 purpose, the Department may provide coverage under this
26 Article to persons who reside in Illinois who are not

1 eligible under any of the preceding paragraphs and who meet
2 the income guidelines of paragraph 2(a) of this Section and
3 (i) have an application for asylum pending before the
4 federal Department of Homeland Security or on appeal before
5 a court of competent jurisdiction and are represented
6 either by counsel or by an advocate accredited by the
7 federal Department of Homeland Security and employed by a
8 not-for-profit organization in regard to that application
9 or appeal, or (ii) are receiving services through a
10 federally funded torture treatment center. Medical
11 coverage under this paragraph 14 may be provided for up to
12 24 continuous months from the initial eligibility date so
13 long as an individual continues to satisfy the criteria of
14 this paragraph 14. If an individual has an appeal pending
15 regarding an application for asylum before the Department
16 of Homeland Security, eligibility under this paragraph 14
17 may be extended until a final decision is rendered on the
18 appeal. The Department may adopt rules governing the
19 implementation of this paragraph 14.

20 15. Family Care Eligibility.

21 (a) On and after July 1, 2012, a parent or other
22 caretaker relative who is 19 years of age or older when
23 countable income is at or below 133% of the federal
24 poverty level. A person may not spend down to become
25 eligible under this paragraph 15.

26 (b) Eligibility shall be reviewed annually.

1 (c) (Blank).

2 (d) (Blank).

3 (e) (Blank).

4 (f) (Blank).

5 (g) (Blank).

6 (h) (Blank).

7 (i) Following termination of an individual's
8 coverage under this paragraph 15, the individual must
9 be determined eligible before the person can be
10 re-enrolled.

11 16. Subject to appropriation, uninsured persons who
12 are not otherwise eligible under this Section who have been
13 certified and referred by the Department of Public Health
14 as having been screened and found to need diagnostic
15 evaluation or treatment, or both diagnostic evaluation and
16 treatment, for prostate or testicular cancer. For the
17 purposes of this paragraph 16, uninsured persons are those
18 who do not have creditable coverage, as defined under the
19 Health Insurance Portability and Accountability Act, or
20 have otherwise exhausted any insurance benefits they may
21 have had, for prostate or testicular cancer diagnostic
22 evaluation or treatment, or both diagnostic evaluation and
23 treatment. To be eligible, a person must furnish a Social
24 Security number. A person's assets are exempt from
25 consideration in determining eligibility under this
26 paragraph 16. Such persons shall be eligible for medical

1 assistance under this paragraph 16 for so long as they need
2 treatment for the cancer. A person shall be considered to
3 need treatment if, in the opinion of the person's treating
4 physician, the person requires therapy directed toward
5 cure or palliation of prostate or testicular cancer,
6 including recurrent metastatic cancer that is a known or
7 presumed complication of prostate or testicular cancer and
8 complications resulting from the treatment modalities
9 themselves. Persons who require only routine monitoring
10 services are not considered to need treatment. "Medical
11 assistance" under this paragraph 16 shall be identical to
12 the benefits provided under the State's approved plan under
13 Title XIX of the Social Security Act. Notwithstanding any
14 other provision of law, the Department (i) does not have a
15 claim against the estate of a deceased recipient of
16 services under this paragraph 16 and (ii) does not have a
17 lien against any homestead property or other legal or
18 equitable real property interest owned by a recipient of
19 services under this paragraph 16.

20 17. Persons who, pursuant to a waiver approved by the
21 Secretary of the U.S. Department of Health and Human
22 Services, are eligible for medical assistance under Title
23 XIX or XXI of the federal Social Security Act.
24 Notwithstanding any other provision of this Code and
25 consistent with the terms of the approved waiver, the
26 Illinois Department, may by rule:

1 (a) Limit the geographic areas in which the waiver
2 program operates.

3 (b) Determine the scope, quantity, duration, and
4 quality, and the rate and method of reimbursement, of
5 the medical services to be provided, which may differ
6 from those for other classes of persons eligible for
7 assistance under this Article.

8 (c) Restrict the persons' freedom in choice of
9 providers.

10 18. Beginning January 1, 2014, persons aged 19 or
11 older, but younger than 65, who are not otherwise eligible
12 for medical assistance under this Section 5-2, who qualify
13 for medical assistance pursuant to 42 U.S.C.
14 1396a(a)(10)(A)(i)(VIII) and applicable federal
15 regulations, and who have income at or below 133% of the
16 federal poverty level plus 5% for the applicable family
17 size as determined pursuant to 42 U.S.C. 1396a(e)(14) and
18 applicable federal regulations. Persons eligible for
19 medical assistance under this paragraph 18 shall receive
20 coverage for the Health Benefits Service Package as that
21 term is defined in subsection (m) of Section 5-1.1 of this
22 Code. If Illinois' federal medical assistance percentage
23 (FMAP) is reduced below 90% for persons eligible for
24 medical assistance under this paragraph 18, eligibility
25 under this paragraph 18 shall cease no later than the end
26 of the third month following the month in which the

1 reduction in FMAP takes effect.

2 19. Beginning January 1, 2014, as required under 42
3 U.S.C. 1396a(a)(10)(A)(i)(IX), persons older than age 18
4 and younger than age 26 who are not otherwise eligible for
5 medical assistance under paragraphs (1) through (17) of
6 this Section who (i) were in foster care under the
7 responsibility of the State on the date of attaining age 18
8 or on the date of attaining age 21 when a court has
9 continued wardship for good cause as provided in Section
10 2-31 of the Juvenile Court Act of 1987 and (ii) received
11 medical assistance under the Illinois Title XIX State Plan
12 or waiver of such plan while in foster care.

13 20. Beginning January 1, 2018, persons who are
14 foreign-born victims of human trafficking, torture, or
15 other serious crimes as defined in Section 2-19 of this
16 Code and their derivative family members if such persons:
17 (i) reside in Illinois; (ii) are not eligible under any of
18 the preceding paragraphs; (iii) meet the income guidelines
19 of subparagraph (a) of paragraph 2; and (iv) meet the
20 nonfinancial eligibility requirements of Sections 16-2,
21 16-3, and 16-5 of this Code. The Department may extend
22 medical assistance for persons who are foreign-born
23 victims of human trafficking, torture, or other serious
24 crimes whose medical assistance would be terminated
25 pursuant to subsection (b) of Section 16-5 if the
26 Department determines that the person, during the year of

1 initial eligibility (1) experienced a health crisis, (2)
2 has been unable, after reasonable attempts, to obtain
3 necessary information from a third party, or (3) has other
4 extenuating circumstances that prevented the person from
5 completing his or her application for status. The
6 Department may adopt any rules necessary to implement the
7 provisions of this paragraph.

8 In implementing the provisions of Public Act 96-20, the
9 Department is authorized to adopt only those rules necessary,
10 including emergency rules. Nothing in Public Act 96-20 permits
11 the Department to adopt rules or issue a decision that expands
12 eligibility for the FamilyCare Program to a person whose income
13 exceeds 185% of the Federal Poverty Level as determined from
14 time to time by the U.S. Department of Health and Human
15 Services, unless the Department is provided with express
16 statutory authority.

17 The eligibility of any such person for medical assistance
18 under this Article is not affected by the payment of any grant
19 under the Senior Citizens and Persons with Disabilities
20 Property Tax Relief Act or any distributions or items of income
21 described under subparagraph (X) of paragraph (2) of subsection
22 (a) of Section 203 of the Illinois Income Tax Act.

23 The Department shall by rule establish the amounts of
24 assets to be disregarded in determining eligibility for medical
25 assistance, which shall at a minimum equal the amounts to be
26 disregarded under the Federal Supplemental Security Income

1 Program. The amount of assets of a single person to be
2 disregarded shall not be less than \$2,000, and the amount of
3 assets of a married couple to be disregarded shall not be less
4 than \$3,000.

5 To the extent permitted under federal law, any person found
6 guilty of a second violation of Article VIII A shall be
7 ineligible for medical assistance under this Article, as
8 provided in Section 8A-8.

9 The eligibility of any person for medical assistance under
10 this Article shall not be affected by the receipt by the person
11 of donations or benefits from fundraisers held for the person
12 in cases of serious illness, as long as neither the person nor
13 members of the person's family have actual control over the
14 donations or benefits or the disbursement of the donations or
15 benefits.

16 Notwithstanding any other provision of this Code, if the
17 United States Supreme Court holds Title II, Subtitle A, Section
18 2001(a) of Public Law 111-148 to be unconstitutional, or if a
19 holding of Public Law 111-148 makes Medicaid eligibility
20 allowed under Section 2001(a) inoperable, the State or a unit
21 of local government shall be prohibited from enrolling
22 individuals in the Medical Assistance Program as the result of
23 federal approval of a State Medicaid waiver on or after the
24 effective date of this amendatory Act of the 97th General
25 Assembly, and any individuals enrolled in the Medical
26 Assistance Program pursuant to eligibility permitted as a

1 result of such a State Medicaid waiver shall become immediately
2 ineligible.

3 Notwithstanding any other provision of this Code, if an Act
4 of Congress that becomes a Public Law eliminates Section
5 2001(a) of Public Law 111-148, the State or a unit of local
6 government shall be prohibited from enrolling individuals in
7 the Medical Assistance Program as the result of federal
8 approval of a State Medicaid waiver on or after the effective
9 date of this amendatory Act of the 97th General Assembly, and
10 any individuals enrolled in the Medical Assistance Program
11 pursuant to eligibility permitted as a result of such a State
12 Medicaid waiver shall become immediately ineligible.

13 Effective October 1, 2013, the determination of
14 eligibility of persons who qualify under paragraphs 5, 6, 8,
15 15, 17, and 18 of this Section shall comply with the
16 requirements of 42 U.S.C. 1396a(e)(14) and applicable federal
17 regulations.

18 The Department of Healthcare and Family Services, the
19 Department of Human Services, and the Illinois health insurance
20 marketplace shall work cooperatively to assist persons who
21 would otherwise lose health benefits as a result of changes
22 made under this amendatory Act of the 98th General Assembly to
23 transition to other health insurance coverage.

24 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;
25 99-143, eff. 7-27-15; 99-870, eff. 8-22-16.)

1 (305 ILCS 5/5-5.14.5 new)

2 Sec. 5-5.14.5. Treatment; substance use disorder and
3 mental health. The Department shall consult with stakeholders
4 and General Assembly members for input on a plan to develop
5 enhanced Medicaid rates for substance use disorder treatment
6 and mental health treatment in underserved communities. The
7 Department shall present the plan to General Assembly members
8 within 3 months of the effective date of this amendatory Act of
9 the 101st General Assembly, which will specifically address
10 ensuring access to treatment in provider deserts. Within 4
11 months of the effective date of this amendatory Act of the
12 101st General Assembly, the Department shall submit a State
13 plan amendment to create medical assistance enhanced rates to
14 enhance access to those to community mental health services and
15 substance abuse services for underserved communities. Subject
16 to federal approval, the Department shall create medical
17 assistance enhanced rates for community mental health services
18 and substance abuse providers for underserved communities to
19 enhance access to those communities.

20 (305 ILCS 5/5-5h new)

21 Sec. 5-5h. Long-term acute care hospital base rates.

22 (a) The base per diem rate paid to long-term acute care
23 hospitals for Medicaid services on and after January 1, 2020
24 must be \$60 more than the base rate in effect on June 30, 2019.

25 (b) Nothing in this Section shall change the rates

1 authorized under Section 5A-12.6 or the Long-Term Acute Care
2 Hospital Quality Improvement Transfer Program Act.

3 (305 ILCS 5/5A-2) (from Ch. 23, par. 5A-2)

4 (Section scheduled to be repealed on July 1, 2020)

5 Sec. 5A-2. Assessment.

6 (a) (1) Subject to Sections 5A-3 and 5A-10, for State fiscal
7 years 2009 through 2018, or as long as continued under Section
8 5A-16, an annual assessment on inpatient services is imposed on
9 each hospital provider in an amount equal to \$218.38 multiplied
10 by the difference of the hospital's occupied bed days less the
11 hospital's Medicare bed days, provided, however, that the
12 amount of \$218.38 shall be increased by a uniform percentage to
13 generate an amount equal to 75% of the State share of the
14 payments authorized under Section 5A-12.5, with such increase
15 only taking effect upon the date that a State share for such
16 payments is required under federal law. For the period of April
17 through June 2015, the amount of \$218.38 used to calculate the
18 assessment under this paragraph shall, by emergency rule under
19 subsection (s) of Section 5-45 of the Illinois Administrative
20 Procedure Act, be increased by a uniform percentage to generate
21 \$20,250,000 in the aggregate for that period from all hospitals
22 subject to the annual assessment under this paragraph.

23 (2) In addition to any other assessments imposed under this
24 Article, effective July 1, 2016 and semi-annually thereafter
25 through June 2018, or as provided in Section 5A-16, in addition

1 to any federally required State share as authorized under
2 paragraph (1), the amount of \$218.38 shall be increased by a
3 uniform percentage to generate an amount equal to 75% of the
4 ACA Assessment Adjustment, as defined in subsection (b-6) of
5 this Section.

6 For State fiscal years 2009 through 2018, or as provided in
7 Section 5A-16, a hospital's occupied bed days and Medicare bed
8 days shall be determined using the most recent data available
9 from each hospital's 2005 Medicare cost report as contained in
10 the Healthcare Cost Report Information System file, for the
11 quarter ending on December 31, 2006, without regard to any
12 subsequent adjustments or changes to such data. If a hospital's
13 2005 Medicare cost report is not contained in the Healthcare
14 Cost Report Information System, then the Illinois Department
15 may obtain the hospital provider's occupied bed days and
16 Medicare bed days from any source available, including, but not
17 limited to, records maintained by the hospital provider, which
18 may be inspected at all times during business hours of the day
19 by the Illinois Department or its duly authorized agents and
20 employees.

21 (3) Subject to Sections 5A-3, 5A-10, and 5A-16, for State
22 fiscal years 2019 and 2020, an annual assessment on inpatient
23 services is imposed on each hospital provider in an amount
24 equal to \$197.19 multiplied by the difference of the hospital's
25 occupied bed days less the hospital's Medicare bed days;
26 however, for State fiscal year 2021 ~~2020~~, the amount of \$197.19

1 shall be increased by a uniform percentage to generate an
2 additional \$6,250,000 in the aggregate for that period from all
3 hospitals subject to the annual assessment under this
4 paragraph. For State fiscal years 2019 and 2020, a hospital's
5 occupied bed days and Medicare bed days shall be determined
6 using the most recent data available from each hospital's 2015
7 Medicare cost report as contained in the Healthcare Cost Report
8 Information System file, for the quarter ending on March 31,
9 2017, without regard to any subsequent adjustments or changes
10 to such data. If a hospital's 2015 Medicare cost report is not
11 contained in the Healthcare Cost Report Information System,
12 then the Illinois Department may obtain the hospital provider's
13 occupied bed days and Medicare bed days from any source
14 available, including, but not limited to, records maintained by
15 the hospital provider, which may be inspected at all times
16 during business hours of the day by the Illinois Department or
17 its duly authorized agents and employees. Notwithstanding any
18 other provision in this Article, for a hospital provider that
19 did not have a 2015 Medicare cost report, but paid an
20 assessment in State fiscal year 2018 on the basis of
21 hypothetical data, that assessment amount shall be used for
22 State fiscal years 2019 and 2020; however, for State fiscal
23 year 2021 ~~2020~~, the assessment amount shall be increased by the
24 proportion that it represents of the total annual assessment
25 that is generated from all hospitals in order to generate
26 \$6,250,000 in the aggregate for that period from all hospitals

1 subject to the annual assessment under this paragraph.

2 Subject to Sections 5A-3 and 5A-10, for State fiscal years
3 2021 through 2024, an annual assessment on inpatient services
4 is imposed on each hospital provider in an amount equal to
5 \$197.19 multiplied by the difference of the hospital's occupied
6 bed days less the hospital's Medicare bed days, provided
7 however, that the amount of \$197.19 used to calculate the
8 assessment under this paragraph shall, by rule, be adjusted by
9 a uniform percentage to generate the same total annual
10 assessment that was generated in State fiscal year 2020 from
11 all hospitals subject to the annual assessment under this
12 paragraph plus \$6,250,000. For State fiscal years 2021 and
13 2022, a hospital's occupied bed days and Medicare bed days
14 shall be determined using the most recent data available from
15 each hospital's 2017 Medicare cost report as contained in the
16 Healthcare Cost Report Information System file, for the quarter
17 ending on March 31, 2019, without regard to any subsequent
18 adjustments or changes to such data. For State fiscal years
19 2023 and 2024, a hospital's occupied bed days and Medicare bed
20 days shall be determined using the most recent data available
21 from each hospital's 2019 Medicare cost report as contained in
22 the Healthcare Cost Report Information System file, for the
23 quarter ending on March 31, 2021, without regard to any
24 subsequent adjustments or changes to such data.

25 (b) (Blank).

26 (b-5) (1) Subject to Sections 5A-3 and 5A-10, for the

1 portion of State fiscal year 2012, beginning June 10, 2012
2 through June 30, 2012, and for State fiscal years 2013 through
3 2018, or as provided in Section 5A-16, an annual assessment on
4 outpatient services is imposed on each hospital provider in an
5 amount equal to .008766 multiplied by the hospital's outpatient
6 gross revenue, provided, however, that the amount of .008766
7 shall be increased by a uniform percentage to generate an
8 amount equal to 25% of the State share of the payments
9 authorized under Section 5A-12.5, with such increase only
10 taking effect upon the date that a State share for such
11 payments is required under federal law. For the period
12 beginning June 10, 2012 through June 30, 2012, the annual
13 assessment on outpatient services shall be prorated by
14 multiplying the assessment amount by a fraction, the numerator
15 of which is 21 days and the denominator of which is 365 days.
16 For the period of April through June 2015, the amount of
17 .008766 used to calculate the assessment under this paragraph
18 shall, by emergency rule under subsection (s) of Section 5-45
19 of the Illinois Administrative Procedure Act, be increased by a
20 uniform percentage to generate \$6,750,000 in the aggregate for
21 that period from all hospitals subject to the annual assessment
22 under this paragraph.

23 (2) In addition to any other assessments imposed under this
24 Article, effective July 1, 2016 and semi-annually thereafter
25 through June 2018, in addition to any federally required State
26 share as authorized under paragraph (1), the amount of .008766

1 shall be increased by a uniform percentage to generate an
2 amount equal to 25% of the ACA Assessment Adjustment, as
3 defined in subsection (b-6) of this Section.

4 For the portion of State fiscal year 2012, beginning June
5 10, 2012 through June 30, 2012, and State fiscal years 2013
6 through 2018, or as provided in Section 5A-16, a hospital's
7 outpatient gross revenue shall be determined using the most
8 recent data available from each hospital's 2009 Medicare cost
9 report as contained in the Healthcare Cost Report Information
10 System file, for the quarter ending on June 30, 2011, without
11 regard to any subsequent adjustments or changes to such data.
12 If a hospital's 2009 Medicare cost report is not contained in
13 the Healthcare Cost Report Information System, then the
14 Department may obtain the hospital provider's outpatient gross
15 revenue from any source available, including, but not limited
16 to, records maintained by the hospital provider, which may be
17 inspected at all times during business hours of the day by the
18 Department or its duly authorized agents and employees.

19 (3) Subject to Sections 5A-3, 5A-10, and 5A-16, for State
20 fiscal years 2019 and 2020, an annual assessment on outpatient
21 services is imposed on each hospital provider in an amount
22 equal to .01358 multiplied by the hospital's outpatient gross
23 revenue; however, for State fiscal year 2021 ~~2020~~, the amount
24 of .01358 shall be increased by a uniform percentage to
25 generate an additional \$6,250,000 in the aggregate for that
26 period from all hospitals subject to the annual assessment

1 under this paragraph. For State fiscal years 2019 and 2020, a
2 hospital's outpatient gross revenue shall be determined using
3 the most recent data available from each hospital's 2015
4 Medicare cost report as contained in the Healthcare Cost Report
5 Information System file, for the quarter ending on March 31,
6 2017, without regard to any subsequent adjustments or changes
7 to such data. If a hospital's 2015 Medicare cost report is not
8 contained in the Healthcare Cost Report Information System,
9 then the Department may obtain the hospital provider's
10 outpatient gross revenue from any source available, including,
11 but not limited to, records maintained by the hospital
12 provider, which may be inspected at all times during business
13 hours of the day by the Department or its duly authorized
14 agents and employees. Notwithstanding any other provision in
15 this Article, for a hospital provider that did not have a 2015
16 Medicare cost report, but paid an assessment in State fiscal
17 year 2018 on the basis of hypothetical data, that assessment
18 amount shall be used for State fiscal years 2019 and 2020;
19 however, for State fiscal year 2021 ~~2020~~, the assessment amount
20 shall be increased by the proportion that it represents of the
21 total annual assessment that is generated from all hospitals in
22 order to generate \$6,250,000 in the aggregate for that period
23 from all hospitals subject to the annual assessment under this
24 paragraph.

25 Subject to Sections 5A-3 and 5A-10, for State fiscal years
26 2021 through 2024, an annual assessment on outpatient services

1 is imposed on each hospital provider in an amount equal to
2 .01358 multiplied by the hospital's outpatient gross revenue,
3 provided however, that the amount of .01358 used to calculate
4 the assessment under this paragraph shall, by rule, be adjusted
5 by a uniform percentage to generate the same total annual
6 assessment that was generated in State fiscal year 2020 from
7 all hospitals subject to the annual assessment under this
8 paragraph plus \$6,250,000. For State fiscal years 2021 and
9 2022, a hospital's outpatient gross revenue shall be determined
10 using the most recent data available from each hospital's 2017
11 Medicare cost report as contained in the Healthcare Cost Report
12 Information System file, for the quarter ending on March 31,
13 2019, without regard to any subsequent adjustments or changes
14 to such data. For State fiscal years 2023 and 2024, a
15 hospital's outpatient gross revenue shall be determined using
16 the most recent data available from each hospital's 2019
17 Medicare cost report as contained in the Healthcare Cost Report
18 Information System file, for the quarter ending on March 31,
19 2021, without regard to any subsequent adjustments or changes
20 to such data.

21 (b-6) (1) As used in this Section, "ACA Assessment
22 Adjustment" means:

23 (A) For the period of July 1, 2016 through December 31,
24 2016, the product of .19125 multiplied by the sum of the
25 fee-for-service payments to hospitals as authorized under
26 Section 5A-12.5 and the adjustments authorized under

1 subsection (t) of Section 5A-12.2 to managed care
2 organizations for hospital services due and payable in the
3 month of April 2016 multiplied by 6.

4 (B) For the period of January 1, 2017 through June 30,
5 2017, the product of .19125 multiplied by the sum of the
6 fee-for-service payments to hospitals as authorized under
7 Section 5A-12.5 and the adjustments authorized under
8 subsection (t) of Section 5A-12.2 to managed care
9 organizations for hospital services due and payable in the
10 month of October 2016 multiplied by 6, except that the
11 amount calculated under this subparagraph (B) shall be
12 adjusted, either positively or negatively, to account for
13 the difference between the actual payments issued under
14 Section 5A-12.5 for the period beginning July 1, 2016
15 through December 31, 2016 and the estimated payments due
16 and payable in the month of April 2016 multiplied by 6 as
17 described in subparagraph (A).

18 (C) For the period of July 1, 2017 through December 31,
19 2017, the product of .19125 multiplied by the sum of the
20 fee-for-service payments to hospitals as authorized under
21 Section 5A-12.5 and the adjustments authorized under
22 subsection (t) of Section 5A-12.2 to managed care
23 organizations for hospital services due and payable in the
24 month of April 2017 multiplied by 6, except that the amount
25 calculated under this subparagraph (C) shall be adjusted,
26 either positively or negatively, to account for the

1 difference between the actual payments issued under
2 Section 5A-12.5 for the period beginning January 1, 2017
3 through June 30, 2017 and the estimated payments due and
4 payable in the month of October 2016 multiplied by 6 as
5 described in subparagraph (B).

6 (D) For the period of January 1, 2018 through June 30,
7 2018, the product of .19125 multiplied by the sum of the
8 fee-for-service payments to hospitals as authorized under
9 Section 5A-12.5 and the adjustments authorized under
10 subsection (t) of Section 5A-12.2 to managed care
11 organizations for hospital services due and payable in the
12 month of October 2017 multiplied by 6, except that:

13 (i) the amount calculated under this subparagraph

14 (D) shall be adjusted, either positively or
15 negatively, to account for the difference between the
16 actual payments issued under Section 5A-12.5 for the
17 period of July 1, 2017 through December 31, 2017 and
18 the estimated payments due and payable in the month of
19 April 2017 multiplied by 6 as described in subparagraph
20 (C); and

21 (ii) the amount calculated under this subparagraph

22 (D) shall be adjusted to include the product of .19125
23 multiplied by the sum of the fee-for-service payments,
24 if any, estimated to be paid to hospitals under
25 subsection (b) of Section 5A-12.5.

26 (2) The Department shall complete and apply a final

1 reconciliation of the ACA Assessment Adjustment prior to June
2 30, 2018 to account for:

3 (A) any differences between the actual payments issued
4 or scheduled to be issued prior to June 30, 2018 as
5 authorized in Section 5A-12.5 for the period of January 1,
6 2018 through June 30, 2018 and the estimated payments due
7 and payable in the month of October 2017 multiplied by 6 as
8 described in subparagraph (D); and

9 (B) any difference between the estimated
10 fee-for-service payments under subsection (b) of Section
11 5A-12.5 and the amount of such payments that are actually
12 scheduled to be paid.

13 The Department shall notify hospitals of any additional
14 amounts owed or reduction credits to be applied to the June
15 2018 ACA Assessment Adjustment. This is to be considered the
16 final reconciliation for the ACA Assessment Adjustment.

17 (3) Notwithstanding any other provision of this Section, if
18 for any reason the scheduled payments under subsection (b) of
19 Section 5A-12.5 are not issued in full by the final day of the
20 period authorized under subsection (b) of Section 5A-12.5,
21 funds collected from each hospital pursuant to subparagraph (D)
22 of paragraph (1) and pursuant to paragraph (2), attributable to
23 the scheduled payments authorized under subsection (b) of
24 Section 5A-12.5 that are not issued in full by the final day of
25 the period attributable to each payment authorized under
26 subsection (b) of Section 5A-12.5, shall be refunded.

1 (4) The increases authorized under paragraph (2) of
2 subsection (a) and paragraph (2) of subsection (b-5) shall be
3 limited to the federally required State share of the total
4 payments authorized under Section 5A-12.5 if the sum of such
5 payments yields an annualized amount equal to or less than
6 \$450,000,000, or if the adjustments authorized under
7 subsection (t) of Section 5A-12.2 are found not to be
8 actuarially sound; however, this limitation shall not apply to
9 the fee-for-service payments described in subsection (b) of
10 Section 5A-12.5.

11 (c) (Blank).

12 (d) Notwithstanding any of the other provisions of this
13 Section, the Department is authorized to adopt rules to reduce
14 the rate of any annual assessment imposed under this Section,
15 as authorized by Section 5-46.2 of the Illinois Administrative
16 Procedure Act.

17 (e) Notwithstanding any other provision of this Section,
18 any plan providing for an assessment on a hospital provider as
19 a permissible tax under Title XIX of the federal Social
20 Security Act and Medicaid-eligible payments to hospital
21 providers from the revenues derived from that assessment shall
22 be reviewed by the Illinois Department of Healthcare and Family
23 Services, as the Single State Medicaid Agency required by
24 federal law, to determine whether those assessments and
25 hospital provider payments meet federal Medicaid standards. If
26 the Department determines that the elements of the plan may

1 meet federal Medicaid standards and a related State Medicaid
2 Plan Amendment is prepared in a manner and form suitable for
3 submission, that State Plan Amendment shall be submitted in a
4 timely manner for review by the Centers for Medicare and
5 Medicaid Services of the United States Department of Health and
6 Human Services and subject to approval by the Centers for
7 Medicare and Medicaid Services of the United States Department
8 of Health and Human Services. No such plan shall become
9 effective without approval by the Illinois General Assembly by
10 the enactment into law of related legislation. Notwithstanding
11 any other provision of this Section, the Department is
12 authorized to adopt rules to reduce the rate of any annual
13 assessment imposed under this Section. Any such rules may be
14 adopted by the Department under Section 5-50 of the Illinois
15 Administrative Procedure Act.

16 (Source: P.A. 99-2, eff. 3-26-15; 99-516, eff. 6-30-16;
17 100-581, eff. 3-12-18.)

18 Section 50-21. If and only if Senate Bill 1321 of the 101st
19 General Assembly becomes law in the form in which it passed the
20 General Assembly on May 30, 2019, then the Illinois Public Aid
21 Code is amended by changing Section 11-5.3 as follows:

22 (305 ILCS 5/11-5.3)

23 Sec. 11-5.3. Procurement of vendor to verify eligibility
24 for assistance under Article V.

1 (a) No later than 60 days after the effective date of this
2 amendatory Act of the 97th General Assembly, the Chief
3 Procurement Officer for General Services, in consultation with
4 the Department of Healthcare and Family Services, shall conduct
5 and complete any procurement necessary to procure a vendor to
6 verify eligibility for assistance under Article V of this Code.
7 Such authority shall include procuring a vendor to assist the
8 Chief Procurement Officer in conducting the procurement. The
9 Chief Procurement Officer and the Department shall jointly
10 negotiate final contract terms with a vendor selected by the
11 Chief Procurement Officer. Within 30 days of selection of an
12 eligibility verification vendor, the Department of Healthcare
13 and Family Services shall enter into a contract with the
14 selected vendor. The Department of Healthcare and Family
15 Services and the Department of Human Services shall cooperate
16 with and provide any information requested by the Chief
17 Procurement Officer to conduct the procurement.

18 (b) Notwithstanding any other provision of law, any
19 procurement or contract necessary to comply with this Section
20 shall be exempt from: (i) the Illinois Procurement Code
21 pursuant to Section 1-10(h) of the Illinois Procurement Code,
22 except that bidders shall comply with the disclosure
23 requirement in Sections 50-10.5(a) through (d), 50-13, 50-35,
24 and 50-37 of the Illinois Procurement Code and a vendor awarded
25 a contract under this Section shall comply with Section 50-37
26 of the Illinois Procurement Code; (ii) any administrative rules

1 of this State pertaining to procurement or contract formation;
2 and (iii) any State or Department policies or procedures
3 pertaining to procurement, contract formation, contract award,
4 and Business Enterprise Program approval.

5 (c) Upon becoming operational, the contractor shall
6 conduct data matches using the name, date of birth, address,
7 and Social Security Number of each applicant and recipient
8 against public records to verify eligibility. The contractor,
9 upon preliminary determination that an enrollee is eligible or
10 ineligible, shall notify the Department, except that the
11 contractor shall not make preliminary determinations regarding
12 the eligibility of persons residing in long term care
13 facilities whose income and resources were at or below the
14 applicable financial eligibility standards at the time of their
15 last review. Within 20 business days of such notification, the
16 Department shall accept the recommendation or reject it with a
17 stated reason. The Department shall retain final authority over
18 eligibility determinations. The contractor shall keep a record
19 of all preliminary determinations of ineligibility
20 communicated to the Department. Within 30 days of the end of
21 each calendar quarter, the Department and contractor shall file
22 a joint report on a quarterly basis to the Governor, the
23 Speaker of the House of Representatives, the Minority Leader of
24 the House of Representatives, the Senate President, and the
25 Senate Minority Leader. The report shall include, but shall not
26 be limited to, monthly recommendations of preliminary

1 determinations of eligibility or ineligibility communicated by
2 the contractor, the actions taken on those preliminary
3 determinations by the Department, and the stated reasons for
4 those recommendations that the Department rejected.

5 (d) An eligibility verification vendor contract shall be
6 awarded for an initial 2-year period with up to a maximum of 2
7 one-year renewal options. Nothing in this Section shall compel
8 the award of a contract to a vendor that fails to meet the
9 needs of the Department. A contract with a vendor to assist in
10 the procurement shall be awarded for a period of time not to
11 exceed 6 months.

12 (e) The provisions of this Section shall be administered in
13 compliance with federal law.

14 ~~(f) The State's Integrated Eligibility System shall be on a~~
15 ~~3-year audit cycle by the Office of the Auditor General.~~

16 (Source: 10100SB1321ham001.)

17 Section 50-25. The Code of Civil Procedure is amended by
18 changing Sections 15-1504.1 and by reenacting and changing
19 Section 15-1507.1 as follows:

20 (735 ILCS 5/15-1504.1)

21 Sec. 15-1504.1. Filing fee for Foreclosure Prevention
22 Program Fund, Foreclosure Prevention Program Graduated Fund,
23 and Abandoned Residential Property Municipality Relief Fund.

24 (a) Fee paid by all plaintiffs with respect to residential

1 real estate. With respect to residential real estate, at the
2 time of the filing of a foreclosure complaint, the plaintiff
3 shall pay to the clerk of the court in which the foreclosure
4 complaint is filed a fee of \$50 for deposit into the
5 Foreclosure Prevention Program Fund, a special fund created in
6 the State treasury. The clerk shall remit the fee collected
7 pursuant to this subsection (a) to the State Treasurer to be
8 expended for the purposes set forth in Section 7.30 of the
9 Illinois Housing Development Act. All fees paid by plaintiffs
10 to the clerk of the court as provided in this subsection (a)
11 shall be disbursed within 60 days after receipt by the clerk of
12 the court as follows: (i) 98% to the State Treasurer for
13 deposit into the Foreclosure Prevention Program Fund, and (ii)
14 2% to the clerk of the court to be retained by the clerk for
15 deposit into the Circuit Court Clerk Operation and
16 Administrative Fund to defray administrative expenses related
17 to implementation of this subsection (a). Notwithstanding any
18 other law to the contrary, the Foreclosure Prevention Program
19 Fund is not subject to sweeps, administrative charge-backs, or
20 any other fiscal maneuver that would in any way transfer any
21 amounts from the Foreclosure Prevention Program Fund into any
22 other fund of the State.

23 (a-5) Additional fee paid by plaintiffs with respect to
24 residential real estate.

25 (1) Until January 1, 2023 ~~2020~~, with respect to
26 residential real estate, at the time of the filing of a

1 foreclosure complaint and in addition to the fee set forth
2 in subsection (a) of this Section, the plaintiff shall pay
3 to the clerk of the court in which the foreclosure
4 complaint is filed a fee for the Foreclosure Prevention
5 Program Graduated Fund and the Abandoned Residential
6 Property Municipality Relief Fund as follows:

7 (A) The fee shall be \$500 if:

8 (i) the plaintiff, together with its
9 affiliates, has filed a sufficient number of
10 foreclosure complaints so as to be included in the
11 first tier foreclosure filing category and is
12 filing the complaint on its own behalf as the
13 holder of the indebtedness; or

14 (ii) the plaintiff, together with its
15 affiliates, has filed a sufficient number of
16 foreclosure complaints so as to be included in the
17 first tier foreclosure filing category and is
18 filing the complaint on behalf of a mortgagee that,
19 together with its affiliates, has filed a
20 sufficient number of foreclosure complaints so as
21 to be included in the first tier foreclosure filing
22 category; or

23 (iii) the plaintiff is not a depository
24 institution and is filing the complaint on behalf
25 of a mortgagee that, together with its affiliates,
26 has filed a sufficient number of foreclosure

1 complaints so as to be included in the first tier
2 foreclosure filing category.

3 (B) The fee shall be \$250 if:

4 (i) the plaintiff, together with its
5 affiliates, has filed a sufficient number of
6 foreclosure complaints so as to be included in the
7 second tier foreclosure filing category and is
8 filing the complaint on its own behalf as the
9 holder of the indebtedness; or

10 (ii) the plaintiff, together with its
11 affiliates, has filed a sufficient number of
12 foreclosure complaints so as to be included in the
13 first or second tier foreclosure filing category
14 and is filing the complaint on behalf of a
15 mortgagee that, together with its affiliates, has
16 filed a sufficient number of foreclosure
17 complaints so as to be included in the second tier
18 foreclosure filing category; or

19 (iii) the plaintiff, together with its
20 affiliates, has filed a sufficient number of
21 foreclosure complaints so as to be included in the
22 second tier foreclosure filing category and is
23 filing the complaint on behalf of a mortgagee that,
24 together with its affiliates, has filed a
25 sufficient number of foreclosure complaints so as
26 to be included in the first tier foreclosure filing

1 category; or

2 (iv) the plaintiff is not a depository
3 institution and is filing the complaint on behalf
4 of a mortgagee that, together with its affiliates,
5 has filed a sufficient number of foreclosure
6 complaints so as to be included in the second tier
7 foreclosure filing category.

8 (C) The fee shall be \$50 if:

9 (i) the plaintiff, together with its
10 affiliates, has filed a sufficient number of
11 foreclosure complaints so as to be included in the
12 third tier foreclosure filing category and is
13 filing the complaint on its own behalf as the
14 holder of the indebtedness; or

15 (ii) the plaintiff, together with its
16 affiliates, has filed a sufficient number of
17 foreclosure complaints so as to be included in the
18 first, second, or third tier foreclosure filing
19 category and is filing the complaint on behalf of a
20 mortgagee that, together with its affiliates, has
21 filed a sufficient number of foreclosure
22 complaints so as to be included in the third tier
23 foreclosure filing category; or

24 (iii) the plaintiff, together with its
25 affiliates, has filed a sufficient number of
26 foreclosure complaints so as to be included in the

1 third tier foreclosure filing category and is
2 filing the complaint on behalf of a mortgagee that,
3 together with its affiliates, has filed a
4 sufficient number of foreclosure complaints so as
5 to be included in the first tier foreclosure filing
6 category; or

7 (iv) the plaintiff, together with its
8 affiliates, has filed a sufficient number of
9 foreclosure complaints so as to be included in the
10 third tier foreclosure filing category and is
11 filing the complaint on behalf of a mortgagee that,
12 together with its affiliates, has filed a
13 sufficient number of foreclosure complaints so as
14 to be included in the second tier foreclosure
15 filing category; or

16 (v) the plaintiff is not a depository
17 institution and is filing the complaint on behalf
18 of a mortgagee that, together with its affiliates,
19 has filed a sufficient number of foreclosure
20 complaints so as to be included in the third tier
21 foreclosure filing category.

22 (2) The clerk shall remit the fee collected pursuant to
23 paragraph (1) of this subsection (a-5) to the State
24 Treasurer to be expended for the purposes set forth in
25 Sections 7.30 and 7.31 of the Illinois Housing Development
26 Act and for administrative expenses. All fees paid by

1 plaintiffs to the clerk of the court as provided in
2 paragraph (1) shall be disbursed within 60 days after
3 receipt by the clerk of the court as follows:

4 (A) 28% to the State Treasurer for deposit into the
5 Foreclosure Prevention Program Graduated Fund;

6 (B) 70% to the State Treasurer for deposit into the
7 Abandoned Residential Property Municipality Relief
8 Fund; and

9 (C) 2% to the clerk of the court to be retained by
10 the clerk for deposit into the Circuit Court Clerk
11 Operation and Administrative Fund to defray
12 administrative expenses related to implementation of
13 this subsection (a-5).

14 (3) Until January 1, 2023 ~~2020~~, with respect to
15 residential real estate, at the time of the filing of a
16 foreclosure complaint, the plaintiff or plaintiff's
17 representative shall file a verified statement that states
18 which additional fee is due under paragraph (1) of this
19 subsection (a-5), unless the court has established another
20 process for a plaintiff or plaintiff's representative to
21 certify which additional fee is due under paragraph (1) of
22 this subsection (a-5).

23 (4) If a plaintiff fails to provide the clerk of the
24 court with a true and correct statement of the additional
25 fee due under paragraph (1) of this subsection (a-5), and
26 the mortgagor reimburses the plaintiff for any erroneous

1 additional fee that was paid by the plaintiff to the clerk
2 of the court, the mortgagor may seek a refund of any
3 overpayment of the fee in an amount that shall not exceed
4 the difference between the higher additional fee paid under
5 paragraph (1) of this subsection (a-5) and the actual fee
6 due thereunder. The mortgagor must petition the judge
7 within the foreclosure action for the award of any fee
8 overpayment pursuant to this paragraph (4) of this
9 subsection (a-5), and the award shall be determined by the
10 judge and paid by the clerk of the court out of the fund
11 account into which the clerk of the court deposits fees to
12 be remitted to the State Treasurer under paragraph (2) of
13 this subsection (a-5), the timing of which refund payment
14 shall be determined by the clerk of the court based upon
15 the availability of funds in the subject fund account. This
16 refund shall be the mortgagor's sole remedy and a mortgagor
17 shall have no private right of action against the plaintiff
18 or plaintiff's representatives if the additional fee paid
19 by the plaintiff was erroneous.

20 (5) This subsection (a-5) is inoperative on and after
21 January 1, 2023 ~~2020~~.

22 (b) Not later than March 1 of each year, the clerk of the
23 court shall submit to the Illinois Housing Development
24 Authority a report of the funds collected and remitted pursuant
25 to this Section during the preceding year.

26 (c) As used in this Section:

1 "Affiliate" means any company that controls, is controlled
2 by, or is under common control with another company.

3 "Approved counseling agency" and "approved housing
4 counseling" have the meanings ascribed to those terms in
5 Section 7.30 of the Illinois Housing Development Act.

6 "Depository institution" means a bank, savings bank,
7 savings and loan association, or credit union chartered,
8 organized, or holding a certificate of authority to do business
9 under the laws of this State, another state, or the United
10 States.

11 "First tier foreclosure filing category" is a
12 classification that only applies to a plaintiff that has filed
13 175 or more foreclosure complaints on residential real estate
14 located in Illinois during the calendar year immediately
15 preceding the date of the filing of the subject foreclosure
16 complaint.

17 "Second tier foreclosure filing category" is a
18 classification that only applies to a plaintiff that has filed
19 at least 50, but no more than 174, foreclosure complaints on
20 residential real estate located in Illinois during the calendar
21 year immediately preceding the date of the filing of the
22 subject foreclosure complaint.

23 "Third tier foreclosure filing category" is a
24 classification that only applies to a plaintiff that has filed
25 no more than 49 foreclosure complaints on residential real
26 estate located in Illinois during the calendar year immediately

1 preceding the date of the filing of the subject foreclosure
2 complaint.

3 (d) In no instance shall the fee set forth in subsection
4 (a-5) be assessed for any foreclosure complaint filed before
5 the effective date of this amendatory Act of the 97th General
6 Assembly.

7 (e) Notwithstanding any other law to the contrary, the
8 Abandoned Residential Property Municipality Relief Fund is not
9 subject to sweeps, administrative charge-backs, or any other
10 fiscal maneuver that would in any way transfer any amounts from
11 the Abandoned Residential Property Municipality Relief Fund
12 into any other fund of the State.

13 (Source: P.A. 100-407, eff. 8-25-17.)

14 (735 ILCS 5/15-1507.1)

15 Sec. 15-1507.1. Judicial sale fee for Abandoned
16 Residential Property Municipality Relief Fund.

17 (a) Upon and at the sale of residential real estate under
18 Section 15-1507, the purchaser shall pay to the person
19 conducting the sale pursuant to Section 15-1507 a fee for
20 deposit into the Abandoned Residential Property Municipality
21 Relief Fund, a special fund created in the State treasury. The
22 fee shall be calculated at the rate of \$1 for each \$1,000 or
23 fraction thereof of the amount paid by the purchaser to the
24 person conducting the sale, as reflected in the receipt of sale
25 issued to the purchaser, provided that in no event shall the

1 fee exceed \$300. No fee shall be paid by the mortgagee
2 acquiring the residential real estate pursuant to its credit
3 bid at the sale or by any mortgagee, judgment creditor, or
4 other lienor acquiring the residential real estate whose rights
5 in and to the residential real estate arose prior to the sale.
6 Upon confirmation of the sale under Section 15-1508, the person
7 conducting the sale shall remit the fee to the clerk of the
8 court in which the foreclosure case is pending. The clerk shall
9 remit the fee to the State Treasurer as provided in this
10 Section, to be expended for the purposes set forth in Section
11 7.31 of the Illinois Housing Development Act.

12 (b) All fees paid by purchasers as provided in this Section
13 shall be disbursed within 60 days after receipt by the clerk of
14 the court as follows: (i) 98% to the State Treasurer for
15 deposit into the Abandoned Residential Property Municipality
16 Relief Fund, and (ii) 2% to the clerk of the court to be
17 retained by the clerk for deposit into the Circuit Court Clerk
18 Operation and Administrative Fund to defray administrative
19 expenses related to implementation of this Section.

20 (c) Not later than March 1 of each year, the clerk of the
21 court shall submit to the Illinois Housing Development
22 Authority a report of the funds collected and remitted during
23 the preceding year pursuant to this Section.

24 (d) Subsections (a) and (b) of this Section are operative
25 and shall become inoperative on January 1, 2023 ~~2017~~. This
26 Section is repealed on March 2, 2023 ~~2017~~.

1 (e) All actions taken in the collection and remittance of
2 fees under this Section before the effective date of this
3 amendatory Act of the 101st General Assembly are ratified,
4 validated, and confirmed.

5 (Source: P.A. 98-20, eff. 6-11-13; 99-493, eff. 12-17-15.)

6 ARTICLE 55. ACCESS TO JUSTICE GRANTS

7 Section 55-5. The Access to Justice Act is amended by
8 adding Section 16 as follows:

9 (705 ILCS 95/16 new)

10 Sec. 16. Fiscal year 2020 grants. If and only if Senate
11 Bill 262 of the 101st General Assembly becomes law, then funds
12 appropriated for grants in Section 165 of Article 105 of Senate
13 Bill 262 of the 101st General Assembly shall be awarded by the
14 Department of Human Services in equal amounts to the Westside
15 Justice Center and the Resurrection Project.

16 ARTICLE 60. URBAN WEATHERIZATION INITIATIVE

17 Section 60-5. The Urban Weatherization Initiative Act is
18 amended by changing Section 40-20 as follows:

19 (30 ILCS 738/40-20)

20 Sec. 40-20. Award of grants.

1 (a) The Department shall award grants under this Article
2 using a competitive request-for-proposal process administered
3 by the Department and overseen by the Board. No more than 2% of
4 funds used for grants may be retained by the Department for
5 administrative costs, program evaluation, and technical
6 assistance activities.

7 (b) The Department must award grants competitively in
8 accordance with the priorities described in this Article.
9 Grants must be awarded in support of the implementation,
10 expansion, or implementation and expansion of weatherization
11 and job training programs consistent with the priorities
12 described in this Article. Strategies for grant use include,
13 but are not limited to, the following:

14 (1) Repair or replacement of inefficient heating and
15 cooling units.

16 (2) Addressing of air infiltration with weather
17 stripping, caulking, thresholds, minor repairs to walls,
18 roofs, ceilings, and floors, and window and door
19 replacement.

20 (3) Repair or replacement of water heaters.

21 (4) Pipe, duct, or pipe and duct insulation.

22 (c) Portions of grant funds may be used for:

23 (1) Work-aligned training in weatherization skill
24 sets, including skills necessary for career advancement in
25 the energy efficiency field.

26 (2) Basic skills training, including soft-skill

1 training, and other workforce development services,
2 including mentoring, job development, support services,
3 transportation assistance, and wage subsidies tied to
4 training and employment in weatherization.

5 (c-5) Portions of grant funds may also be used for any
6 purpose for which bonds are issued under Section 4 of the Build
7 Illinois Bond Act.

8 (d) All grant applicants must include a comprehensive plan
9 for local community engagement. Grant recipients may devote a
10 portion of awarded funds to conduct outreach activities
11 designed to assure that eligible households and relevant
12 workforce populations are made aware of the opportunities
13 available under this Article. A portion of outreach activities
14 must occur in convenient, local intake centers, including but
15 not limited to churches, local schools, and community centers.

16 (e) Any private, public, and non-profit entities that
17 provide, or demonstrate desire and ability to provide,
18 weatherization services that act to decrease the impact of
19 energy costs on low-income areas and incorporate an effective
20 local employment strategy are eligible grant applicants.

21 (f) For grant recipients, maximum per unit expenditure
22 shall not exceed \$6,500.

23 (g) A grant recipient may not be awarded grants totaling
24 more than \$500,000 per fiscal year.

25 (h) A grant recipient may not use more than 15% of its
26 total grant amount for administrative expenses.

1 (Source: P.A. 96-37, eff. 7-13-09.)

2 ARTICLE 99. EFFECTIVE DATE

3 Section 99-99. Effective date. This Act takes effect upon
4 becoming law.