

**SB3086**



**101ST GENERAL ASSEMBLY**

**State of Illinois**

**2019 and 2020**

**SB3086**

Introduced 2/6/2020, by Sen. Steven M. Landek

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/901

Amends the Illinois Income Tax Act. Provides that an amount equal to 10% of the net revenue realized from the State income tax during the preceding month shall be transferred from the General Revenue Fund to the Local Government Distributive Fund. Effective immediately.

LRB101 16532 HLH 65916 b

FISCAL NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning revenue.

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

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

6 (35 ILCS 5/901)

7 (Text of Section before amendment by P.A. 101-8)

8 Sec. 901. Collection authority.

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

1 Disbursement Unit established under Section 10-26 of the  
2 Illinois Public Aid Code, as directed by the Department of  
3 Healthcare and Family Services.

4 (b) Local Government Distributive Fund. Beginning August  
5 1, 2017 and continuing through July 31, 2020, the Treasurer  
6 shall transfer each month from the General Revenue Fund to the  
7 Local Government Distributive Fund an amount equal to the sum  
8 of (i) 6.06% (10% of the ratio of the 3% individual income tax  
9 rate prior to 2011 to the 4.95% individual income tax rate  
10 after July 1, 2017) of the net revenue realized from the tax  
11 imposed by subsections (a) and (b) of Section 201 of this Act  
12 upon individuals, trusts, and estates during the preceding  
13 month and (ii) 6.85% (10% of the ratio of the 4.8% corporate  
14 income tax rate prior to 2011 to the 7% corporate income tax  
15 rate after July 1, 2017) of the net revenue realized from the  
16 tax imposed by subsections (a) and (b) of Section 201 of this  
17 Act upon corporations during the preceding month. Beginning  
18 August 1, 2020, the Treasurer shall transfer each month from  
19 the General Revenue Fund to the Local Government Distributive  
20 Fund an amount equal to 10% of the net revenue realized from  
21 the tax imposed by subsections (a) and (b) of Section 201 of  
22 the Illinois Income Tax Act during the preceding month. Net  
23 revenue realized for a month shall be defined as the revenue  
24 from the tax imposed by subsections (a) and (b) of Section 201  
25 of this Act which is deposited in the General Revenue Fund, the  
26 Education Assistance Fund, the Income Tax Surcharge Local

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

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

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

19 (c) Deposits Into Income Tax Refund Fund.

20 (1) Beginning on January 1, 1989 and thereafter, the  
21 Department shall deposit a percentage of the amounts  
22 collected pursuant to subsections (a) and (b) (1), (2), and  
23 (3) of Section 201 of this Act into a fund in the State  
24 treasury known as the Income Tax Refund Fund. Beginning  
25 with State fiscal year 1990 and for each fiscal year  
26 thereafter, the percentage deposited into the Income Tax

1 Refund Fund during a fiscal year shall be the Annual  
2 Percentage. For fiscal year 2011, the Annual Percentage  
3 shall be 8.75%. For fiscal year 2012, the Annual Percentage  
4 shall be 8.75%. For fiscal year 2013, the Annual Percentage  
5 shall be 9.75%. For fiscal year 2014, the Annual Percentage  
6 shall be 9.5%. For fiscal year 2015, the Annual Percentage  
7 shall be 10%. For fiscal year 2018, the Annual Percentage  
8 shall be 9.8%. For fiscal year 2019, the Annual Percentage  
9 shall be 9.7%. For fiscal year 2020, the Annual Percentage  
10 shall be 9.5%. For all other fiscal years, the Annual  
11 Percentage shall be calculated as a fraction, the numerator  
12 of which shall be the amount of refunds approved for  
13 payment by the Department during the preceding fiscal year  
14 as a result of overpayment of tax liability under  
15 subsections (a) and (b) (1), (2), and (3) of Section 201 of  
16 this Act plus the amount of such refunds remaining approved  
17 but unpaid at the end of the preceding fiscal year, minus  
18 the amounts transferred into the Income Tax Refund Fund  
19 from the Tobacco Settlement Recovery Fund, and the  
20 denominator of which shall be the amounts which will be  
21 collected pursuant to subsections (a) and (b) (1), (2), and  
22 (3) of Section 201 of this Act during the preceding fiscal  
23 year; except that in State fiscal year 2002, the Annual  
24 Percentage shall in no event exceed 7.6%. The Director of  
25 Revenue shall certify the Annual Percentage to the  
26 Comptroller on the last business day of the fiscal year

1 immediately preceding the fiscal year for which it is to be  
2 effective.

3 (2) Beginning on January 1, 1989 and thereafter, the  
4 Department shall deposit a percentage of the amounts  
5 collected pursuant to subsections (a) and (b) (6), (7), and  
6 (8), (c) and (d) of Section 201 of this Act into a fund in  
7 the State treasury known as the Income Tax Refund Fund.  
8 Beginning with State fiscal year 1990 and for each fiscal  
9 year thereafter, the percentage deposited into the Income  
10 Tax Refund Fund during a fiscal year shall be the Annual  
11 Percentage. For fiscal year 2011, the Annual Percentage  
12 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
13 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
14 shall be 14%. For fiscal year 2014, the Annual Percentage  
15 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
16 shall be 14%. For fiscal year 2018, the Annual Percentage  
17 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
18 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
19 shall be 14.25%. For all other fiscal years, the Annual  
20 Percentage shall be calculated as a fraction, the numerator  
21 of which shall be the amount of refunds approved for  
22 payment by the Department during the preceding fiscal year  
23 as a result of overpayment of tax liability under  
24 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
25 Section 201 of this Act plus the amount of such refunds  
26 remaining approved but unpaid at the end of the preceding

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

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

15 (d) Expenditures from Income Tax Refund Fund.

16 (1) Beginning January 1, 1989, money in the Income Tax  
17 Refund Fund shall be expended exclusively for the purpose  
18 of paying refunds resulting from overpayment of tax  
19 liability under Section 201 of this Act and for making  
20 transfers pursuant to this subsection (d).

21 (2) The Director shall order payment of refunds  
22 resulting from overpayment of tax liability under Section  
23 201 of this Act from the Income Tax Refund Fund only to the  
24 extent that amounts collected pursuant to Section 201 of  
25 this Act and transfers pursuant to this subsection (d) and  
26 item (3) of subsection (c) have been deposited and retained

1 in the Fund.

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

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

26 (4.5) As soon as possible after the end of fiscal year



1 1999 and of each fiscal year thereafter, the Director shall  
2 order transferred and the State Treasurer and State  
3 Comptroller shall transfer from the Income Tax Refund Fund  
4 to the General Revenue Fund any surplus remaining in the  
5 Income Tax Refund Fund as of the end of such fiscal year;  
6 excluding for fiscal years 2000, 2001, and 2002 amounts  
7 attributable to transfers under item (3) of subsection (c)  
8 less refunds resulting from the earned income tax credit.

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

13 (e) Deposits into the Education Assistance Fund and the  
14 Income Tax Surcharge Local Government Distributive Fund. On  
15 July 1, 1991, and thereafter, of the amounts collected pursuant  
16 to subsections (a) and (b) of Section 201 of this Act, minus  
17 deposits into the Income Tax Refund Fund, the Department shall  
18 deposit 7.3% into the Education Assistance Fund in the State  
19 Treasury. Beginning July 1, 1991, and continuing through  
20 January 31, 1993, of the amounts collected pursuant to  
21 subsections (a) and (b) of Section 201 of the Illinois Income  
22 Tax Act, minus deposits into the Income Tax Refund Fund, the  
23 Department shall deposit 3.0% into the Income Tax Surcharge  
24 Local Government Distributive Fund in the State Treasury.  
25 Beginning February 1, 1993 and continuing through June 30,  
26 1993, of the amounts collected pursuant to subsections (a) and

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

10 (f) Deposits into the Fund for the Advancement of  
11 Education. Beginning February 1, 2015, the Department shall  
12 deposit the following portions of the revenue realized from the  
13 tax imposed upon individuals, trusts, and estates by  
14 subsections (a) and (b) of Section 201 of this Act, minus  
15 deposits into the Income Tax Refund Fund, into the Fund for the  
16 Advancement of Education:

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

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

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

24 (g) Deposits into the Commitment to Human Services Fund.  
25 Beginning February 1, 2015, the Department shall deposit the  
26 following portions of the revenue realized from the tax imposed

1 upon individuals, trusts, and estates by subsections (a) and  
2 (b) of Section 201 of this Act, minus deposits into the Income  
3 Tax Refund Fund, into the Commitment to Human Services Fund:

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

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

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

11 (h) Deposits into the Tax Compliance and Administration  
12 Fund. Beginning on the first day of the first calendar month to  
13 occur on or after August 26, 2014 (the effective date of Public  
14 Act 98-1098), each month the Department shall pay into the Tax  
15 Compliance and Administration Fund, to be used, subject to  
16 appropriation, to fund additional auditors and compliance  
17 personnel at the Department, an amount equal to 1/12 of 5% of  
18 the cash receipts collected during the preceding fiscal year by  
19 the Audit Bureau of the Department from the tax imposed by  
20 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
21 net of deposits into the Income Tax Refund Fund made from those  
22 cash receipts.

23 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;  
24 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
25 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81,  
26 eff. 7-12-19.)

1 (Text of Section after amendment by P.A. 101-8)

2 Sec. 901. Collection authority.

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

21 (b) Local Government Distributive Fund. Beginning August  
22 1, 2017 and continuing through July 31, 2020 ~~January 31, 2021~~,  
23 the Treasurer shall transfer each month from the General  
24 Revenue Fund to the Local Government Distributive Fund an  
25 amount equal to the sum of (i) 6.06% (10% of the ratio of the 3%

1 individual income tax rate prior to 2011 to the 4.95%  
2 individual income tax rate after July 1, 2017) of the net  
3 revenue realized from the tax imposed by subsections (a) and  
4 (b) of Section 201 of this Act upon individuals, trusts, and  
5 estates during the preceding month and (ii) 6.85% (10% of the  
6 ratio of the 4.8% corporate income tax rate prior to 2011 to  
7 the 7% corporate income tax rate after July 1, 2017) of the net  
8 revenue realized from the tax imposed by subsections (a) and  
9 (b) of Section 201 of this Act upon corporations during the  
10 preceding month. Beginning August 1, 2020, the Treasurer shall  
11 transfer each month from the General Revenue Fund to the Local  
12 Government Distributive Fund an amount equal to 10% of the net  
13 revenue realized from the tax imposed by subsections (a) and  
14 (b) of Section 201 of the Illinois Income Tax Act during the  
15 preceding month. ~~Beginning February 1, 2021, the Treasurer~~  
16 ~~shall transfer each month from the General Revenue Fund to the~~  
17 ~~Local Government Distributive Fund an amount equal to the sum~~  
18 ~~of (i) 5.32% of the net revenue realized from the tax imposed~~  
19 ~~by subsections (a) and (b) of Section 201 of this Act upon~~  
20 ~~individuals, trusts, and estates during the preceding month and~~  
21 ~~(ii) 6.16% of the net revenue realized from the tax imposed by~~  
22 ~~subsections (a) and (b) of Section 201 of this Act upon~~  
23 ~~corporations during the preceding month.~~ Net revenue realized  
24 for a month shall be defined as the revenue from the tax  
25 imposed by subsections (a) and (b) of Section 201 of this Act  
26 which is deposited in the General Revenue Fund, the Education

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

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

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

20 (c) Deposits Into Income Tax Refund Fund.

21 (1) Beginning on January 1, 1989 and thereafter, the  
22 Department shall deposit a percentage of the amounts  
23 collected pursuant to subsections (a) and (b) (1), (2), and  
24 (3) of Section 201 of this Act into a fund in the State  
25 treasury known as the Income Tax Refund Fund. Beginning  
26 with State fiscal year 1990 and for each fiscal year

1           thereafter, the percentage deposited into the Income Tax  
2           Refund Fund during a fiscal year shall be the Annual  
3           Percentage. For fiscal year 2011, the Annual Percentage  
4           shall be 8.75%. For fiscal year 2012, the Annual Percentage  
5           shall be 8.75%. For fiscal year 2013, the Annual Percentage  
6           shall be 9.75%. For fiscal year 2014, the Annual Percentage  
7           shall be 9.5%. For fiscal year 2015, the Annual Percentage  
8           shall be 10%. For fiscal year 2018, the Annual Percentage  
9           shall be 9.8%. For fiscal year 2019, the Annual Percentage  
10          shall be 9.7%. For fiscal year 2020, the Annual Percentage  
11          shall be 9.5%. For all other fiscal years, the Annual  
12          Percentage shall be calculated as a fraction, the numerator  
13          of which shall be the amount of refunds approved for  
14          payment by the Department during the preceding fiscal year  
15          as a result of overpayment of tax liability under  
16          subsections (a) and (b) (1), (2), and (3) of Section 201 of  
17          this Act plus the amount of such refunds remaining approved  
18          but unpaid at the end of the preceding fiscal year, minus  
19          the amounts transferred into the Income Tax Refund Fund  
20          from the Tobacco Settlement Recovery Fund, and the  
21          denominator of which shall be the amounts which will be  
22          collected pursuant to subsections (a) and (b) (1), (2), and  
23          (3) of Section 201 of this Act during the preceding fiscal  
24          year; except that in State fiscal year 2002, the Annual  
25          Percentage shall in no event exceed 7.6%. The Director of  
26          Revenue shall certify the Annual Percentage to the

1 Comptroller on the last business day of the fiscal year  
2 immediately preceding the fiscal year for which it is to be  
3 effective.

4 (2) 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) (6), (7), and  
7 (8), (c) and (d) of Section 201 of this Act into a fund in  
8 the State treasury known as the Income Tax Refund Fund.  
9 Beginning with State fiscal year 1990 and for each fiscal  
10 year thereafter, the percentage deposited into the Income  
11 Tax Refund Fund during a fiscal year shall be the Annual  
12 Percentage. For fiscal year 2011, the Annual Percentage  
13 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
14 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
15 shall be 14%. For fiscal year 2014, the Annual Percentage  
16 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
17 shall be 14%. For fiscal year 2018, the Annual Percentage  
18 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
19 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
20 shall be 14.25%. For all other fiscal years, the Annual  
21 Percentage shall be calculated as a fraction, the numerator  
22 of which shall be the amount of refunds approved for  
23 payment by the Department during the preceding fiscal year  
24 as a result of overpayment of tax liability under  
25 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
26 Section 201 of this Act plus the amount of such refunds



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

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

16 (d) Expenditures from Income Tax Refund Fund.

17 (1) Beginning January 1, 1989, money in the Income Tax  
18 Refund Fund shall be expended exclusively for the purpose  
19 of paying refunds resulting from overpayment of tax  
20 liability under Section 201 of this Act and for making  
21 transfers pursuant to this subsection (d).

22 (2) The Director shall order payment of refunds  
23 resulting from overpayment of tax liability under Section  
24 201 of this Act from the Income Tax Refund Fund only to the  
25 extent that amounts collected pursuant to Section 201 of  
26 this Act and transfers pursuant to this subsection (d) and

1 item (3) of subsection (c) have been deposited and retained  
2 in the Fund.

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

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

1           (4.5) As soon as possible after the end of fiscal year  
2           1999 and of each fiscal year thereafter, the Director shall  
3           order transferred and the State Treasurer and State  
4           Comptroller shall transfer from the Income Tax Refund Fund  
5           to the General Revenue Fund any surplus remaining in the  
6           Income Tax Refund Fund as of the end of such fiscal year;  
7           excluding for fiscal years 2000, 2001, and 2002 amounts  
8           attributable to transfers under item (3) of subsection (c)  
9           less refunds resulting from the earned income tax credit.

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

14           (e) Deposits into the Education Assistance Fund and the  
15           Income Tax Surcharge Local Government Distributive Fund. On  
16           July 1, 1991, and thereafter, of the amounts collected pursuant  
17           to subsections (a) and (b) of Section 201 of this Act, minus  
18           deposits into the Income Tax Refund Fund, the Department shall  
19           deposit 7.3% into the Education Assistance Fund in the State  
20           Treasury. Beginning July 1, 1991, and continuing through  
21           January 31, 1993, of the amounts collected pursuant to  
22           subsections (a) and (b) of Section 201 of the Illinois Income  
23           Tax Act, minus deposits into the Income Tax Refund Fund, the  
24           Department shall deposit 3.0% into the Income Tax Surcharge  
25           Local Government Distributive Fund in the State Treasury.  
26           Beginning February 1, 1993 and continuing through June 30,

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

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

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

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

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

25 (g) Deposits into the Commitment to Human Services Fund.  
26 Beginning February 1, 2015, the Department shall deposit the

1 following portions of the revenue realized from the tax imposed  
2 upon individuals, trusts, and estates by subsections (a) and  
3 (b) of Section 201 of this Act, minus deposits into the Income  
4 Tax Refund Fund, into the Commitment to Human Services Fund:

5 (1) beginning February 1, 2015, and prior to February  
6 1, 2025, 1/30; and

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

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

12 (h) Deposits into the Tax Compliance and Administration  
13 Fund. Beginning on the first day of the first calendar month to  
14 occur on or after August 26, 2014 (the effective date of Public  
15 Act 98-1098), each month the Department shall pay into the Tax  
16 Compliance and Administration Fund, to be used, subject to  
17 appropriation, to fund additional auditors and compliance  
18 personnel at the Department, an amount equal to 1/12 of 5% of  
19 the cash receipts collected during the preceding fiscal year by  
20 the Audit Bureau of the Department from the tax imposed by  
21 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
22 net of deposits into the Income Tax Refund Fund made from those  
23 cash receipts.

24 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;  
25 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
26 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for

1 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;  
2 revised 10-1-19.)

3 Section 95. No acceleration or delay. Where this Act makes  
4 changes in a statute that is represented in this Act by text  
5 that is not yet or no longer in effect (for example, a Section  
6 represented by multiple versions), the use of that text does  
7 not accelerate or delay the taking effect of (i) the changes  
8 made by this Act or (ii) provisions derived from any other  
9 Public Act.

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law.