

SB3784



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB3784

Introduced 2/14/2020, by Sen. Michael E. Hastings

SYNOPSIS AS INTRODUCED:

35 ILCS 5/901

Amends the Illinois Income Tax Act. Provides that, beginning on July 1, 2020, the amount transferred from the General Revenue Fund to the Local Government Distributive Fund shall be equal to 1/10 of the net revenue realized from the income tax imposed on individuals, trusts, estates, and corporations during the preceding month. Effective July 1, 2020.

LRB101 16531 HLH 65915 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 ending June 30, 2020, the Treasurer shall transfer
6 each month from the General Revenue Fund to the Local
7 Government Distributive Fund an amount equal to the sum of (i)
8 6.06% (10% of the ratio of the 3% individual income tax rate
9 prior to 2011 to the 4.95% individual income tax rate after
10 July 1, 2017) of the net revenue realized from the tax imposed
11 by subsections (a) and (b) of Section 201 of this Act upon
12 individuals, trusts, and estates during the preceding month and
13 (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax
14 rate prior to 2011 to the 7% corporate income tax rate after
15 July 1, 2017) of the net revenue realized from the tax imposed
16 by subsections (a) and (b) of Section 201 of this Act upon
17 corporations during the preceding month. Beginning July 1,
18 2020, the Treasurer shall transfer each month from the General
19 Revenue Fund to the Local Government Distributive Fund an
20 amount equal to 1/10 of the net revenue realized from the tax
21 imposed by subsections (a) and (b) of Section 201 of the
22 Illinois Income Tax Act on individuals, trusts, estates, and
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; 101-10, eff. 6-5-19; 101-81,

1 eff. 7-12-19.)

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

3 Sec. 901. Collection authority.

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

22 (b) Local Government Distributive Fund. Beginning August
23 1, 2017 and continuing through June 30, 2020 ~~January 31, 2021~~,
24 the Treasurer shall transfer each month from the General
25 Revenue Fund to the Local Government Distributive Fund an

1 amount equal to the sum of (i) 6.06% (10% of the ratio of the 3%
2 individual income tax rate prior to 2011 to the 4.95%
3 individual income tax rate after July 1, 2017) of the net
4 revenue realized from the tax imposed by subsections (a) and
5 (b) of Section 201 of this Act upon individuals, trusts, and
6 estates during the preceding month and (ii) 6.85% (10% of the
7 ratio of the 4.8% corporate income tax rate prior to 2011 to
8 the 7% corporate income tax rate after July 1, 2017) of the net
9 revenue realized from the tax imposed by subsections (a) and
10 (b) of Section 201 of this Act upon corporations during the
11 preceding month. Beginning July 1, 2020, the Treasurer shall
12 transfer each month from the General Revenue Fund to the Local
13 Government Distributive Fund an amount equal to 1/10 of the net
14 revenue realized from the tax imposed by subsections (a) and
15 (b) of Section 201 of the Illinois Income Tax Act on
16 individuals, trusts, estates, and corporations during the
17 preceding month. ~~Beginning February 1, 2021, the Treasurer~~
18 ~~shall transfer each month from the General Revenue Fund to the~~
19 ~~Local Government Distributive Fund an amount equal to the sum~~
20 ~~of (i) 5.32% of the net revenue realized from the tax imposed~~
21 ~~by subsections (a) and (b) of Section 201 of this Act upon~~
22 ~~individuals, trusts, and estates during the preceding month and~~
23 ~~(ii) 6.16% of the net revenue realized from the tax imposed by~~
24 ~~subsections (a) and (b) of Section 201 of this Act upon~~
25 ~~corporations during the preceding month.~~ Net revenue realized
26 for a month shall be defined as the revenue from the tax

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

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

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

22 (c) Deposits Into Income Tax Refund Fund.

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

1 treasury known as the Income Tax Refund Fund. Beginning
2 with State fiscal year 1990 and for each fiscal year
3 thereafter, the percentage deposited into the Income Tax
4 Refund Fund during a fiscal year shall be the Annual
5 Percentage. For fiscal year 2011, the Annual Percentage
6 shall be 8.75%. For fiscal year 2012, the Annual Percentage
7 shall be 8.75%. For fiscal year 2013, the Annual Percentage
8 shall be 9.75%. For fiscal year 2014, the Annual Percentage
9 shall be 9.5%. For fiscal year 2015, the Annual Percentage
10 shall be 10%. For fiscal year 2018, the Annual Percentage
11 shall be 9.8%. For fiscal year 2019, the Annual Percentage
12 shall be 9.7%. For fiscal year 2020, the Annual Percentage
13 shall be 9.5%. For all other fiscal years, the Annual
14 Percentage shall be calculated as a fraction, the numerator
15 of which shall be the amount of refunds approved for
16 payment by the Department during the preceding fiscal year
17 as a result of overpayment of tax liability under
18 subsections (a) and (b) (1), (2), and (3) of Section 201 of
19 this Act plus the amount of such refunds remaining approved
20 but unpaid at the end of the preceding fiscal year, minus
21 the amounts transferred into the Income Tax Refund Fund
22 from the Tobacco Settlement Recovery Fund, and the
23 denominator of which shall be the amounts which will be
24 collected pursuant to subsections (a) and (b) (1), (2), and
25 (3) of Section 201 of this Act during the preceding fiscal
26 year; except that in State fiscal year 2002, the Annual

1 Percentage shall in no event exceed 7.6%. The Director of
2 Revenue shall certify the Annual Percentage to the
3 Comptroller on the last business day of the fiscal year
4 immediately preceding the fiscal year for which it is to be
5 effective.

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

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

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

18 (d) Expenditures from Income Tax Refund Fund.

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

24 (2) The Director shall order payment of refunds
25 resulting from overpayment of tax liability under Section
26 201 of this Act from the Income Tax Refund Fund only to the

1 extent that amounts collected pursuant to Section 201 of
2 this Act and transfers pursuant to this subsection (d) and
3 item (3) of subsection (c) have been deposited and retained
4 in the Fund.

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

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

1 Section 201 of this Act deposited into the Income Tax
2 Refund Fund during the fiscal year.

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

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

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

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

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

20 (1) beginning February 1, 2015, and prior to February
21 1, 2025, 1/30; and

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

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

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

7 (1) beginning February 1, 2015, and prior to February
8 1, 2025, 1/30; and

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

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

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

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

1 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
2 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for
3 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;
4 revised 10-1-19.)

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

12 Section 99. Effective date. This Act takes effect July 1,
13 2020.