



Sen. Don Harmon

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10200HB2499sam002

LRB102 12818 JWD 27414 a

1 AMENDMENT TO HOUSE BILL 2499

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2499, AS AMENDED,  
3 by replacing everything after the enacting clause with:

4 "ARTICLE 1. SHORT TITLE; PURPOSE

5 Section 1-1. Short title. This Act may be cited as the  
6 FY2022 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 2022.

10 ARTICLE 2. STATE FINANCE ACT AMENDMENTS AFFECTING THE FISCAL  
11 YEAR 2022 BUDGET

12 Section 2-5. The State Finance Act is amended by changing  
13 Sections 5.67, 5.176, 5.177, 5.857, 5h.5, 6z-6, 6z-32, 6z-63,

1 6z-70, 6z-77, 6z-82, 6z-100, 6z-121, 6z-122, 8.3, 8.12,  
2 8.25-4, 8.25e, 8g, 8g-1, 13.2, and 25 and by adding Sections  
3 5.938, 5.939, and 6z-128 as follows:

4 (30 ILCS 105/5.67) (from Ch. 127, par. 141.67)  
5 Sec. 5.67. The Metropolitan Exposition, Auditorium and  
6 Office Building Fund. This Section is repealed June 30, 2021.  
7 (Source: P.A. 81-1509.)

8 (30 ILCS 105/5.176) (from Ch. 127, par. 141.176)  
9 Sec. 5.176. The Illinois Civic Center Bond Fund. This  
10 Section is repealed June 30, 2021.  
11 (Source: P.A. 84-1308.)

12 (30 ILCS 105/5.177) (from Ch. 127, par. 141.177)  
13 Sec. 5.177. The Illinois Civic Center Bond Retirement and  
14 Interest Fund. This Section is repealed June 30, 2021.  
15 (Source: P.A. 84-1308.)

16 (30 ILCS 105/5.857)  
17 (Section scheduled to be repealed on July 1, 2021)  
18 Sec. 5.857. The Capital Development Board Revolving Fund.  
19 This Section is repealed July 1, 2022 ~~2021~~.  
20 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
21 101-10, eff. 6-5-19; 101-645, eff. 6-26-20.)

1 (30 ILCS 105/5.938 new)

2 Sec. 5.938. The DoIT Special Projects Fund.

3 (30 ILCS 105/5.939 new)

4 Sec. 5.939. The Essential Government Services Support  
5 Fund.

6 (30 ILCS 105/5h.5)

7 Sec. 5h.5. Cash flow borrowing and general funds  
8 liquidity; Fiscal Years 2018, 2019, 2020, ~~and 2021~~, and 2022.

9 (a) In order to meet cash flow deficits and to maintain  
10 liquidity in general funds and the Health Insurance Reserve  
11 Fund, on and after July 1, 2017 and through June 30, 2022 ~~2021~~,  
12 the State Treasurer and the State Comptroller, in consultation  
13 with the Governor's Office of Management and Budget, shall  
14 make transfers to general funds and the Health Insurance  
15 Reserve Fund, as directed by the State Comptroller, out of  
16 special funds of the State, to the extent allowed by federal  
17 law.

18 No such transfer may reduce the cumulative balance of all  
19 of the special funds of the State to an amount less than the  
20 total debt service payable during the 12 months immediately  
21 following the date of the transfer on any bonded indebtedness  
22 of the State and any certificates issued under the Short Term  
23 Borrowing Act. At no time shall the outstanding total  
24 transfers made from the special funds of the State to general

1 funds and the Health Insurance Reserve Fund under this Section  
2 exceed \$1,500,000,000; once the amount of \$1,500,000,000 has  
3 been transferred from the special funds of the State to  
4 general funds and the Health Insurance Reserve Fund,  
5 additional transfers may be made from the special funds of the  
6 State to general funds and the Health Insurance Reserve Fund  
7 under this Section only to the extent that moneys have first  
8 been re-transferred from general funds and the Health  
9 Insurance Reserve Fund to those special funds of the State.  
10 Notwithstanding any other provision of this Section, no such  
11 transfer may be made from any special fund that is exclusively  
12 collected by or directly appropriated to any other  
13 constitutional officer without the written approval of that  
14 constitutional officer.

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

1 origin within 60 ~~48~~ months after the date on which they were  
2 borrowed. When any of the funds from which moneys have been  
3 transferred pursuant to subsection (a) have insufficient cash  
4 from which the State Comptroller may make expenditures  
5 properly supported by appropriations from the fund, then the  
6 State Treasurer and State Comptroller shall transfer from  
7 general funds to the fund only such amount as is immediately  
8 necessary to satisfy outstanding expenditure obligations on a  
9 timely basis.

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

21 (1) the date each transfer was made;

22 (2) the amount of each transfer;

23 (3) in the case of a transfer from general funds to a  
24 fund of origin pursuant to subsection (b) of this Section,  
25 the amount of interest being paid to the fund of origin;  
26 and

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

4 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
5 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

6 (30 ILCS 105/6z-6) (from Ch. 127, par. 142z-6)

7 Sec. 6z-6. All moneys received pursuant to the federal  
8 Community Services Block Grant shall be deposited into the  
9 Community Services Block Grant Fund and used for the purposes  
10 permitted under the Grant. All money received from the federal  
11 Low-Income Household Water Assistance Program under the  
12 federal Consolidated Appropriations Act and the American  
13 Rescue Plan Act of 2021 shall be deposited into the Community  
14 Services Block Grant Fund and used for the purposes permitted  
15 under the Program and any related federal guidance.

16 (Source: P.A. 83-1053.)

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  
22 Projects Fund) are created as special funds in the State  
23 Treasury. These funds shall be used to establish a  
24 comprehensive program to protect Illinois' natural resources

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

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

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

26 (3) To develop a systematic and long-term program to

1 effectively measure and monitor natural resources and  
2 ecological conditions through investments in technology  
3 and involvement of scientific experts.

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

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

14 (6) To implement the State's Nutrient Loss Reduction  
15 Strategy, including, but not limited to, funding the  
16 resources needed to support the Strategy's Policy Working  
17 Group, cover water quality monitoring in support of  
18 Strategy implementation, prepare a biennial report on the  
19 progress made on the Strategy every 2 years, and provide  
20 cost share funding for nutrient capture projects.

21 (b) The State Comptroller and State Treasurer shall  
22 automatically transfer on the last day of each month,  
23 beginning on September 30, 1995 and ending on June 30, 2022  
24 ~~2021~~, from the General Revenue Fund to the Partners for  
25 Conservation Fund, an amount equal to 1/10 of the amount set  
26 forth below in fiscal year 1996 and an amount equal to 1/12 of



1 the amount set forth below in each of the other specified  
2 fiscal years:

3 Fiscal Year	Amount
4 1996	\$ 3,500,000
5 1997	\$ 9,000,000
6 1998	\$10,000,000
7 1999	\$11,000,000
8 2000	\$12,500,000
9 2001 through 2004	\$14,000,000
10 2005	\$7,000,000
11 2006	\$11,000,000
12 2007	\$0
13 2008 through 2011	\$14,000,000
14 2012	\$12,200,000
15 2013 through 2017	\$14,000,000
16 2018	\$1,500,000
17 2019	\$14,000,000
18 2020	\$7,500,000
19 2021 <u>through 2022</u>	\$14,000,000

20 (c) The State Comptroller and State Treasurer shall  
21 automatically transfer on the last day of each month beginning  
22 on July 31, 2021 and ending June 30, 2022, from the  
23 Environmental Protection Permit and Inspection Fund to the  
24 Partners for Conservation Fund, an amount equal to 1/12 of  
25 \$4,135,000. Notwithstanding any other provision of law to the  
26 contrary and in addition to any other transfers that may be

1 ~~provided for by law, on the last day of each month beginning on~~  
2 ~~July 31, 2006 and ending on June 30, 2007, or as soon~~  
3 ~~thereafter as may be practical, the State Comptroller shall~~  
4 ~~direct and the State Treasurer shall transfer \$1,000,000 from~~  
5 ~~the Open Space Lands Acquisition and Development Fund to the~~  
6 ~~Partners for Conservation Fund (formerly known as the~~  
7 ~~Conservation 2000 Fund).~~

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

11 (Source: P.A. 100-23, eff. 7-6-17; 101-10, eff. 6-5-19.)

12 (30 ILCS 105/6z-63)

13 Sec. 6z-63. The Professional Services Fund.

14 (a) The Professional Services Fund is created as a  
15 revolving fund in the State treasury. The following moneys  
16 shall be deposited into the Fund:

17 (1) amounts authorized for transfer to the Fund from  
18 the General Revenue Fund and other State funds (except for  
19 funds classified by the Comptroller as federal trust funds  
20 or State trust funds) pursuant to State law or Executive  
21 Order;

22 (2) federal funds received by the Department of  
23 Central Management Services (the "Department") as a result  
24 of expenditures from the Fund;

25 (3) interest earned on moneys in the Fund; and

1 (4) receipts or inter-fund transfers resulting from  
2 billings issued by the Department to State agencies for  
3 the cost of professional services rendered by the  
4 Department that are not compensated through the specific  
5 fund transfers authorized by this Section.

6 (b) Moneys in the Fund may be used by the Department for  
7 reimbursement or payment for:

8 (1) providing professional services to State agencies  
9 or other State entities;

10 (2) rendering other services to State agencies at the  
11 Governor's direction or to other State entities upon  
12 agreement between the Director of Central Management  
13 Services and the appropriate official or governing body of  
14 the other State entity; or

15 (3) providing for payment of administrative and other  
16 expenses incurred by the Department in providing  
17 professional services.

18 Beginning in fiscal year 2021, moneys in the Fund may also  
19 be appropriated to and used by the Executive Ethics Commission  
20 for oversight and administration of the eProcurement system  
21 known as BidBuy, and by the Chief Procurement Officer  
22 appointed under paragraph (4) of subsection (a) of Section  
23 10-20 of the Illinois Procurement Code for the ~~general~~  
24 ~~services~~ and operation of the BidBuy system previously  
25 administered by the Department.

26 Beginning in fiscal year 2022, moneys in the Fund may also

1 be appropriated to and used by the Commission on Equity and  
2 Inclusion for its operating and administrative expenses  
3 related to the Business Enterprise Program, previously  
4 administered by the Department.

5 (c) State agencies or other State entities may direct the  
6 Comptroller to process inter-fund transfers or make payment  
7 through the voucher and warrant process to the Professional  
8 Services Fund in satisfaction of billings issued under  
9 subsection (a) of this Section.

10 (d) Reconciliation. For the fiscal year beginning on July  
11 1, 2004 only, the Director of Central Management Services (the  
12 "Director") shall order that each State agency's payments and  
13 transfers made to the Fund be reconciled with actual Fund  
14 costs for professional services provided by the Department on  
15 no less than an annual basis. The Director may require reports  
16 from State agencies as deemed necessary to perform this  
17 reconciliation.

18 (e) (Blank).

19 (e-5) (Blank).

20 (e-7) (Blank).

21 (e-10) (Blank).

22 (e-15) (Blank).

23 (e-20) (Blank).

24 (e-25) (Blank).

25 (e-30) (Blank).

26 (e-35) (Blank).

1 (e-40) (Blank).

2 (e-45) (Blank).

3 (e-50) (Blank).

4 (f) The term "professional services" means services  
5 rendered on behalf of State agencies and other State entities  
6 pursuant to Section 405-293 of the Department of Central  
7 Management Services Law of the Civil Administrative Code of  
8 Illinois.

9 (Source: P.A. 101-636, eff. 6-10-20.)

10 (30 ILCS 105/6z-70)

11 Sec. 6z-70. The Secretary of State Identification Security  
12 and Theft Prevention Fund.

13 (a) The Secretary of State Identification Security and  
14 Theft Prevention Fund is created as a special fund in the State  
15 treasury. The Fund shall consist of any fund transfers,  
16 grants, fees, or moneys from other sources received for the  
17 purpose of funding identification security and theft  
18 prevention measures.

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

23 (c) (Blank).

24 (d) (Blank).

25 (e) (Blank).

1 (f) (Blank).

2 (g) (Blank).

3 (h) (Blank).

4 (i) (Blank).

5 (j) (Blank).

6 (k) (Blank).

7 (l) (Blank). ~~Notwithstanding any other provision of State~~  
8 ~~law to the contrary, on or after July 1, 2019, and until June~~  
9 ~~30, 2020, in addition to any other transfers that may be~~  
10 ~~provided for by law, at the direction of and upon notification~~  
11 ~~of the Secretary of State, the State Comptroller shall direct~~  
12 ~~and the State Treasurer shall transfer amounts into the~~  
13 ~~Secretary of State Identification Security and Theft~~  
14 ~~Prevention Fund from the designated funds not exceeding the~~  
15 ~~following totals:~~

16	<del>Division of Corporations Registered Limited</del>	
17	<del>Liability</del>	<del>Partnership</del>
18	<del>Fund.....</del>	<del>\$287,000</del>
19	<del>Securities</del>	<del>Investors</del>
20	<del>Fund.....</del>	<del>\$1,500,000</del>
21	<del>Department of Business Services</del>	
22	<del>Special</del>	<del>Operations</del>
23	<del>Fund.....</del>	<del>\$3,000,000</del>
24	<del>Securities</del>	<del>Audit and Enforcement</del>
25	<del>Fund.....</del>	<del>\$3,500,000</del>

26 (m) Notwithstanding any other provision of State law to

1 the contrary, on or after July 1, 2020, and until June 30,  
 2 2021, in addition to any other transfers that may be provided  
 3 for by law, at the direction of and upon notification of the  
 4 Secretary of State, the State Comptroller shall direct and the  
 5 State Treasurer shall transfer amounts into the Secretary of  
 6 State Identification Security and Theft Prevention Fund from  
 7 the designated funds not exceeding the following totals:

8       Division of Corporations Registered Limited  
 9            Liability Partnership Fund ..... \$287,000  
 10       Securities Investors Education Fund.....  
 11 .....\$1,500,000

12       Department of Business Services Special  
 13            Operations Fund..... \$4,500,000  
 14       Securities Audit and Enforcement Fund..... \$5,000,000  
 15       Corporate Franchise Tax Refund Fund..... \$3,000,000

16       (n) Notwithstanding any other provision of State law to  
 17 the contrary, on or after July 1, 2021, and until June 30,  
 18 2022, in addition to any other transfers that may be provided  
 19 for by law, at the direction of and upon notification of the  
 20 Secretary of State, the State Comptroller shall direct and the  
 21 State Treasurer shall transfer amounts into the Secretary of  
 22 State Identification Security and Theft Prevention Fund from  
 23 the designated funds not exceeding the following totals:

24       Division of Corporations Registered Limited  
 25            Liability Partnership Fund ..... \$287,000  
 26       Securities Investors Education Fund..... \$1,500,000

1           Department of Business Services Special

2                   Operations Fund..... \$4,500,000

3                   Securities Audit and Enforcement Fund ..... \$5,000,000

4                   Corporate Franchise Tax Refund Fund ..... \$3,000,000

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

6           101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

7                   (30 ILCS 105/6z-77)

8           Sec. 6z-77. The Capital Projects Fund. The Capital

9           Projects Fund is created as a special fund in the State

10          Treasury. The State Comptroller and State Treasurer shall

11          transfer from the Capital Projects Fund to the General Revenue

12          Fund \$61,294,550 on October 1, 2009, \$122,589,100 on January

13          1, 2010, and \$61,294,550 on April 1, 2010. Beginning on July 1,

14          2010, and on July 1 and January 1 of each year thereafter, the

15          State Comptroller and State Treasurer shall transfer the sum

16          of \$122,589,100 from the Capital Projects Fund to the General

17          Revenue Fund. In Fiscal Year 2022 only, the State Comptroller

18          and State Treasurer shall transfer up to \$40,000,000 of sports

19          wagering revenues from the Capital Projects Fund to the

20          Rebuild Illinois Projects Fund in one or more transfers as

21          directed by the Governor. Subject to appropriation, the

22          Capital Projects Fund may be used only for capital projects

23          and the payment of debt service on bonds issued for capital

24          projects. All interest earned on moneys in the Fund shall be

25          deposited into the Fund. The Fund shall not be subject to



1 administrative charges or chargebacks, such as but not limited  
2 to those authorized under Section 8h.

3 (Source: P.A. 96-34, eff. 7-13-09.)

4 (30 ILCS 105/6z-82)

5 Sec. 6z-82. State Police Operations Assistance Fund.

6 (a) There is created in the State treasury a special fund  
7 known as the State Police Operations Assistance Fund. The Fund  
8 shall receive revenue under the Criminal and Traffic  
9 Assessment Act. The Fund may also receive revenue from grants,  
10 donations, appropriations, and any other legal source.

11 (b) The Department of State Police may use moneys in the  
12 Fund to finance any of its lawful purposes or functions.

13 (c) Expenditures may be made from the Fund only as  
14 appropriated by the General Assembly by law.

15 (d) Investment income that is attributable to the  
16 investment of moneys in the Fund shall be retained in the Fund  
17 for the uses specified in this Section.

18 (e) The State Police Operations Assistance Fund shall not  
19 be subject to administrative chargebacks.

20 (f) ~~(Blank). Notwithstanding any other provision of State~~  
21 ~~law to the contrary, on or after July 1, 2012, and until June~~  
22 ~~30, 2013, in addition to any other transfers that may be~~  
23 ~~provided for by law, at the direction of and upon notification~~  
24 ~~from the Director of State Police, the State Comptroller shall~~  
25 ~~direct and the State Treasurer shall transfer amounts into the~~

1 ~~State Police Operations Assistance Fund from the designated~~  
2 ~~funds not exceeding the following totals:~~

3 ~~State Police Vehicle Fund ..... \$2,250,000~~

4 ~~State Police Wireless Service~~

5 ~~Emergency Fund ..... \$2,500,000~~

6 ~~State Police Services Fund ..... \$3,500,000~~

7 (g) Notwithstanding any other provision of State law to  
8 the contrary, on or after July 1, 2021, in addition to any  
9 other transfers that may be provided for by law, at the  
10 direction of and upon notification from the Director of State  
11 Police, the State Comptroller shall direct and the State  
12 Treasurer shall transfer amounts not exceeding \$7,000,000 into  
13 the State Police Operations Assistance Fund from the State  
14 Police Services Fund.

15 (Source: P.A. 100-987, eff. 7-1-19.)

16 (30 ILCS 105/6z-100)

17 (Section scheduled to be repealed on July 1, 2021)

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

1 Development Board, as appropriated, for expenditures for  
2 personal services, retirement, social security, contractual  
3 services, legal services, travel, commodities, printing,  
4 equipment, electronic data processing, or telecommunications.  
5 For fiscal year 2021 and thereafter, the monies in this Fund  
6 may also be appropriated to and used by the Executive Ethics  
7 Commission for oversight and administration of the Chief  
8 Procurement Officer appointed under paragraph (1) of  
9 subsection (a) of Section 10-20 of the Illinois Procurement  
10 Code ~~responsible for capital procurement~~. Unexpended moneys in  
11 the Fund shall not be transferred or allocated by the  
12 Comptroller or Treasurer to any other fund, nor shall the  
13 Governor authorize the transfer or allocation of those moneys  
14 to any other fund. This Section is repealed July 1, 2022 ~~2021~~.  
15 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
16 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 101-645, eff.  
17 6-26-20.)

18 (30 ILCS 105/6z-121)

19 Sec. 6z-121. State Coronavirus Urgent Remediation  
20 Emergency Fund.

21 (a) The State Coronavirus Urgent Remediation Emergency  
22 (State CURE) Fund is created as a federal trust fund within the  
23 State treasury. The State CURE Fund shall be held separate and  
24 apart from all other funds in the State treasury. The State  
25 CURE Fund is established: (1) to receive, directly or

1 indirectly, federal funds from the Coronavirus Relief Fund in  
2 accordance with Section 5001 of the federal Coronavirus Aid,  
3 Relief, and Economic Security (CARES) Act, the Coronavirus  
4 State Fiscal Recovery Fund in accordance with Section 9901 of  
5 the American Rescue Plan Act of 2021, or from any other federal  
6 fund pursuant to any other provision of the American Rescue  
7 Plan Act of 2021 or any other federal law; and (2) to provide  
8 for the transfer, distribution and expenditure of such federal  
9 funds as permitted in the federal Coronavirus Aid, Relief, and  
10 Economic Security (CARES) Act, the American Rescue Plan Act of  
11 2021, and related federal guidance or any other federal law,  
12 and as authorized by this Section.

13 (b) Federal funds received by the State from the  
14 Coronavirus Relief Fund in accordance with Section 5001 of the  
15 federal Coronavirus Aid, Relief, and Economic Security (CARES)  
16 Act, the Coronavirus State Fiscal Recovery Fund in accordance  
17 with Section 9901 of the American Rescue Plan Act of 2021, or  
18 any other federal funds received pursuant to the American  
19 Rescue Plan Act of 2021 or any other federal law, may be  
20 deposited, directly or indirectly, into the State CURE Fund.

21 (c) Funds in the State CURE Fund may be expended, subject  
22 to appropriation, directly for purposes permitted under the  
23 federal law and related federal guidance governing the use of  
24 such funds, which may include without limitation purposes  
25 permitted in Section 5001 of the CARES Act and Sections 3201,  
26 3206, and 9901 of the American Rescue Plan Act of 2021. All

1 federal funds received into the State CURE Fund from the  
2 Coronavirus Relief Fund, the Coronavirus State Fiscal Recovery  
3 Fund, or any other source under the American Rescue Plan Act of  
4 2021, may be transferred or expended by the Illinois Emergency  
5 Management Agency at the direction of the Governor for the  
6 specific purposes permitted by the federal Coronavirus Aid,  
7 Relief, and Economic Security (CARES) Act, the American Rescue  
8 Plan Act of 2021, any related regulations or federal guidance,  
9 and any terms and conditions of the federal awards received by  
10 the State thereunder. The State Comptroller shall direct and  
11 the State Treasurer shall transfer, as directed by the  
12 Governor in writing, a portion of the federal funds received  
13 from the Coronavirus Relief Fund or from any other federal  
14 fund pursuant to any other provision of federal law ~~may be~~  
15 ~~transferred~~ to the Local Coronavirus Urgent Remediation  
16 Emergency (Local CURE) Fund from time to time for the  
17 provision and administration of grants to units of local  
18 government as permitted by the federal Coronavirus Aid,  
19 Relief, and Economic Security (CARES) Act, any related federal  
20 guidance, and any other additional federal law that may  
21 provide authorization. The State Comptroller shall direct and  
22 the State Treasurer shall transfer amounts, as directed by the  
23 Governor in writing, from the State CURE Fund to the Essential  
24 Government Services Support Fund to be used for the provision  
25 of government services as permitted under Section 602(c)(1)(C)  
26 of the Social Security Act as enacted by Section 9901 of the

1 American Rescue Plan Act and related federal guidance. Funds  
2 in the State CURE Fund also may be transferred to other funds  
3 in the State treasury as reimbursement for expenditures made  
4 from such other funds if the expenditures are eligible for  
5 federal reimbursement under Section 5001 of the federal  
6 Coronavirus Aid, Relief, and Economic Security (CARES) Act,  
7 the relevant provisions of the American Rescue Plan Act of  
8 2021, or any ~~and~~ related federal guidance. ~~Funds in the State~~  
9 ~~CURE Fund also may be expended directly on expenditures~~  
10 ~~eligible for federal reimbursement under Section 5001 of the~~  
11 ~~federal Coronavirus Aid, Relief, and Economic Security (CARES)~~  
12 ~~Act and related federal guidance.~~

13 (d) Once the General Assembly has enacted appropriations  
14 from the State CURE Fund, the expenditure of funds from the  
15 State CURE Fund shall be subject to appropriation by the  
16 General Assembly, and shall be administered by the Illinois  
17 Emergency Management Agency at the direction of the Governor.  
18 The Illinois Emergency Management Agency, and other agencies  
19 as named in appropriations, shall transfer, distribute or  
20 expend the funds. The State Comptroller shall direct and the  
21 State Treasurer shall transfer funds in the State CURE Fund to  
22 other funds in the State treasury as reimbursement for  
23 expenditures made from such other funds if the expenditures  
24 are eligible for federal reimbursement under Section 5001 of  
25 the federal Coronavirus Aid, Relief, and Economic Security  
26 (CARES) Act, the relevant provisions of the American Rescue

1 Plan Act of 2021, or any ~~and~~ related federal guidance, as  
2 directed in writing by the Governor. Additional funds that may  
3 be received from the federal government from legislation  
4 enacted in response to the impact of Coronavirus Disease 2019,  
5 including fiscal stabilization payments that replace revenues  
6 lost due to Coronavirus Disease 2019, The State Comptroller  
7 may direct and the State Treasurer shall transfer in the  
8 manner authorized or required by any related federal guidance,  
9 as directed in writing by the Governor.

10 (e) Unexpended funds in the State CURE Fund shall be paid  
11 back to the federal government at the direction of the  
12 Governor.

13 (f) In addition to any other transfers that may be  
14 provided for by law, at the direction of the Governor, the  
15 State Comptroller shall direct and the State Treasurer shall  
16 transfer the sum of \$24,523,000 from the State CURE Fund to the  
17 Chicago Travel Industry Promotion Fund.

18 (g) In addition to any other transfers that may be  
19 provided for by law, at the direction of the Governor, the  
20 State Comptroller shall direct and the State Treasurer shall  
21 transfer the sum of \$30,000,000 from the State CURE Fund to the  
22 Metropolitan Pier and Exposition Authority Incentive Fund.

23 (h) In addition to any other transfers that may be  
24 provided for by law, at the direction of the Governor, the  
25 State Comptroller shall direct and the State Treasurer shall  
26 transfer the sum of \$45,180,000 from the State CURE Fund to the

1 Local Tourism Fund.

2 (Source: P.A. 101-636, eff. 6-10-20.)

3 (30 ILCS 105/6z-122)

4 Sec. 6z-122. Local Coronavirus Urgent Remediation  
5 Emergency Fund.

6 (a) The Local Coronavirus Urgent Remediation Emergency  
7 Fund, or Local CURE Fund, is created as a federal trust fund  
8 within the State treasury. The Local CURE Fund shall be held  
9 separate and apart from all other funds of the State. The Local  
10 CURE Fund is established: (1) to receive transfers from either  
11 the Disaster Response and Recovery Fund or the State  
12 Coronavirus Urgent Remediation Emergency (State CURE) Fund of  
13 federal funds received by the State from the Coronavirus  
14 Relief Fund in accordance with Section 5001 of the federal  
15 Coronavirus Aid, Relief, and Economic Security (CARES) Act or  
16 pursuant to any other provision of federal law; and (2) to  
17 provide for the administration and payment of grants and  
18 expense reimbursements to units of local government as  
19 permitted in the federal Coronavirus Aid, Relief, and Economic  
20 Security (CARES) Act and related federal guidance, as  
21 authorized by this Section, and as authorized in the  
22 Department of Commerce and Economic Opportunity Act.

23 (b) A portion of the funds received into either the  
24 Disaster Response and Recovery Fund or the State CURE Fund  
25 from the Coronavirus Relief Fund in accordance with Section



1 5001 of the federal Coronavirus Aid, Relief, and Economic  
2 Security (CARES) Act may be transferred into the Local CURE  
3 Fund from time to time. Such funds transferred to the Local  
4 CURE Fund may be used by the Department of Commerce and  
5 Economic Opportunity only to provide for the awarding and  
6 administration and payment of grants and expense  
7 reimbursements to units of local government for the specific  
8 purposes permitted by the federal Coronavirus Aid, Relief, and  
9 Economic Security (CARES) Act and any related federal  
10 guidance, the terms and conditions of the federal awards  
11 through which the funds are received by the State, in  
12 accordance with the procedures established in this Section,  
13 and as authorized in the Department of Commerce and Economic  
14 Opportunity Act.

15 (c) Unless federal guidance expands the authorized uses,  
16 the funds received by units of local government from the Local  
17 CURE Fund may be used only to cover the costs of the units of  
18 local government that (1) are necessary expenditures incurred  
19 due to the public health emergency caused by the Coronavirus  
20 Disease 2019, (2) were not accounted for in the budget of the  
21 State or unit of local government most recently approved as of  
22 March 27, 2020: and are incurred on or after March 1, 2020 and  
23 before December 31, 2021 ~~2020~~; however, if new federal  
24 guidance or new federal law expands authorized uses or extends  
25 the covered period, then the funds may be used for any other  
26 permitted purposes throughout the covered period.

1 (d) The expenditure of funds from the Local CURE Fund  
2 shall be subject to appropriation by the General Assembly.

3 (d-5) In addition to the purposes described in subsection  
4 (a), the Local CURE Fund may receive, directly or indirectly,  
5 federal funds from the Coronavirus Local Fiscal Recovery Fund  
6 in accordance with Section 9901 of the American Rescue Plan  
7 Act of 2021 in order to provide payments to units of local  
8 government as directed by Section 9901 of the American Rescue  
9 Plan Act of 2021 and related federal guidance. Such moneys on  
10 deposit in the Local CURE Fund shall be paid to units of local  
11 government in accordance with Section 9901 of the American  
12 Rescue Plan Act of 2021 and as directed by federal guidance on  
13 a continuing basis by the Department of Revenue, in  
14 cooperation with the Department of Commerce and Economic  
15 Opportunity and as instructed by the Governor.

16 (e) Unexpended funds in the Local CURE Fund shall be  
17 transferred or paid back to the State CURE Fund or to the  
18 federal government at the direction of the Governor.

19 (Source: P.A. 101-636, eff. 6-10-20.)

20 (30 ILCS 105/6z-128 new)

21 Sec. 6z-128. Essential Government Services Support Fund.

22 (a) The Essential Government Services Support Fund (the  
23 EGSS Fund) is created as a federal trust fund within the State  
24 treasury. The EGSS Fund is established: (1) to receive,  
25 directly or indirectly, federal funds from the Coronavirus

1 State Fiscal Recovery Fund in accordance with Section 9901 of  
2 the federal American Rescue Plan Act of 2021; and (2) to  
3 provide for the use of such funds for purposes permitted by  
4 Section 9901 of the American Rescue Plan Act of 2021,  
5 including the provision of government services as permitted  
6 under Section 602(c)(1)(C) of the Social Security Act as  
7 enacted by Section 9901 of the American Rescue Plan Act of  
8 2021, and as authorized by this Section.

9 (b) Federal funds received by the State from the  
10 Coronavirus State Fiscal Recovery Fund in accordance with  
11 Section 9901 of the American Rescue Plan Act of 2021 may be  
12 deposited, directly or indirectly, into the EGSS Fund.

13 (c) The EGSS Fund shall be subject to appropriation by the  
14 General Assembly. The fund shall be administered by the  
15 Illinois Emergency Management Agency at the direction of the  
16 Governor. The Illinois Emergency Management Agency, and other  
17 agencies as named in appropriations, shall transfer,  
18 distribute or expend the funds. Funds in the EGSS Fund may be  
19 expended, subject to appropriation, directly for purposes  
20 permitted under Section 9901 of the American Rescue Plan Act  
21 of 2021 and related federal guidance governing the use of such  
22 funds, including the provision of government services as  
23 permitted under Section 602(c)(1)(C) of the Social Security  
24 Act as enacted by Section 9901 of the American Rescue Plan Act  
25 of 2021.

26 (d) All funds received, directly or indirectly, into the

1 EGSS Fund from the Coronavirus State Fiscal Recovery Fund may  
2 be transferred or expended at the direction of the Governor  
3 for the specific purposes permitted under Section 9901 of the  
4 American Rescue Plan Act of 2021 and any related federal  
5 guidance. The State Comptroller shall direct and the State  
6 Treasurer shall transfer from time to time, as directed by the  
7 Governor in writing, any of the funds in the EGSS Fund to the  
8 General Revenue Fund or other funds in the State treasury as  
9 needed for expenditures, or as reimbursement for expenditures  
10 made, from such other funds for permitted purposes under  
11 Section 9901 of the American Rescue Plan Act of 2021,  
12 including the provision of government services.

13 (e) Unexpended funds in the EGSS Fund shall be paid back to  
14 the federal government at the direction of the Governor.

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  
25 2 through 10 of the Illinois Vehicle Code, except the cost

1 of administration of Articles I and II of Chapter 3 of that  
2 Code, and to pay the costs of the Executive Ethics  
3 Commission for oversight and administration of the Chief  
4 Procurement Officer appointed under paragraph (2) of  
5 subsection (a) of Section 10-20 of the Illinois  
6 Procurement Code for transportation; and

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

1 and defense-industry sites, and to the sources of raw  
2 materials and for replacing existing highways and highway  
3 connections shut off from general public use at military  
4 and naval reservations and defense-industry sites, or for  
5 the purchase of right-of-way, except that the State shall  
6 be reimbursed in full for any expense incurred in building  
7 the flight strips; or for the operating and maintaining of  
8 highway garages; or for patrolling and policing the public  
9 highways and conserving the peace; or for the operating  
10 expenses of the Department relating to the administration  
11 of public transportation programs; ~~or, during fiscal year~~  
12 ~~2020 only, for the purposes of a grant not to exceed~~  
13 ~~\$8,394,800 to the Regional Transportation Authority on~~  
14 ~~behalf of PACE for the purpose of ADA/Para transit~~  
15 ~~expenses;~~ or, during fiscal year 2021 only, for the  
16 purposes of a grant not to exceed \$8,394,800 to the  
17 Regional Transportation Authority on behalf of PACE for  
18 the purpose of ADA/Para-transit expenses; or, during  
19 fiscal year 2022 only, for the purposes of a grant not to  
20 exceed \$8,394,800 to the Regional Transportation Authority  
21 on behalf of PACE for the purpose of ADA/Para-transit  
22 expenses; or for any of those purposes or any other  
23 purpose that may be provided by law.

24 Appropriations for any of those purposes are payable from  
25 the Road Fund. Appropriations may also be made from the Road  
26 Fund for the administrative expenses of any State agency that

1 are related to motor vehicles or arise from the use of motor  
2 vehicles.

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

9 1. Department of Public Health;

10 2. Department of Transportation, only with respect to  
11 subsidies for one-half fare Student Transportation and  
12 Reduced Fare for Elderly, ~~except fiscal year 2020 only~~  
13 ~~when no more than \$17,570,000 may be expended and except~~  
14 fiscal year 2021 only when no more than \$17,570,000 may be  
15 expended and except fiscal year 2022 only when no more  
16 than \$17,570,000 may be expended;

17 3. Department of Central Management Services, except  
18 for expenditures incurred for group insurance premiums of  
19 appropriate personnel;

20 4. Judicial Systems and Agencies.

21 Beginning with fiscal year 1981 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 State Police, except for expenditures  
2           with respect to the Division of Operations;

3           2. Department of Transportation, only with respect to  
4           Intercity Rail Subsidies, ~~except fiscal year 2020 only~~  
5           ~~when no more than \$50,000,000 may be expended and except~~  
6           fiscal year 2021 only when no more than \$50,000,000 may be  
7           expended and except fiscal year 2022 only when no more  
8           than \$50,000,000 may be expended, and Rail Freight  
9           Services.

10          Beginning with fiscal year 1982 and thereafter, no Road  
11          Fund monies shall be appropriated to the following Departments  
12          or agencies of State government for administration, grants, or  
13          operations; but this limitation is not a restriction upon  
14          appropriating for those purposes any Road Fund monies that are  
15          eligible for federal reimbursement: Department of Central  
16          Management Services, except for awards made by the Illinois  
17          Workers' Compensation Commission under the terms of the  
18          Workers' Compensation Act or Workers' Occupational Diseases  
19          Act for injury or death of an employee of the Division of  
20          Highways in the Department of Transportation.

21          Beginning with fiscal year 1984 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 State Police, except not more than  
2           40% of the funds appropriated for the Division of  
3           Operations;

4           2. State Officers.

5           Beginning with fiscal year 1984 and thereafter, no Road  
6           Fund monies shall be appropriated to any Department or agency  
7           of State government for administration, grants, or operations  
8           except as provided hereafter; but this limitation is not a  
9           restriction upon appropriating for those purposes any Road  
10          Fund monies that are eligible for federal reimbursement. It  
11          shall not be lawful to circumvent the above appropriation  
12          limitations by governmental reorganization or other methods.  
13          Appropriations shall be made from the Road Fund only in  
14          accordance with the provisions of this Section.

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

24                  first -- to pay the cost of administration of Chapters  
25                  2 through 10 of the Illinois Vehicle Code; and

26                  secondly -- no Road Fund monies derived from fees,

1 excises, or license taxes relating to registration,  
2 operation and use of vehicles on public highways or to  
3 fuels used for the propulsion of those vehicles, shall be  
4 appropriated or expended other than for costs of  
5 administering the laws imposing those fees, excises, and  
6 license taxes, statutory refunds and adjustments allowed  
7 thereunder, administrative costs of the Department of  
8 Transportation, including, but not limited to, the  
9 operating expenses of the Department relating to the  
10 administration of public transportation programs, payment  
11 of debts and liabilities incurred in construction and  
12 reconstruction of public highways and bridges, acquisition  
13 of rights-of-way for and the cost of construction,  
14 reconstruction, maintenance, repair, and operation of  
15 public highways and bridges under the direction and  
16 supervision of the State, political subdivision, or  
17 municipality collecting those monies, ~~or during fiscal~~  
18 ~~year 2020 only for the purposes of a grant not to exceed~~  
19 ~~\$8,394,800 to the Regional Transportation Authority on~~  
20 ~~behalf of PACE for the purpose of ADA/Para-transit~~  
21 ~~expenses,~~ or during fiscal year 2021 only for the purposes  
22 of a grant not to exceed \$8,394,800 to the Regional  
23 Transportation Authority on behalf of PACE for the purpose  
24 of ADA/Para-transit expenses, or during fiscal year 2022  
25 only for the purposes of a grant not to exceed \$8,394,800  
26 to the Regional Transportation Authority on behalf of PACE

1       for the purpose of ADA/Para-transit expenses, and the  
2       costs for patrolling and policing the public highways (by  
3       State, political subdivision, or municipality collecting  
4       that money) for enforcement of traffic laws. The  
5       separation of grades of such highways with railroads and  
6       costs associated with protection of at-grade highway and  
7       railroad crossing shall also be permissible.

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

11      Except as provided in this paragraph, beginning with  
12      fiscal year 1991 and thereafter, no Road Fund monies shall be  
13      appropriated to the Department of State Police for the  
14      purposes of this Section in excess of its total fiscal year  
15      1990 Road Fund appropriations for those purposes unless  
16      otherwise provided in Section 5g of this Act. For fiscal years  
17      2003, 2004, 2005, 2006, and 2007 only, no Road Fund monies  
18      shall be appropriated to the Department of State Police for  
19      the purposes of this Section in excess of \$97,310,000. For  
20      fiscal year 2008 only, no Road Fund monies shall be  
21      appropriated to the Department of State Police for the  
22      purposes of this Section in excess of \$106,100,000. For fiscal  
23      year 2009 only, no Road Fund monies shall be appropriated to  
24      the Department of State Police for the purposes of this  
25      Section in excess of \$114,700,000. Beginning in fiscal year  
26      2010, no road fund moneys shall be appropriated to the

1 Department of State Police. It shall not be lawful to  
2 circumvent this limitation on appropriations by governmental  
3 reorganization or other methods unless otherwise provided in  
4 Section 5g of this Act.

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

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

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

23	Fiscal Year 2000	\$80,500,000;
24	Fiscal Year 2001	\$80,500,000;
25	Fiscal Year 2002	\$80,500,000;
26	Fiscal Year 2003	\$130,500,000;

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

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

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

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

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

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

25 The additional amounts authorized for expenditure in this  
26 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91

1 shall be repaid to the Road Fund from the General Revenue Fund  
2 in the next succeeding fiscal year that the General Revenue  
3 Fund has a positive budgetary balance, as determined by  
4 generally accepted accounting principles applicable to  
5 government.

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

13 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
14 100-863, eff.8-14-18; 101-10, eff. 6-5-19; 101-636, eff.  
15 6-10-20.)

16 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

17 Sec. 8.12. State Pensions Fund.

18 (a) The moneys in the State Pensions Fund shall be used  
19 exclusively for the administration of the Revised Uniform  
20 Unclaimed Property Act and for the expenses incurred by the  
21 Auditor General for administering the provisions of Section  
22 2-8.1 of the Illinois State Auditing Act and for operational  
23 expenses of the Office of the State Treasurer and for the  
24 funding of the unfunded liabilities of the designated  
25 retirement systems. For the purposes of this Section,

1 "operational expenses of the Office of the State Treasurer"  
2 includes the acquisition of land and buildings in State fiscal  
3 years 2019 and 2020 for use by the Office of the State  
4 Treasurer, as well as construction, reconstruction,  
5 improvement, repair, and maintenance, in accordance with the  
6 provisions of laws relating thereto, of such lands and  
7 buildings beginning in State fiscal year 2019 and thereafter.  
8 Beginning in State fiscal year 2023 ~~2022~~, payments to the  
9 designated retirement systems under this Section shall be in  
10 addition to, and not in lieu of, any State contributions  
11 required under the Illinois Pension Code.

12 "Designated retirement systems" means:

13 (1) the State Employees' Retirement System of  
14 Illinois;

15 (2) the Teachers' Retirement System of the State of  
16 Illinois;

17 (3) the State Universities Retirement System;

18 (4) the Judges Retirement System of Illinois; and

19 (5) the General Assembly Retirement System.

20 (b) Each year the General Assembly may make appropriations  
21 from the State Pensions Fund for the administration of the  
22 Revised Uniform Unclaimed Property Act.

23 (c) As soon as possible after July 30, 2004 (the effective  
24 date of Public Act 93-839), the General Assembly shall  
25 appropriate from the State Pensions Fund (1) to the State  
26 Universities Retirement System the amount certified under

1 Section 15-165 during the prior year, (2) to the Judges  
2 Retirement System of Illinois the amount certified under  
3 Section 18-140 during the prior year, and (3) to the General  
4 Assembly Retirement System the amount certified under Section  
5 2-134 during the prior year as part of the required State  
6 contributions to each of those designated retirement systems.  
7 If the amount in the State Pensions Fund does not exceed the  
8 sum of the amounts certified in Sections 15-165, 18-140, and  
9 2-134 by at least \$5,000,000, the amount paid to each  
10 designated retirement system under this subsection shall be  
11 reduced in proportion to the amount certified by each of those  
12 designated retirement systems.

13 (c-5) For fiscal years 2006 through 2022 ~~2021~~, the General  
14 Assembly shall appropriate from the State Pensions Fund to the  
15 State Universities Retirement System the amount estimated to  
16 be available during the fiscal year in the State Pensions  
17 Fund; provided, however, that the amounts appropriated under  
18 this subsection (c-5) shall not reduce the amount in the State  
19 Pensions Fund below \$5,000,000.

20 (c-6) For fiscal year 2023 ~~2022~~ and each fiscal year  
21 thereafter, as soon as may be practical after any money is  
22 deposited into the State Pensions Fund from the Unclaimed  
23 Property Trust Fund, the State Treasurer shall apportion the  
24 deposited amount among the designated retirement systems as  
25 defined in subsection (a) to reduce their actuarial reserve  
26 deficiencies. The State Comptroller and State Treasurer shall



1 pay the apportioned amounts to the designated retirement  
2 systems to fund the unfunded liabilities of the designated  
3 retirement systems. The amount apportioned to each designated  
4 retirement system shall constitute a portion of the amount  
5 estimated to be available for appropriation from the State  
6 Pensions Fund that is the same as that retirement system's  
7 portion of the total actual reserve deficiency of the systems,  
8 as determined annually by the Governor's Office of Management  
9 and Budget at the request of the State Treasurer. The amounts  
10 apportioned under this subsection shall not reduce the amount  
11 in the State Pensions Fund below \$5,000,000.

12 (d) The Governor's Office of Management and Budget shall  
13 determine the individual and total reserve deficiencies of the  
14 designated retirement systems. For this purpose, the  
15 Governor's Office of Management and Budget shall utilize the  
16 latest available audit and actuarial reports of each of the  
17 retirement systems and the relevant reports and statistics of  
18 the Public Employee Pension Fund Division of the Department of  
19 Insurance.

20 (d-1) (Blank).

21 (e) The changes to this Section made by Public Act 88-593  
22 shall first apply to distributions from the Fund for State  
23 fiscal year 1996.

24 (Source: P.A. 100-22, eff. 1-1-18; 100-23, eff. 7-6-17;  
25 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 101-10, eff.  
26 6-5-19; 101-487, eff. 8-23-19; 101-636, eff. 6-10-20.)

1 (30 ILCS 105/8.25-4) (from Ch. 127, par. 144.25-4)

2 Sec. 8.25-4. All moneys in the Illinois Sports Facilities  
3 Fund are allocated to and shall be transferred, appropriated  
4 and used only for the purposes authorized by, and subject to,  
5 the limitations and conditions of this Section.

6 All moneys deposited pursuant to Section 13.1 of "An Act  
7 in relation to State revenue sharing with local governmental  
8 entities", as amended, and all moneys deposited with respect  
9 to the \$5,000,000 deposit, but not the additional \$8,000,000  
10 advance applicable before July 1, 2001, or the Advance Amount  
11 applicable on and after that date, pursuant to Section 6 of  
12 "The Hotel Operators' Occupation Tax Act", as amended, into  
13 the Illinois Sports Facilities Fund shall be credited to the  
14 Subsidy Account within the Fund. All moneys deposited with  
15 respect to the additional \$8,000,000 advance applicable before  
16 July 1, 2001, or the Advance Amount applicable on and after  
17 that date, but not the \$5,000,000 deposit, pursuant to Section  
18 6 of "The Hotel Operators' Occupation Tax Act", as amended,  
19 into the Illinois Sports Facilities Fund shall be credited to  
20 the Advance Account within the Fund. All moneys deposited from  
21 any transfer pursuant to Section 8g-1 of the State Finance Act  
22 shall be credited to the Advance Account within the Fund.

23 Beginning with fiscal year 1989 and continuing for each  
24 fiscal year thereafter through and including fiscal year 2001,  
25 no less than 30 days before the beginning of such fiscal year

1 (except as soon as may be practicable after the effective date  
2 of this amendatory Act of 1988 with respect to fiscal year  
3 1989) the Chairman of the Illinois Sports Facilities Authority  
4 shall certify to the State Comptroller and the State  
5 Treasurer, without taking into account any revenues or  
6 receipts of the Authority, the lesser of (a) \$18,000,000 and  
7 (b) the sum of (i) the amount anticipated to be required by the  
8 Authority during the fiscal year to pay principal of and  
9 interest on, and other payments relating to, its obligations  
10 issued or to be issued under Section 13 of the Illinois Sports  
11 Facilities Authority Act, including any deposits required to  
12 reserve funds created under any indenture or resolution  
13 authorizing issuance of the obligations and payments to  
14 providers of credit enhancement, (ii) the amount anticipated  
15 to be required by the Authority during the fiscal year to pay  
16 obligations under the provisions of any management agreement  
17 with respect to a facility or facilities owned by the  
18 Authority or of any assistance agreement with respect to any  
19 facility for which financial assistance is provided under the  
20 Illinois Sports Facilities Authority Act, and to pay other  
21 capital and operating expenses of the Authority during the  
22 fiscal year, including any deposits required to reserve funds  
23 created for repair and replacement of capital assets and to  
24 meet the obligations of the Authority under any management  
25 agreement or assistance agreement, and (iii) any amounts under  
26 (i) and (ii) above remaining unpaid from previous years.

1           Beginning with fiscal year 2002 and continuing for each  
2 fiscal year thereafter, no less than 30 days before the  
3 beginning of such fiscal year, the Chairman of the Illinois  
4 Sports Facilities Authority shall certify to the State  
5 Comptroller and the State Treasurer, without taking into  
6 account any revenues or receipts of the Authority, the lesser  
7 of (a) an amount equal to the sum of the Advance Amount plus  
8 \$10,000,000 and (b) the sum of (i) the amount anticipated to be  
9 required by the Authority during the fiscal year to pay  
10 principal of and interest on, and other payments relating to,  
11 its obligations issued or to be issued under Section 13 of the  
12 Illinois Sports Facilities Authority Act, including any  
13 deposits required to reserve funds created under any indenture  
14 or resolution authorizing issuance of the obligations and  
15 payments to providers of credit enhancement, (ii) the amount  
16 anticipated to be required by the Authority during the fiscal  
17 year to pay obligations under the provisions of any management  
18 agreement with respect to a facility or facilities owned by  
19 the Authority or any assistance agreement with respect to any  
20 facility for which financial assistance is provided under the  
21 Illinois Sports Facilities Authority Act, and to pay other  
22 capital and operating expenses of the Authority during the  
23 fiscal year, including any deposits required to reserve funds  
24 created for repair and replacement of capital assets and to  
25 meet the obligations of the Authority under any management  
26 agreement or assistance agreement, and (iii) any amounts under

1 (i) and (ii) above remaining unpaid from previous years.

2 A copy of any certification made by the Chairman under the  
3 preceding 2 paragraphs shall be filed with the Governor and  
4 the Mayor of the City of Chicago. The Chairman may file an  
5 amended certification from time to time.

6 Subject to sufficient appropriation by the General  
7 Assembly, beginning with July 1, 1988 and thereafter  
8 continuing on the first day of each month during each fiscal  
9 year through and including fiscal year 2001, the Comptroller  
10 shall order paid and the Treasurer shall pay to the Authority  
11 the amount in the Illinois Sports Facilities Fund until (x)  
12 the lesser of \$10,000,000 or the amount appropriated for  
13 payment to the Authority from amounts credited to the Subsidy  
14 Account and (y) the lesser of \$8,000,000 or the difference  
15 between the amount appropriated for payment to the Authority  
16 during the fiscal year and \$10,000,000 has been paid from  
17 amounts credited to the Advance Account.

18 Subject to sufficient appropriation by the General  
19 Assembly, beginning with July 1, 2001, and thereafter  
20 continuing on the first day of each month during each fiscal  
21 year thereafter, the Comptroller shall order paid and the  
22 Treasurer shall pay to the Authority the amount in the  
23 Illinois Sports Facilities Fund until (x) the lesser of  
24 \$10,000,000 or the amount appropriated for payment to the  
25 Authority from amounts credited to the Subsidy Account and (y)  
26 the lesser of the Advance Amount or the difference between the

1 amount appropriated for payment to the Authority during the  
2 fiscal year and \$10,000,000 has been paid from amounts  
3 credited to the Advance Account.

4        Provided that all amounts deposited in the Illinois Sports  
5 Facilities Fund and credited to the Subsidy Account, to the  
6 extent requested pursuant to the Chairman's certification,  
7 have been paid, on June 30, 1989, and on June 30 of each year  
8 thereafter, all amounts remaining in the Subsidy Account of  
9 the Illinois Sports Facilities Fund shall be transferred by  
10 the State Treasurer one-half to the General Revenue Fund in  
11 the State Treasury and one-half to the City Tax Fund. Provided  
12 that all amounts appropriated from the Illinois Sports  
13 Facilities Fund, to the extent requested pursuant to the  
14 Chairman's certification, have been paid, on June 30, 1989,  
15 and on June 30 of each year thereafter, all amounts remaining  
16 in the Advance Account of the Illinois Sports Facilities Fund  
17 shall be transferred by the State Treasurer to the General  
18 Revenue Fund in the State Treasury.

19        For purposes of this Section, the term "Advance Amount"  
20 means, for fiscal year 2002, \$22,179,000, and for subsequent  
21 fiscal years through fiscal year 2032, 105.615% of the Advance  
22 Amount for the immediately preceding fiscal year, rounded up  
23 to the nearest \$1,000.

24        (Source: P.A. 91-935, eff. 6-1-01.)

1           Sec. 8.25e. (a) The State Comptroller and the State  
2 Treasurer shall automatically transfer on the first day of  
3 each month, beginning on February 1, 1988, from the General  
4 Revenue Fund to each of the funds then supplemented by the  
5 pari-mutuel tax pursuant to Section 28 of the Illinois Horse  
6 Racing Act of 1975, an amount equal to (i) the amount of  
7 pari-mutuel tax deposited into such fund during the month in  
8 fiscal year 1986 which corresponds to the month preceding such  
9 transfer, minus (ii) the amount of pari-mutuel tax (or the  
10 replacement transfer authorized by subsection (d) of Section  
11 8g of this Act and subsection (d) of Section 28.1 of the  
12 Illinois Horse Racing Act of 1975) deposited into such fund  
13 during the month preceding such transfer; provided, however,  
14 that no transfer shall be made to a fund if such amount for  
15 that fund is equal to or less than zero and provided that no  
16 transfer shall be made to a fund in any fiscal year after the  
17 amount deposited into such fund exceeds the amount of  
18 pari-mutuel tax deposited into such fund during fiscal year  
19 1986.

20           (b) The State Comptroller and the State Treasurer shall  
21 automatically transfer on the last day of each month,  
22 beginning on October 1, 1989 and ending on June 30, 2017, from  
23 the General Revenue Fund to the Metropolitan Exposition,  
24 Auditorium and Office Building Fund, the amount of \$2,750,000  
25 plus any cumulative deficiencies in such transfers for prior  
26 months, until the sum of \$16,500,000 has been transferred for

1 the fiscal year beginning July 1, 1989 and until the sum of  
2 \$22,000,000 has been transferred for each fiscal year  
3 thereafter.

4 (b-5) The State Comptroller and the State Treasurer shall  
5 automatically transfer on the last day of each month,  
6 beginning on July 1, 2017, from the General Revenue Fund to the  
7 Metropolitan Exposition, Auditorium and Office Building Fund,  
8 the amount of \$1,500,000 plus any cumulative deficiencies in  
9 such transfers for prior months, until the sum of \$12,000,000  
10 has been transferred for each fiscal year thereafter through  
11 fiscal year 2021, after which no such transfers shall be made.

12 (c) After the transfer of funds from the Metropolitan  
13 Exposition, Auditorium and Office Building Fund to the Bond  
14 Retirement Fund pursuant to subsection (b) of Section 15 of  
15 the Metropolitan Civic Center Support Act, the State  
16 Comptroller and the State Treasurer shall automatically  
17 transfer on the last day of each month, beginning on October 1,  
18 1989 and ending on June 30, 2017, from the Metropolitan  
19 Exposition, Auditorium and Office Building Fund to the Park  
20 and Conservation Fund the amount of \$1,250,000 plus any  
21 cumulative deficiencies in such transfers for prior months,  
22 until the sum of \$7,500,000 has been transferred for the  
23 fiscal year beginning July 1, 1989 and until the sum of  
24 \$10,000,000 has been transferred for each fiscal year  
25 thereafter.

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



1 (30 ILCS 105/8g)

2 Sec. 8g. Fund transfers.

3 (a) (Blank).

4 (b) (Blank).

5 (c) In addition to any other transfers that may be  
6 provided for by law, on August 30 of each fiscal year's license  
7 period, the Illinois Liquor Control Commission shall direct  
8 and the State Comptroller and State Treasurer shall transfer  
9 from the General Revenue Fund to the Youth Alcoholism and  
10 Substance Abuse Prevention Fund an amount equal to the number  
11 of retail liquor licenses issued for that fiscal year  
12 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  
21 transfer from the General Revenue Fund to each of the special  
22 funds from which payments are to be made under subsection (d)  
23 of Section 28.1 of the Illinois Horse Racing Act of 1975 an  
24 amount equal to 1/12 of the annual amount required for those  
25 payments from that special fund, which annual amount shall not

1 exceed the annual amount for those payments from that special  
2 fund for the calendar year 1998. The special funds to which  
3 transfers shall be made under this subsection (d) include, but  
4 are not necessarily limited to, the Agricultural Premium Fund;  
5 the Metropolitan Exposition, Auditorium and Office Building  
6 Fund, but only through fiscal year 2021 and not thereafter;  
7 the Fair and Exposition Fund; the Illinois Standardbred  
8 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and  
9 the Illinois Veterans' Rehabilitation Fund. Except for  
10 transfers attributable to prior fiscal years, during State  
11 fiscal year 2020 only, no transfers shall be made from the  
12 General Revenue Fund to the Agricultural Premium Fund, the  
13 Fair and Exposition Fund, the Illinois Standardbred Breeders  
14 Fund, or the Illinois Thoroughbred Breeders Fund.

15 ~~(e) (Blank).~~

16 ~~(f) (Blank).~~

17 ~~(f 1) (Blank).~~

18 ~~(g) (Blank).~~

19 ~~(h) (Blank).~~

20 ~~(i) (Blank).~~

21 ~~(i 1) (Blank).~~

22 ~~(j) (Blank).~~

23 ~~.....~~

24 ~~(k) (Blank).~~

25 ~~(k 1) (Blank).~~

26 ~~(k 2) (Blank).~~

- 1       ~~(k-3) (Blank).~~
- 2       ~~(l) (Blank).~~
- 3       ~~(m) (Blank).~~
- 4       ~~(n) (Blank).~~
- 5       ~~(o) (Blank).~~
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- 8       ~~(r) (Blank).~~
- 9       ~~(s) (Blank).~~
- 10       ~~(t) (Blank).~~
- 11       ~~(u) (Blank).~~
- 12       ~~(v) (Blank).~~
- 13       ~~(w) (Blank).~~
- 14       ~~(x) (Blank).~~
- 15       ~~(y) (Blank).~~
- 16       ~~(z) (Blank).~~
- 17       ~~(aa) (Blank).~~
- 18       ~~(bb) (Blank).~~
- 19       ~~(cc) (Blank).~~
- 20       ~~(dd) (Blank).~~
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- 23       ~~(gg) (Blank).~~
- 24       ~~(hh) (Blank).~~
- 25       ~~(ii) (Blank).~~
- 26       ~~(jj) (Blank).~~

- 1       ~~(kk) (Blank).~~
- 2       ~~(ll) (Blank).~~
- 3       ~~(mm) (Blank).~~
- 4       ~~(nn) (Blank).~~
- 5       ~~(oo) (Blank).~~
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- 8       ~~(rr) (Blank).~~
- 9       ~~(ss) (Blank).~~
- 10       ~~(tt) (Blank).~~
- 11       ~~(uu) (Blank).~~
- 12       ~~(vv) (Blank).~~
- 13       ~~(ww) (Blank).~~
- 14       ~~(xx) (Blank).~~
- 15       ~~(yy) (Blank).~~
- 16       ~~(zz) (Blank).~~
- 17       ~~(aaa) (Blank).~~
- 18       ~~(bbb) (Blank).~~
- 19       ~~(ccc) (Blank).~~
- 20       ~~(ddd) (Blank).~~
- 21       ~~(eee) (Blank).~~
- 22       ~~(fff) (Blank).~~
- 23       ~~(ggg) (Blank).~~
- 24       ~~(hhh) (Blank).~~
- 25       ~~(iii) (Blank).~~
- 26       ~~(jjj) (Blank).~~

- 1       ~~(lll) (Blank).~~
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- 3       ~~(nnn) (Blank).~~
- 4       ~~(ooo) (Blank).~~
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- 6       ~~(qqq) (Blank).~~
- 7       ~~(rrr) (Blank).~~
- 8       ~~(sss) (Blank).~~
- 9       ~~(ttt) (Blank).~~
- 10       ~~(uuu) (Blank).~~
- 11       ~~(vvv) (Blank).~~
- 12       ~~(www) (Blank).~~
- 13       ~~(xxx) (Blank).~~
- 14       ~~(yyy) (Blank).~~
- 15       ~~(zzz) (Blank).~~
- 16       ~~(aaaa) (Blank).~~
- 17       ~~(bbbb) (Blank).~~
- 18       ~~(cccc) (Blank).~~
- 19       ~~(dddd) (Blank).~~
- 20       ~~(eeee) (Blank).~~

21       (Source: P.A. 100-23, eff. 7-6-17; 100-201, eff. 8-18-17;  
22       100-863, eff. 8-14-18; 101-10, eff. 6-5-19; revised 7-17-19.)

23       (30 ILCS 105/8g-1)  
24       Sec. 8g-1. Fund transfers.  
25       (a) (Blank).

- 1 (b) (Blank) .
- 2 (c) (Blank) .
- 3 (d) (Blank) .
- 4 (e) (Blank) .
- 5 (f) (Blank) .
- 6 (g) (Blank) .
- 7 (h) (Blank) .
- 8 (i) (Blank) .
- 9 (j) (Blank) .
- 10 (k) (Blank) .
- 11 (l) (Blank) .
- 12 (m) (Blank) .
- 13 (n) (Blank) .
- 14 (o) (Blank) .
- 15 (p) (Blank) .
- 16 (q) (Blank) .

17 (r) (Blank). ~~In addition to any other transfers that may~~  
18 ~~be provided for by law, on July 1, 2020, 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 Grant Accountability and Transparency~~  
22 ~~Fund.~~

23 (s) (Blank). ~~In addition to any other transfers that may~~  
24 ~~be provided for by law, on July 1, 2020, or as soon thereafter~~  
25 ~~as practical, the State Comptroller shall direct and the State~~  
26 ~~Treasurer shall transfer the sum of \$500,000 from the General~~

1 ~~Revenue Fund to the Governor's Administrative Fund.~~

2 ~~(t) (Blank). In addition to any other transfers that may~~  
3 ~~be provided for by law, on July 1, 2020, or as soon thereafter~~  
4 ~~as practical, the State Comptroller shall direct and the State~~  
5 ~~Treasurer shall transfer the sum of \$320,000 from the General~~  
6 ~~Revenue Fund to the Coal Development Fund.~~

7 (u) In addition to any other transfers that may be  
8 provided for by law, on July 1, 2021, or as soon thereafter as  
9 practical, only as directed by the Director of the Governor's  
10 Office of Management and Budget, the State Comptroller shall  
11 direct and the State Treasurer shall transfer the sum of  
12 \$5,000,000 from the General Revenue Fund to the DoIT Special  
13 Projects Fund, and on June 1, 2022, or as soon thereafter as  
14 practical, but no later than June 30, 2022, the State  
15 Comptroller shall direct and the State Treasurer shall  
16 transfer the sum so transferred from the DoIT Special Projects  
17 Fund to the General Revenue Fund.

18 (v) In addition to any other transfers that may be  
19 provided for by law, on July 1, 2021, or as soon thereafter as  
20 practical, the State Comptroller shall direct and the State  
21 Treasurer shall transfer the sum of \$500,000 from the General  
22 Revenue Fund to the Governor's Administrative Fund.

23 (w) In addition to any other transfers that may be  
24 provided for by law, on July 1, 2021, or as soon thereafter as  
25 practical, the State Comptroller shall direct and the State  
26 Treasurer shall transfer the sum of \$500,000 from the General

1 Revenue Fund to the Grant Accountability and Transparency  
2 Fund.

3 (x) In addition to any other transfers that may be  
4 provided for by law, at a time or times during Fiscal Year 2022  
5 as directed by the Governor, the State Comptroller shall  
6 direct and the State Treasurer shall transfer up to a total of  
7 \$20,000,000 from the General Revenue Fund to the Illinois  
8 Sports Facilities Fund to be credited to the Advance Account  
9 within the Fund.

10 (y) In addition to any other transfers that may be  
11 provided for by law, on June 15, 2021, or as soon thereafter as  
12 practical, but no later than June 30, 2021, the State  
13 Comptroller shall direct and the State Treasurer shall  
14 transfer the sum of \$100,000,000 from the General Revenue Fund  
15 to the Technology Management Revolving Fund.

16 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
17 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

18 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

19 Sec. 13.2. Transfers among line item appropriations.

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



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

5           (a-2) Except as otherwise provided in this Section,  
6 transfers may be made only among the objects of expenditure  
7 enumerated in this Section, except that no funds may be  
8 transferred from any appropriation for personal services, from  
9 any appropriation for State contributions to the State  
10 Employees' Retirement System, from any separate appropriation  
11 for employee retirement contributions paid by the employer,  
12 nor from any appropriation for State contribution for employee  
13 group insurance.

14           (a-2.5) (Blank).

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

24           (a-4) Long-Term Care Rebalancing. The Governor may  
25 designate amounts set aside for institutional services  
26 appropriated from the General Revenue Fund or any other State

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

23 (b) In addition to the general transfer authority provided  
24 under subsection (c), the following agencies have the specific  
25 transfer authority granted in this subsection:

26 The Department of Healthcare and Family Services is

1 authorized to make transfers representing savings attributable  
2 to not increasing grants due to the births of additional  
3 children from line items for payments of cash grants to line  
4 items for payments for employment and social services for the  
5 purposes outlined in subsection (f) of Section 4-2 of the  
6 Illinois Public Aid Code.

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

14 The Department on Aging is authorized to make transfers  
15 not exceeding 10% of the aggregate amount appropriated to it  
16 within the same treasury fund for the following Community Care  
17 Program line items among these same line items: purchase of  
18 services covered by the Community Care Program and  
19 Comprehensive Case Coordination.

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

1 Assistance when the balance remaining in such line item  
2 appropriation is insufficient for the purpose for which the  
3 appropriation was made.

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

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

26 (c) The sum of such transfers for an agency in a fiscal

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

23 (c-1) (Blank).

24 (c-2) (Blank).

25 (c-3) (Blank).

26 (c-4) (Blank).

1 (c-5) (Blank).

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

1 ~~Comptroller, the Treasurer, or the judicial or legislative~~  
2 ~~branches.~~

3 (c-7) Special provisions for State fiscal year 2021.  
4 Notwithstanding any other provision of this Section, for State  
5 fiscal year 2021, transfers among line item appropriations to  
6 a State agency from the same State treasury fund may be made  
7 for operational or lump sum expenses only, provided that the  
8 sum of such transfers for a State agency in State fiscal year  
9 2021 shall not exceed 8% of the aggregate amount appropriated  
10 to that State agency for operational or lump sum expenses for  
11 State fiscal year 2021. For the purpose of this subsection,  
12 "operational or lump sum expenses" includes the following  
13 objects: personal services; extra help; student and inmate  
14 compensation; State contributions to retirement systems; State  
15 contributions to social security; State contributions for  
16 employee group insurance; contractual services; travel;  
17 commodities; printing; equipment; electronic data processing;  
18 operation of automotive equipment; telecommunications  
19 services; travel and allowance for committed, paroled, and  
20 discharged prisoners; library books; federal matching grants  
21 for student loans; refunds; workers' compensation,  
22 occupational disease, and tort claims; Late Interest Penalties  
23 under the State Prompt Payment Act and Sections 368a and 370a  
24 of the Illinois Insurance Code; lump sum and other purposes;  
25 and lump sum operations. For the purpose of this subsection,  
26 "State agency" does not include the Attorney General, the

1 Secretary of State, the Comptroller, the Treasurer, or the  
2 judicial or legislative branches.

3 (c-8) Special provisions for State fiscal year 2022.  
4 Notwithstanding any other provision of this Section, for State  
5 fiscal year 2022, transfers among line item appropriations to  
6 a State agency from the same State treasury fund may be made  
7 for operational or lump sum expenses only, provided that the  
8 sum of such transfers for a State agency in State fiscal year  
9 2022 shall not exceed 4% of the aggregate amount appropriated  
10 to that State agency for operational or lump sum expenses for  
11 State fiscal year 2022. For the purpose of this subsection,  
12 "operational or lump sum expenses" includes the following  
13 objects: personal services; extra help; student and inmate  
14 compensation; State contributions to retirement systems; State  
15 contributions to social security; State contributions for  
16 employee group insurance; contractual services; travel;  
17 commodities; printing; equipment; electronic data processing;  
18 operation of automotive equipment; telecommunications  
19 services; travel and allowance for committed, paroled, and  
20 discharged prisoners; library books; federal matching grants  
21 for student loans; refunds; workers' compensation,  
22 occupational disease, and tort claims; Late Interest Penalties  
23 under the State Prompt Payment Act and Sections 368a and 370a  
24 of the Illinois Insurance Code; lump sum and other purposes;  
25 and lump sum operations. For the purpose of this subsection,  
26 "State agency" does not include the Attorney General, the



1 Secretary of State, the Comptroller, the Treasurer, or the  
2 judicial or legislative branches.

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

17 The officer responsible for approval shall certify that  
18 the transfer is necessary to carry out the programs and  
19 purposes for which the appropriations were made by the General  
20 Assembly and shall transmit to the State Comptroller a  
21 certified copy of the approval which shall set forth the  
22 specific amounts transferred so that the Comptroller may  
23 change his records accordingly. The Comptroller shall furnish  
24 the Governor with information copies of all transfers approved  
25 for agencies of the Legislative and Judicial departments and  
26 transfers approved by the constitutionally elected officials

1 of the Executive branch other than the Governor, showing the  
2 amounts transferred and indicating the dates such changes were  
3 entered on the Comptroller's records.

4 (e) The State Board of Education, in consultation with the  
5 State Comptroller, may transfer line item appropriations for  
6 General State Aid or Evidence-Based Funding among the Common  
7 School Fund and the Education Assistance Fund, and, for State  
8 fiscal year 2020 and each fiscal year thereafter, the Fund for  
9 the Advancement of Education. With the advice and consent of  
10 the Governor's Office of Management and Budget, the State  
11 Board of Education, in consultation with the State  
12 Comptroller, may transfer line item appropriations between the  
13 General Revenue Fund and the Education Assistance Fund for the  
14 following programs:

15 (1) Disabled Student Personnel Reimbursement (Section  
16 14-13.01 of the School Code);

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

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

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

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

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

26 (7) Transportation - Regular/Vocational Reimbursement

1 (Section 29-5 of the School Code);

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

4 (9) Special Education Reimbursement (Section 14-7.03  
5 of the School Code).

6 (f) For State fiscal year 2020 and each fiscal year  
7 thereafter, the Department on Aging, in consultation with the  
8 State Comptroller, with the advice and consent of the  
9 Governor's Office of Management and Budget, may transfer line  
10 item appropriations for purchase of services covered by the  
11 Community Care Program between the General Revenue Fund and  
12 the Commitment to Human Services Fund.

13 (Source: P.A. 100-23, eff. 7-6-17; 100-465, eff. 8-31-17;  
14 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1064, eff.  
15 8-24-18; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-275,  
16 eff. 8-9-19; 101-636, eff. 6-10-20.)

17 (30 ILCS 105/25) (from Ch. 127, par. 161)

18 Sec. 25. Fiscal year limitations.

19 (a) All appropriations shall be available for expenditure  
20 for the fiscal year or for a lesser period if the Act making  
21 that appropriation so specifies. A deficiency or emergency  
22 appropriation shall be available for expenditure only through  
23 June 30 of the year when the Act making that appropriation is  
24 enacted unless that Act otherwise provides.

25 (b) Outstanding liabilities as of June 30, payable from

1 appropriations which have otherwise expired, may be paid out  
2 of the expiring appropriations during the 2-month period  
3 ending at the close of business on August 31. Any service  
4 involving professional or artistic skills or any personal  
5 services by an employee whose compensation is subject to  
6 income tax withholding must be performed as of June 30 of the  
7 fiscal year in order to be considered an "outstanding  
8 liability as of June 30" that is thereby eligible for payment  
9 out of the expiring appropriation.

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

25 (b-2) (Blank).

26 (b-2.5) (Blank).

1 (b-2.6) (Blank).

2 (b-2.6a) (Blank).

3 (b-2.6b) (Blank).

4 (b-2.6c) (Blank).

5 (b-2.6d) All outstanding liabilities as of June 30, 2020,  
6 payable from appropriations that would otherwise expire at the  
7 conclusion of the lapse period for fiscal year 2020, and  
8 interest penalties payable on those liabilities under the  
9 State Prompt Payment Act, may be paid out of the expiring  
10 appropriations until December 31, 2020, without regard to the  
11 fiscal year in which the payment is made, as long as vouchers  
12 for the liabilities are received by the Comptroller no later  
13 than September 30, 2020.

14 (b-2.6e) All outstanding liabilities as of June 30, 2021,  
15 payable from appropriations that would otherwise expire at the  
16 conclusion of the lapse period for fiscal year 2021, and  
17 interest penalties payable on those liabilities under the  
18 State Prompt Payment Act, may be paid out of the expiring  
19 appropriations until September 30, 2021, without regard to the  
20 fiscal year in which the payment is made.

21 (b-2.7) For fiscal years 2012, 2013, 2014, 2018, 2019,  
22 2020, ~~and~~ 2021, and 2022, interest penalties payable under the  
23 State Prompt Payment Act associated with a voucher for which  
24 payment is issued after June 30 may be paid out of the next  
25 fiscal year's appropriation. The future year appropriation  
26 must be for the same purpose and from the same fund as the

1 original payment. An interest penalty voucher submitted  
2 against a future year appropriation must be submitted within  
3 60 days after the issuance of the associated voucher, except  
4 that, for fiscal year 2018 only, an interest penalty voucher  
5 submitted against a future year appropriation must be  
6 submitted within 60 days of June 5, 2019 (the effective date of  
7 Public Act 101-10). The Comptroller must issue the interest  
8 payment within 60 days after acceptance of the interest  
9 voucher.

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

20 (b-4) Medical payments and child care payments may be made  
21 by the Department of Human Services (as successor to the  
22 Department of Public Aid) from appropriations for those  
23 purposes for any fiscal year, without regard to the fact that  
24 the medical or child care services being compensated for by  
25 such payment may have been rendered in a prior fiscal year; and  
26 payments may be made at the direction of the Department of

1 Healthcare and Family Services (or successor agency) from the  
2 Health Insurance Reserve Fund without regard to any fiscal  
3 year limitations, except as required by subsection (j) of this  
4 Section. Beginning on June 30, 2021, medical and child care  
5 payments made by the Department of Human Services and payments  
6 made at the discretion of the Department of Healthcare and  
7 Family Services (or successor agency) from the Health  
8 Insurance Reserve Fund and payable from appropriations that  
9 have otherwise expired may be paid out of the expiring  
10 appropriation during the 4-month period ending at the close of  
11 business on October 31.

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

1 (b-6) (Blank).

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

7 (b-8) Reimbursements to eligible airport sponsors for the  
8 construction or upgrading of Automated Weather Observation  
9 Systems may be made by the Department of Transportation from  
10 appropriations for those purposes for any fiscal year, without  
11 regard to the fact that the qualification or obligation may  
12 have occurred in a prior fiscal year, provided that at the time  
13 the expenditure was made the project had been approved by the  
14 Department of Transportation prior to June 1, 2012 and, as a  
15 result of recent changes in federal funding formulas, can no  
16 longer receive federal reimbursement.

17 (b-9) (Blank).

18 (c) Further, payments may be made by the Department of  
19 Public Health and the Department of Human Services (acting as  
20 successor to the Department of Public Health under the  
21 Department of Human Services Act) from their respective  
22 appropriations for grants for medical care to or on behalf of  
23 premature and high-mortality risk infants and their mothers  
24 and for grants for supplemental food supplies provided under  
25 the United States Department of Agriculture Women, Infants and  
26 Children Nutrition Program, for any fiscal year without regard



1 to the fact that the services being compensated for by such  
2 payment may have been rendered in a prior fiscal year, except  
3 as required by subsection (j) of this Section. Beginning on  
4 June 30, 2021, payments made by the Department of Public  
5 Health and the Department of Human Services from their  
6 respective appropriations for grants for medical care to or on  
7 behalf of premature and high-mortality risk infants and their  
8 mothers and for grants for supplemental food supplies provided  
9 under the United States Department of Agriculture Women,  
10 Infants and Children Nutrition Program payable from  
11 appropriations that have otherwise expired may be paid out of  
12 the expiring appropriations during the 4-month period ending  
13 at the close of business on October 31.

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

1           (e) The Department of Healthcare and Family Services, the  
2 Department of Human Services (acting as successor to the  
3 Department of Public Aid), and the Department of Human  
4 Services making fee-for-service payments relating to substance  
5 abuse treatment services provided during a previous fiscal  
6 year shall each annually submit to the State Comptroller,  
7 Senate President, Senate Minority Leader, Speaker of the  
8 House, House Minority Leader, the respective Chairmen and  
9 Minority Spokesmen of the Appropriations Committees of the  
10 Senate and the House, on or before November 30, a report that  
11 shall document by program or service category those  
12 expenditures from the most recently completed fiscal year used  
13 to pay for (i) services provided in prior fiscal years and (ii)  
14 services for which claims were received in prior fiscal years.

15           (f) The Department of Human Services (as successor to the  
16 Department of Public Aid) shall annually submit to the State  
17 Comptroller, Senate President, Senate Minority Leader, Speaker  
18 of the House, House Minority Leader, and the respective  
19 Chairmen and Minority Spokesmen of the Appropriations  
20 Committees of the Senate and the House, on or before December  
21 31, a report of fiscal year funds used to pay for services  
22 (other than medical care) provided in any prior fiscal year.  
23 This report shall document by program or service category  
24 those expenditures from the most recently completed fiscal  
25 year used to pay for services provided in prior fiscal years.

26           (g) In addition, each annual report required to be

1 submitted by the Department of Healthcare and Family Services  
2 under subsection (e) shall include the following information  
3 with respect to the State's Medicaid program:

4 (1) Explanations of the exact causes of the variance  
5 between the previous year's estimated and actual  
6 liabilities.

7 (2) Factors affecting the Department of Healthcare and  
8 Family Services' liabilities, including, but not limited  
9 to, numbers of aid recipients, levels of medical service  
10 utilization by aid recipients, and inflation in the cost  
11 of medical services.

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

14 (h) As provided in Section 4 of the General Assembly  
15 Compensation Act, any utility bill for service provided to a  
16 General Assembly member's district office for a period  
17 including portions of 2 consecutive fiscal years may be paid  
18 from funds appropriated for such expenditure in either fiscal  
19 year.

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

22 (1) billing user agencies in advance for payments or  
23 authorized inter-fund transfers based on estimated charges  
24 for goods or services;

25 (2) issuing credits, refunding through inter-fund  
26 transfers, or reducing future inter-fund transfers during

1 the subsequent fiscal year for all user agency payments or  
2 authorized inter-fund transfers received during the prior  
3 fiscal year which were in excess of the final amounts owed  
4 by the user agency for that period; and

5 (3) issuing catch-up billings to user agencies during  
6 the subsequent fiscal year for amounts remaining due when  
7 payments or authorized inter-fund transfers received from  
8 the user agency during the prior fiscal year were less  
9 than the total amount owed for that period.

10 User agencies are authorized to reimburse internal service  
11 funds for catch-up billings by vouchers drawn against their  
12 respective appropriations for the fiscal year in which the  
13 catch-up billing was issued or by increasing an authorized  
14 inter-fund transfer during the current fiscal year. For the  
15 purposes of this Act, "inter-fund transfers" means transfers  
16 without the use of the voucher-warrant process, as authorized  
17 by Section 9.01 of the State Comptroller Act.

18 (i-1) Beginning on July 1, 2021, all outstanding  
19 liabilities, not payable during the 4-month lapse period as  
20 described in subsections (b-1), (b-3), (b-4), (b-5), and (c)  
21 of this Section, that are made from appropriations for that  
22 purpose for any fiscal year, without regard to the fact that  
23 the services being compensated for by those payments may have  
24 been rendered in a prior fiscal year, are limited to only those  
25 claims that have been incurred but for which a proper bill or  
26 invoice as defined by the State Prompt Payment Act has not been

1 received by September 30th following the end of the fiscal  
2 year in which the service was rendered.

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

9 (1) \$6,000,000,000 for outstanding liabilities related  
10 to fiscal year 2012;

11 (2) \$5,300,000,000 for outstanding liabilities related  
12 to fiscal year 2013;

13 (3) \$4,600,000,000 for outstanding liabilities related  
14 to fiscal year 2014;

15 (4) \$4,000,000,000 for outstanding liabilities related  
16 to fiscal year 2015;

17 (5) \$3,300,000,000 for outstanding liabilities related  
18 to fiscal year 2016;

19 (6) \$2,600,000,000 for outstanding liabilities related  
20 to fiscal year 2017;

21 (7) \$2,000,000,000 for outstanding liabilities related  
22 to fiscal year 2018;

23 (8) \$1,300,000,000 for outstanding liabilities related  
24 to fiscal year 2019;

25 (9) \$600,000,000 for outstanding liabilities related  
26 to fiscal year 2020; and

1           (10) \$0 for outstanding liabilities related to fiscal  
2           year 2021 and fiscal years thereafter.

3           (k) Department of Healthcare and Family Services Medical  
4           Assistance Payments.

5           (1) Definition of Medical Assistance.

6                     For purposes of this subsection, the term "Medical  
7           Assistance" shall include, but not necessarily be  
8           limited to, medical programs and services authorized  
9           under Titles XIX and XXI of the Social Security Act,  
10          the Illinois Public Aid Code, the Children's Health  
11          Insurance Program Act, the Covering ALL KIDS Health  
12          Insurance Act, the Long Term Acute Care Hospital  
13          Quality Improvement Transfer Program Act, and medical  
14          care to or on behalf of persons suffering from chronic  
15          renal disease, persons suffering from hemophilia, and  
16          victims of sexual assault.

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

19                     (A) The maximum amounts of annual unpaid Medical  
20          Assistance bills received and recorded by the  
21          Department of Healthcare and Family Services on or  
22          before June 30th of a particular fiscal year  
23          attributable in aggregate to the General Revenue Fund,  
24          Healthcare Provider Relief Fund, Tobacco Settlement  
25          Recovery Fund, Long-Term Care Provider Fund, and the  
26          Drug Rebate Fund that may be paid in total by the

1 Department from future fiscal year Medical Assistance  
2 appropriations to those funds are: \$700,000,000 for  
3 fiscal year 2013 and \$100,000,000 for fiscal year 2014  
4 and each fiscal year thereafter.

5 (B) Bills for Medical Assistance services rendered  
6 in a particular fiscal year, but received and recorded  
7 by the Department of Healthcare and Family Services  
8 after June 30th of that fiscal year, may be paid from  
9 either appropriations for that fiscal year or future  
10 fiscal year appropriations for Medical Assistance.  
11 Such payments shall not be subject to the requirements  
12 of subparagraph (A).

13 (C) Medical Assistance bills received by the  
14 Department of Healthcare and Family Services in a  
15 particular fiscal year, but subject to payment amount  
16 adjustments in a future fiscal year may be paid from a  
17 future fiscal year's appropriation for Medical  
18 Assistance. Such payments shall not be subject to the  
19 requirements of subparagraph (A).

20 (D) Medical Assistance payments made by the  
21 Department of Healthcare and Family Services from  
22 funds other than those specifically referenced in  
23 subparagraph (A) may be made from appropriations for  
24 those purposes for any fiscal year without regard to  
25 the fact that the Medical Assistance services being  
26 compensated for by such payment may have been rendered

1           in a prior fiscal year. Such payments shall not be  
2           subject to the requirements of subparagraph (A).

3           (3) Extended lapse period for Department of Healthcare  
4           and Family Services Medical Assistance payments.  
5           Notwithstanding any other State law to the contrary,  
6           outstanding Department of Healthcare and Family Services  
7           Medical Assistance liabilities, as of June 30th, payable  
8           from appropriations which have otherwise expired, may be  
9           paid out of the expiring appropriations during the 6-month  
10          period ending at the close of business on December 31st.

11          (1) The changes to this Section made by Public Act 97-691  
12          shall be effective for payment of Medical Assistance bills  
13          incurred in fiscal year 2013 and future fiscal years. The  
14          changes to this Section made by Public Act 97-691 shall not be  
15          applied to Medical Assistance bills incurred in fiscal year  
16          2012 or prior fiscal years.

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

23          (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
24          101-10, eff. 6-5-19; 101-275, eff. 8-9-19; 101-636, eff.  
25          6-10-20.)





1 emergency rules implementing the changes made to Articles 5  
2 and 12 of the Illinois Public Aid Code by this amendatory Act  
3 of the 102nd General Assembly may be adopted in accordance  
4 with Section 5-45 by the Department of Healthcare and Family  
5 Services or other department essential to the implementation  
6 of the changes. The adoption of emergency rules authorized by  
7 Section 5-45 and this Section is deemed to be necessary for the  
8 public interest, safety, and welfare.

9 This Section is repealed one year after the effective date  
10 of this amendatory Act of the 102nd General Assembly.

11 (5 ILCS 100/5-45.10 new)

12 Sec. 5-45.10. Emergency rulemaking; Mental Health and  
13 Developmental Disabilities Administrative Act. To provide for  
14 the expeditious and timely implementation of the changes made  
15 to Section 74 of the Mental Health and Developmental  
16 Disabilities Administrative Act by this amendatory Act of the  
17 102nd General Assembly, emergency rules implementing the  
18 changes made to Section 74 of the Mental Health and  
19 Developmental Disabilities Administrative Act by this  
20 amendatory Act of the 102nd General Assembly may be adopted in  
21 accordance with Section 5-45 by the Department of Human  
22 Services or other department essential to the implementation  
23 of the changes. The adoption of emergency rules authorized by  
24 Section 5-45 and this Section is deemed to be necessary for the  
25 public interest, safety, and welfare.

1       This Section is repealed one year after the effective date  
2 of this amendatory Act of the 102nd General Assembly.

3           (5 ILCS 100/5-45.11 new)

4       Sec. 5-45.11. Emergency rulemaking; federal Coronavirus  
5 State Fiscal Recovery Fund. To provide for the expeditious and  
6 timely implementation of any programs changed or established  
7 by this amendatory Act of the 102nd General Assembly and  
8 funded directly or indirectly with moneys from the federal  
9 Coronavirus State Fiscal Recovery Fund, emergency rules  
10 implementing such programs may be adopted in accordance with  
11 Section 5-45 by the Department of Commerce and Economic  
12 Opportunity. The adoption of emergency rules authorized by  
13 Section 5-45 and this Section is deemed to be necessary for the  
14 public interest, safety, and welfare.

15       This Section is repealed one year after the effective date  
16 of this amendatory Act of the 102nd General Assembly.

17       Section 3-10. The State Comptroller Act is amended by  
18 changing Section 25 as follows:

19           (15 ILCS 405/25)

20       Sec. 25. Fund.

21       (a) All cost recoveries, fees for services, and  
22 governmental grants received by the Comptroller shall be  
23 maintained in a special fund in the State treasury, to be known

1 as the Comptroller's Administrative Fund. Moneys in the  
2 Comptroller's Administrative Fund may be utilized by the  
3 Comptroller, subject to appropriation, in the discharge of the  
4 duties of the office.

5 (b) The Comptroller may direct and the State Treasurer  
6 shall transfer amounts from the Comptroller's Administrative  
7 Fund into the Capital Facility and Technology Modernization  
8 Fund as the Comptroller deems necessary. The Comptroller may  
9 direct and the State Treasurer shall transfer any such amounts  
10 so transferred to the Capital Facility and Technology  
11 Modernization Fund back to the Comptroller's Administrative  
12 Fund at any time.

13 (Source: P.A. 89-511, eff. 1-1-97.)

14 Section 3-15. The Department of Commerce and Economic  
15 Opportunity Law of the Civil Administrative Code of Illinois  
16 is amended by changing Sections 605-705, 605-707, 605-1047,  
17 and 605-1050 as follows:

18 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

19 Sec. 605-705. Grants to local tourism and convention  
20 bureaus.

21 (a) To establish a grant program for local tourism and  
22 convention bureaus. The Department will develop and implement  
23 a program for the use of funds, as authorized under this Act,  
24 by local tourism and convention bureaus. For the purposes of

1 this Act, bureaus eligible to receive funds are those local  
2 tourism and convention bureaus that are (i) either units of  
3 local government or incorporated as not-for-profit  
4 organizations; (ii) in legal existence for a minimum of 2  
5 years before July 1, 2001; (iii) operating with a paid,  
6 full-time staff whose sole purpose is to promote tourism in  
7 the designated service area; and (iv) affiliated with one or  
8 more municipalities or counties that support the bureau with  
9 local hotel-motel taxes. After July 1, 2001, bureaus  
10 requesting certification in order to receive funds for the  
11 first time must be local tourism and convention bureaus that  
12 are (i) either units of local government or incorporated as  
13 not-for-profit organizations; (ii) in legal existence for a  
14 minimum of 2 years before the request for certification; (iii)  
15 operating with a paid, full-time staff whose sole purpose is  
16 to promote tourism in the designated service area; and (iv)  
17 affiliated with multiple municipalities or counties that  
18 support the bureau with local hotel-motel taxes. Each bureau  
19 receiving funds under this Act will be certified by the  
20 Department as the designated recipient to serve an area of the  
21 State. Notwithstanding the criteria set forth in this  
22 subsection (a), or any rule adopted under this subsection (a),  
23 the Director of the Department may provide for the award of  
24 grant funds to one or more entities if in the Department's  
25 judgment that action is necessary in order to prevent a loss of  
26 funding critical to promoting tourism in a designated

1 geographic area of the State.

2 (b) To distribute grants to local tourism and convention  
3 bureaus from appropriations made from the Local Tourism Fund  
4 for that purpose. Of the amounts appropriated annually to the  
5 Department for expenditure under this Section prior to July 1,  
6 2011, one-third of those monies shall be used for grants to  
7 convention and tourism bureaus in cities with a population  
8 greater than 500,000. The remaining two-thirds of the annual  
9 appropriation prior to July 1, 2011 shall be used for grants to  
10 convention and tourism bureaus in the remainder of the State,  
11 in accordance with a formula based upon the population served.  
12 Of the amounts appropriated annually to the Department for  
13 expenditure under this Section beginning July 1, 2011, 18% of  
14 such moneys shall be used for grants to convention and tourism  
15 bureaus in cities with a population greater than 500,000. Of  
16 the amounts appropriated annually to the Department for  
17 expenditure under this Section beginning July 1, 2011, 82% of  
18 such moneys shall be used for grants to convention bureaus in  
19 the remainder of the State, in accordance with a formula based  
20 upon the population served. The Department may reserve up to  
21 3% of total local tourism funds available for costs of  
22 administering the program to conduct audits of grants, to  
23 provide incentive funds to those bureaus that will conduct  
24 promotional activities designed to further the Department's  
25 statewide advertising campaign, to fund special statewide  
26 promotional activities, and to fund promotional activities

1 that support an increased use of the State's parks or historic  
2 sites. The Department shall require that any convention and  
3 tourism bureau receiving a grant under this Section that  
4 requires matching funds shall provide matching funds equal to  
5 no less than 50% of the grant amount except that in Fiscal  
6 Years 2021 and 2022 only ~~Year 2021~~, the Department shall  
7 require that any convention and tourism bureau receiving a  
8 grant under this Section that requires matching funds shall  
9 provide matching funds equal to no less than 25% of the grant  
10 amount. During fiscal year 2013, the Department shall reserve  
11 \$2,000,000 of the available local tourism funds for  
12 appropriation to the Historic Preservation Agency for the  
13 operation of the Abraham Lincoln Presidential Library and  
14 Museum and State historic sites.

15 To provide for the expeditious and timely implementation  
16 of the changes made by this amendatory Act of the 101st General  
17 Assembly, emergency rules to implement the changes made by  
18 this amendatory Act of the 101st General Assembly may be  
19 adopted by the Department subject to the provisions of Section  
20 5-45 of the Illinois Administrative Procedure Act.

21 (Source: P.A. 100-678, eff. 8-3-18; 101-636, eff. 6-10-20.)

22 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

23 Sec. 605-707. International Tourism Program.

24 (a) The Department of Commerce and Economic Opportunity  
25 must establish a program for international tourism. The

1 Department shall develop and implement the program on January  
2 1, 2000 by rule. As part of the program, the Department may  
3 work in cooperation with local convention and tourism bureaus  
4 in Illinois in the coordination of international tourism  
5 efforts at the State and local level. The Department may (i)  
6 work in cooperation with local convention and tourism bureaus  
7 for efficient use of their international tourism marketing  
8 resources, (ii) promote Illinois in international meetings and  
9 tourism markets, (iii) work with convention and tourism  
10 bureaus throughout the State to increase the number of  
11 international tourists to Illinois, (iv) provide training,  
12 research, technical support, and grants to certified  
13 convention and tourism bureaus, (v) provide staff,  
14 administration, and related support required to manage the  
15 programs under this Section, and (vi) provide grants for the  
16 development of or the enhancement of international tourism  
17 attractions.

18 (b) The Department shall make grants for expenses related  
19 to international tourism and pay for the staffing,  
20 administration, and related support from the International  
21 Tourism Fund, a special fund created in the State Treasury. Of  
22 the amounts deposited into the Fund in fiscal year 2000 after  
23 January 1, 2000 through fiscal year 2011, 55% shall be used for  
24 grants to convention and tourism bureaus in Chicago (other  
25 than the City of Chicago's Office of Tourism) and 45% shall be  
26 used for development of international tourism in areas outside



1 of Chicago. Of the amounts deposited into the Fund in fiscal  
2 year 2001 and thereafter, 55% shall be used for grants to  
3 convention and tourism bureaus in Chicago, and of that amount  
4 not less than 27.5% shall be used for grants to convention and  
5 tourism bureaus in Chicago other than the City of Chicago's  
6 Office of Tourism, and 45% shall be used for administrative  
7 expenses and grants authorized under this Section and  
8 development of international tourism in areas outside of  
9 Chicago, of which not less than \$1,000,000 shall be used  
10 annually to make grants to convention and tourism bureaus in  
11 cities other than Chicago that demonstrate their international  
12 tourism appeal and request to develop or expand their  
13 international tourism marketing program, and may also be used  
14 to provide grants under item (vi) of subsection (a) of this  
15 Section. All of the amounts deposited into the Fund in fiscal  
16 year 2012 and thereafter shall be used for administrative  
17 expenses and grants authorized under this Section and  
18 development of international tourism in areas outside of  
19 Chicago, of which not less than \$1,000,000 shall be used  
20 annually to make grants to convention and tourism bureaus in  
21 cities other than Chicago that demonstrate their international  
22 tourism appeal and request to develop or expand their  
23 international tourism marketing program, and may also be used  
24 to provide grants under item (vi) of subsection (a) of this  
25 Section. Amounts appropriated to the State Comptroller for  
26 administrative expenses and grants authorized by the Illinois

1 Global Partnership Act are payable from the International  
2 Tourism Fund. For Fiscal Years 2021 and 2022 ~~Year 2021~~ only,  
3 the administrative expenses by the Department and the grants  
4 to convention and visitors bureaus outside the City of Chicago  
5 may be expended for the general purposes of promoting  
6 conventions and tourism.

7 (c) A convention and tourism bureau is eligible to receive  
8 grant moneys under this Section if the bureau is certified to  
9 receive funds under Title 14 of the Illinois Administrative  
10 Code, Section 550.35. To be eligible for a grant, a convention  
11 and tourism bureau must provide matching funds equal to the  
12 grant amount. The Department shall require that any convention  
13 and tourism bureau receiving a grant under this Section that  
14 requires matching funds shall provide matching funds equal to  
15 no less than 50% of the grant amount. In certain circumstances  
16 as determined by the Director of Commerce and Economic  
17 Opportunity, however, the City of Chicago's Office of Tourism  
18 or any other convention and tourism bureau may provide  
19 matching funds equal to no less than 50% of the grant amount to  
20 be eligible to receive the grant. One-half of this 50% may be  
21 provided through in-kind contributions. Grants received by the  
22 City of Chicago's Office of Tourism and by convention and  
23 tourism bureaus in Chicago may be expended for the general  
24 purposes of promoting conventions and tourism.

25 (Source: P.A. 101-636, eff. 6-10-20.)

1 (20 ILCS 605/605-1047)

2 Sec. 605-1047 ~~605-1045~~. Local Coronavirus Urgent  
3 Remediation Emergency (or Local CURE) Support Program.

4 (a) Purpose. The Department may receive, directly or  
5 indirectly, federal funds from the Coronavirus Relief Fund  
6 provided to the State pursuant to Section 5001 of the federal  
7 Coronavirus Aid, Relief, and Economic Security (CARES) Act to  
8 provide financial support to units of local government for  
9 purposes authorized by Section 5001 of the federal Coronavirus  
10 Aid, Relief, and Economic Security (CARES) Act and related  
11 federal guidance. Upon receipt of such funds, and  
12 appropriations for their use, the Department shall administer  
13 a Local Coronavirus Urgent Remediation Emergency (or Local  
14 CURE) Support Program to provide financial support to units of  
15 local government that have incurred necessary expenditures due  
16 to the COVID-19 public health emergency. The Department shall  
17 provide by rule the administrative framework for the Local  
18 CURE Support Program.

19 (b) Allocations. A portion of the funds appropriated for  
20 the Local CURE Support Program may be allotted to  
21 municipalities and counties based on proportionate population.  
22 Units of local government, or portions thereof, located within  
23 the five Illinois counties that received direct allotments  
24 from the federal Coronavirus Relief Fund will not be included  
25 in the support program allotments. The Department may  
26 establish other administrative procedures for providing

1 financial support to units of local government. Appropriated  
2 funds may be used for administration of the support program,  
3 including the hiring of a service provider to assist with  
4 coordination and administration.

5 (c) Administrative Procedures. The Department may  
6 establish administrative procedures for the support program,  
7 including any application procedures, grant agreements,  
8 certifications, payment methodologies, and other  
9 accountability measures that may be imposed upon recipients of  
10 funds under the grant program. Financial support may be  
11 provided in the form of grants or in the form of expense  
12 reimbursements for disaster-related expenditures. The  
13 emergency rulemaking process may be used to promulgate the  
14 initial rules of the grant program.

15 (d) Definitions. As used in this Section:

16 (1) "COVID-19" means the novel coronavirus virus  
17 disease deemed COVID-19 by the World Health Organization  
18 on February 11, 2020.

19 (2) "Local government" or "unit of local government"  
20 means any unit of local government as defined in Article  
21 VII, Section 1 of the Illinois Constitution.

22 (3) "Third party administrator" means a service  
23 provider selected by the Department to provide operational  
24 assistance with the administration of the support program.

25 (e) Powers of the Department. The Department has the power  
26 to:

1           (1) Provide financial support to eligible units of  
2 local government with funds appropriated from the Local  
3 Coronavirus Urgent Remediation Emergency (Local CURE) Fund  
4 to cover necessary costs incurred due to the COVID-19  
5 public health emergency that are eligible to be paid using  
6 federal funds from the Coronavirus Relief Fund.

7           (2) Enter into agreements, accept funds, issue grants  
8 or expense reimbursements, and engage in cooperation with  
9 agencies of the federal government and units of local  
10 governments to carry out the purposes of this support  
11 program, and to use funds appropriated from the Local  
12 Coronavirus Urgent Remediation Emergency (Local CURE) Fund  
13 ~~fund~~ upon such terms and conditions as may be established  
14 by the federal government and the Department.

15           (3) Enter into agreements with third-party  
16 administrators to assist the state with operational  
17 assistance and administrative functions related to review  
18 of documentation and processing of financial support  
19 payments to units of local government.

20           (4) Establish applications, notifications, contracts,  
21 and procedures and adopt rules deemed necessary and  
22 appropriate to carry out the provisions of this Section.  
23 To provide for the expeditious and timely implementation  
24 of this Act, emergency rules to implement any provision of  
25 this Section may be adopted by the Department subject to  
26 the provisions of Section 5-45 of the Illinois

1 Administrative Procedure Act.

2 (5) Provide staff, administration, and related support  
3 required to manage the support program and pay for the  
4 staffing, administration, and related support with funds  
5 appropriated from the Local Coronavirus Urgent Remediation  
6 Emergency (Local CURE) Fund.

7 (6) Exercise such other powers as are necessary or  
8 incidental to the foregoing.

9 (f) Local CURE Financial Support to Local Governments. The  
10 Department is authorized to provide financial support to  
11 eligible units of local government including, but not limited  
12 to, certified local health departments for necessary costs  
13 incurred due to the COVID-19 public health emergency that are  
14 eligible to be paid using federal funds from the Coronavirus  
15 Relief Fund.

16 (1) Financial support funds may be used by a unit of  
17 local government only for payment of costs that: (i) are  
18 necessary expenditures incurred due to the public health  
19 emergency of COVID-19; (ii) were not accounted for in the  
20 most recent budget approved as of March 27, 2020 for the  
21 unit of local government; and (iii) were incurred between  
22 March 1, 2020 and December 31, 2021, or until the end of  
23 any extension of the covered period authorized by federal  
24 law 30, 2020.

25 (2) A unit of local government receiving financial  
26 support funds under this program shall certify to the

1 Department that it shall use the funds in accordance with  
2 the requirements of paragraph (1) and that any funds  
3 received but not used for such purposes shall be repaid to  
4 the Department.

5 (3) The Department shall make the determination to  
6 provide financial support funds to a unit of local  
7 government on the basis of criteria established by the  
8 Department.

9 (g) Additional Purpose. The Local CURE Fund may receive,  
10 directly or indirectly, federal funds from the Coronavirus  
11 Local Fiscal Recovery Fund pursuant to Section 9901 of the  
12 federal American Rescue Plan Act of 2021 in order to  
13 distribute the funds to units of local government in  
14 accordance with Section 9901 of the American Recovery Plan Act  
15 and any related federal guidance. Upon receipt of such funds  
16 into the Local CURE Fund, as instructed by the Governor, the  
17 Department shall cooperate with the Department of Revenue and  
18 any other relevant agency to administer the distribution of  
19 such funds to the appropriate units of local government.

20 (Source: P.A. 101-636, eff. 6-10-20; revised 8-3-20.)

21 (20 ILCS 605/605-1050)

22 Sec. 605-1050. Coronavirus Back to Business Interruption  
23 Grant Program (or Back to Business ~~BIG~~ Program).

24 (a) Purpose. The Department may receive State funds and,  
25 directly or indirectly, federal funds under the authority of

1 legislation passed in response to the Coronavirus epidemic  
2 including, but not limited to, the Coronavirus Aid, Relief,  
3 and Economic Security Act, P.L. 116-136 (the "CARES Act") and  
4 the American Rescue Plan Act of 2021, P.L. 117-2 (the "ARPA  
5 Act"); such funds shall be used in accordance with the CARES  
6 Act and ARPA Act legislation and published guidance. Section  
7 5001 of the CARES Act establishes the Coronavirus Relief Fund,  
8 which authorizes the State to expend funds that are necessary  
9 to respond to the COVID-19 public health emergency. The  
10 financial support of Qualifying Businesses is a necessary  
11 expense under federal guidance for implementing Section 5001  
12 of the CARES Act. Upon receipt or availability of such State or  
13 federal funds, and subject to appropriations for their use,  
14 the Department shall administer a program to provide financial  
15 assistance to Qualifying Businesses that have experienced  
16 interruption of business or other adverse conditions  
17 attributable to the COVID-19 public health emergency. Support  
18 may be provided directly by the Department to businesses and  
19 organizations or in cooperation with a Qualified Partner.  
20 Financial assistance may include, but not be limited to  
21 grants, expense reimbursements, or subsidies.

22 (b) From appropriations for the Back to Business ~~BIG~~  
23 Program, up to \$60,000,000 may be allotted to the repayment or  
24 conversion of Eligible Loans made pursuant to the Department's  
25 Emergency Loan Fund Program. An Eligible Loan may be repaid or  
26 converted through a grant payment, subsidy, or reimbursement



1 payment to the recipient or, on behalf of the recipient, to the  
2 Qualified Partner, or by any other lawful method.

3 (c) From appropriations for the Back to Business ~~BIG~~  
4 Program, the Department shall provide financial assistance  
5 through grants, expense reimbursements, or subsidies to  
6 Qualifying Businesses or a Qualified Partner to cover expenses  
7 or losses incurred due to the COVID-19 public health emergency  
8 or for start-up costs of a new Qualifying Business. ~~With a~~  
9 ~~minimum of 50% going to Qualified Businesses that enable~~  
10 ~~critical support services such as child care, day care, and~~  
11 ~~early childhood education, the BIG Program will reimburse~~  
12 ~~costs or losses incurred by Qualifying Businesses due to~~  
13 ~~business interruption caused by required closures, as~~  
14 ~~authorized in federal guidance regarding the Coronavirus~~  
15 ~~Relief Fund.~~ All spending related to this program from federal  
16 funds must be reimbursable by the Federal Coronavirus Relief  
17 Fund in accordance with Section 5001 of the federal CARES Act,  
18 the ARPA Act, and any related federal guidance, or the  
19 provisions of any other federal source supporting the program.

20 (d) As more fully described in subsection (c), funds will  
21 be appropriated to the Back to Business ~~BIG~~ Program for  
22 distribution to or on behalf of Qualifying Businesses. Of the  
23 funds appropriated, a minimum of 40% ~~30%~~ shall be allotted for  
24 Qualifying ~~Qualified~~ Businesses with ZIP codes located in the  
25 most disproportionately impacted areas of Illinois, based on  
26 positive COVID-19 cases.

1 (e) The Department shall coordinate with the Department of  
2 Human Services with respect to making grants, expense  
3 reimbursements or subsidies to any child care or day care  
4 provider providing services under Section 9A-11 of the  
5 Illinois Public Aid Code to determine what resources the  
6 Department of Human Services may be providing to a child care  
7 or day care provider under Section 9A-11 of the Illinois  
8 Public Aid Code.

9 (f) The Department may establish by rule administrative  
10 procedures for the grant program, including any application  
11 procedures, grant agreements, certifications, payment  
12 methodologies, and other accountability measures that may be  
13 imposed upon participants in the program. The emergency  
14 rulemaking process may be used to promulgate the initial rules  
15 of the grant program and any amendments to the rules following  
16 the effective date of this amendatory Act of the 102nd General  
17 Assembly.

18 (g) Definitions. As used in this Section:

19 (1) "COVID-19" means the novel coronavirus disease  
20 deemed COVID-19 by the World Health Organization on  
21 February 11, 2020.

22 (2) "Qualifying Business" means a business or  
23 organization that has experienced or is experiencing  
24 business interruption or other adverse conditions due to  
25 the COVID-19 public health emergency, and includes a new  
26 business or organization started after March 1, 2020 in

1        the midst of adverse conditions due to the COVID-19 public  
2        health emergency. ~~and is eligible for reimbursement as~~  
3        ~~prescribed by Section 601(a) of the Social Security Act~~  
4        ~~and added by Section 5001 of the CARES Act or other federal~~  
5        ~~legislation addressing the COVID 19 crisis.~~

6            (3) "Eligible Loan" means a loan of up to \$50,000 that  
7        was deemed eligible for funding under the Department's  
8        Emergency Loan Fund Program and for which repayment will  
9        be eligible for reimbursement from Coronavirus Relief Fund  
10       monies pursuant to Section 5001 of the federal CARES Act  
11       or the ARPA Act and any related federal guidance.

12           (4) "Emergency Loan Fund Program", also referred to as  
13        the "COVID-19 Emergency Relief Program", is a program  
14        executed by the Department by which the State Small  
15        Business Credit Initiative fund is utilized to guarantee  
16        loans released by a financial intermediary or Qualified  
17        Partner.

18           (5) "Qualified Partner" means a financial institution  
19        or nonprofit with which the Department has entered into an  
20        agreement or contract to provide or incentivize assistance  
21        to Qualifying Businesses.

22           (h) Powers of the Department. The Department has the power  
23        to:

24           (1) provide grants, subsidies and expense  
25        reimbursements to Qualifying ~~Qualified~~ Businesses or, on  
26        behalf of Qualifying ~~Qualified~~ Businesses, to Qualifying

1 ~~Qualified~~ Partners from appropriations to cover Qualifying  
2 ~~Qualified~~ Businesses eligible costs or losses incurred due  
3 to the COVID-19 public health emergency, including losses  
4 caused by business interruption or closure and including  
5 start-up costs for new Qualifying Businesses;

6 (2) enter into agreements, accept funds, issue grants,  
7 and engage in cooperation with agencies of the federal  
8 government, units of local government, financial  
9 institutions, and nonprofit organizations to carry out the  
10 purposes of this Program, and to use funds appropriated  
11 for the Back to Business ~~BIG~~ Program;

12 (3) prepare forms for application, notification,  
13 contract, and other matters, and establish procedures,  
14 rules, or regulations deemed necessary and appropriate to  
15 carry out the provisions of this Section;

16 (4) provide staff, administration, and related support  
17 required to manage the Back to Business ~~BIG~~ Program and  
18 pay for the staffing, administration, and related support;

19 (5) using data provided by the Illinois Department of  
20 Public Health and other reputable sources, determine which  
21 geographic regions in Illinois have been most  
22 disproportionately impacted by the COVID-19 public health  
23 emergency, considering factors of positive cases, positive  
24 case rates, and economic impact; and

25 (6) determine which industries and businesses in  
26 Illinois have been most disproportionately impacted by the

1 COVID-19 public health emergency and establish procedures  
2 that prioritize greatly impacted industries and  
3 businesses, as well as Qualifying ~~Qualified~~ Businesses  
4 that did not receive paycheck protection program  
5 assistance.

6 (Source: P.A. 101-636, eff. 6-10-20.)

7 Section 3-20. The Illinois Economic Opportunity Act is  
8 amended by changing Sections 2 and 4 as follows:

9 (20 ILCS 625/2) (from Ch. 127, par. 2602)

10 Sec. 2. (a) The Director of Commerce and Economic  
11 Opportunity is authorized to administer the federal community  
12 services block program, emergency community services homeless  
13 grant program, low-income energy assistance program,  
14 weatherization assistance program, supplemental low-income  
15 energy assistance fund, low-income household water assistance  
16 program, and other federal programs that require or give  
17 preference to community action agencies for local  
18 administration in accordance with federal laws and regulations  
19 as amended. The Director shall provide financial assistance to  
20 community action agencies from community service block grant  
21 funds and other federal funds requiring or giving preference  
22 to community action agencies for local administration for the  
23 programs described in Section 4.

24 (b) Funds appropriated for use by community action

1 agencies in community action programs shall be allocated  
2 annually to existing community action agencies or newly formed  
3 community action agencies by the Department of Commerce and  
4 Economic Opportunity. Allocations will be made consistent with  
5 duly enacted departmental rules.

6 (Source: P.A. 96-154, eff. 1-1-10.)

7 (20 ILCS 625/4) (from Ch. 127, par. 2604)

8 Sec. 4. (a) A community action program is a  
9 community-based and operated program, the purpose of which is  
10 to provide a measurable and remedial impact on causes of  
11 poverty in a community or those areas of a community where  
12 poverty is acute.

13 (b) The methods by which the purposes of community action  
14 programs may be effected include    but are not limited to    the  
15 following:

16 (1) Programs designed to further community economic  
17 development.    †

18 (2) Programs designed to secure and maintain  
19 meaningful employment for individuals.    †

20 (3) Programs to assure an adequate education for all  
21 individuals.    †

22 (4) Programs to instruct individuals on more  
23 economical uses of available income.    †

24 (5) Programs to provide and maintain adequate housing.   

25 †

1 (6) Programs for the prevention of narcotics addiction  
2 and alcoholism, and for the rehabilitation of narcotics  
3 addicts and alcoholics. †

4 (7) Programs to aid individuals in obtaining emergency  
5 assistance through loans or grants to meet immediate and  
6 urgent personal and family needs. †

7 (8) Programs to aid in the resolution of personal and  
8 family problems which block the achievement of  
9 self-sufficiency. †

10 (9) Programs to achieve greater citizen participation  
11 in the affairs of the community. †

12 (10) Programs to provide adequate nutrition for  
13 individuals and improved community health. †

14 (11) Programs to aid families and individuals in  
15 obtaining adequate health care. †

16 (12) Programs to provide transportation to facilitate  
17 individuals' access to community resources. †

18 (13) Programs to provide for employment training and  
19 retraining, with special emphasis on employment in the  
20 high technology industries. † ~~and~~

21 (14) Programs to provide aid and encouragement to  
22 small businesses and small-business development.

23 (15) Programs to assist households to meet the cost of  
24 home energy and water.

25 (16) Programs designed to ameliorate the adverse  
26 effects of high energy costs on low-income households and

1       ~~the~~ conserve energy.

2       (Source: P.A. 87-926.)

3           Section 3-30. The Department of Innovation and Technology  
4 Act is amended by adding Section 1-65 as follows:

5           (20 ILCS 1370/1-65 new)

6           Sec. 1-65. Authority to Receive Financial and In-kind  
7 Assistance. The Department may receive federal financial  
8 assistance, either directly from the federal government or  
9 indirectly through another source, public or private. The  
10 Department may also receive transfers, gifts, grants, or  
11 donations from any source, public or private, in the form of  
12 funds, services, equipment, supplies, or materials. Any funds  
13 received pursuant to this Section shall be deposited in the  
14 DoIT Special Projects Fund unless deposit in a different fund  
15 is otherwise mandated, and shall be used in accordance with  
16 the requirements of the federal financial assistance, gift,  
17 grant, or donation for purposes related to information  
18 technology within the powers and duties of the Department.

19           Section 3-35. The Mental Health and Developmental  
20 Disabilities Administrative Act is amended by changing Section  
21 74 as follows:

22           (20 ILCS 1705/74)



1           Sec. 74. Rates and reimbursements.

2           (a) Within 30 days after July 6, 2017 (the effective date  
3 of Public Act 100-23), the Department shall increase rates and  
4 reimbursements to fund a minimum of a \$0.75 per hour wage  
5 increase for front-line personnel, including, but not limited  
6 to, direct support persons, aides, front-line supervisors,  
7 qualified intellectual disabilities professionals, nurses, and  
8 non-administrative support staff working in community-based  
9 provider organizations serving individuals with developmental  
10 disabilities. The Department shall adopt rules, including  
11 emergency rules under subsection (y) of Section 5-45 of the  
12 Illinois Administrative Procedure Act, to implement the  
13 provisions of this Section.

14           (b) Rates and reimbursements. Within 30 days after the  
15 effective date of this amendatory Act of the 100th General  
16 Assembly, the Department shall increase rates and  
17 reimbursements to fund a minimum of a \$0.50 per hour wage  
18 increase for front-line personnel, including, but not limited  
19 to, direct support persons, aides, front-line supervisors,  
20 qualified intellectual disabilities professionals, nurses, and  
21 non-administrative support staff working in community-based  
22 provider organizations serving individuals with developmental  
23 disabilities. The Department shall adopt rules, including  
24 emergency rules under subsection (bb) of Section 5-45 of the  
25 Illinois Administrative Procedure Act, to implement the  
26 provisions of this Section.

1 (c) Rates and reimbursements. Within 30 days after the  
2 effective date of this amendatory Act of the 101st General  
3 Assembly, subject to federal approval, the Department shall  
4 increase rates and reimbursements in effect on June 30, 2019  
5 for community-based providers for persons with Developmental  
6 Disabilities by 3.5% The Department shall adopt rules,  
7 including emergency rules under subsection (jj) of Section  
8 5-45 of the Illinois Administrative Procedure Act, to  
9 implement the provisions of this Section, including wage  
10 increases for direct care staff.

11 (d) For community-based providers serving persons with  
12 intellectual/developmental disabilities, subject to federal  
13 approval of any relevant Waiver Amendment, the rates taking  
14 effect for services delivered on or after January 1, 2022,  
15 shall include an increase in the rate methodology sufficient  
16 to provide a \$1.00 per hour wage increase for direct support  
17 personnel in residential settings and sufficient to provide  
18 wages for all residential non-executive direct care staff,  
19 excluding direct support personnel, at the federal Department  
20 of Labor, Bureau of Labor Statistics' average wage as defined  
21 in rule by the Department.

22 The establishment of and any changes to the rate  
23 methodologies for community-based services provided to persons  
24 with intellectual/developmental disabilities are subject to  
25 federal approval of any relevant Waiver Amendment and shall be  
26 defined in rule by the Department. The Department shall adopt

1 rules, including emergency rules as authorized by Section 5-45  
2 of the Illinois Administrative Procedure Act, to implement the  
3 provisions of this subsection (d).

4 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
5 101-10, eff. 6-5-19.)

6 Section 3-40. The Illinois Lottery Law is amended by  
7 changing Section 20 as follows:

8 (20 ILCS 1605/20) (from Ch. 120, par. 1170)

9 Sec. 20. State Lottery Fund.

10 (a) There is created in the State Treasury a special fund  
11 to be known as the State Lottery Fund. Such fund shall consist  
12 of all revenues received from (1) the sale of lottery tickets  
13 or shares, (net of commissions, fees representing those  
14 expenses that are directly proportionate to the sale of  
15 tickets or shares at the agent location, and prizes of less  
16 than \$600 which have been validly paid at the agent level), (2)  
17 application fees, and (3) all other sources including moneys  
18 credited or transferred thereto from any other fund or source  
19 pursuant to law. Interest earnings of the State Lottery Fund  
20 shall be credited to the Common School Fund.

21 (b) The receipt and distribution of moneys under Section  
22 21.5 of this Act shall be in accordance with Section 21.5.

23 (c) The receipt and distribution of moneys under Section  
24 21.6 of this Act shall be in accordance with Section 21.6.

1 (d) The receipt and distribution of moneys under Section  
2 21.7 of this Act shall be in accordance with Section 21.7.

3 (e) The receipt and distribution of moneys under Section  
4 21.8 of this Act shall be in accordance with Section 21.8.

5 (f) The receipt and distribution of moneys under Section  
6 21.9 of this Act shall be in accordance with Section 21.9.

7 (g) The receipt and distribution of moneys under Section  
8 21.10 of this Act shall be in accordance with Section 21.10.

9 (h) The receipt and distribution of moneys under Section  
10 21.11 of this Act shall be in accordance with Section 21.11.

11 (i) The receipt and distribution of moneys under Section  
12 21.12 of this Act shall be in accordance with Section 21.12.

13 (j) The receipt and distribution of moneys under Section  
14 21.13 of this Act shall be in accordance with Section 21.13.

15 (k) The receipt and distribution of moneys under Section  
16 25-70 of the Sports Wagering Act shall be in accordance with  
17 Section 25-70 of the Sports Wagering Act.

18 (Source: P.A. 100-647, eff. 7-30-18; 100-1068, eff. 8-24-18;  
19 101-81, eff. 7-12-19; 101-561, eff. 8-23-19.)

20 Section 3-45. The Illinois Emergency Management Agency Act  
21 is amended by changing Section 5 as follows:

22 (20 ILCS 3305/5) (from Ch. 127, par. 1055)

23 Sec. 5. Illinois Emergency Management Agency.

24 (a) There is created within the executive branch of the

1 State Government an Illinois Emergency Management Agency and a  
2 Director of the Illinois Emergency Management Agency, herein  
3 called the "Director" who shall be the head thereof. The  
4 Director shall be appointed by the Governor, with the advice  
5 and consent of the Senate, and shall serve for a term of 2  
6 years beginning on the third Monday in January of the  
7 odd-numbered year, and until a successor is appointed and has  
8 qualified; except that the term of the first Director  
9 appointed under this Act shall expire on the third Monday in  
10 January, 1989. The Director shall not hold any other  
11 remunerative public office. For terms ending before December  
12 31, 2019, the Director shall receive an annual salary as set by  
13 the Compensation Review Board. For terms beginning after the  
14 effective date of this amendatory Act of the 100th General  
15 Assembly, the annual salary of the Director shall be as  
16 provided in Section 5-300 of the Civil Administrative Code of  
17 Illinois.

18 (b) The Illinois Emergency Management Agency shall obtain,  
19 under the provisions of the Personnel Code, technical,  
20 clerical, stenographic and other administrative personnel, and  
21 may make expenditures within the appropriation therefor as may  
22 be necessary to carry out the purpose of this Act. The agency  
23 created by this Act is intended to be a successor to the agency  
24 created under the Illinois Emergency Services and Disaster  
25 Agency Act of 1975 and the personnel, equipment, records, and  
26 appropriations of that agency are transferred to the successor

1 agency as of June 30, 1988 (the effective date of this Act).

2 (c) The Director, subject to the direction and control of  
3 the Governor, shall be the executive head of the Illinois  
4 Emergency Management Agency and the State Emergency Response  
5 Commission and shall be responsible under the direction of the  
6 Governor, for carrying out the program for emergency  
7 management of this State. The Director shall also maintain  
8 liaison and cooperate with the emergency management  
9 organizations of this State and other states and of the  
10 federal government.

11 (d) The Illinois Emergency Management Agency shall take an  
12 integral part in the development and revision of political  
13 subdivision emergency operations plans prepared under  
14 paragraph (f) of Section 10. To this end it shall employ or  
15 otherwise secure the services of professional and technical  
16 personnel capable of providing expert assistance to the  
17 emergency services and disaster agencies. These personnel  
18 shall consult with emergency services and disaster agencies on  
19 a regular basis and shall make field examinations of the  
20 areas, circumstances, and conditions that particular political  
21 subdivision emergency operations plans are intended to apply.

22 (e) The Illinois Emergency Management Agency and political  
23 subdivisions shall be encouraged to form an emergency  
24 management advisory committee composed of private and public  
25 personnel representing the emergency management phases of  
26 mitigation, preparedness, response, and recovery. The Local

1 Emergency Planning Committee, as created under the Illinois  
2 Emergency Planning and Community Right to Know Act, shall  
3 serve as an advisory committee to the emergency services and  
4 disaster agency or agencies serving within the boundaries of  
5 that Local Emergency Planning Committee planning district for:

6 (1) the development of emergency operations plan  
7 provisions for hazardous chemical emergencies; and

8 (2) the assessment of emergency response capabilities  
9 related to hazardous chemical emergencies.

10 (f) The Illinois Emergency Management Agency shall:

11 (1) Coordinate the overall emergency management  
12 program of the State.

13 (2) Cooperate with local governments, the federal  
14 government and any public or private agency or entity in  
15 achieving any purpose of this Act and in implementing  
16 emergency management programs for mitigation,  
17 preparedness, response, and recovery.

18 (2.5) Develop a comprehensive emergency preparedness  
19 and response plan for any nuclear accident in accordance  
20 with Section 65 of the Nuclear Safety Law of 2004 and in  
21 development of the Illinois Nuclear Safety Preparedness  
22 program in accordance with Section 8 of the Illinois  
23 Nuclear Safety Preparedness Act.

24 (2.6) Coordinate with the Department of Public Health  
25 with respect to planning for and responding to public  
26 health emergencies.

1           (3) Prepare, for issuance by the Governor, executive  
2 orders, proclamations, and regulations as necessary or  
3 appropriate in coping with disasters.

4           (4) Promulgate rules and requirements for political  
5 subdivision emergency operations plans that are not  
6 inconsistent with and are at least as stringent as  
7 applicable federal laws and regulations.

8           (5) Review and approve, in accordance with Illinois  
9 Emergency Management Agency rules, emergency operations  
10 plans for those political subdivisions required to have an  
11 emergency services and disaster agency pursuant to this  
12 Act.

13           (5.5) Promulgate rules and requirements for the  
14 political subdivision emergency management exercises,  
15 including, but not limited to, exercises of the emergency  
16 operations plans.

17           (5.10) Review, evaluate, and approve, in accordance  
18 with Illinois Emergency Management Agency rules, political  
19 subdivision emergency management exercises for those  
20 political subdivisions required to have an emergency  
21 services and disaster agency pursuant to this Act.

22           (6) Determine requirements of the State and its  
23 political subdivisions for food, clothing, and other  
24 necessities in event of a disaster.

25           (7) Establish a register of persons with types of  
26 emergency management training and skills in mitigation,



1 preparedness, response, and recovery.

2 (8) Establish a register of government and private  
3 response resources available for use in a disaster.

4 (9) Expand the Earthquake Awareness Program and its  
5 efforts to distribute earthquake preparedness materials to  
6 schools, political subdivisions, community groups, civic  
7 organizations, and the media. Emphasis will be placed on  
8 those areas of the State most at risk from an earthquake.  
9 Maintain the list of all school districts, hospitals,  
10 airports, power plants, including nuclear power plants,  
11 lakes, dams, emergency response facilities of all types,  
12 and all other major public or private structures which are  
13 at the greatest risk of damage from earthquakes under  
14 circumstances where the damage would cause subsequent harm  
15 to the surrounding communities and residents.

16 (10) Disseminate all information, completely and  
17 without delay, on water levels for rivers and streams and  
18 any other data pertaining to potential flooding supplied  
19 by the Division of Water Resources within the Department  
20 of Natural Resources to all political subdivisions to the  
21 maximum extent possible.

22 (11) Develop agreements, if feasible, with medical  
23 supply and equipment firms to supply resources as are  
24 necessary to respond to an earthquake or any other  
25 disaster as defined in this Act. These resources will be  
26 made available upon notifying the vendor of the disaster.

1 Payment for the resources will be in accordance with  
2 Section 7 of this Act. The Illinois Department of Public  
3 Health shall determine which resources will be required  
4 and requested.

5 (11.5) In coordination with the Department of State  
6 Police, develop and implement a community outreach program  
7 to promote awareness among the State's parents and  
8 children of child abduction prevention and response.

9 (12) Out of funds appropriated for these purposes,  
10 award capital and non-capital grants to Illinois hospitals  
11 or health care facilities located outside of a city with a  
12 population in excess of 1,000,000 to be used for purposes  
13 that include, but are not limited to, preparing to respond  
14 to mass casualties and disasters, maintaining and  
15 improving patient safety and quality of care, and  
16 protecting the confidentiality of patient information. No  
17 single grant for a capital expenditure shall exceed  
18 \$300,000. No single grant for a non-capital expenditure  
19 shall exceed \$100,000. In awarding such grants, preference  
20 shall be given to hospitals that serve a significant  
21 number of Medicaid recipients, but do not qualify for  
22 disproportionate share hospital adjustment payments under  
23 the Illinois Public Aid Code. To receive such a grant, a  
24 hospital or health care facility must provide funding of  
25 at least 50% of the cost of the project for which the grant  
26 is being requested. In awarding such grants the Illinois

1 Emergency Management Agency shall consider the  
2 recommendations of the Illinois Hospital Association.

3 (13) Do all other things necessary, incidental or  
4 appropriate for the implementation of this Act.

5 (g) The Illinois Emergency Management Agency is authorized  
6 to make grants to various higher education institutions,  
7 public K-12 school districts, area vocational centers as  
8 designated by the State Board of Education, inter-district  
9 special education cooperatives, regional safe schools, and  
10 nonpublic K-12 schools for safety and security improvements.  
11 For the purpose of this subsection (g), "higher education  
12 institution" means a public university, a public community  
13 college, or an independent, not-for-profit or for-profit  
14 higher education institution located in this State. Grants  
15 made under this subsection (g) shall be paid out of moneys  
16 appropriated for that purpose from the Build Illinois Bond  
17 Fund. The Illinois Emergency Management Agency shall adopt  
18 rules to implement this subsection (g). These rules may  
19 specify: (i) the manner of applying for grants; (ii) project  
20 eligibility requirements; (iii) restrictions on the use of  
21 grant moneys; (iv) the manner in which the various higher  
22 education institutions must account for the use of grant  
23 moneys; and (v) any other provision that the Illinois  
24 Emergency Management Agency determines to be necessary or  
25 useful for the administration of this subsection (g).

26 (g-5) The Illinois Emergency Management Agency is

1 authorized to make grants to not-for-profit organizations  
2 which are exempt from federal income taxation under section  
3 501(c)(3) of the Federal Internal Revenue Code for eligible  
4 security improvements that assist the organization in  
5 preventing, preparing for, or responding to acts of terrorism.  
6 The Director shall establish procedures and forms by which  
7 applicants may apply for a grant and procedures for  
8 distributing grants to recipients. The procedures shall  
9 require each applicant to do the following:

10 (1) identify and substantiate prior threats or attacks  
11 by a terrorist organization, network, or cell against the  
12 not-for-profit organization;

13 (2) indicate the symbolic or strategic value of one or  
14 more sites that renders the site a possible target of  
15 terrorism;

16 (3) discuss potential consequences to the organization  
17 if the site is damaged, destroyed, or disrupted by a  
18 terrorist act;

19 (4) describe how the grant will be used to integrate  
20 organizational preparedness with broader State and local  
21 preparedness efforts;

22 (5) submit a vulnerability assessment conducted by  
23 experienced security, law enforcement, or military  
24 personnel, and a description of how the grant award will  
25 be used to address the vulnerabilities identified in the  
26 assessment; and

1           (6) submit any other relevant information as may be  
2           required by the Director.

3           The Agency is authorized to use funds appropriated for the  
4           grant program described in this subsection (g-5) to administer  
5           the program.

6           (h) Except as provided in Section 17.5 of this Act, any  
7           moneys received by the Agency from donations or sponsorships  
8           unrelated to a disaster shall be deposited in the Emergency  
9           Planning and Training Fund and used by the Agency, subject to  
10          appropriation, to effectuate planning and training activities.  
11          Any moneys received by the Agency from donations during a  
12          disaster and intended for disaster response or recovery shall  
13          be deposited into the Disaster Response and Recovery Fund and  
14          used for disaster response and recovery pursuant to the  
15          Disaster Relief Act.

16          (i) The Illinois Emergency Management Agency may by rule  
17          assess and collect reasonable fees for attendance at  
18          Agency-sponsored conferences to enable the Agency to carry out  
19          the requirements of this Act. Any moneys received under this  
20          subsection shall be deposited in the Emergency Planning and  
21          Training Fund and used by the Agency, subject to  
22          appropriation, for planning and training activities.

23          (j) The Illinois Emergency Management Agency is authorized  
24          to make grants to other State agencies, public universities,  
25          units of local government, and statewide mutual aid  
26          organizations to enhance statewide emergency preparedness and

1 response.

2 (Source: P.A. 100-444, eff. 1-1-18; 100-508, eff. 9-15-17;  
3 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1179, eff.  
4 1-18-19.)

5 (30 ILCS 105/5.414 rep.)

6 Section 3-46. The State Finance Act is amended by  
7 repealing Section 5.414.

8 Section 3-50. The State Revenue Sharing Act is amended by  
9 changing Section 12 as follows:

10 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

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

21 (b) all amounts realized from the additional personal  
22 property replacement invested capital taxes imposed by  
23 Section 2a.1 of the Messages Tax Act, Section 2a.1 of the

1 Gas Revenue Tax Act, Section 2a.1 of the Public Utilities  
2 Revenue Act, and Section 3 of the Water Company Invested  
3 Capital Tax Act, and amounts payable to the Department of  
4 Revenue under the Telecommunications Infrastructure  
5 Maintenance Fee Act.

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

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

26 In addition, moneys in the Personal Property Tax

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

12 As soon as may be after June 26, 1980 (the effective date  
13 of Public Act 81-1255), the Department of Revenue shall  
14 certify to the Treasurer the amount of net replacement revenue  
15 paid into the General Revenue Fund prior to that effective  
16 date from the additional tax imposed by Section 2a.1 of the  
17 Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act;  
18 Section 2a.1 of the Public Utilities Revenue Act; Section 3 of  
19 the Water Company Invested Capital Tax Act; amounts collected  
20 by the Department of Revenue under the Telecommunications  
21 Infrastructure Maintenance Fee Act; and the additional  
22 personal property tax replacement income tax imposed by the  
23 Illinois Income Tax Act, as amended by Public Act 81-1st  
24 Special Session-1. Net replacement revenue shall be defined as  
25 the total amount paid into and remaining in the General  
26 Revenue Fund as a result of those Acts minus the amount



1 outstanding and obligated from the General Revenue Fund in  
2 state vouchers or warrants prior to June 26, 1980 (the  
3 effective date of Public Act 81-1255) as refunds to taxpayers  
4 for overpayment of liability under those Acts.

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

9 Prior to December 31, 1980, as soon as may be after the end  
10 of each quarter beginning with the quarter ending December 31,  
11 1979, and on and after December 31, 1980, as soon as may be  
12 after January 1, March 1, April 1, May 1, July 1, August 1,  
13 October 1 and December 1 of each year, the Department of  
14 Revenue shall allocate to each taxing district as defined in  
15 Section 1-150 of the Property Tax Code, in accordance with the  
16 provisions of paragraph (2) of this Section the portion of the  
17 funds held in the Personal Property Tax Replacement Fund which  
18 is required to be distributed, as provided in paragraph (1),  
19 for each quarter. Provided, however, under no circumstances  
20 shall any taxing district during each of the first two years of  
21 distribution of the taxes imposed by Public Act 81-1st Special  
22 Session-1 be entitled to an annual allocation which is less  
23 than the funds such taxing district collected from the 1978  
24 personal property tax. Provided further that under no  
25 circumstances shall any taxing district during the third year  
26 of distribution of the taxes imposed by Public Act 81-1st

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

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

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

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

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

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

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

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

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

1 Department of Revenue incurred in administering the  
2 collection and distribution of moneys paid into the Fund;  
3 (f) for fiscal years 2012 and 2013 only, a sufficient  
4 amount to pay stipends, additional compensation, salary  
5 reimbursements, and other amounts directed to be paid out  
6 of this Fund for regional offices and officials as  
7 authorized or required by statute; or (g) for fiscal years  
8 2018 through 2022 ~~2021~~ only, a sufficient amount to pay  
9 amounts directed to be paid out of this Fund for public  
10 community college base operating grants and local health  
11 protection grants to certified local health departments as  
12 authorized or required by appropriation or statute. Such  
13 portion of the fund shall be determined after the transfer  
14 into the General Revenue Fund due to refunds, if any, paid  
15 from the General Revenue Fund during the preceding  
16 quarter. If at any time, for any reason, there is  
17 insufficient amount in the Personal Property Tax  
18 Replacement Fund for payments for regional offices and  
19 officials or local officials or payment of costs of  
20 administration or for transfers due to refunds at the end  
21 of any particular month, the amount of such insufficiency  
22 shall be carried over for the purposes of payments for  
23 regional offices and officials, local officials, transfers  
24 into the General Revenue Fund, and costs of administration  
25 to the following month or months. Net replacement revenue  
26 held, and defined above, shall be transferred by the

1           Treasurer and Comptroller to the Personal Property Tax  
2           Replacement Fund within 10 days of such certification.

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

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

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

1 tax collections for each taxing district within Cook County  
2 for the 1976 tax year.

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

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

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

1 district assuming such powers, duties and obligations.

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

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

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

23 If a community college district is created after July 1,  
24 1979, beginning on January 1, 1996 (the effective date of  
25 Public Act 89-327), its Tax Base shall be 3.5% of the sum of  
26 the personal property tax collected for the 1977 tax year



1 within the territorial jurisdiction of the district.

2 The amounts allocated and paid to taxing districts  
3 pursuant to the provisions of Public Act 81-1st Special  
4 Session-1 shall be deemed to be substitute revenues for the  
5 revenues derived from taxes imposed on personal property  
6 pursuant to the provisions of the "Revenue Act of 1939" or "An  
7 Act for the assessment and taxation of private car line  
8 companies", approved July 22, 1943, as amended, or Section 414  
9 of the Illinois Insurance Code, prior to the abolition of such  
10 taxes and shall be used for the same purposes as the revenues  
11 derived from ad valorem taxes on real estate.

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

1 and extend taxes against the real estate of each taxing  
2 district which will yield the said percentage or percentages  
3 of the debt service on such outstanding bonds. The balance of  
4 the amount necessary to fully pay such debt service shall  
5 constitute a first and prior lien upon the monies received by  
6 each such taxing district through the Personal Property Tax  
7 Replacement Fund and shall be first applied or set aside for  
8 such purpose. In counties having fewer than 3,000,000  
9 inhabitants, the amendments to this paragraph as made by  
10 Public Act 81-1255 shall be first applicable to 1980 taxes to  
11 be collected in 1981.

12 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
13 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

14 Section 3-55. The General Obligation Bond Act is amended  
15 by changing Section 16 as follows:

16 (30 ILCS 330/16) (from Ch. 127, par. 666)

17 Sec. 16. Refunding Bonds. The State of Illinois is  
18 authorized to issue, sell, and provide for the retirement of  
19 General Obligation Bonds of the State of Illinois in the  
20 amount of \$4,839,025,000, at any time and from time to time  
21 outstanding, for the purpose of refunding any State of  
22 Illinois general obligation Bonds then outstanding, including  
23 (i) the payment of any redemption premium thereon, (ii) any  
24 reasonable expenses of such refunding, (iii) any interest

1 accrued or to accrue to the earliest or any subsequent date of  
2 redemption or maturity of such outstanding Bonds, (iv) for  
3 fiscal year 2019 only, any necessary payments to providers of  
4 interest rate exchange agreements in connection with the  
5 termination of such agreements by the State in connection with  
6 the refunding, and (v) any interest to accrue to the first  
7 interest payment on the refunding Bonds; provided that all  
8 non-refunding Bonds in an issue that includes refunding Bonds  
9 shall mature no later than the final maturity date of Bonds  
10 being refunded; provided that no refunding Bonds shall be  
11 offered for sale unless the net present value of debt service  
12 savings to be achieved by the issuance of the refunding Bonds  
13 is 3% or more of the principal amount of the refunding Bonds to  
14 be issued; and further provided that, except for refunding  
15 Bonds sold in fiscal year 2009, 2010, 2011, 2017, 2018, ~~or~~  
16 2019, or 2022, the maturities of the refunding Bonds shall not  
17 extend beyond the maturities of the Bonds they refund, so that  
18 for each fiscal year in the maturity schedule of a particular  
19 issue of refunding Bonds, the total amount of refunding  
20 principal maturing and redemption amounts due in that fiscal  
21 year and all prior fiscal years in that schedule shall be  
22 greater than or equal to the total amount of refunded  
23 principal and redemption amounts that had been due over that  
24 year and all prior fiscal years prior to the refunding.

25 The Governor shall notify the State Treasurer and  
26 Comptroller of such refunding. The proceeds received from the

1 sale of refunding Bonds shall be used for the retirement at  
2 maturity or redemption of such outstanding Bonds on any  
3 maturity or redemption date and, pending such use, shall be  
4 placed in escrow, subject to such terms and conditions as  
5 shall be provided for in the Bond Sale Order relating to the  
6 Refunding Bonds. Proceeds not needed for deposit in an escrow  
7 account shall be deposited in the General Obligation Bond  
8 Retirement and Interest Fund. This Act shall constitute an  
9 irrevocable and continuing appropriation of all amounts  
10 necessary to establish an escrow account for the purpose of  
11 refunding outstanding general obligation Bonds and to pay the  
12 reasonable expenses of such refunding and of the issuance and  
13 sale of the refunding Bonds. Any such escrowed proceeds may be  
14 invested and reinvested in direct obligations of the United  
15 States of America, maturing at such time or times as shall be  
16 appropriate to assure the prompt payment, when due, of the  
17 principal of and interest and redemption premium, if any, on  
18 the refunded Bonds. After the terms of the escrow have been  
19 fully satisfied, any remaining balance of such proceeds and  
20 interest, income and profits earned or realized on the  
21 investments thereof shall be paid into the General Revenue  
22 Fund. The liability of the State upon the Bonds shall  
23 continue, provided that the holders thereof shall thereafter  
24 be entitled to payment only out of the moneys deposited in the  
25 escrow account.

26 Except as otherwise herein provided in this Section, such

1 refunding Bonds shall in all other respects be subject to the  
2 terms and conditions of this Act.

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

5 Section 3-60. The Metropolitan Civic Center Support Act is  
6 amended by changing Section 5 and by adding Sections 20 and 21  
7 as follows:

8 (30 ILCS 355/5) (from Ch. 85, par. 1395)

9 Sec. 5. To the extent that moneys in the MEAOB Fund, in the  
10 opinion of the Governor and the Director of the Governor's  
11 Office of Management and Budget, are in excess of 125% of the  
12 maximum debt service in any fiscal year, the Governor shall  
13 notify the Comptroller and the State Treasurer of that fact,  
14 who upon receipt of such notification shall transfer the  
15 excess moneys from the MEAOB Fund to the General Revenue Fund.  
16 By June 30, 2021, the State Comptroller shall direct and the  
17 State Treasurer shall transfer any remaining balance from the  
18 MEAOB Fund into the General Revenue Fund. Upon completion of  
19 the transfer of the remaining balance, the MEAOB Fund is  
20 dissolved, and any future deposits due to that Fund and any  
21 outstanding obligations or liabilities of that Fund pass to  
22 the General Revenue Fund.

23 (Source: P.A. 94-793, eff. 5-19-06.)

1 (30 ILCS 355/20 new)

2 Sec. 20. Transfers. By June 30, 2021, the State  
3 Comptroller shall direct and the State Treasurer shall  
4 transfer any remaining balance from the Illinois Civic Center  
5 Bond Retirement and Interest Fund into the General Obligation  
6 Bond Retirement and Interest Fund. Upon completion of the  
7 transfers, the Illinois Civic Center Bond Retirement and  
8 Interest Fund and the Illinois Civic Center Bond Fund are  
9 dissolved.

10 (30 ILCS 355/21 new)

11 Sec. 21. Repealer. This Act is repealed July 1, 2021.

12 Section 3-65. The Build Illinois Bond Act is amended by  
13 changing Section 15 as follows:

14 (30 ILCS 425/15) (from Ch. 127, par. 2815)

15 Sec. 15. Refunding Bonds. Refunding Bonds are hereby  
16 authorized for the purpose of refunding any outstanding Bonds,  
17 including the payment of any redemption premium thereon, any  
18 reasonable expenses of such refunding, and any interest  
19 accrued or to accrue to the earliest or any subsequent date of  
20 redemption or maturity of outstanding Bonds; provided that all  
21 non-refunding Bonds in an issue that includes refunding Bonds  
22 shall mature no later than the final maturity date of Bonds  
23 being refunded; provided that no refunding Bonds shall be

1 offered for sale unless the net present value of debt service  
2 savings to be achieved by the issuance of the refunding Bonds  
3 is 3% or more of the principal amount of the refunding Bonds to  
4 be issued; and further provided that, except for refunding  
5 Bonds sold in fiscal years ~~year~~ 2009, 2010, 2011, 2017, 2018,  
6 ~~or~~ 2019, or 2022 the maturities of the refunding Bonds shall  
7 not extend beyond the maturities of the Bonds they refund, so  
8 that for each fiscal year in the maturity schedule of a  
9 particular issue of refunding Bonds, the total amount of  
10 refunding principal maturing and redemption amounts due in  
11 that fiscal year and all prior fiscal years in that schedule  
12 shall be greater than or equal to the total amount of refunded  
13 principal and redemption amounts that had been due over that  
14 year and all prior fiscal years prior to the refunding.

15 Refunding Bonds may be sold in such amounts and at such  
16 times, as directed by the Governor upon recommendation by the  
17 Director of the Governor's Office of Management and Budget.  
18 The Governor shall notify the State Treasurer and Comptroller  
19 of such refunding. The proceeds received from the sale of  
20 refunding Bonds shall be used for the retirement at maturity  
21 or redemption of such outstanding Bonds on any maturity or  
22 redemption date and, pending such use, shall be placed in  
23 escrow, subject to such terms and conditions as shall be  
24 provided for in the Bond Sale Order relating to the refunding  
25 Bonds. This Act shall constitute an irrevocable and continuing  
26 appropriation of all amounts necessary to establish an escrow

1 account for the purpose of refunding outstanding Bonds and to  
2 pay the reasonable expenses of such refunding and of the  
3 issuance and sale of the refunding Bonds. Any such escrowed  
4 proceeds may be invested and reinvested in direct obligations  
5 of the United States of America, maturing at such time or times  
6 as shall be appropriate to assure the prompt payment, when  
7 due, of the principal of and interest and redemption premium,  
8 if any, on the refunded Bonds. After the terms of the escrow  
9 have been fully satisfied, any remaining balance of such  
10 proceeds and interest, income and profits earned or realized  
11 on the investments thereof shall be paid into the General  
12 Revenue Fund. The liability of the State upon the refunded  
13 Bonds shall continue, provided that the holders thereof shall  
14 thereafter be entitled to payment only out of the moneys  
15 deposited in the escrow account and the refunded Bonds shall  
16 be deemed paid, discharged and no longer to be outstanding.

17 Except as otherwise herein provided in this Section, such  
18 refunding Bonds shall in all other respects be issued pursuant  
19 to and subject to the terms and conditions of this Act and  
20 shall be secured by and payable from only the funds and sources  
21 which are provided under this Act.

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

24 Section 3-70. The Illinois Coal Technology Development  
25 Assistance Act is amended by changing Section 3 as follows:



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

2 Sec. 3. Transfers to Coal Technology Development  
3 Assistance Fund.

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

17 (1) (Blank).

18 (2) (Blank).

19 (3) (Blank).

20 (4) (Blank).

21 (5) (Blank).

22 (6) Except as otherwise provided in subsection (b),  
23 during fiscal year 2006 and each fiscal year thereafter,  
24 an amount equal to the sum of \$10,000,000 plus additional  
25 moneys deposited into the Coal Technology Development

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

5 (b) During fiscal years 2019 through 2022 ~~2021~~ only, the  
6 Treasurer shall make no transfers from the General Revenue  
7 Fund to the Coal Technology Development Assistance Fund.

8 (Source: P.A. 100-587, eff. 6-4-18; 101-10, eff. 6-5-19;  
9 101-636, eff. 6-10-20.)

10 Section 3-75. The Small Business Development Act is  
11 amended by changing Section 9-10 as follows:

12 (30 ILCS 750/9-10) (from Ch. 127, par. 2709-10)

13 Sec. 9-10. Federal Programs.

14 (a) The Department is authorized to accept and expend  
15 federal moneys ~~monies~~ pursuant to this Article except that the  
16 terms and conditions hereunder which are inconsistent with, ~~or~~  
17 prohibited by, or more restrictive than the federal  
18 authorization under which such moneys ~~monies~~ are made  
19 available shall not apply with respect to the expenditure of  
20 such moneys ~~monies~~.

21 (b) The Department is authorized to receive and expend  
22 federal funds made available pursuant to the federal State  
23 Small Business Credit Initiative Act of 2010 as amended by  
24 Section 3301 of the federal American Rescue Plan Act of 2021,

1 enacted in response to the COVID-19 public health emergency.

2 (1) Such funds may be deposited into the State Small  
3 Business Credit Initiative Fund and may be used by the  
4 Department, subject to appropriation, for any permitted  
5 purposes in accordance with the federal State Small  
6 Business Credit Initiative Act of 2010 as amended by  
7 Section 3301 of the federal American Rescue Plan Act of  
8 2021 and any related federal guidance.

9 (2) Permitted purposes include to provide support to  
10 small businesses responding to and recovering from the  
11 economic effects of the COVID-19 pandemic, to ensure  
12 business enterprises owned and controlled by socially and  
13 economically disadvantaged individuals have access to  
14 credit and investments, to provide technical assistance to  
15 help small businesses applying for various support  
16 programs, and to pay reasonable costs of administering the  
17 initiative.

18 (3) Terms such as "business enterprise owned and  
19 controlled by socially and economically disadvantaged  
20 individuals", "socially and economically disadvantaged  
21 individual" and "very small business", and any other terms  
22 defined in the federal State Small Business Credit  
23 Initiative Act of 2010 as amended by Section 3301 of the  
24 federal American Rescue Plan Act of 2021 and any related  
25 federal guidance, have the same meaning for purposes of  
26 the Department's implementation of this initiative. The

1 term "small business" includes both for-profit and  
2 not-for-profit business enterprises to the extent  
3 permitted by federal law and guidance.

4 (4) The Department may use such funds to enter into  
5 technical assistance agreements and other agreements with  
6 both for-profit and not-for-profit business enterprises  
7 and may provide technical assistance to small businesses  
8 to the extent permitted by federal law and guidance.

9 (Source: P.A. 84-109.)

10 Section 3-80. The Illinois Income Tax Act is amended by  
11 changing Section 901 as follows:

12 (35 ILCS 5/901)

13 (Text of Section without the changes made by P.A. 101-8,  
14 which did not take effect (see Section 99 of P.A. 101-8))

15 Sec. 901. Collection authority.

16 (a) In general. The Department shall collect the taxes  
17 imposed by this Act. The Department shall collect certified  
18 past due child support amounts under Section 2505-650 of the  
19 Department of Revenue Law of the Civil Administrative Code of  
20 Illinois. Except as provided in subsections (b), (c), (e),  
21 (f), (g), and (h) of this Section, money collected pursuant to  
22 subsections (a) and (b) of Section 201 of this Act shall be  
23 paid into the General Revenue Fund in the State treasury;  
24 money collected pursuant to subsections (c) and (d) of Section

1 201 of this Act shall be paid into the Personal Property Tax  
2 Replacement Fund, a special fund in the State Treasury; and  
3 money collected under Section 2505-650 of the Department of  
4 Revenue Law of the Civil Administrative Code of Illinois shall  
5 be paid into the Child Support Enforcement Trust Fund, a  
6 special fund outside the State Treasury, or to the State  
7 Disbursement Unit established under Section 10-26 of the  
8 Illinois Public Aid Code, as directed by the Department of  
9 Healthcare and Family Services.

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

1 Income Tax Surcharge Local Government Distributive Fund, the  
2 Fund for the Advancement of Education, and the Commitment to  
3 Human Services Fund during the month minus the amount paid out  
4 of the General Revenue Fund in State warrants during that same  
5 month as refunds to taxpayers for overpayment of liability  
6 under the tax imposed by subsections (a) and (b) of Section 201  
7 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  
11 be 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  
5 Percentage shall be 8.75%. For fiscal year 2013, the  
6 Annual Percentage shall be 9.75%. For fiscal year 2014,  
7 the Annual Percentage shall be 9.5%. For fiscal year 2015,  
8 the Annual Percentage shall be 10%. For fiscal year 2018,  
9 the Annual Percentage shall be 9.8%. For fiscal year 2019,  
10 the Annual Percentage shall be 9.7%. For fiscal year 2020,  
11 the Annual Percentage shall be 9.5%. For fiscal year 2021,  
12 the Annual Percentage shall be 9%. For fiscal year 2022,  
13 the Annual Percentage shall be 9.25%. For all other fiscal  
14 years, the Annual Percentage shall be calculated as a  
15 fraction, the numerator of which shall be the amount of  
16 refunds approved for payment by the Department during the  
17 preceding fiscal year as a result of overpayment of tax  
18 liability under subsections (a) and (b)(1), (2), and (3)  
19 of Section 201 of this Act plus the amount of such refunds  
20 remaining approved but unpaid at the end of the preceding  
21 fiscal year, minus the amounts transferred into the Income  
22 Tax Refund Fund from the Tobacco Settlement Recovery Fund,  
23 and the denominator of which shall be the amounts which  
24 will be collected pursuant to subsections (a) and (b)(1),  
25 (2), and (3) of Section 201 of this Act during the  
26 preceding fiscal year; except that in State fiscal year

1           2002, the Annual Percentage shall in no event exceed 7.6%.  
2           The Director of Revenue shall certify the Annual  
3           Percentage to the Comptroller on the last business day of  
4           the fiscal year immediately preceding the fiscal year for  
5           which it is to be 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  
16          Percentage shall be 17.5%. For fiscal year 2013, the  
17          Annual Percentage shall be 14%. For fiscal year 2014, the  
18          Annual Percentage shall be 13.4%. For fiscal year 2015,  
19          the Annual Percentage shall be 14%. For fiscal year 2018,  
20          the Annual Percentage shall be 17.5%. For fiscal year  
21          2019, the Annual Percentage shall be 15.5%. For fiscal  
22          year 2020, the Annual Percentage shall be 14.25%. For  
23          fiscal year 2021, the Annual Percentage shall be 14%. For  
24          fiscal year 2022, the Annual Percentage shall be 15%. For  
25          all other fiscal years, the Annual Percentage shall be  
26          calculated as a fraction, the numerator of which shall be



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

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

21 (d) Expenditures from Income Tax Refund Fund.

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

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

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

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

1 subsections (c) and (d) of Section 201 of this Act paid  
2 from the Income Tax Refund Fund during the fiscal year  
3 over the amount collected pursuant to subsections (c) and  
4 (d) of Section 201 of this Act deposited into the Income  
5 Tax Refund Fund during the fiscal year.

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

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

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

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

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

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

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

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

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

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

1 personnel at the Department, an amount equal to 1/12 of 5% of  
2 the cash receipts collected during the preceding fiscal year  
3 by the Audit Bureau of the Department from the tax imposed by  
4 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
5 net of deposits into the Income Tax Refund Fund made from those  
6 cash receipts.

7 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;  
8 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
9 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81,  
10 eff. 7-12-19; 101-636, eff. 6-10-20.)

11 Section 3-85. The Illinois Pension Code is amended by  
12 changing Section 21-109.1 as follows:

13 (40 ILCS 5/21-109.1) (from Ch. 108 1/2, par. 21-109.1)

14 Sec. 21-109.1. (a) Notwithstanding any law to the  
15 contrary, State agencies, as defined in the State Auditing  
16 Act, shall remit to the Comptroller all contributions required  
17 under subchapters A, B and C of the Federal Insurance  
18 Contributions Act, at the rates and at the times specified in  
19 that Act, for wages paid on or after January 1, 1987 on a  
20 warrant of the State Comptroller.

21 (b) The Comptroller shall establish a fund to be known as  
22 the Social Security Administration Fund, with the State  
23 Treasurer as ex officio custodian. Contributions and other  
24 monies received by the Comptroller for the purposes of the

1 Federal Insurance Contributions Act shall either be directly  
2 remitted to the U.S. Secretary of the Treasury or be held in  
3 trust in such fund, and shall be paid upon the order of the  
4 Comptroller for:

5 (1) payment of amounts required to be paid to the U. S.  
6 Secretary of the Treasury in the amounts and at the times  
7 specified in the Federal Insurance Contributions Act; and

8 (2) payment of refunds for overpayments which are not  
9 otherwise adjustable.

10 (c) The Comptroller may collect from a State agency the  
11 actual or anticipated amount of any interest and late charges  
12 arising from the State agency's failure to collect and remit  
13 to the Comptroller contributions as required by the Federal  
14 Insurance Contributions Act. Such interest and charges shall  
15 be due and payable upon receipt of notice thereof from the  
16 Comptroller.

17 (d) The Comptroller shall pay to the U. S. Secretary of the  
18 Treasury such amounts at such times as may be required under  
19 the Federal Insurance Contributions Act.

20 (e) The Comptroller may direct and the State Treasurer  
21 shall transfer amounts from the Social Security Administration  
22 Fund into the Capital Facility and Technology Modernization  
23 Fund as the Comptroller deems necessary. The Comptroller may  
24 direct and the State Treasurer shall transfer any such amounts  
25 so transferred to the Capital Facility and Technology  
26 Modernization Fund back to the Social Security Administration

1 Fund at any time.

2 (Source: P.A. 86-657; 87-11.)

3 Section 3-90. The Fair and Exposition Authority  
4 Reconstruction Act is amended by changing Section 8 as  
5 follows:

6 (70 ILCS 215/8) (from Ch. 85, par. 1250.8)

7 Sec. 8. Appropriations may be made from time to time by the  
8 General Assembly to the Metropolitan Pier and Exposition  
9 Authority for the payment of principal and interest of bonds  
10 of the Authority issued under the provisions of this Act and  
11 for any other lawful purpose of the Authority. Any and all of  
12 the funds so received shall be kept separate and apart from any  
13 and all other funds of the Authority. After there has been paid  
14 into the Metropolitan Fair and Exposition Authority  
15 Reconstruction Fund in the State Treasury sufficient money,  
16 pursuant to this Section and Sections 2 and 29 of the Cigarette  
17 Tax Act, to retire all bonds payable from that Fund, the taxes  
18 derived from Section 28 of the Illinois Horse Racing Act of  
19 1975 which were required to be paid into that Fund pursuant to  
20 that Act shall thereafter be paid into the General Revenue  
21 Fund ~~Metropolitan Exposition, Auditorium and Office Building~~  
22 ~~Fund~~ in the State Treasury.

23 (Source: P.A. 94-91, eff. 7-1-05.)



1 Section 3-95. The School Code is amended by changing  
2 Sections 2-3.117, 10-17a, and 10-22.36 as follows:

3 (105 ILCS 5/2-3.117)

4 Sec. 2-3.117. School Technology Program.

5 (a) The State Board of Education is authorized to provide  
6 technology-based learning resources to school districts to  
7 improve educational opportunities and student achievement  
8 throughout the State. These resources may include  
9 reimbursements for the cost of tuition incurred by a school  
10 district for approved online courses accessed through the  
11 State Board of Education's Illinois Virtual Course Catalog  
12 Program.

13 (1) A school district shall be eligible for  
14 reimbursement for the cost of each virtual class accessed  
15 through the Illinois Virtual Course Catalog program and  
16 successfully completed by a student of the school  
17 district, to the extent appropriated funds are available  
18 for such reimbursements.

19 (2) A school district shall claim reimbursement on  
20 forms and through a process prescribed by the State Board  
21 of Education.

22 (b) The State Board of Education is authorized, to the  
23 extent funds are available, to establish a statewide support  
24 system for information, professional development, technical  
25 assistance, network design consultation, leadership,

1 technology planning consultation, and information exchange; to  
2 expand school district connectivity; and to increase the  
3 quantity and quality of student and educator access to on-line  
4 resources, experts, and communications avenues from moneys  
5 appropriated for the purposes of this Section.

6 (b-5) The State Board of Education may enter into  
7 intergovernmental contracts or agreements with other State  
8 agencies, public community colleges, public libraries, public  
9 and private colleges and universities, museums on public land,  
10 and other public agencies in the areas of technology,  
11 telecommunications, and information access, under such terms  
12 as the parties may agree, provided that those contracts and  
13 agreements are in compliance with the Department of Central  
14 Management Services' mandate to provide telecommunications  
15 services to all State agencies.

16 (c) (Blank).

17 (d) (Blank).

18 (Source: P.A. 95-793, eff. 1-1-09.)

19 (105 ILCS 5/10-17a) (from Ch. 122, par. 10-17a)

20 Sec. 10-17a. State, school district, and school report  
21 cards.

22 (1) By October 31, 2013 and October 31 of each subsequent  
23 school year, the State Board of Education, through the State  
24 Superintendent of Education, shall prepare a State report  
25 card, school district report cards, and school report cards,

1 and shall by the most economic means provide to each school  
2 district in this State, including special charter districts  
3 and districts subject to the provisions of Article 34, the  
4 report cards for the school district and each of its schools.  
5 Because of the impacts of the COVID-19 public health emergency  
6 during school year 2020-2021, the State Board of Education  
7 shall have until December 31, 2021 to prepare and provide the  
8 report cards that would otherwise be due by October 31, 2021.

9 (2) In addition to any information required by federal  
10 law, the State Superintendent shall determine the indicators  
11 and presentation of the school report card, which must  
12 include, at a minimum, the most current data collected and  
13 maintained by the State Board of Education related to the  
14 following:

15 (A) school characteristics and student demographics,  
16 including average class size, average teaching experience,  
17 student racial/ethnic breakdown, and the percentage of  
18 students classified as low-income; the percentage of  
19 students classified as English learners; the percentage of  
20 students who have individualized education plans or 504  
21 plans that provide for special education services; the  
22 number and percentage of all students who have been  
23 assessed for placement in a gifted education or advanced  
24 academic program and, of those students: (i) the racial  
25 and ethnic breakdown, (ii) the percentage who are  
26 classified as low-income, and (iii) the number and

1 percentage of students who received direct instruction  
2 from a teacher who holds a gifted education endorsement  
3 and, of those students, the percentage who are classified  
4 as low-income; the percentage of students scoring at the  
5 "exceeds expectations" level on the assessments required  
6 under Section 2-3.64a-5 of this Code; the percentage of  
7 students who annually transferred in or out of the school  
8 district; average daily attendance; the per-pupil  
9 operating expenditure of the school district; and the  
10 per-pupil State average operating expenditure for the  
11 district type (elementary, high school, or unit);

12 (B) curriculum information, including, where  
13 applicable, Advanced Placement, International  
14 Baccalaureate or equivalent courses, dual enrollment  
15 courses, foreign language classes, computer science  
16 courses, school personnel resources (including Career  
17 Technical Education teachers), before and after school  
18 programs, extracurricular activities, subjects in which  
19 elective classes are offered, health and wellness  
20 initiatives (including the average number of days of  
21 Physical Education per week per student), approved  
22 programs of study, awards received, community  
23 partnerships, and special programs such as programming for  
24 the gifted and talented, students with disabilities, and  
25 work-study students;

26 (C) student outcomes, including, where applicable, the

1 percentage of students deemed proficient on assessments of  
2 State standards, the percentage of students in the eighth  
3 grade who pass Algebra, the percentage of students who  
4 participated in workplace learning experiences, the  
5 percentage of students enrolled in post-secondary  
6 institutions (including colleges, universities, community  
7 colleges, trade/vocational schools, and training programs  
8 leading to career certification within 2 semesters of high  
9 school graduation), the percentage of students graduating  
10 from high school who are college and career ready, and the  
11 percentage of graduates enrolled in community colleges,  
12 colleges, and universities who are in one or more courses  
13 that the community college, college, or university  
14 identifies as a developmental course;

15 (D) student progress, including, where applicable, the  
16 percentage of students in the ninth grade who have earned  
17 5 credits or more without failing more than one core  
18 class, a measure of students entering kindergarten ready  
19 to learn, a measure of growth, and the percentage of  
20 students who enter high school on track for college and  
21 career readiness;

22 (E) the school environment, including, where  
23 applicable, the percentage of students with less than 10  
24 absences in a school year, the percentage of teachers with  
25 less than 10 absences in a school year for reasons other  
26 than professional development, leaves taken pursuant to

1 the federal Family Medical Leave Act of 1993, long-term  
2 disability, or parental leaves, the 3-year average of the  
3 percentage of teachers returning to the school from the  
4 previous year, the number of different principals at the  
5 school in the last 6 years, the number of teachers who hold  
6 a gifted education endorsement, the process and criteria  
7 used by the district to determine whether a student is  
8 eligible for participation in a gifted education program  
9 or advanced academic program and the manner in which  
10 parents and guardians are made aware of the process and  
11 criteria, 2 or more indicators from any school climate  
12 survey selected or approved by the State and administered  
13 pursuant to Section 2-3.153 of this Code, with the same or  
14 similar indicators included on school report cards for all  
15 surveys selected or approved by the State pursuant to  
16 Section 2-3.153 of this Code, and the combined percentage  
17 of teachers rated as proficient or excellent in their most  
18 recent evaluation;

19 (F) a school district's and its individual schools'  
20 balanced accountability measure, in accordance with  
21 Section 2-3.25a of this Code;

22 (G) the total and per pupil normal cost amount the  
23 State contributed to the Teachers' Retirement System of  
24 the State of Illinois in the prior fiscal year for the  
25 school's employees, which shall be reported to the State  
26 Board of Education by the Teachers' Retirement System of

1 the State of Illinois;

2 (H) for a school district organized under Article 34  
3 of this Code only, State contributions to the Public  
4 School Teachers' Pension and Retirement Fund of Chicago  
5 and State contributions for health care for employees of  
6 that school district;

7 (I) a school district's Final Percent of Adequacy, as  
8 defined in paragraph (4) of subsection (f) of Section  
9 18-8.15 of this Code;

10 (J) a school district's Local Capacity Target, as  
11 defined in paragraph (2) of subsection (c) of Section  
12 18-8.15 of this Code, displayed as a percentage amount;

13 (K) a school district's Real Receipts, as defined in  
14 paragraph (1) of subsection (d) of Section 18-8.15 of this  
15 Code, divided by a school district's Adequacy Target, as  
16 defined in paragraph (1) of subsection (b) of Section  
17 18-8.15 of this Code, displayed as a percentage amount;

18 (L) a school district's administrative costs;

19 (M) whether or not the school has participated in the  
20 Illinois Youth Survey. In this paragraph (M), "Illinois  
21 Youth Survey" means a self-report survey, administered in  
22 school settings every 2 years, designed to gather  
23 information about health and social indicators, including  
24 substance abuse patterns and the attitudes of students in  
25 grades 8, 10, and 12; and

26 (N) whether the school offered its students career and

1 technical education opportunities.

2 The school report card shall also provide information that  
3 allows for comparing the current outcome, progress, and  
4 environment data to the State average, to the school data from  
5 the past 5 years, and to the outcomes, progress, and  
6 environment of similar schools based on the type of school and  
7 enrollment of low-income students, special education students,  
8 and English learners.

9 As used in this subsection (2):

10 "Administrative costs" means costs associated with  
11 executive, administrative, or managerial functions within the  
12 school district that involve planning, organizing, managing,  
13 or directing the school district.

14 "Advanced academic program" means a course of study to  
15 which students are assigned based on advanced cognitive  
16 ability or advanced academic achievement compared to local age  
17 peers and in which the curriculum is substantially  
18 differentiated from the general curriculum to provide  
19 appropriate challenge and pace.

20 "Computer science" means the study of computers and  
21 algorithms, including their principles, their hardware and  
22 software designs, their implementation, and their impact on  
23 society. "Computer science" does not include the study of  
24 everyday uses of computers and computer applications, such as  
25 keyboarding or accessing the Internet.

26 "Gifted education" means educational services, including



1 differentiated curricula and instructional methods, designed  
2 to meet the needs of gifted children as defined in Article 14A  
3 of this Code.

4 For the purposes of paragraph (A) of this subsection (2),  
5 "average daily attendance" means the average of the actual  
6 number of attendance days during the previous school year for  
7 any enrolled student who is subject to compulsory attendance  
8 by Section 26-1 of this Code at each school and charter school.

9 (3) At the discretion of the State Superintendent, the  
10 school district report card shall include a subset of the  
11 information identified in paragraphs (A) through (E) of  
12 subsection (2) of this Section, as well as information  
13 relating to the operating expense per pupil and other finances  
14 of the school district, and the State report card shall  
15 include a subset of the information identified in paragraphs  
16 (A) through (E) and paragraph (N) of subsection (2) of this  
17 Section. The school district report card shall include the  
18 average daily attendance, as that term is defined in  
19 subsection (2) of this Section, of students who have  
20 individualized education programs and students who have 504  
21 plans that provide for special education services within the  
22 school district.

23 (4) Notwithstanding anything to the contrary in this  
24 Section, in consultation with key education stakeholders, the  
25 State Superintendent shall at any time have the discretion to  
26 amend or update any and all metrics on the school, district, or

1 State report card.

2 (5) Annually, no more than 30 calendar days after receipt  
3 of the school district and school report cards from the State  
4 Superintendent of Education, each school district, including  
5 special charter districts and districts subject to the  
6 provisions of Article 34, shall present such report cards at a  
7 regular school board meeting subject to applicable notice  
8 requirements, post the report cards on the school district's  
9 Internet web site, if the district maintains an Internet web  
10 site, make the report cards available to a newspaper of  
11 general circulation serving the district, and, upon request,  
12 send the report cards home to a parent (unless the district  
13 does not maintain an Internet web site, in which case the  
14 report card shall be sent home to parents without request). If  
15 the district posts the report card on its Internet web site,  
16 the district shall send a written notice home to parents  
17 stating (i) that the report card is available on the web site,  
18 (ii) the address of the web site, (iii) that a printed copy of  
19 the report card will be sent to parents upon request, and (iv)  
20 the telephone number that parents may call to request a  
21 printed copy of the report card.

22 (6) Nothing contained in Public Act 98-648 repeals,  
23 supersedes, invalidates, or nullifies final decisions in  
24 lawsuits pending on July 1, 2014 (the effective date of Public  
25 Act 98-648) in Illinois courts involving the interpretation of  
26 Public Act 97-8.

1 (Source: P.A. 100-227, eff. 8-18-17; 100-364, eff. 1-1-18;  
2 100-448, eff. 7-1-19; 100-465, eff. 8-31-17; 100-807, eff.  
3 8-10-18; 100-863, eff. 8-14-18; 100-1121, eff. 1-1-19; 101-68,  
4 eff. 1-1-20; 101-81, eff. 7-12-19; 101-654, eff. 3-8-21.)

5 (105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

6 Sec. 10-22.36. Buildings for school purposes.

7 (a) To build or purchase a building for school classroom  
8 or instructional purposes upon the approval of a majority of  
9 the voters upon the proposition at a referendum held for such  
10 purpose or in accordance with Section 17-2.11, 19-3.5, or  
11 19-3.10. The board may initiate such referendum by resolution.  
12 The board shall certify the resolution and proposition to the  
13 proper election authority for submission in accordance with  
14 the general election law.

15 The questions of building one or more new buildings for  
16 school purposes or office facilities, and issuing bonds for  
17 the purpose of borrowing money to purchase one or more  
18 buildings or sites for such buildings or office sites, to  
19 build one or more new buildings for school purposes or office  
20 facilities or to make additions and improvements to existing  
21 school buildings, may be combined into one or more  
22 propositions on the ballot.

23 Before erecting, or purchasing or remodeling such a  
24 building the board shall submit the plans and specifications  
25 respecting heating, ventilating, lighting, seating, water

1 supply, toilets and safety against fire to the regional  
2 superintendent of schools having supervision and control over  
3 the district, for approval in accordance with Section 2-3.12.

4 Notwithstanding any of the foregoing, no referendum shall  
5 be required if the purchase, construction, or building of any  
6 such building (1) occurs while the building is being leased by  
7 the school district or (2) is paid with (A) funds derived from  
8 the sale or disposition of other buildings, land, or  
9 structures of the school district or (B) funds received (i) as  
10 a grant under the School Construction Law or (ii) as gifts or  
11 donations, provided that no funds to purchase, construct, or  
12 build such building, other than lease payments, are derived  
13 from the district's bonded indebtedness or the tax levy of the  
14 district.

15 Notwithstanding any of the foregoing, no referendum shall  
16 be required if the purchase, construction, or building of any  
17 such building is paid with funds received from the County  
18 School Facility and Resources Occupation Tax Law under Section  
19 5-1006.7 of the Counties Code or from the proceeds of bonds or  
20 other debt obligations secured by revenues obtained from that  
21 Law.

22 (b) Notwithstanding the provisions of subsection (a), for  
23 any school district: (i) that is a tier 1 school, (ii) that has  
24 a population of less than 50,000 inhabitants, (iii) whose  
25 student population is between 5,800 and 6,300, (iv) in which  
26 57% to 62% of students are low-income, and (v) whose average

1 district spending is between \$10,000 to \$12,000 per pupil,  
2 until July 1, 2025, no referendum shall be required if at least  
3 70% of the cost of the purchase, construction, or building of  
4 any such building is paid, or will be paid, with funds received  
5 or expected to be received as part of, or otherwise derived  
6 from, the federal Consolidated Appropriations Act and the  
7 federal American Rescue Plan Act of 2021.

8 For this subsection (b), the school board must hold at  
9 least 2 public hearings, the sole purpose of which shall be to  
10 discuss the decision to construct a school building and to  
11 receive input from the community. The notice of each public  
12 hearing that sets forth the time, date, place, and name or  
13 description of the school building that the school board is  
14 considering constructing must be provided at least 10 days  
15 prior to the hearing by publication on the school board's  
16 Internet website.

17 (Source: P.A. 101-455, eff. 8-23-19.)

18 Section 3-100. The Real Estate Appraiser Licensure Act of  
19 2002 is amended by changing Sections 25-5 and 25-20 as  
20 follows:

21 (225 ILCS 458/25-5)

22 (Section scheduled to be repealed on January 1, 2022)

23 Sec. 25-5. Appraisal Administration Fund; surcharge. The  
24 Appraisal Administration Fund is created as a special fund in

1 the State Treasury. All fees, fines, and penalties received by  
2 the Department under this Act shall be deposited into the  
3 Appraisal Administration Fund. Also, moneys received from any  
4 federal financial assistance or any gift, grant, or donation  
5 may be deposited into the Appraisal Administration Fund. All  
6 earnings attributable to investment of funds in the Appraisal  
7 Administration Fund shall be credited to the Appraisal  
8 Administration Fund. Subject to appropriation, the moneys in  
9 the Appraisal Administration Fund shall be paid to the  
10 Department for the expenses incurred by the Department and the  
11 Board in the administration of this Act. Moneys in the  
12 Appraisal Administration Fund may be transferred to the  
13 Professions Indirect Cost Fund as authorized under Section  
14 2105-300 of the Department of Professional Regulation Law of  
15 the Civil Administrative Code of Illinois. However, moneys in  
16 the Appraisal Administration Fund received from any federal  
17 financial assistance or any gift, grant, or donation shall be  
18 used only in accordance with the requirements of the federal  
19 financial assistance, gift, grant, or donation and may not be  
20 transferred to the Professions Indirect Cost Fund.

21 Upon the completion of any audit of the Department, as  
22 prescribed by the Illinois State Auditing Act, which shall  
23 include an audit of the Appraisal Administration Fund, the  
24 Department shall make the audit report open to inspection by  
25 any interested person.

26 (Source: P.A. 96-844, eff. 12-23-09.)

1 (225 ILCS 458/25-20)

2 (Section scheduled to be repealed on January 1, 2022)

3 Sec. 25-20. Department; powers and duties. The Department  
4 of Financial and Professional Regulation shall exercise the  
5 powers and duties prescribed by the Civil Administrative Code  
6 of Illinois for the administration of licensing Acts and shall  
7 exercise such other powers and duties as are prescribed by  
8 this Act for the administration of this Act. The Department  
9 may contract with third parties for services necessary for the  
10 proper administration of this Act, including without  
11 limitation, investigators with the proper knowledge, training,  
12 and skills to properly investigate complaints against real  
13 estate appraisers.

14 In addition, the Department may receive federal financial  
15 assistance, either directly from the federal government or  
16 indirectly through another source, public or private, for the  
17 administration of this Act. The Department may also receive  
18 transfers, gifts, grants, or donations from any source, public  
19 or private, in the form of funds, services, equipment,  
20 supplies, or materials. Any funds received pursuant to this  
21 Section shall be deposited in the Appraisal Administration  
22 Fund unless deposit in a different fund is otherwise mandated,  
23 and shall be used in accordance with the requirements of the  
24 federal financial assistance, gift, grant, or donation for  
25 purposes related to the powers and duties of the Department.

1           The Department shall maintain and update a registry of the  
2 names and addresses of all licensees and a listing of  
3 disciplinary orders issued pursuant to this Act and shall  
4 transmit the registry, along with any national registry fees  
5 that may be required, to the entity specified by, and in a  
6 manner consistent with, Title XI of the federal Financial  
7 Institutions Reform, Recovery and Enforcement Act of 1989.

8           (Source: P.A. 96-844, eff. 12-23-09.)

9           Section 3-105. The Illinois Horse Racing Act of 1975 is  
10 amended by changing Section 28 as follows:

11           (230 ILCS 5/28) (from Ch. 8, par. 37-28)

12           Sec. 28. Except as provided in subsection (g) of Section  
13 27 of this Act, moneys collected shall be distributed  
14 according to the provisions of this Section 28.

15           (a) Thirty per cent of the total of all monies received by  
16 the State as privilege taxes shall be paid into the  
17 Metropolitan Exposition, Auditorium and Office Building Fund  
18 in the State Treasury until such Fund is repealed, and  
19 thereafter shall be paid into the General Revenue Fund in the  
20 State Treasury.

21           (b) In addition, 4.5% of the total of all monies received  
22 by the State as privilege taxes shall be paid into the State  
23 treasury into ~~a special Fund to be known as~~ the Metropolitan  
24 Exposition, Auditorium and Office Building Fund until such



1 Fund is repealed, and thereafter shall be paid into the  
2 General Revenue Fund in the State Treasury.

3 (c) Fifty per cent of the total of all monies received by  
4 the State as privilege taxes under the provisions of this Act  
5 shall be paid into the Agricultural Premium Fund.

6 (d) Seven per cent of the total of all monies received by  
7 the State as privilege taxes shall be paid into the Fair and  
8 Exposition Fund in the State treasury; provided, however, that  
9 when all bonds issued prior to July 1, 1984 by the Metropolitan  
10 Fair and Exposition Authority shall have been paid or payment  
11 shall have been provided for upon a refunding of those bonds,  
12 thereafter 1/12 of \$1,665,662 of such monies shall be paid  
13 each month into the Build Illinois Fund, and the remainder  
14 into the Fair and Exposition Fund. All excess monies shall be  
15 allocated to the Department of Agriculture for distribution to  
16 county fairs for premiums and rehabilitation as set forth in  
17 the Agricultural Fair Act.

18 (e) The monies provided for in Section 30 shall be paid  
19 into the Illinois Thoroughbred Breeders Fund.

20 (f) The monies provided for in Section 31 shall be paid  
21 into the Illinois Standardbred Breeders Fund.

22 (g) Until January 1, 2000, that part representing 1/2 of  
23 the total breakage in Thoroughbred, Harness, Appaloosa,  
24 Arabian, and Quarter Horse racing in the State shall be paid  
25 into the Illinois Race Track Improvement Fund as established  
26 in Section 32.

1           (h) All other monies received by the Board under this Act  
2 shall be paid into the Horse Racing Fund.

3           (i) The salaries of the Board members, secretary,  
4 stewards, directors of mutuels, veterinarians,  
5 representatives, accountants, clerks, stenographers,  
6 inspectors and other employees of the Board, and all expenses  
7 of the Board incident to the administration of this Act,  
8 including, but not limited to, all expenses and salaries  
9 incident to the taking of saliva and urine samples in  
10 accordance with the rules and regulations of the Board shall  
11 be paid out of the Agricultural Premium Fund.

12           (j) The Agricultural Premium Fund shall also be used:

13               (1) for the expenses of operating the Illinois State  
14 Fair and the DuQuoin State Fair, including the payment of  
15 prize money or premiums;

16               (2) for the distribution to county fairs, vocational  
17 agriculture section fairs, agricultural societies, and  
18 agricultural extension clubs in accordance with the  
19 Agricultural Fair Act, as amended;

20               (3) for payment of prize monies and premiums awarded  
21 and for expenses incurred in connection with the  
22 International Livestock Exposition and the Mid-Continent  
23 Livestock Exposition held in Illinois, which premiums, and  
24 awards must be approved, and paid by the Illinois  
25 Department of Agriculture;

26               (4) for personal service of county agricultural

1 advisors and county home advisors;

2 (5) for distribution to agricultural home economic  
3 extension councils in accordance with "An Act in relation  
4 to additional support and finance for the Agricultural and  
5 Home Economic Extension Councils in the several counties  
6 in this State and making an appropriation therefor",  
7 approved July 24, 1967, as amended;

8 (6) for research on equine disease, including a  
9 development center therefor;

10 (7) for training scholarships for study on equine  
11 diseases to students at the University of Illinois College  
12 of Veterinary Medicine;

13 (8) for the rehabilitation, repair and maintenance of  
14 the Illinois and DuQuoin State Fair Grounds and the  
15 structures and facilities thereon and the construction of  
16 permanent improvements on such Fair Grounds, including  
17 such structures, facilities and property located on such  
18 State Fair Grounds which are under the custody and control  
19 of the Department of Agriculture;

20 (9) (blank);

21 (10) for the expenses of the Department of Commerce  
22 and Economic Opportunity under Sections 605-620, 605-625,  
23 and 605-630 of the Department of Commerce and Economic  
24 Opportunity Law (20 ILCS 605/605-620, 605/605-625, and  
25 605/605-630);

26 (11) for remodeling, expanding, and reconstructing

1 facilities destroyed by fire of any Fair and Exposition  
2 Authority in counties with a population of 1,000,000 or  
3 more inhabitants;

4 (12) for the purpose of assisting in the care and  
5 general rehabilitation of veterans with disabilities of  
6 any war and their surviving spouses and orphans;

7 (13) for expenses of the Department of State Police  
8 for duties performed under this Act;

9 (14) for the Department of Agriculture for soil  
10 surveys and soil and water conservation purposes;

11 (15) for the Department of Agriculture for grants to  
12 the City of Chicago for conducting the Chicagofest;

13 (16) for the State Comptroller for grants and  
14 operating expenses authorized by the Illinois Global  
15 Partnership Act.

16 (k) To the extent that monies paid by the Board to the  
17 Agricultural Premium Fund are in the opinion of the Governor  
18 in excess of the amount necessary for the purposes herein  
19 stated, the Governor shall notify the Comptroller and the  
20 State Treasurer of such fact, who, upon receipt of such  
21 notification, shall transfer such excess monies from the  
22 Agricultural Premium Fund to the General Revenue Fund.

23 (Source: P.A. 99-143, eff. 7-27-15; 99-933, eff. 1-27-17;  
24 100-110, eff. 8-15-17; 100-863, eff. 8-14-18.)

25 Section 3-110. The Illinois Gambling Act is amended by

1 changing Section 13 as follows:

2 (230 ILCS 10/13) (from Ch. 120, par. 2413)

3 Sec. 13. Wagering tax; rate; distribution.

4 (a) Until January 1, 1998, a tax is imposed on the adjusted  
5 gross receipts received from gambling games authorized under  
6 this Act at the rate of 20%.

7 (a-1) From January 1, 1998 until July 1, 2002, a privilege  
8 tax is imposed on persons engaged in the business of  
9 conducting riverboat gambling operations, based on the  
10 adjusted gross receipts received by a licensed owner from  
11 gambling games authorized under this Act at the following  
12 rates:

13 15% of annual adjusted gross receipts up to and  
14 including \$25,000,000;

15 20% of annual adjusted gross receipts in excess of  
16 \$25,000,000 but not exceeding \$50,000,000;

17 25% of annual adjusted gross receipts in excess of  
18 \$50,000,000 but not exceeding \$75,000,000;

19 30% of annual adjusted gross receipts in excess of  
20 \$75,000,000 but not exceeding \$100,000,000;

21 35% of annual adjusted gross receipts in excess of  
22 \$100,000,000.

23 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
24 is imposed on persons engaged in the business of conducting  
25 riverboat gambling operations, other than licensed managers

1 conducting riverboat gambling operations on behalf of the  
2 State, based on the adjusted gross receipts received by a  
3 licensed owner from gambling games authorized under this Act  
4 at the following rates:

5 15% of annual adjusted gross receipts up to and  
6 including \$25,000,000;

7 22.5% of annual adjusted gross receipts in excess of  
8 \$25,000,000 but not exceeding \$50,000,000;

9 27.5% of annual adjusted gross receipts in excess of  
10 \$50,000,000 but not exceeding \$75,000,000;

11 32.5% of annual adjusted gross receipts in excess of  
12 \$75,000,000 but not exceeding \$100,000,000;

13 37.5% of annual adjusted gross receipts in excess of  
14 \$100,000,000 but not exceeding \$150,000,000;

15 45% of annual adjusted gross receipts in excess of  
16 \$150,000,000 but not exceeding \$200,000,000;

17 50% of annual adjusted gross receipts in excess of  
18 \$200,000,000.

19 (a-3) Beginning July 1, 2003, a privilege tax is imposed  
20 on persons engaged in the business of conducting riverboat  
21 gambling operations, other than licensed managers conducting  
22 riverboat gambling operations on behalf of the State, based on  
23 the adjusted gross receipts received by a licensed owner from  
24 gambling games authorized under this Act at the following  
25 rates:

26 15% of annual adjusted gross receipts up to and

1 including \$25,000,000;

2 27.5% of annual adjusted gross receipts in excess of  
3 \$25,000,000 but not exceeding \$37,500,000;

4 32.5% of annual adjusted gross receipts in excess of  
5 \$37,500,000 but not exceeding \$50,000,000;

6 37.5% of annual adjusted gross receipts in excess of  
7 \$50,000,000 but not exceeding \$75,000,000;

8 45% of annual adjusted gross receipts in excess of  
9 \$75,000,000 but not exceeding \$100,000,000;

10 50% of annual adjusted gross receipts in excess of  
11 \$100,000,000 but not exceeding \$250,000,000;

12 70% of annual adjusted gross receipts in excess of  
13 \$250,000,000.

14 An amount equal to the amount of wagering taxes collected  
15 under this subsection (a-3) that are in addition to the amount  
16 of wagering taxes that would have been collected if the  
17 wagering tax rates under subsection (a-2) were in effect shall  
18 be paid into the Common School Fund.

19 The privilege tax imposed under this subsection (a-3)  
20 shall no longer be imposed beginning on the earlier of (i) July  
21 1, 2005; (ii) the first date after June 20, 2003 that riverboat  
22 gambling operations are conducted pursuant to a dormant  
23 license; or (iii) the first day that riverboat gambling  
24 operations are conducted under the authority of an owners  
25 license that is in addition to the 10 owners licenses  
26 initially authorized under this Act. For the purposes of this

1 subsection (a-3), the term "dormant license" means an owners  
2 license that is authorized by this Act under which no  
3 riverboat gambling operations are being conducted on June 20,  
4 2003.

5 (a-4) Beginning on the first day on which the tax imposed  
6 under subsection (a-3) is no longer imposed and ending upon  
7 the imposition of the privilege tax under subsection (a-5) of  
8 this Section, a privilege tax is imposed on persons engaged in  
9 the business of conducting gambling operations, other than  
10 licensed managers conducting riverboat gambling operations on  
11 behalf of the State, based on the adjusted gross receipts  
12 received by a licensed owner from gambling games authorized  
13 under this Act at the following rates:

14 15% of annual adjusted gross receipts up to and  
15 including \$25,000,000;

16 22.5% of annual adjusted gross receipts in excess of  
17 \$25,000,000 but not exceeding \$50,000,000;

18 27.5% of annual adjusted gross receipts in excess of  
19 \$50,000,000 but not exceeding \$75,000,000;

20 32.5% of annual adjusted gross receipts in excess of  
21 \$75,000,000 but not exceeding \$100,000,000;

22 37.5% of annual adjusted gross receipts in excess of  
23 \$100,000,000 but not exceeding \$150,000,000;

24 45% of annual adjusted gross receipts in excess of  
25 \$150,000,000 but not exceeding \$200,000,000;

26 50% of annual adjusted gross receipts in excess of



1           \$200,000,000.

2           For the imposition of the privilege tax in this subsection  
3           (a-4), amounts paid pursuant to item (1) of subsection (b) of  
4           Section 56 of the Illinois Horse Racing Act of 1975 shall not  
5           be included in the determination of adjusted gross receipts.

6           (a-5)(1) Beginning on July 1, 2020, a privilege tax is  
7           imposed on persons engaged in the business of conducting  
8           gambling operations, other than the owners licensee under  
9           paragraph (1) of subsection (e-5) of Section 7 and licensed  
10          managers conducting riverboat gambling operations on behalf of  
11          the State, based on the adjusted gross receipts received by  
12          such licensee from the gambling games authorized under this  
13          Act. The privilege tax for all gambling games other than table  
14          games, including, but not limited to, slot machines, video  
15          game of chance gambling, and electronic gambling games shall  
16          be at the following rates:

17                 15% of annual adjusted gross receipts up to and  
18                 including \$25,000,000;

19                 22.5% of annual adjusted gross receipts in excess of  
20                 \$25,000,000 but not exceeding \$50,000,000;

21                 27.5% of annual adjusted gross receipts in excess of  
22                 \$50,000,000 but not exceeding \$75,000,000;

23                 32.5% of annual adjusted gross receipts in excess of  
24                 \$75,000,000 but not exceeding \$100,000,000;

25                 37.5% of annual adjusted gross receipts in excess of  
26                 \$100,000,000 but not exceeding \$150,000,000;

1           45% of annual adjusted gross receipts in excess of  
2           \$150,000,000 but not exceeding \$200,000,000;

3           50% of annual adjusted gross receipts in excess of  
4           \$200,000,000.

5           The privilege tax for table games shall be at the  
6           following rates:

7           15% of annual adjusted gross receipts up to and  
8           including \$25,000,000;

9           20% of annual adjusted gross receipts in excess of  
10          \$25,000,000.

11          For the imposition of the privilege tax in this subsection  
12          (a-5), amounts paid pursuant to item (1) of subsection (b) of  
13          Section 56 of the Illinois Horse Racing Act of 1975 shall not  
14          be included in the determination of adjusted gross receipts.

15          (2) Beginning on the first day that an owners licensee  
16          under paragraph (1) of subsection (e-5) of Section 7 conducts  
17          gambling operations, either in a temporary facility or a  
18          permanent facility, a privilege tax is imposed on persons  
19          engaged in the business of conducting gambling operations  
20          under paragraph (1) of subsection (e-5) of Section 7, other  
21          than licensed managers conducting riverboat gambling  
22          operations on behalf of the State, based on the adjusted gross  
23          receipts received by such licensee from the gambling games  
24          authorized under this Act. The privilege tax for all gambling  
25          games other than table games, including, but not limited to,  
26          slot machines, video game of chance gambling, and electronic

1 gambling games shall be at the following rates:

2 12% of annual adjusted gross receipts up to and  
3 including \$25,000,000 to the State and 10.5% of annual  
4 adjusted gross receipts up to and including \$25,000,000 to  
5 the City of Chicago;

6 16% of annual adjusted gross receipts in excess of  
7 \$25,000,000 but not exceeding \$50,000,000 to the State and  
8 14% of annual adjusted gross receipts in excess of  
9 \$25,000,000 but not exceeding \$50,000,000 to the City of  
10 Chicago;

11 20.1% of annual adjusted gross receipts in excess of  
12 \$50,000,000 but not exceeding \$75,000,000 to the State and  
13 17.4% of annual adjusted gross receipts in excess of  
14 \$50,000,000 but not exceeding \$75,000,000 to the City of  
15 Chicago;

16 21.4% of annual adjusted gross receipts in excess of  
17 \$75,000,000 but not exceeding \$100,000,000 to the State  
18 and 18.6% of annual adjusted gross receipts in excess of  
19 \$75,000,000 but not exceeding \$100,000,000 to the City of  
20 Chicago;

21 22.7% of annual adjusted gross receipts in excess of  
22 \$100,000,000 but not exceeding \$150,000,000 to the State  
23 and 19.8% of annual adjusted gross receipts in excess of  
24 \$100,000,000 but not exceeding \$150,000,000 to the City of  
25 Chicago;

26 24.1% of annual adjusted gross receipts in excess of

1           \$150,000,000 but not exceeding \$225,000,000 to the State  
2           and 20.9% of annual adjusted gross receipts in excess of  
3           \$150,000,000 but not exceeding \$225,000,000 to the City of  
4           Chicago;

5           26.8% of annual adjusted gross receipts in excess of  
6           \$225,000,000 but not exceeding \$1,000,000,000 to the State  
7           and 23.2% of annual adjusted gross receipts in excess of  
8           \$225,000,000 but not exceeding \$1,000,000,000 to the City  
9           of Chicago;

10           40% of annual adjusted gross receipts in excess of  
11           \$1,000,000,000 to the State and 34.7% of annual gross  
12           receipts in excess of \$1,000,000,000 to the City of  
13           Chicago.

14           The privilege tax for table games shall be at the  
15           following rates:

16           8.1% of annual adjusted gross receipts up to and  
17           including \$25,000,000 to the State and 6.9% of annual  
18           adjusted gross receipts up to and including \$25,000,000 to  
19           the City of Chicago;

20           10.7% of annual adjusted gross receipts in excess of  
21           \$25,000,000 but not exceeding \$75,000,000 to the State and  
22           9.3% of annual adjusted gross receipts in excess of  
23           \$25,000,000 but not exceeding \$75,000,000 to the City of  
24           Chicago;

25           11.2% of annual adjusted gross receipts in excess of  
26           \$75,000,000 but not exceeding \$175,000,000 to the State

1 and 9.8% of annual adjusted gross receipts in excess of  
2 \$75,000,000 but not exceeding \$175,000,000 to the City of  
3 Chicago;

4 13.5% of annual adjusted gross receipts in excess of  
5 \$175,000,000 but not exceeding \$225,000,000 to the State  
6 and 11.5% of annual adjusted gross receipts in excess of  
7 \$175,000,000 but not exceeding \$225,000,000 to the City of  
8 Chicago;

9 15.1% of annual adjusted gross receipts in excess of  
10 \$225,000,000 but not exceeding \$275,000,000 to the State  
11 and 12.9% of annual adjusted gross receipts in excess of  
12 \$225,000,000 but not exceeding \$275,000,000 to the City of  
13 Chicago;

14 16.2% of annual adjusted gross receipts in excess of  
15 \$275,000,000 but not exceeding \$375,000,000 to the State  
16 and 13.8% of annual adjusted gross receipts in excess of  
17 \$275,000,000 but not exceeding \$375,000,000 to the City of  
18 Chicago;

19 18.9% of annual adjusted gross receipts in excess of  
20 \$375,000,000 to the State and 16.1% of annual gross  
21 receipts in excess of \$375,000,000 to the City of Chicago.

22 For the imposition of the privilege tax in this subsection  
23 (a-5), amounts paid pursuant to item (1) of subsection (b) of  
24 Section 56 of the Illinois Horse Racing Act of 1975 shall not  
25 be included in the determination of adjusted gross receipts.

26 Notwithstanding the provisions of this subsection (a-5),

1 for the first 10 years that the privilege tax is imposed under  
2 this subsection (a-5), the privilege tax shall be imposed on  
3 the modified annual adjusted gross receipts of a riverboat or  
4 casino conducting gambling operations in the City of East St.  
5 Louis, unless:

6 (1) the riverboat or casino fails to employ at least  
7 450 people;

8 (2) the riverboat or casino fails to maintain  
9 operations in a manner consistent with this Act or is not a  
10 viable riverboat or casino subject to the approval of the  
11 Board; or

12 (3) the owners licensee is not an entity in which  
13 employees participate in an employee stock ownership plan.

14 As used in this subsection (a-5), "modified annual  
15 adjusted gross receipts" means:

16 (A) for calendar year 2020, the annual adjusted gross  
17 receipts for the current year minus the difference between  
18 an amount equal to the average annual adjusted gross  
19 receipts from a riverboat or casino conducting gambling  
20 operations in the City of East St. Louis for 2014, 2015,  
21 2016, 2017, and 2018 and the annual adjusted gross  
22 receipts for 2018;

23 (B) for calendar year 2021, the annual adjusted gross  
24 receipts for the current year minus the difference between  
25 an amount equal to the average annual adjusted gross  
26 receipts from a riverboat or casino conducting gambling

1 operations in the City of East St. Louis for 2014, 2015,  
2 2016, 2017, and 2018 and the annual adjusted gross  
3 receipts for 2019; and

4 (C) for calendar years 2022 through 2029, the annual  
5 adjusted gross receipts for the current year minus the  
6 difference between an amount equal to the average annual  
7 adjusted gross receipts from a riverboat or casino  
8 conducting gambling operations in the City of East St.  
9 Louis for 3 years preceding the current year and the  
10 annual adjusted gross receipts for the immediately  
11 preceding year.

12 (a-6) From June 28, 2019 (the effective date of Public Act  
13 101-31) until June 30, 2023, an owners licensee that conducted  
14 gambling operations prior to January 1, 2011 shall receive a  
15 dollar-for-dollar credit against the tax imposed under this  
16 Section for any renovation or construction costs paid by the  
17 owners licensee, but in no event shall the credit exceed  
18 \$2,000,000.

19 Additionally, from June 28, 2019 (the effective date of  
20 Public Act 101-31) until December 31, 2022, an owners licensee  
21 that (i) is located within 15 miles of the Missouri border, and  
22 (ii) has at least 3 riverboats, casinos, or their equivalent  
23 within a 45-mile radius, may be authorized to relocate to a new  
24 location with the approval of both the unit of local  
25 government designated as the home dock and the Board, so long  
26 as the new location is within the same unit of local government

1 and no more than 3 miles away from its original location. Such  
2 owners licensee shall receive a credit against the tax imposed  
3 under this Section equal to 8% of the total project costs, as  
4 approved by the Board, for any renovation or construction  
5 costs paid by the owners licensee for the construction of the  
6 new facility, provided that the new facility is operational by  
7 July 1, 2022. In determining whether or not to approve a  
8 relocation, the Board must consider the extent to which the  
9 relocation will diminish the gaming revenues received by other  
10 Illinois gaming facilities.

11 (a-7) Beginning in the initial adjustment year and through  
12 the final adjustment year, if the total obligation imposed  
13 pursuant to either subsection (a-5) or (a-6) will result in an  
14 owners licensee receiving less after-tax adjusted gross  
15 receipts than it received in calendar year 2018, then the  
16 total amount of privilege taxes that the owners licensee is  
17 required to pay for that calendar year shall be reduced to the  
18 extent necessary so that the after-tax adjusted gross receipts  
19 in that calendar year equals the after-tax adjusted gross  
20 receipts in calendar year 2018, but the privilege tax  
21 reduction shall not exceed the annual adjustment cap. If  
22 pursuant to this subsection (a-7), the total obligation  
23 imposed pursuant to either subsection (a-5) or (a-6) shall be  
24 reduced, then the owners licensee shall not receive a refund  
25 from the State at the end of the subject calendar year but  
26 instead shall be able to apply that amount as a credit against



1 any payments it owes to the State in the following calendar  
2 year to satisfy its total obligation under either subsection  
3 (a-5) or (a-6). The credit for the final adjustment year shall  
4 occur in the calendar year following the final adjustment  
5 year.

6 If an owners licensee that conducted gambling operations  
7 prior to January 1, 2019 expands its riverboat or casino,  
8 including, but not limited to, with respect to its gaming  
9 floor, additional non-gaming amenities such as restaurants,  
10 bars, and hotels and other additional facilities, and incurs  
11 construction and other costs related to such expansion from  
12 June 28, 2019 (the effective date of Public Act 101-31) until  
13 June 28, 2024 (the 5th anniversary of the effective date of  
14 Public Act 101-31), then for each \$15,000,000 spent for any  
15 such construction or other costs related to expansion paid by  
16 the owners licensee, the final adjustment year shall be  
17 extended by one year and the annual adjustment cap shall  
18 increase by 0.2% of adjusted gross receipts during each  
19 calendar year until and including the final adjustment year.  
20 No further modifications to the final adjustment year or  
21 annual adjustment cap shall be made after \$75,000,000 is  
22 incurred in construction or other costs related to expansion  
23 so that the final adjustment year shall not extend beyond the  
24 9th calendar year after the initial adjustment year, not  
25 including the initial adjustment year, and the annual  
26 adjustment cap shall not exceed 4% of adjusted gross receipts

1 in a particular calendar year. Construction and other costs  
2 related to expansion shall include all project related costs,  
3 including, but not limited to, all hard and soft costs,  
4 financing costs, on or off-site ground, road or utility work,  
5 cost of gaming equipment and all other personal property,  
6 initial fees assessed for each incremental gaming position,  
7 and the cost of incremental land acquired for such expansion.  
8 Soft costs shall include, but not be limited to, legal fees,  
9 architect, engineering and design costs, other consultant  
10 costs, insurance cost, permitting costs, and pre-opening costs  
11 related to the expansion, including, but not limited to, any  
12 of the following: marketing, real estate taxes, personnel,  
13 training, travel and out-of-pocket expenses, supply,  
14 inventory, and other costs, and any other project related soft  
15 costs.

16 To be eligible for the tax credits in subsection (a-6),  
17 all construction contracts shall include a requirement that  
18 the contractor enter into a project labor agreement with the  
19 building and construction trades council with geographic  
20 jurisdiction of the location of the proposed gaming facility.

21 Notwithstanding any other provision of this subsection  
22 (a-7), this subsection (a-7) does not apply to an owners  
23 licensee unless such owners licensee spends at least  
24 \$15,000,000 on construction and other costs related to its  
25 expansion, excluding the initial fees assessed for each  
26 incremental gaming position.

1           This subsection (a-7) does not apply to owners licensees  
2 authorized pursuant to subsection (e-5) of Section 7 of this  
3 Act.

4           For purposes of this subsection (a-7):

5           "Building and construction trades council" means any  
6 organization representing multiple construction entities that  
7 are monitoring or attentive to compliance with public or  
8 workers' safety laws, wage and hour requirements, or other  
9 statutory requirements or that are making or maintaining  
10 collective bargaining agreements.

11           "Initial adjustment year" means the year commencing on  
12 January 1 of the calendar year immediately following the  
13 earlier of the following:

14           (1) the commencement of gambling operations, either in  
15 a temporary or permanent facility, with respect to the  
16 owners license authorized under paragraph (1) of  
17 subsection (e-5) of Section 7 of this Act; or

18           (2) June 28, 2021 (24 months after the effective date  
19 of Public Act 101-31);

20 provided the initial adjustment year shall not commence  
21 earlier than June 28, 2020 (12 months after the effective date  
22 of Public Act 101-31).

23           "Final adjustment year" means the 2nd calendar year after  
24 the initial adjustment year, not including the initial  
25 adjustment year, and as may be extended further as described  
26 in this subsection (a-7).

1 "Annual adjustment cap" means 3% of adjusted gross  
2 receipts in a particular calendar year, and as may be  
3 increased further as otherwise described in this subsection  
4 (a-7).

5 (a-8) Riverboat gambling operations conducted by a  
6 licensed manager on behalf of the State are not subject to the  
7 tax imposed under this Section.

8 (a-9) Beginning on January 1, 2020, the calculation of  
9 gross receipts or adjusted gross receipts, for the purposes of  
10 this Section, for a riverboat, a casino, or an organization  
11 gaming facility shall not include the dollar amount of  
12 non-cashable vouchers, coupons, and electronic promotions  
13 redeemed by wagerers upon the riverboat, in the casino, or in  
14 the organization gaming facility up to and including an amount  
15 not to exceed 20% of a riverboat's, a casino's, or an  
16 organization gaming facility's adjusted gross receipts.

17 The Illinois Gaming Board shall submit to the General  
18 Assembly a comprehensive report no later than March 31, 2023  
19 detailing, at a minimum, the effect of removing non-cashable  
20 vouchers, coupons, and electronic promotions from this  
21 calculation on net gaming revenues to the State in calendar  
22 years 2020 through 2022, the increase or reduction in wagerers  
23 as a result of removing non-cashable vouchers, coupons, and  
24 electronic promotions from this calculation, the effect of the  
25 tax rates in subsection (a-5) on net gaming revenues to this  
26 State, and proposed modifications to the calculation.

1           (a-10) The taxes imposed by this Section shall be paid by  
2 the licensed owner or the organization gaming licensee to the  
3 Board not later than 5:00 o'clock p.m. of the day after the day  
4 when the wagers were made.

5           (a-15) If the privilege tax imposed under subsection (a-3)  
6 is no longer imposed pursuant to item (i) of the last paragraph  
7 of subsection (a-3), then by June 15 of each year, each owners  
8 licensee, other than an owners licensee that admitted  
9 1,000,000 persons or fewer in calendar year 2004, must, in  
10 addition to the payment of all amounts otherwise due under  
11 this Section, pay to the Board a reconciliation payment in the  
12 amount, if any, by which the licensed owner's base amount  
13 exceeds the amount of net privilege tax paid by the licensed  
14 owner to the Board in the then current State fiscal year. A  
15 licensed owner's net privilege tax obligation due for the  
16 balance of the State fiscal year shall be reduced up to the  
17 total of the amount paid by the licensed owner in its June 15  
18 reconciliation payment. The obligation imposed by this  
19 subsection (a-15) is binding on any person, firm, corporation,  
20 or other entity that acquires an ownership interest in any  
21 such owners license. The obligation imposed under this  
22 subsection (a-15) terminates on the earliest of: (i) July 1,  
23 2007, (ii) the first day after the effective date of this  
24 amendatory Act of the 94th General Assembly that riverboat  
25 gambling operations are conducted pursuant to a dormant  
26 license, (iii) the first day that riverboat gambling

1 operations are conducted under the authority of an owners  
2 license that is in addition to the 10 owners licenses  
3 initially authorized under this Act, or (iv) the first day  
4 that a licensee under the Illinois Horse Racing Act of 1975  
5 conducts gaming operations with slot machines or other  
6 electronic gaming devices. The Board must reduce the  
7 obligation imposed under this subsection (a-15) by an amount  
8 the Board deems reasonable for any of the following reasons:  
9 (A) an act or acts of God, (B) an act of bioterrorism or  
10 terrorism or a bioterrorism or terrorism threat that was  
11 investigated by a law enforcement agency, or (C) a condition  
12 beyond the control of the owners licensee that does not result  
13 from any act or omission by the owners licensee or any of its  
14 agents and that poses a hazardous threat to the health and  
15 safety of patrons. If an owners licensee pays an amount in  
16 excess of its liability under this Section, the Board shall  
17 apply the overpayment to future payments required under this  
18 Section.

19 For purposes of this subsection (a-15):

20 "Act of God" means an incident caused by the operation of  
21 an extraordinary force that cannot be foreseen, that cannot be  
22 avoided by the exercise of due care, and for which no person  
23 can be held liable.

24 "Base amount" means the following:

25 For a riverboat in Alton, \$31,000,000.

26 For a riverboat in East Peoria, \$43,000,000.

1 For the Empress riverboat in Joliet, \$86,000,000.

2 For a riverboat in Metropolis, \$45,000,000.

3 For the Harrah's riverboat in Joliet, \$114,000,000.

4 For a riverboat in Aurora, \$86,000,000.

5 For a riverboat in East St. Louis, \$48,500,000.

6 For a riverboat in Elgin, \$198,000,000.

7 "Dormant license" has the meaning ascribed to it in  
8 subsection (a-3).

9 "Net privilege tax" means all privilege taxes paid by a  
10 licensed owner to the Board under this Section, less all  
11 payments made from the State Gaming Fund pursuant to  
12 subsection (b) of this Section.

13 The changes made to this subsection (a-15) by Public Act  
14 94-839 are intended to restate and clarify the intent of  
15 Public Act 94-673 with respect to the amount of the payments  
16 required to be made under this subsection by an owners  
17 licensee to the Board.

18 (b) From the tax revenue from riverboat or casino gambling  
19 deposited in the State Gaming Fund under this Section, an  
20 amount equal to 5% of adjusted gross receipts generated by a  
21 riverboat or a casino, other than a riverboat or casino  
22 designated in paragraph (1), (3), or (4) of subsection (e-5)  
23 of Section 7, shall be paid monthly, subject to appropriation  
24 by the General Assembly, to the unit of local government in  
25 which the casino is located or that is designated as the home  
26 dock of the riverboat. Notwithstanding anything to the

1 contrary, beginning on the first day that an owners licensee  
2 under paragraph (1), (2), (3), (4), (5), or (6) of subsection  
3 (e-5) of Section 7 conducts gambling operations, either in a  
4 temporary facility or a permanent facility, and for 2 years  
5 thereafter, a unit of local government designated as the home  
6 dock of a riverboat whose license was issued before January 1,  
7 2019, other than a riverboat conducting gambling operations in  
8 the City of East St. Louis, shall not receive less under this  
9 subsection (b) than the amount the unit of local government  
10 received under this subsection (b) in calendar year 2018.  
11 Notwithstanding anything to the contrary and because the City  
12 of East St. Louis is a financially distressed city, beginning  
13 on the first day that an owners licensee under paragraph (1),  
14 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7  
15 conducts gambling operations, either in a temporary facility  
16 or a permanent facility, and for 10 years thereafter, a unit of  
17 local government designated as the home dock of a riverboat  
18 conducting gambling operations in the City of East St. Louis  
19 shall not receive less under this subsection (b) than the  
20 amount the unit of local government received under this  
21 subsection (b) in calendar year 2018.

22 From the tax revenue deposited in the State Gaming Fund  
23 pursuant to riverboat or casino gambling operations conducted  
24 by a licensed manager on behalf of the State, an amount equal  
25 to 5% of adjusted gross receipts generated pursuant to those  
26 riverboat or casino gambling operations shall be paid monthly,



1 subject to appropriation by the General Assembly, to the unit  
2 of local government that is designated as the home dock of the  
3 riverboat upon which those riverboat gambling operations are  
4 conducted or in which the casino is located.

5 From the tax revenue from riverboat or casino gambling  
6 deposited in the State Gaming Fund under this Section, an  
7 amount equal to 5% of the adjusted gross receipts generated by  
8 a riverboat designated in paragraph (3) of subsection (e-5) of  
9 Section 7 shall be divided and remitted monthly, subject to  
10 appropriation, as follows: 70% to Waukegan, 10% to Park City,  
11 15% to North Chicago, and 5% to Lake County.

12 From the tax revenue from riverboat or casino gambling  
13 deposited in the State Gaming Fund under this Section, an  
14 amount equal to 5% of the adjusted gross receipts generated by  
15 a riverboat designated in paragraph (4) of subsection (e-5) of  
16 Section 7 shall be remitted monthly, subject to appropriation,  
17 as follows: 70% to the City of Rockford, 5% to the City of  
18 Loves Park, 5% to the Village of Machesney, and 20% to  
19 Winnebago County.

20 From the tax revenue from riverboat or casino gambling  
21 deposited in the State Gaming Fund under this Section, an  
22 amount equal to 5% of the adjusted gross receipts generated by  
23 a riverboat designated in paragraph (5) of subsection (e-5) of  
24 Section 7 shall be remitted monthly, subject to appropriation,  
25 as follows: 2% to the unit of local government in which the  
26 riverboat or casino is located, and 3% shall be distributed:

1 (A) in accordance with a regional capital development plan  
2 entered into by the following communities: Village of Beecher,  
3 City of Blue Island, Village of Burnham, City of Calumet City,  
4 Village of Calumet Park, City of Chicago Heights, City of  
5 Country Club Hills, Village of Crestwood, Village of Crete,  
6 Village of Dixmoor, Village of Dolton, Village of East Hazel  
7 Crest, Village of Flossmoor, Village of Ford Heights, Village  
8 of Glenwood, City of Harvey, Village of Hazel Crest, Village  
9 of Homewood, Village of Lansing, Village of Lynwood, City of  
10 Markham, Village of Matteson, Village of Midlothian, Village  
11 of Monee, City of Oak Forest, Village of Olympia Fields,  
12 Village of Orland Hills, Village of Orland Park, City of Palos  
13 Heights, Village of Park Forest, Village of Phoenix, Village  
14 of Posen, Village of Richton Park, Village of Riverdale,  
15 Village of Robbins, Village of Sauk Village, Village of South  
16 Chicago Heights, Village of South Holland, Village of Steger,  
17 Village of Thornton, Village of Tinley Park, Village of  
18 University Park and Village of Worth; or (B) if no regional  
19 capital development plan exists, equally among the communities  
20 listed in item (A) to be used for capital expenditures or  
21 public pension payments, or both.

22 Units of local government may refund any portion of the  
23 payment that they receive pursuant to this subsection (b) to  
24 the riverboat or casino.

25 (b-4) Beginning on the first day the licensee under  
26 paragraph (5) of subsection (e-5) of Section 7 conducts

1 gambling operations, either in a temporary facility or a  
2 permanent facility, and ending on July 31, 2042, from the tax  
3 revenue deposited in the State Gaming Fund under this Section,  
4 \$5,000,000 shall be paid annually, subject to appropriation,  
5 to the host municipality of that owners licensee of a license  
6 issued or re-issued pursuant to Section 7.1 of this Act before  
7 January 1, 2012. Payments received by the host municipality  
8 pursuant to this subsection (b-4) may not be shared with any  
9 other unit of local government.

10 (b-5) Beginning on June 28, 2019 (the effective date of  
11 Public Act 101-31), from the tax revenue deposited in the  
12 State Gaming Fund under this Section, an amount equal to 3% of  
13 adjusted gross receipts generated by each organization gaming  
14 facility located outside Madison County shall be paid monthly,  
15 subject to appropriation by the General Assembly, to a  
16 municipality other than the Village of Stickney in which each  
17 organization gaming facility is located or, if the  
18 organization gaming facility is not located within a  
19 municipality, to the county in which the organization gaming  
20 facility is located, except as otherwise provided in this  
21 Section. From the tax revenue deposited in the State Gaming  
22 Fund under this Section, an amount equal to 3% of adjusted  
23 gross receipts generated by an organization gaming facility  
24 located in the Village of Stickney shall be paid monthly,  
25 subject to appropriation by the General Assembly, as follows:  
26 25% to the Village of Stickney, 5% to the City of Berwyn, 50%

1 to the Town of Cicero, and 20% to the Stickney Public Health  
2 District.

3 From the tax revenue deposited in the State Gaming Fund  
4 under this Section, an amount equal to 5% of adjusted gross  
5 receipts generated by an organization gaming facility located  
6 in the City of Collinsville shall be paid monthly, subject to  
7 appropriation by the General Assembly, as follows: 30% to the  
8 City of Alton, 30% to the City of East St. Louis, and 40% to  
9 the City of Collinsville.

10 Municipalities and counties may refund any portion of the  
11 payment that they receive pursuant to this subsection (b-5) to  
12 the organization gaming facility.

13 (b-6) Beginning on June 28, 2019 (the effective date of  
14 Public Act 101-31), from the tax revenue deposited in the  
15 State Gaming Fund under this Section, an amount equal to 2% of  
16 adjusted gross receipts generated by an organization gaming  
17 facility located outside Madison County shall be paid monthly,  
18 subject to appropriation by the General Assembly, to the  
19 county in which the organization gaming facility is located  
20 for the purposes of its criminal justice system or health care  
21 system.

22 Counties may refund any portion of the payment that they  
23 receive pursuant to this subsection (b-6) to the organization  
24 gaming facility.

25 (b-7) From the tax revenue from the organization gaming  
26 licensee located in one of the following townships of Cook

1 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or  
2 Worth, an amount equal to 5% of the adjusted gross receipts  
3 generated by that organization gaming licensee shall be  
4 remitted monthly, subject to appropriation, as follows: 2% to  
5 the unit of local government in which the organization gaming  
6 licensee is located, and 3% shall be distributed: (A) in  
7 accordance with a regional capital development plan entered  
8 into by the following communities: Village of Beecher, City of  
9 Blue Island, Village of Burnham, City of Calumet City, Village  
10 of Calumet Park, City of Chicago Heights, City of Country Club  
11 Hills, Village of Crestwood, Village of Crete, Village of  
12 Dixmoor, Village of Dolton, Village of East Hazel Crest,  
13 Village of Flossmoor, Village of Ford Heights, Village of  
14 Glenwood, City of Harvey, Village of Hazel Crest, Village of  
15 Homewood, Village of Lansing, Village of Lynwood, City of  
16 Markham, Village of Matteson, Village of Midlothian, Village  
17 of Monee, City of Oak Forest, Village of Olympia Fields,  
18 Village of Orland Hills, Village of Orland Park, City of Palos  
19 Heights, Village of Park Forest, Village of Phoenix, Village  
20 of Posen, Village of Richton Park, Village of Riverdale,  
21 Village of Robbins, Village of Sauk Village, Village of South  
22 Chicago Heights, Village of South Holland, Village of Steger,  
23 Village of Thornton, Village of Tinley Park, Village of  
24 University Park, and Village of Worth; or (B) if no regional  
25 capital development plan exists, equally among the communities  
26 listed in item (A) to be used for capital expenditures or

1 public pension payments, or both.

2 (b-8) In lieu of the payments under subsection (b) of this  
3 Section, from the tax revenue deposited in the State Gaming  
4 Fund pursuant to riverboat or casino gambling operations  
5 conducted by an owners licensee under paragraph (1) of  
6 subsection (e-5) of Section 7, an amount equal to the tax  
7 revenue generated from the privilege tax imposed by paragraph  
8 (2) of subsection (a-5) that is to be paid to the City of  
9 Chicago shall be paid monthly, subject to appropriation by the  
10 General Assembly, as follows: (1) an amount equal to 0.5% of  
11 the annual adjusted gross receipts generated by the owners  
12 licensee under paragraph (1) of subsection (e-5) of Section 7  
13 to the home rule county in which the owners licensee is located  
14 for the purpose of enhancing the county's criminal justice  
15 system; and (2) the balance to the City of Chicago and shall be  
16 expended or obligated by the City of Chicago for pension  
17 payments in accordance with Public Act 99-506.

18 (c) Appropriations, as approved by the General Assembly,  
19 may be made from the State Gaming Fund to the Board (i) for the  
20 administration and enforcement of this Act and the Video  
21 Gaming Act, (ii) for distribution to the Department of State  
22 Police and to the Department of Revenue for the enforcement of  
23 this Act and the Video Gaming Act, and (iii) to the Department  
24 of Human Services for the administration of programs to treat  
25 problem gambling, including problem gambling from sports  
26 wagering. The Board's annual appropriations request must

1 separately state its funding needs for the regulation of  
2 gaming authorized under Section 7.7, riverboat gaming, casino  
3 gaming, video gaming, and sports wagering.

4 (c-2) An amount equal to 2% of the adjusted gross receipts  
5 generated by an organization gaming facility located within a  
6 home rule county with a population of over 3,000,000  
7 inhabitants shall be paid, subject to appropriation from the  
8 General Assembly, from the State Gaming Fund to the home rule  
9 county in which the organization gaming licensee is located  
10 for the purpose of enhancing the county's criminal justice  
11 system.

12 (c-3) Appropriations, as approved by the General Assembly,  
13 may be made from the tax revenue deposited into the State  
14 Gaming Fund from organization gaming licensees pursuant to  
15 this Section for the administration and enforcement of this  
16 Act.

17 (c-4) After payments required under subsections (b),  
18 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from  
19 the tax revenue from organization gaming licensees deposited  
20 into the State Gaming Fund under this Section, all remaining  
21 amounts from organization gaming licensees shall be  
22 transferred into the Capital Projects Fund.

23 (c-5) (Blank).

24 (c-10) Each year the General Assembly shall appropriate  
25 from the General Revenue Fund to the Education Assistance Fund  
26 an amount equal to the amount paid into the Horse Racing Equity

1 Fund pursuant to subsection (c-5) in the prior calendar year.

2 (c-15) After the payments required under subsections (b),  
3 (c), and (c-5) have been made, an amount equal to 2% of the  
4 adjusted gross receipts of (1) an owners licensee that  
5 relocates pursuant to Section 11.2, (2) an owners licensee  
6 conducting riverboat gambling operations pursuant to an owners  
7 license that is initially issued after June 25, 1999, or (3)  
8 the first riverboat gambling operations conducted by a  
9 licensed manager on behalf of the State under Section 7.3,  
10 whichever comes first, shall be paid, subject to appropriation  
11 from the General Assembly, from the State Gaming Fund to each  
12 home rule county with a population of over 3,000,000  
13 inhabitants for the purpose of enhancing the county's criminal  
14 justice system.

15 (c-20) Each year the General Assembly shall appropriate  
16 from the General Revenue Fund to the Education Assistance Fund  
17 an amount equal to the amount paid to each home rule county  
18 with a population of over 3,000,000 inhabitants pursuant to  
19 subsection (c-15) in the prior calendar year.

20 (c-21) After the payments required under subsections (b),  
21 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have  
22 been made, an amount equal to 0.5% of the adjusted gross  
23 receipts generated by the owners licensee under paragraph (1)  
24 of subsection (e-5) of Section 7 shall be paid monthly,  
25 subject to appropriation from the General Assembly, from the  
26 State Gaming Fund to the home rule county in which the owners



1 licensee is located for the purpose of enhancing the county's  
2 criminal justice system.

3 (c-22) After the payments required under subsections (b),  
4 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and  
5 (c-21) have been made, an amount equal to 2% of the adjusted  
6 gross receipts generated by the owners licensee under  
7 paragraph (5) of subsection (e-5) of Section 7 shall be paid,  
8 subject to appropriation from the General Assembly, from the  
9 State Gaming Fund to the home rule county in which the owners  
10 licensee is located for the purpose of enhancing the county's  
11 criminal justice system.

12 (c-25) From July 1, 2013 and each July 1 thereafter  
13 through July 1, 2019, \$1,600,000 shall be transferred from the  
14 State Gaming Fund to the Chicago State University Education  
15 Improvement Fund.

16 On July 1, 2020 and each July 1 thereafter, \$3,000,000  
17 shall be transferred from the State Gaming Fund to the Chicago  
18 State University Education Improvement Fund.

19 (c-30) On July 1, 2013 or as soon as possible thereafter,  
20 \$92,000,000 shall be transferred from the State Gaming Fund to  
21 the School Infrastructure Fund and \$23,000,000 shall be  
22 transferred from the State Gaming Fund to the Horse Racing  
23 Equity Fund.

24 (c-35) Beginning on July 1, 2013, in addition to any  
25 amount transferred under subsection (c-30) of this Section,  
26 \$5,530,000 shall be transferred monthly from the State Gaming

1 Fund to the School Infrastructure Fund.

2 (d) From time to time, through June 30, 2021, the Board  
3 shall transfer the remainder of the funds generated by this  
4 Act into the Education Assistance Fund, ~~created by Public Act~~  
5 ~~86-0018, of the State of Illinois.~~

6 (d-5) Beginning on July 1, 2021, on the last day of each  
7 month, or as soon thereafter as possible, after all the  
8 required expenditures, distributions and transfers have been  
9 made from the State Gaming Fund for the month pursuant to  
10 subsections (b) through (c-35), the Board shall transfer  
11 \$22,500,000, along with any deficiencies in such amounts from  
12 prior months, from the State Gaming Fund to the Education  
13 Assistance Fund; then the Board shall transfer the remainder  
14 of the funds generated by this Act, if any, from the State  
15 Gaming Fund to the Capital Projects Fund.

16 (e) Nothing in this Act shall prohibit the unit of local  
17 government designated as the home dock of the riverboat from  
18 entering into agreements with other units of local government  
19 in this State or in other states to share its portion of the  
20 tax revenue.

21 (f) To the extent practicable, the Board shall administer  
22 and collect the wagering taxes imposed by this Section in a  
23 manner consistent with the provisions of Sections 4, 5, 5a,  
24 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of  
25 the Retailers' Occupation Tax Act and Section 3-7 of the  
26 Uniform Penalty and Interest Act.

1 (Source: P.A. 101-31, Article 25, Section 25-910, eff.  
2 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;  
3 101-648, eff. 6-30-20.)

4 Section 3-115. The Sports Wagering Act is amended by  
5 changing Section 25-90 as follows:

6 (230 ILCS 45/25-90)

7 Sec. 25-90. Tax; Sports Wagering Fund.

8 (a) For the privilege of holding a license to operate  
9 sports wagering under this Act, this State shall impose and  
10 collect 15% of a master sports wagering licensee's adjusted  
11 gross sports wagering receipts from sports wagering. The  
12 accrual method of accounting shall be used for purposes of  
13 calculating the amount of the tax owed by the licensee.

14 The taxes levied and collected pursuant to this subsection  
15 (a) are due and payable to the Board no later than the last day  
16 of the month following the calendar month in which the  
17 adjusted gross sports wagering receipts were received and the  
18 tax obligation was accrued.

19 (a-5) In addition to the tax imposed under subsection (a)  
20 of this Section, for the privilege of holding a license to  
21 operate sports wagering under this Act, the State shall impose  
22 and collect 2% of the adjusted gross receipts from sports  
23 wagers that are placed within a home rule county with a  
24 population of over 3,000,000 inhabitants, which shall be paid,

1 subject to appropriation from the General Assembly, from the  
2 Sports Wagering Fund to that home rule county for the purpose  
3 of enhancing the county's criminal justice system.

4 (b) The Sports Wagering Fund is hereby created as special  
5 fund in the State treasury. Except as otherwise provided in  
6 this Act, all moneys collected under this Act by the Board  
7 shall be deposited into the Sports Wagering Fund. On the 25th  
8 of each month, any moneys remaining in the Sports Wagering  
9 Fund in excess of the anticipated monthly expenditures from  
10 the Fund through the next month, as certified by the Board to  
11 the State Comptroller, shall be transferred by the State  
12 Comptroller and the State Treasurer to the Capital Projects  
13 Fund.

14 (c) Beginning with July 2021, and on a monthly basis  
15 thereafter, the Board shall certify to the State Comptroller  
16 the amount of license fees collected in the month for initial  
17 licenses issued under this Act, except for occupational  
18 licenses. As soon after certification as practicable, the  
19 State Comptroller shall direct and the State Treasurer shall  
20 transfer the certified amount from the Sports Wagering Fund to  
21 the Rebuild Illinois Projects Fund.

22 (Source: P.A. 101-31, eff. 6-28-19.)

23 Section 3-120. The Illinois Public Aid Code is amended by  
24 changing Sections 5-5.4, 12-10, and 12-10.3 and by adding  
25 Section 5-2.09 as follows:

1 (305 ILCS 5/5-2.09 new)

2 Sec. 5-2.09. Enhanced federal medical assistance  
3 percentage. In accordance with Section 9817 of the American  
4 Rescue Plan Act of 2021 (Pub. L. 117-2) and corresponding  
5 federal guidance, the Department of Healthcare and Family  
6 Services shall take appropriate actions to claim an enhanced  
7 federal medical assistance percentage (FMAP) provided by  
8 Section 9817 of the American Rescue Plan Act of 2021 with  
9 respect to expenditures under the State medical assistance  
10 program for home and community-based services from April 1,  
11 2021 through March 31, 2022. The Department is authorized to  
12 use State funds equivalent to the amount of federal funds  
13 attributable to the increased federal medical assistance  
14 percentage under Section 9817 of the American Rescue Plan Act  
15 of 2021 to implement or supplement the implementation of  
16 activities to enhance, expand, or strengthen home and  
17 community based services under the State's medical assistance  
18 program to the extent permitted by and aligned with the goals  
19 of Section 9817 of the American Rescue Plan Act of 2021 through  
20 March 31, 2024 or any revised deadline established by the  
21 federal government. The use of such funds is subject to  
22 compliance with applicable federal requirements and federal  
23 approval, including the approval of any necessary State Plan  
24 Amendments, Waiver Amendments, or other federally required  
25 documents or assurances.

1       The Department may adopt rules as necessary, including  
2       emergency rules as authorized by Section 5-45 of the Illinois  
3       Administrative Procedure Act, to implement the provisions of  
4       this Section.

5           (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

6           Sec. 5-5.4. Standards of Payment - Department of  
7       Healthcare and Family Services. The Department of Healthcare  
8       and Family Services shall develop standards of payment of  
9       nursing facility and ICF/DD services in facilities providing  
10      such services under 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  
13      basis. The amount of the payment rate for all nursing  
14      facilities certified by the Department of Public Health under  
15      the ID/DD Community Care Act or the Nursing Home Care Act as  
16      Intermediate Care for the Developmentally Disabled facilities,  
17      Long Term Care for Under Age 22 facilities, Skilled Nursing  
18      facilities, or Intermediate Care facilities under the medical  
19      assistance program shall be prospectively established annually  
20      on the 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  
25      established payment rate shall take effect on July 1 in 1984

1 and subsequent years. No rate increase and no update for  
2 inflation shall be provided on or after July 1, 1994, unless  
3 specifically provided for in this Section. The changes made by  
4 Public Act 93-841 extending the duration of the prohibition  
5 against a rate increase or update for inflation are effective  
6 retroactive to July 1, 2004.

7 For facilities licensed by the Department of Public Health  
8 under the Nursing Home Care Act as Intermediate Care for the  
9 Developmentally Disabled facilities or Long Term Care for  
10 Under Age 22 facilities, the rates taking effect on July 1,  
11 1998 shall include an increase of 3%. For facilities licensed  
12 by the Department of Public Health under the Nursing Home Care  
13 Act as Skilled Nursing facilities or Intermediate Care  
14 facilities, the rates taking effect on July 1, 1998 shall  
15 include an increase of 3% plus \$1.10 per resident-day, as  
16 defined by the Department. For facilities licensed by the  
17 Department of Public Health under the Nursing Home Care Act as  
18 Intermediate Care Facilities for the Developmentally Disabled  
19 or Long Term Care for Under Age 22 facilities, the rates taking  
20 effect on January 1, 2006 shall include an increase of 3%. For  
21 facilities licensed by the Department of Public Health under  
22 the Nursing Home Care Act as Intermediate Care Facilities for  
23 the Developmentally Disabled or Long Term Care for Under Age  
24 22 facilities, the rates taking effect on January 1, 2009  
25 shall include an increase sufficient to provide a \$0.50 per  
26 hour wage increase for non-executive staff. For facilities

1 licensed by the Department of Public Health under the ID/DD  
2 Community Care Act as ID/DD Facilities the rates taking effect  
3 within 30 days after July 6, 2017 (the effective date of Public  
4 Act 100-23) shall include an increase sufficient to provide a  
5 \$0.75 per hour wage increase for non-executive staff. The  
6 Department shall adopt rules, including emergency rules under  
7 subsection (y) of Section 5-45 of the Illinois Administrative  
8 Procedure Act, to implement the provisions of this paragraph.  
9 For facilities licensed by the Department of Public Health  
10 under the ID/DD Community Care Act as ID/DD Facilities and  
11 under the MC/DD Act as MC/DD Facilities, the rates taking  
12 effect within 30 days after the effective date of this  
13 amendatory Act of the 100th General Assembly shall include an  
14 increase sufficient to provide a \$0.50 per hour wage increase  
15 for non-executive front-line personnel, including, but not  
16 limited to, direct support persons, aides, front-line  
17 supervisors, qualified intellectual disabilities  
18 professionals, nurses, and non-administrative support staff.  
19 The Department shall adopt rules, including emergency rules  
20 under subsection (bb) of Section 5-45 of the Illinois  
21 Administrative Procedure Act, to implement the provisions of  
22 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  
26 Under Age 22 facilities, the rates taking effect on July 1,



1 1999 shall include an increase of 1.6% plus \$3.00 per  
2 resident-day, as defined by the Department. For facilities  
3 licensed by the Department of Public Health under the Nursing  
4 Home Care Act as Skilled Nursing facilities or Intermediate  
5 Care facilities, the rates taking effect on July 1, 1999 shall  
6 include an increase of 1.6% and, for services provided on or  
7 after October 1, 1999, shall be increased by \$4.00 per  
8 resident-day, as 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  
12 Under Age 22 facilities, the rates taking effect on July 1,  
13 2000 shall include an increase of 2.5% per resident-day, as  
14 defined by the Department. For facilities licensed by the  
15 Department of Public Health under the Nursing Home Care Act as  
16 Skilled Nursing facilities or Intermediate Care facilities,  
17 the rates taking effect on July 1, 2000 shall include an  
18 increase of 2.5% per resident-day, as defined by the  
19 Department.

20 For facilities licensed by the Department of Public Health  
21 under the Nursing Home Care Act as skilled nursing facilities  
22 or intermediate care facilities, a new payment methodology  
23 must be implemented for the nursing component of the rate  
24 effective July 1, 2003. The Department of Public Aid (now  
25 Healthcare and Family Services) shall develop the new payment  
26 methodology using the Minimum Data Set (MDS) as the instrument

1 to collect information concerning nursing home resident  
2 condition necessary to compute the rate. The Department shall  
3 develop the new payment methodology to meet the unique needs  
4 of Illinois nursing home residents while remaining subject to  
5 the appropriations provided by the General Assembly. A  
6 transition period from the payment methodology in effect on  
7 June 30, 2003 to the payment methodology in effect on July 1,  
8 2003 shall be provided for a period not exceeding 3 years and  
9 184 days after implementation of the new payment methodology  
10 as follows:

11 (A) For a facility that would receive a lower nursing  
12 component rate per patient day under the new system than  
13 the facility received effective on the date immediately  
14 preceding the date that the Department implements the new  
15 payment methodology, the nursing component rate per  
16 patient day for the facility shall be held at the level in  
17 effect on the date immediately preceding the date that the  
18 Department implements the new payment methodology until a  
19 higher nursing component rate of reimbursement is achieved  
20 by that facility.

21 (B) For a facility that would receive a higher nursing  
22 component rate per patient day under the payment  
23 methodology in effect on July 1, 2003 than the facility  
24 received effective on the date immediately preceding the  
25 date that the Department implements the new payment  
26 methodology, the nursing component rate per patient day

1 for the facility shall be adjusted.

2 (C) Notwithstanding paragraphs (A) and (B), the  
3 nursing component rate per patient day for the facility  
4 shall be adjusted subject to appropriations provided by  
5 the General Assembly.

6 For facilities licensed by the Department of Public Health  
7 under the Nursing Home Care Act as Intermediate Care for the  
8 Developmentally Disabled facilities or Long Term Care for  
9 Under Age 22 facilities, the rates taking effect on March 1,  
10 2001 shall include a statewide increase of 7.85%, as defined  
11 by the 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, except facilities participating  
16 in the Department's demonstration program pursuant to the  
17 provisions of Title 77, Part 300, Subpart T of the Illinois  
18 Administrative Code, the numerator of the ratio used by the  
19 Department of Healthcare and Family Services to compute the  
20 rate payable under this Section using the Minimum Data Set  
21 (MDS) methodology shall incorporate the following annual  
22 amounts as the additional funds appropriated to the Department  
23 specifically to pay for rates based on the MDS nursing  
24 component methodology in excess of the funding in effect on  
25 December 31, 2006:

26 (i) For rates taking effect January 1, 2007,

1           \$60,000,000.

2           (ii) For rates taking effect January 1, 2008,  
3           \$110,000,000.

4           (iii) For rates taking effect January 1, 2009,  
5           \$194,000,000.

6           (iv) For rates taking effect April 1, 2011, or the  
7           first day of the month that begins at least 45 days after  
8           the effective date of this amendatory Act of the 96th  
9           General Assembly, \$416,500,000 or an amount as may be  
10          necessary to complete the transition to the MDS  
11          methodology for the nursing component of the rate.  
12          Increased payments under this item (iv) are not due and  
13          payable, however, until (i) the methodologies described in  
14          this paragraph are approved by the federal government in  
15          an appropriate State Plan amendment and (ii) the  
16          assessment imposed by Section 5B-2 of this Code is  
17          determined to be a permissible tax under Title XIX of the  
18          Social Security Act.

19          Notwithstanding any other provision of this Section, for  
20          facilities licensed by the Department of Public Health under  
21          the Nursing Home Care Act as skilled nursing facilities or  
22          intermediate care facilities, the support component of the  
23          rates taking effect on January 1, 2008 shall be computed using  
24          the most recent cost reports on file with the Department of  
25          Healthcare and Family Services no later than April 1, 2005,  
26          updated for inflation to January 1, 2006.

1           For facilities licensed by the Department of Public Health  
2 under the Nursing Home Care Act as Intermediate Care for the  
3 Developmentally Disabled facilities or Long Term Care for  
4 Under Age 22 facilities, the rates taking effect on April 1,  
5 2002 shall include a statewide increase of 2.0%, as defined by  
6 the Department. This increase terminates on July 1, 2002;  
7 beginning July 1, 2002 these rates are reduced to the level of  
8 the rates in effect on March 31, 2002, as defined by the  
9 Department.

10           For facilities licensed by the Department of Public Health  
11 under the Nursing Home Care Act as skilled nursing facilities  
12 or intermediate care facilities, the rates taking effect on  
13 July 1, 2001 shall be computed using the most recent cost  
14 reports on file with the Department of Public Aid no later than  
15 April 1, 2000, updated for inflation to January 1, 2001. For  
16 rates effective July 1, 2001 only, rates shall be the greater  
17 of the rate computed for July 1, 2001 or the rate effective on  
18 June 30, 2001.

19           Notwithstanding any other provision of this Section, for  
20 facilities licensed by the Department of Public Health under  
21 the Nursing Home Care Act as skilled nursing facilities or  
22 intermediate care facilities, the Illinois Department shall  
23 determine by rule the rates taking effect on July 1, 2002,  
24 which shall be 5.9% less than the rates in effect on June 30,  
25 2002.

26           Notwithstanding any other provision of this Section, for

1 facilities licensed by the Department of Public Health under  
2 the Nursing Home Care Act as skilled nursing facilities or  
3 intermediate care facilities, if the payment methodologies  
4 required under Section 5A-12 and the waiver granted under 42  
5 CFR 433.68 are approved by the United States Centers for  
6 Medicare and Medicaid Services, the rates taking effect on  
7 July 1, 2004 shall be 3.0% greater than the rates in effect on  
8 June 30, 2004. These rates shall take effect only upon  
9 approval and implementation of the payment methodologies  
10 required under Section 5A-12.

11 Notwithstanding any other provisions of this Section, for  
12 facilities licensed by the Department of Public Health under  
13 the Nursing Home Care Act as skilled nursing facilities or  
14 intermediate care facilities, the rates taking effect on  
15 January 1, 2005 shall be 3% more than the rates in effect on  
16 December 31, 2004.

17 Notwithstanding any other provision of this Section, for  
18 facilities licensed by the Department of Public Health under  
19 the Nursing Home Care Act as skilled nursing facilities or  
20 intermediate care facilities, effective January 1, 2009, the  
21 per diem support component of the rates effective on January  
22 1, 2008, computed using the most recent cost reports on file  
23 with the Department of Healthcare and Family Services no later  
24 than April 1, 2005, updated for inflation to January 1, 2006,  
25 shall be increased to the amount that would have been derived  
26 using standard Department of Healthcare and Family Services

1 methods, procedures, and inflators.

2       Notwithstanding any other provisions of this Section, for  
3 facilities licensed by the Department of Public Health under  
4 the Nursing Home Care Act as intermediate care facilities that  
5 are federally defined as Institutions for Mental Disease, or  
6 facilities licensed by the Department of Public Health under  
7 the Specialized Mental Health Rehabilitation Act of 2013, a  
8 socio-development component rate equal to 6.6% of the  
9 facility's nursing component rate as of January 1, 2006 shall  
10 be established and paid effective July 1, 2006. The  
11 socio-development component of the rate shall be increased by  
12 a factor of 2.53 on the first day of the month that begins at  
13 least 45 days after January 11, 2008 (the effective date of  
14 Public Act 95-707). As of August 1, 2008, the  
15 socio-development component rate shall be equal to 6.6% of the  
16 facility's nursing component rate as of January 1, 2006,  
17 multiplied by a factor of 3.53. For services provided on or  
18 after April 1, 2011, or the first day of the month that begins  
19 at least 45 days after the effective date of this amendatory  
20 Act of the 96th General Assembly, whichever is later, the  
21 Illinois Department may by rule adjust these socio-development  
22 component rates, and may use different adjustment  
23 methodologies for those facilities participating, and those  
24 not participating, in the Illinois Department's demonstration  
25 program pursuant to the provisions of Title 77, Part 300,  
26 Subpart T of the Illinois Administrative Code, but in no case

1 may such rates be diminished below those in effect on August 1,  
2 2008.

3 For facilities licensed by the Department of Public Health  
4 under the Nursing Home Care Act as Intermediate Care for the  
5 Developmentally Disabled facilities or as long-term care  
6 facilities for residents under 22 years of age, the rates  
7 taking effect on July 1, 2003 shall include a statewide  
8 increase of 4%, as 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  
12 Under Age 22 facilities, the rates taking effect on the first  
13 day of the month that begins at least 45 days after the  
14 effective date of this amendatory Act of the 95th General  
15 Assembly shall include a statewide increase of 2.5%, as  
16 defined by the Department.

17 Notwithstanding any other provision of this Section, for  
18 facilities licensed by the Department of Public Health under  
19 the Nursing Home Care Act as skilled nursing facilities or  
20 intermediate care facilities, effective January 1, 2005,  
21 facility rates shall be increased by the difference between  
22 (i) a facility's per diem property, liability, and malpractice  
23 insurance costs as reported in the cost report filed with the  
24 Department of Public Aid and used to establish rates effective  
25 July 1, 2001 and (ii) those same costs as reported in the  
26 facility's 2002 cost report. These costs shall be passed



1 through to the facility without caps or limitations, except  
2 for adjustments required under normal auditing procedures.

3 Rates established effective each July 1 shall govern  
4 payment for services rendered throughout that fiscal year,  
5 except that rates established on July 1, 1996 shall be  
6 increased by 6.8% for services provided on or after January 1,  
7 1997. Such rates will be based upon the rates calculated for  
8 the year beginning July 1, 1990, and for subsequent years  
9 thereafter until June 30, 2001 shall be based on the facility  
10 cost reports for the facility fiscal year ending at any point  
11 in time during the previous calendar year, updated to the  
12 midpoint of the rate year. The cost report shall be on file  
13 with the Department no later than April 1 of the current rate  
14 year. Should the cost report not be on file by April 1, the  
15 Department shall base the rate on the latest cost report filed  
16 by each skilled care facility and intermediate care facility,  
17 updated to the midpoint of the current rate year. In  
18 determining rates for services rendered on and after July 1,  
19 1985, fixed time shall not be computed at less than zero. The  
20 Department shall not make any alterations of regulations which  
21 would reduce any component of the Medicaid rate to a level  
22 below what that component would have been utilizing in the  
23 rate effective on July 1, 1984.

24 (2) Shall take into account the actual costs incurred by  
25 facilities in providing services for recipients of skilled  
26 nursing and intermediate care services under the medical

1 assistance program.

2 (3) Shall take into account the medical and psycho-social  
3 characteristics and needs of the patients.

4 (4) Shall take into account the actual costs incurred by  
5 facilities in meeting licensing and certification standards  
6 imposed and prescribed by the State of Illinois, any of its  
7 political subdivisions or municipalities and by the U.S.  
8 Department of Health and Human Services pursuant to Title XIX  
9 of the Social Security Act.

10 The Department of Healthcare and Family Services shall  
11 develop precise standards for payments to reimburse nursing  
12 facilities for any utilization of appropriate rehabilitative  
13 personnel for the provision of rehabilitative services which  
14 is authorized by federal regulations, including reimbursement  
15 for services provided by qualified therapists or qualified  
16 assistants, and which is in accordance with accepted  
17 professional practices. Reimbursement also may be made for  
18 utilization of other supportive personnel under appropriate  
19 supervision.

20 The Department shall develop enhanced payments to offset  
21 the additional costs incurred by a facility serving  
22 exceptional need residents and shall allocate at least  
23 \$4,000,000 of the funds collected from the assessment  
24 established by Section 5B-2 of this Code for such payments.  
25 For the purpose of this Section, "exceptional needs" means,  
26 but need not be limited to, ventilator care and traumatic

1 brain injury care. The enhanced payments for exceptional need  
2 residents under this paragraph are not due and payable,  
3 however, until (i) the methodologies described in this  
4 paragraph are approved by the federal government in an  
5 appropriate State Plan amendment and (ii) the assessment  
6 imposed by Section 5B-2 of this Code is determined to be a  
7 permissible tax under Title XIX of the Social Security Act.

8 Beginning January 1, 2014 the methodologies for  
9 reimbursement of nursing facility services as provided under  
10 this Section 5-5.4 shall no longer be applicable for services  
11 provided on or after January 1, 2014.

12 No payment increase under this Section for the MDS  
13 methodology, exceptional care residents, or the  
14 socio-development component rate established by Public Act  
15 96-1530 of the 96th General Assembly and funded by the  
16 assessment imposed under Section 5B-2 of this Code shall be  
17 due and payable until after the Department notifies the  
18 long-term care providers, in writing, that the payment  
19 methodologies to long-term care providers required under this  
20 Section have been approved by the Centers for Medicare and  
21 Medicaid Services of the U.S. Department of Health and Human  
22 Services and the waivers under 42 CFR 433.68 for the  
23 assessment imposed by this Section, if necessary, have been  
24 granted by the Centers for Medicare and Medicaid Services of  
25 the U.S. Department of Health and Human Services. Upon  
26 notification to the Department of approval of the payment

1 methodologies required under this Section and the waivers  
2 granted under 42 CFR 433.68, all increased payments otherwise  
3 due under this Section prior to the date of notification shall  
4 be due and payable within 90 days of the date federal approval  
5 is received.

6 On and after July 1, 2012, the Department shall reduce any  
7 rate of reimbursement for services or other payments or alter  
8 any methodologies authorized by this Code to reduce any rate  
9 of reimbursement for services or other payments in accordance  
10 with Section 5-5e.

11 For facilities licensed by the Department of Public Health  
12 under the ID/DD Community Care Act as ID/DD Facilities and  
13 under the MC/DD Act as MC/DD Facilities, subject to federal  
14 approval, the rates taking effect for services delivered on or  
15 after August 1, 2019 shall be increased by 3.5% over the rates  
16 in effect on June 30, 2019. The Department shall adopt rules,  
17 including emergency rules under subsection (ii) of Section  
18 5-45 of the Illinois Administrative Procedure Act, to  
19 implement the provisions of this Section, including wage  
20 increases for direct care staff.

21 For facilities licensed by the Department of Public Health  
22 under the ID/DD Community Care Act as ID/DD Facilities and  
23 under the MC/DD Act as MC/DD Facilities, subject to federal  
24 approval, the rates taking effect on the latter of the  
25 approval date of the State Plan Amendment for these facilities  
26 or the Waiver Amendment for the home and community-based

1 services settings shall include an increase sufficient to  
2 provide a \$0.26 per hour wage increase to the base wage for  
3 non-executive staff. The Department shall adopt rules,  
4 including emergency rules as authorized by Section 5-45 of the  
5 Illinois Administrative Procedure Act, to implement the  
6 provisions of this Section, including wage increases for  
7 direct care staff.

8 For facilities licensed by the Department of Public Health  
9 under the ID/DD Community Care Act as ID/DD Facilities and  
10 under the MC/DD Act as MC/DD Facilities, subject to federal  
11 approval of the State Plan Amendment and the Waiver Amendment  
12 for the home and community-based services settings, the rates  
13 taking effect for the services delivered on or after July 1,  
14 2020 shall include an increase sufficient to provide a \$1.00  
15 per hour wage increase for non-executive staff. For services  
16 delivered on or after January 1, 2021, subject to federal  
17 approval of the State Plan Amendment and the Waiver Amendment  
18 for the home and community-based services settings, shall  
19 include an increase sufficient to provide a \$0.50 per hour  
20 increase for non-executive staff. The Department shall adopt  
21 rules, including emergency rules as authorized by Section 5-45  
22 of the Illinois Administrative Procedure Act, to implement the  
23 provisions of this Section, including wage increases for  
24 direct care staff.

25 For facilities licensed by the Department of Public Health  
26 under the ID/DD Community Care Act as ID/DD Facilities and

1 under the MC/DD Act as MC/DD Facilities, subject to federal  
2 approval of the State Plan Amendment, the rates taking effect  
3 for the residential services delivered on or after July 1,  
4 2021, shall include an increase sufficient to provide a \$0.50  
5 per hour increase for aides in the rate methodology. For  
6 facilities licensed by the Department of Public Health under  
7 the ID/DD Community Care Act as ID/DD Facilities and under the  
8 MC/DD Act as MC/DD Facilities, subject to federal approval of  
9 the State Plan Amendment, the rates taking effect for the  
10 residential services delivered on or after January 1, 2022  
11 shall include an increase sufficient to provide a \$0.50 per  
12 hour increase for aides in the rate methodology. In addition,  
13 for residential services delivered on or after January 1, 2022  
14 such rates shall include an increase sufficient to provide  
15 wages for all residential non-executive direct care staff,  
16 excluding aides, at the federal Department of Labor, Bureau of  
17 Labor Statistics' average wage as defined in rule by the  
18 Department. The Department shall adopt rules, including  
19 emergency rules as authorized by Section 5-45 of the Illinois  
20 Administrative Procedure Act, to implement the provisions of  
21 this Section.

22 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
23 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

24 (305 ILCS 5/12-10) (from Ch. 23, par. 12-10)

25 Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS

1 Special Purposes Trust Fund, to be held outside the State  
2 Treasury by the State Treasurer as ex-officio custodian, shall  
3 consist of (1) any federal grants received under Section  
4 12-4.6 that are not required by Section 12-5 to be paid into  
5 the General Revenue Fund or transferred into the Local  
6 Initiative Fund under Section 12-10.1 or deposited in the  
7 Employment and Training Fund under Section 12-10.3 or in the  
8 special account established and maintained in that Fund as  
9 provided in that Section; (2) grants, gifts or legacies of  
10 moneys or securities received under Section 12-4.18; (3)  
11 grants received under Section 12-4.19; and (4) funds for child  
12 care and development services. Disbursements from this Fund  
13 shall be only for the purposes authorized by the  
14 aforementioned Sections.

15 Disbursements from this Fund shall be by warrants drawn by  
16 the State Comptroller on receipt of vouchers duly executed and  
17 certified by the Illinois Department of Human Services,  
18 including payment to the Health Insurance Reserve Fund for  
19 group insurance costs at the rate certified by the Department  
20 of Central Management Services.

21 In addition to any other transfers that may be provided  
22 for by law, the State Comptroller shall direct and the State  
23 Treasurer shall transfer from the DHS Special Purposes Trust  
24 Fund into the Governor's Grant Fund such amounts as may be  
25 directed in writing by the Secretary of Human Services.

26 In addition to any other transfers that may be provided

1 for by law, the State Comptroller shall direct and the State  
2 Treasurer shall transfer from the DHS Special Purposes Trust  
3 Fund into the Employment and Training fund such amounts as may  
4 be directed in writing by the Secretary of Human Services. All  
5 ~~federal monies received as reimbursement for expenditures from~~  
6 ~~the General Revenue Fund, and which were made for the purposes~~  
7 ~~authorized for expenditures from the DHS Special Purposes~~  
8 ~~Trust Fund, shall be deposited by the Department into the~~  
9 ~~General Revenue Fund.~~

10 (Source: P.A. 101-10, eff. 6-5-19.)

11 (305 ILCS 5/12-10.3) (from Ch. 23, par. 12-10.3)

12 Sec. 12-10.3. Employment and Training Fund; uses.

13 (a) The Employment and Training Fund is hereby created in  
14 the State Treasury for the purpose of receiving and disbursing  
15 moneys in accordance with the provisions of Title IV-A of the  
16 federal Social Security Act; the Food Stamp Act, Title 7 of the  
17 United States Code; and related rules and regulations  
18 governing the use of those moneys for the purposes of  
19 providing employment and training services, supportive  
20 services, cash assistance payments, short-term non-recurrent  
21 payments, and other related social services. Beginning in  
22 fiscal year 2022, the Employment and Training Fund may receive  
23 revenues from State, federal, and private sources related to  
24 child care services and programs.

25 (b) All federal funds received by the Illinois Department



1 as reimbursement for expenditures for employment and training  
2 programs made by the Illinois Department from grants, gifts,  
3 or legacies as provided in Section 12-4.18 or by an entity  
4 other than the Department, and all federal funds received from  
5 the Emergency Contingency Fund for State Temporary Assistance  
6 for Needy Families Programs established by the American  
7 Recovery and Reinvestment Act of 2009, shall be deposited into  
8 the Employment and Training Fund.

9 (c) Except as provided in subsection (d) of this Section,  
10 the Employment and Training Fund shall be administered by the  
11 Illinois Department, and the Illinois Department may make  
12 payments from the Employment and Training Fund to clients or  
13 to public and private entities on behalf of clients for  
14 employment and training services, supportive services, cash  
15 assistance payments, short-term non-recurrent payments, child  
16 care services and child care related programs, and other  
17 related social services consistent with the purposes  
18 authorized under this Code.

19 (d) (Blank).

20 (e) The Illinois Department shall execute a written grant  
21 agreement ~~contract~~ when purchasing employment and training  
22 services from entities qualified to provide services under the  
23 programs. ~~The contract shall be filed with the Illinois~~  
24 ~~Department and the State Comptroller.~~

25 (Source: P.A. 96-45, eff. 7-15-09.)

1           Section 3-125. The Illinois Affordable Housing Act is  
2 amended by changing Section 5 as follows:

3           (310 ILCS 65/5) (from Ch. 67 1/2, par. 1255)

4           Sec. 5. Illinois Affordable Housing Trust Fund.

5           (a) There is hereby created the Illinois Affordable  
6 Housing Trust Fund, hereafter referred to in this Act as the  
7 "Trust Fund" to be held as a separate fund within the State  
8 Treasury and to be administered by the Program Administrator.  
9 The purpose of the Trust Fund is to finance projects of the  
10 Illinois Affordable Housing Program as authorized and approved  
11 by the Program Administrator. The Funding Agent shall  
12 establish, within the Trust Fund, a General Account, a Bond  
13 Account, a Commitment Account and a Development Credits  
14 Account. The Funding Agent shall authorize distribution of  
15 Trust Fund moneys to the Program Administrator or a payee  
16 designated by the Program Administrator for purposes  
17 authorized by this Act. After receipt of the Trust Fund moneys  
18 by the Program Administrator or designated payee, the Program  
19 Administrator shall ensure that all those moneys are expended  
20 for a public purpose and only as authorized by this Act.

21           (b) Except as otherwise provided in Section 8(c) of this  
22 Act, there shall be deposited in the Trust Fund such amounts as  
23 may become available under the provisions of this Act,  
24 including, but not limited to:

25           (1) all receipts, including dividends, principal and

1 interest repayments attributable to any loans or  
2 agreements funded from the Trust Fund;

3 (2) all proceeds of assets of whatever nature received  
4 by the Program Administrator, and attributable to default  
5 with respect to loans or agreements funded from the Trust  
6 Fund;

7 (3) any appropriations, grants or gifts of funds or  
8 property, or financial or other aid from any federal or  
9 State agency or body, local government or any other public  
10 organization or private individual made to the Trust Fund;

11 (4) any income received as a result of the investment  
12 of moneys in the Trust Fund;

13 (5) all fees or charges collected by the Program  
14 Administrator or Funding Agent pursuant to this Act;

15 (6) an amount equal to one half of all proceeds  
16 collected by the Funding Agent pursuant to Section 3 of  
17 the Real Estate Transfer Tax Act, as amended;

18 (7) other funds as appropriated by the General  
19 Assembly; and

20 (8) any income, less costs and fees associated with  
21 the Program Escrow, received by the Program Administrator  
22 that is derived from Trust Fund Moneys held in the Program  
23 Escrow prior to expenditure of such Trust Fund Moneys.

24 (c) Additional Trust Fund Purpose: Receipt and use of  
25 federal funding for programs responding to the COVID-19 public  
26 health emergency. Notwithstanding any other provision of this

1 Act or any other law limiting or directing the use of the Trust  
2 Fund, the Trust Fund may receive, directly or indirectly,  
3 federal funds from the Homeowner Assistance Fund authorized  
4 under Section 3206 of the federal American Rescue Plan Act of  
5 2021 (Public Law 117-2). Any such funds shall be deposited  
6 into a Homeowner Assistance Account which shall be established  
7 within the Trust Fund by the Funding Agent so that such funds  
8 can be accounted for separately from other funds in the Trust  
9 Fund. Such funds may be used only in the manner and for the  
10 purposes authorized in Section 3206 of the American Rescue  
11 Plan Act of 2021 and in related federal guidance. Also, the  
12 Trust Fund may receive, directly or indirectly, federal funds  
13 from the Emergency Rental Assistance Program authorized under  
14 Section 3201 of the federal American Rescue Plan Act of 2021  
15 and Section 501 of Subtitle A of Title V of Division N of the  
16 Consolidated Appropriations Act, 2021 (Public Law 116-260).  
17 Any such funds shall be deposited into an Emergency Rental  
18 Assistance Account which shall be established within the Trust  
19 Fund by the Funding Agent so that such funds can be accounted  
20 for separately from other funds in the Trust Fund. Such funds  
21 may be used only in the manner and for the purposes authorized  
22 in Section 3201 of the American Rescue Plan Act of 2021 and in  
23 related federal guidance. Expenditures under this subsection  
24 (c) are subject to annual appropriation to the Funding Agent.  
25 Unless used in this subsection (c), the defined terms set  
26 forth in Section 3 shall not apply to funds received pursuant

1 to the American Rescue Plan Act of 2021. Notwithstanding any  
2 other provision of this Act or any other law limiting or  
3 directing the use of the Trust Fund, funds received under the  
4 American Rescue Plan Act of 2021 are not subject to the terms  
5 and provisions of this Act except as specifically set forth in  
6 this subsection (c).

7 (Source: P.A. 91-357, eff. 7-29-99.)

8 Section 3-130. The Environmental Protection Act is amended  
9 by changing Sections 22.15, 22.59, and 57.11 as follows:

10 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

11 Sec. 22.15. Solid Waste Management Fund; fees.

12 (a) There is hereby created within the State Treasury a  
13 special fund to be known as the Solid Waste Management Fund, to  
14 be constituted from the fees collected by the State pursuant  
15 to this Section, from repayments of loans made from the Fund  
16 for solid waste projects, from registration fees collected  
17 pursuant to the Consumer Electronics Recycling Act, and from  
18 amounts transferred into the Fund pursuant to Public Act  
19 100-433. Moneys received by the Department of Commerce and  
20 Economic Opportunity in repayment of loans made pursuant to  
21 the Illinois Solid Waste Management Act shall be deposited  
22 into the General Revenue Fund.

23 (b) The Agency shall assess and collect a fee in the amount  
24 set forth herein from the owner or operator of each sanitary

1 landfill permitted or required to be permitted by the Agency  
2 to dispose of solid waste if the sanitary landfill is located  
3 off the site where such waste was produced and if such sanitary  
4 landfill is owned, controlled, and operated by a person other  
5 than the generator of such waste. The Agency shall deposit all  
6 fees collected into the Solid Waste Management Fund. If a site  
7 is contiguous to one or more landfills owned or operated by the  
8 same person, the volumes permanently disposed of by each  
9 landfill shall be combined for purposes of determining the fee  
10 under this subsection. Beginning on July 1, 2018, and on the  
11 first day of each month thereafter during fiscal years 2019  
12 through 2022 ~~2021~~, the State Comptroller shall direct and  
13 State Treasurer shall transfer an amount equal to 1/12 of  
14 \$5,000,000 per fiscal year from the Solid Waste Management  
15 Fund to the General Revenue Fund.

16 (1) If more than 150,000 cubic yards of non-hazardous  
17 solid waste is permanently disposed of at a site in a  
18 calendar year, the owner or operator shall either pay a  
19 fee of 95 cents per cubic yard or, alternatively, the  
20 owner or operator may weigh the quantity of the solid  
21 waste permanently disposed of with a device for which  
22 certification has been obtained under the Weights and  
23 Measures Act and pay a fee of \$2.00 per ton of solid waste  
24 permanently disposed of. In no case shall the fee  
25 collected or paid by the owner or operator under this  
26 paragraph exceed \$1.55 per cubic yard or \$3.27 per ton.

1           (2) If more than 100,000 cubic yards but not more than  
2           150,000 cubic yards of non-hazardous waste is permanently  
3           disposed of at a site in a calendar year, the owner or  
4           operator shall pay a fee of \$52,630.

5           (3) If more than 50,000 cubic yards but not more than  
6           100,000 cubic yards of non-hazardous solid waste is  
7           permanently disposed of at a site in a calendar year, the  
8           owner or operator shall pay a fee of \$23,790.

9           (4) If more than 10,000 cubic yards but not more than  
10          50,000 cubic yards of non-hazardous solid waste is  
11          permanently disposed of at a site in a calendar year, the  
12          owner or operator shall pay a fee of \$7,260.

13          (5) If not more than 10,000 cubic yards of  
14          non-hazardous solid waste is permanently disposed of at a  
15          site in a calendar year, the owner or operator shall pay a  
16          fee of \$1050.

17          (c) (Blank).

18          (d) The Agency shall establish rules relating to the  
19          collection of the fees authorized by this Section. Such rules  
20          shall include, but not be limited to:

21                 (1) necessary records identifying the quantities of  
22                 solid waste received or disposed;

23                 (2) the form and submission of reports to accompany  
24                 the payment of fees to the Agency;

25                 (3) the time and manner of payment of fees to the  
26                 Agency, which payments shall not be more often than

1           quarterly; and

2                   (4) procedures setting forth criteria establishing  
3           when an owner or operator may measure by weight or volume  
4           during any given quarter or other fee payment period.

5           (e) Pursuant to appropriation, all monies in the Solid  
6           Waste Management Fund shall be used by the Agency and the  
7           Department of Commerce and Economic Opportunity for the  
8           purposes set forth in this Section and in the Illinois Solid  
9           Waste Management Act, including for the costs of fee  
10          collection and administration, and for the administration of  
11          (1) the Consumer Electronics Recycling Act and (2) until  
12          January 1, 2020, the Electronic Products Recycling and Reuse  
13          Act.

14          (f) The Agency is authorized to enter into such agreements  
15          and to promulgate such rules as are necessary to carry out its  
16          duties under this Section and the Illinois Solid Waste  
17          Management Act.

18          (g) On the first day of January, April, July, and October  
19          of each year, beginning on July 1, 1996, the State Comptroller  
20          and Treasurer shall transfer \$500,000 from the Solid Waste  
21          Management Fund to the Hazardous Waste Fund. Moneys  
22          transferred under this subsection (g) shall be used only for  
23          the purposes set forth in item (1) of subsection (d) of Section  
24          22.2.

25          (h) The Agency is authorized to provide financial  
26          assistance to units of local government for the performance of



1 inspecting, investigating and enforcement activities pursuant  
2 to Section 4(r) at nonhazardous solid waste disposal sites.

3 (i) The Agency is authorized to conduct household waste  
4 collection and disposal programs.

5 (j) A unit of local government, as defined in the Local  
6 Solid Waste Disposal Act, in which a solid waste disposal  
7 facility is located may establish a fee, tax, or surcharge  
8 with regard to the permanent disposal of solid waste. All  
9 fees, taxes, and surcharges collected under this subsection  
10 shall be utilized for solid waste management purposes,  
11 including long-term monitoring and maintenance of landfills,  
12 planning, implementation, inspection, enforcement and other  
13 activities consistent with the Solid Waste Management Act and  
14 the Local Solid Waste Disposal Act, or for any other  
15 environment-related purpose, including but not limited to an  
16 environment-related public works project, but not for the  
17 construction of a new pollution control facility other than a  
18 household hazardous waste facility. However, the total fee,  
19 tax or surcharge imposed by all units of local government  
20 under this subsection (j) upon the solid waste disposal  
21 facility shall not exceed:

22 (1) 60¢ per cubic yard if more than 150,000 cubic  
23 yards of non-hazardous solid waste is permanently disposed  
24 of at the site in a calendar year, unless the owner or  
25 operator weighs the quantity of the solid waste received  
26 with a device for which certification has been obtained

1 under the Weights and Measures Act, in which case the fee  
2 shall not exceed \$1.27 per ton of solid waste permanently  
3 disposed of.

4 (2) \$33,350 if more than 100,000 cubic yards, but not  
5 more than 150,000 cubic yards, of non-hazardous waste is  
6 permanently disposed of at the site in a calendar year.

7 (3) \$15,500 if more than 50,000 cubic yards, but not  
8 more than 100,000 cubic yards, of non-hazardous solid  
9 waste is permanently disposed of at the site in a calendar  
10 year.

11 (4) \$4,650 if more than 10,000 cubic yards, but not  
12 more than 50,000 cubic yards, of non-hazardous solid waste  
13 is permanently disposed of at the site in a calendar year.

14 (5) \$650 if not more than 10,000 cubic yards of  
15 non-hazardous solid waste is permanently disposed of at  
16 the site in a calendar year.

17 The corporate authorities of the unit of local government  
18 may use proceeds from the fee, tax, or surcharge to reimburse a  
19 highway commissioner whose road district lies wholly or  
20 partially within the corporate limits of the unit of local  
21 government for expenses incurred in the removal of  
22 nonhazardous, nonfluid municipal waste that has been dumped on  
23 public property in violation of a State law or local  
24 ordinance.

25 A county or Municipal Joint Action Agency that imposes a  
26 fee, tax, or surcharge under this subsection may use the

1 proceeds thereof to reimburse a municipality that lies wholly  
2 or partially within its boundaries for expenses incurred in  
3 the removal of nonhazardous, nonfluid municipal waste that has  
4 been dumped on public property in violation of a State law or  
5 local ordinance.

6 If the fees are to be used to conduct a local sanitary  
7 landfill inspection or enforcement program, the unit of local  
8 government must enter into a written delegation agreement with  
9 the Agency pursuant to subsection (r) of Section 4. The unit of  
10 local government and the Agency shall enter into such a  
11 written delegation agreement within 60 days after the  
12 establishment of such fees. At least annually, the Agency  
13 shall conduct an audit of the expenditures made by units of  
14 local government from the funds granted by the Agency to the  
15 units of local government for purposes of local sanitary  
16 landfill inspection and enforcement programs, to ensure that  
17 the funds have been expended for the prescribed purposes under  
18 the grant.

19 The fees, taxes or surcharges collected under this  
20 subsection (j) shall be placed by the unit of local government  
21 in a separate fund, and the interest received on the moneys in  
22 the fund shall be credited to the fund. The monies in the fund  
23 may be accumulated over a period of years to be expended in  
24 accordance with this subsection.

25 A unit of local government, as defined in the Local Solid  
26 Waste Disposal Act, shall prepare and distribute to the

1 Agency, in April of each year, a report that details spending  
2 plans for monies collected in accordance with this subsection.  
3 The report will at a minimum include the following:

4 (1) The total monies collected pursuant to this  
5 subsection.

6 (2) The most current balance of monies collected  
7 pursuant to this subsection.

8 (3) An itemized accounting of all monies expended for  
9 the previous year pursuant to this subsection.

10 (4) An estimation of monies to be collected for the  
11 following 3 years pursuant to this subsection.

12 (5) A narrative detailing the general direction and  
13 scope of future expenditures for one, 2 and 3 years.

14 The exemptions granted under Sections 22.16 and 22.16a,  
15 and under subsection (k) of this Section, shall be applicable  
16 to any fee, tax or surcharge imposed under this subsection  
17 (j); except that the fee, tax or surcharge authorized to be  
18 imposed under this subsection (j) may be made applicable by a  
19 unit of local government to the permanent disposal of solid  
20 waste after December 31, 1986, under any contract lawfully  
21 executed before June 1, 1986 under which more than 150,000  
22 cubic yards (or 50,000 tons) of solid waste is to be  
23 permanently disposed of, even though the waste is exempt from  
24 the fee imposed by the State under subsection (b) of this  
25 Section pursuant to an exemption granted under Section 22.16.

26 (k) In accordance with the findings and purposes of the

1 Illinois Solid Waste Management Act, beginning January 1, 1989  
2 the fee under subsection (b) and the fee, tax or surcharge  
3 under subsection (j) shall not apply to:

4 (1) waste which is hazardous waste;

5 (2) waste which is pollution control waste;

6 (3) waste from recycling, reclamation or reuse  
7 processes which have been approved by the Agency as being  
8 designed to remove any contaminant from wastes so as to  
9 render such wastes reusable, provided that the process  
10 renders at least 50% of the waste reusable;

11 (4) non-hazardous solid waste that is received at a  
12 sanitary landfill and composted or recycled through a  
13 process permitted by the Agency; or

14 (5) any landfill which is permitted by the Agency to  
15 receive only demolition or construction debris or  
16 landscape waste.

17 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;  
18 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
19 8-14-18; 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

20 (415 ILCS 5/22.59)

21 Sec. 22.59. CCR surface impoundments.

22 (a) The General Assembly finds that:

23 (1) the State of Illinois has a long-standing policy  
24 to restore, protect, and enhance the environment,  
25 including the purity of the air, land, and waters,

1 including groundwaters, of this State;

2 (2) a clean environment is essential to the growth and  
3 well-being of this State;

4 (3) CCR generated by the electric generating industry  
5 has caused groundwater contamination and other forms of  
6 pollution at active and inactive plants throughout this  
7 State;

8 (4) environmental laws should be supplemented to  
9 ensure consistent, responsible regulation of all existing  
10 CCR surface impoundments; and

11 (5) meaningful participation of State residents,  
12 especially vulnerable populations who may be affected by  
13 regulatory actions, is critical to ensure that  
14 environmental justice considerations are incorporated in  
15 the development of, decision-making related to, and  
16 implementation of environmental laws and rulemaking that  
17 protects and improves the well-being of communities in  
18 this State that bear disproportionate burdens imposed by  
19 environmental pollution.

20 Therefore, the purpose of this Section is to promote a  
21 healthful environment, including clean water, air, and land,  
22 meaningful public involvement, and the responsible disposal  
23 and storage of coal combustion residuals, so as to protect  
24 public health and to prevent pollution of the environment of  
25 this State.

26 The provisions of this Section shall be liberally

1 construed to carry out the purposes of this Section.

2 (b) No person shall:

3 (1) cause or allow the discharge of any contaminants  
4 from a CCR surface impoundment into the environment so as  
5 to cause, directly or indirectly, a violation of this  
6 Section or any regulations or standards adopted by the  
7 Board under this Section, either alone or in combination  
8 with contaminants from other sources;

9 (2) construct, install, modify, operate, or close any  
10 CCR surface impoundment without a permit granted by the  
11 Agency, or so as to violate any conditions imposed by such  
12 permit, any provision of this Section or any regulations  
13 or standards adopted by the Board under this Section; or

14 (3) cause or allow, directly or indirectly, the  
15 discharge, deposit, injection, dumping, spilling, leaking,  
16 or placing of any CCR upon the land in a place and manner  
17 so as to cause or tend to cause a violation this Section or  
18 any regulations or standards adopted by the Board under  
19 this Section.

20 (c) For purposes of this Section, a permit issued by the  
21 Administrator of the United States Environmental Protection  
22 Agency under Section 4005 of the federal Resource Conservation  
23 and Recovery Act, shall be deemed to be a permit under this  
24 Section and subsection (y) of Section 39.

25 (d) Before commencing closure of a CCR surface  
26 impoundment, in accordance with Board rules, the owner of a

1 CCR surface impoundment must submit to the Agency for approval  
2 a closure alternatives analysis that analyzes all closure  
3 methods being considered and that otherwise satisfies all  
4 closure requirements adopted by the Board under this Act.  
5 Complete removal of CCR, as specified by the Board's rules,  
6 from the CCR surface impoundment must be considered and  
7 analyzed. Section 3.405 does not apply to the Board's rules  
8 specifying complete removal of CCR. The selected closure  
9 method must ensure compliance with regulations adopted by the  
10 Board pursuant to this Section.

11 (e) Owners or operators of CCR surface impoundments who  
12 have submitted a closure plan to the Agency before May 1, 2019,  
13 and who have completed closure prior to 24 months after July  
14 30, 2019 (the effective date of Public Act 101-171) ~~this~~  
15 ~~amendatory Act of the 101st General Assembly~~ shall not be  
16 required to obtain a construction permit for the surface  
17 impoundment closure under this Section.

18 (f) Except for the State, its agencies and institutions, a  
19 unit of local government, or not-for-profit electric  
20 cooperative as defined in Section 3.4 of the Electric Supplier  
21 Act, any person who owns or operates a CCR surface impoundment  
22 in this State shall post with the Agency a performance bond or  
23 other security for the purpose of: (i) ensuring closure of the  
24 CCR surface impoundment and post-closure care in accordance  
25 with this Act and its rules; and (ii) insuring remediation of  
26 releases from the CCR surface impoundment. The only acceptable



1 forms of financial assurance are: a trust fund, a surety bond  
2 guaranteeing payment, a surety bond guaranteeing performance,  
3 or an irrevocable letter of credit.

4 (1) The cost estimate for the post-closure care of a  
5 CCR surface impoundment shall be calculated using a  
6 30-year post-closure care period or such longer period as  
7 may be approved by the Agency under Board or federal  
8 rules.

9 (2) The Agency is authorized to enter into such  
10 contracts and agreements as it may deem necessary to carry  
11 out the purposes of this Section. Neither the State, nor  
12 the Director, nor any State employee shall be liable for  
13 any damages or injuries arising out of or resulting from  
14 any action taken under this Section.

15 (3) The Agency shall have the authority to approve or  
16 disapprove any performance bond or other security posted  
17 under this subsection. Any person whose performance bond  
18 or other security is disapproved by the Agency may contest  
19 the disapproval as a permit denial appeal pursuant to  
20 Section 40.

21 (g) The Board shall adopt rules establishing construction  
22 permit requirements, operating permit requirements, design  
23 standards, reporting, financial assurance, and closure and  
24 post-closure care requirements for CCR surface impoundments.  
25 Not later than 8 months after July 30, 2019 (the effective date  
26 of Public Act 101-171) ~~this amendatory Act of the 101st~~

1 ~~General Assembly~~ the Agency shall propose, and not later than  
2 one year after receipt of the Agency's proposal the Board  
3 shall adopt, rules under this Section. The Board shall not be  
4 deemed not in compliance with the rulemaking deadline due to  
5 delays in the rulemaking adoption as a result of the Joint  
6 Commission on Administration Rules oversight process. The  
7 rules must, at a minimum:

8 (1) be at least as protective and comprehensive as the  
9 federal regulations or amendments thereto promulgated by  
10 the Administrator of the United States Environmental  
11 Protection Agency in Subpart D of 40 CFR 257 governing CCR  
12 surface impoundments;

13 (2) specify the minimum contents of CCR surface  
14 impoundment construction and operating permit  
15 applications, including the closure alternatives analysis  
16 required under subsection (d);

17 (3) specify which types of permits include  
18 requirements for closure, post-closure, remediation and  
19 all other requirements applicable to CCR surface  
20 impoundments;

21 (4) specify when permit applications for existing CCR  
22 surface impoundments must be submitted, taking into  
23 consideration whether the CCR surface impoundment must  
24 close under the RCRA;

25 (5) specify standards for review and approval by the  
26 Agency of CCR surface impoundment permit applications;

1           (6) specify meaningful public participation procedures  
2           for the issuance of CCR surface impoundment construction  
3           and operating permits, including, but not limited to,  
4           public notice of the submission of permit applications, an  
5           opportunity for the submission of public comments, an  
6           opportunity for a public hearing prior to permit issuance,  
7           and a summary and response of the comments prepared by the  
8           Agency;

9           (7) prescribe the type and amount of the performance  
10          bonds or other securities required under subsection (f),  
11          and the conditions under which the State is entitled to  
12          collect moneys from such performance bonds or other  
13          securities;

14          (8) specify a procedure to identify areas of  
15          environmental justice concern in relation to CCR surface  
16          impoundments;

17          (9) specify a method to prioritize CCR surface  
18          impoundments required to close under RCRA if not otherwise  
19          specified by the United States Environmental Protection  
20          Agency, so that the CCR surface impoundments with the  
21          highest risk to public health and the environment, and  
22          areas of environmental justice concern are given first  
23          priority;

24          (10) define when complete removal of CCR is achieved  
25          and specify the standards for responsible removal of CCR  
26          from CCR surface impoundments, including, but not limited

1 to, dust controls and the protection of adjacent surface  
2 water and groundwater; and

3 (11) describe the process and standards for  
4 identifying a specific alternative source of groundwater  
5 pollution when the owner or operator of the CCR surface  
6 impoundment believes that groundwater contamination on the  
7 site is not from the CCR surface impoundment.

8 (h) Any owner of a CCR surface impoundment that generates  
9 CCR and sells or otherwise provides coal combustion byproducts  
10 pursuant to Section 3.135 shall, every 12 months, post on its  
11 publicly available website a report specifying the volume or  
12 weight of CCR, in cubic yards or tons, that it sold or provided  
13 during the past 12 months.

14 (i) The owner of a CCR surface impoundment shall post all  
15 closure plans, permit applications, and supporting  
16 documentation, as well as any Agency approval of the plans or  
17 applications on its publicly available website.

18 (j) The owner or operator of a CCR surface impoundment  
19 shall pay the following fees:

20 (1) An initial fee to the Agency within 6 months after  
21 July 30, 2019 (the effective date of Public Act 101-171)  
22 ~~this amendatory Act of the 101st General Assembly~~ of:

23 \$50,000 for each closed CCR surface impoundment;

24 and

25 \$75,000 for each CCR surface impoundment that have  
26 not completed closure.

1           (2) Annual fees to the Agency, beginning on July 1,  
2           2020, of:

3                     \$25,000 for each CCR surface impoundment that has  
4                     not completed closure; and

5                     \$15,000 for each CCR surface impoundment that has  
6                     completed closure, but has not completed post-closure  
7                     care.

8           (k) All fees collected by the Agency under subsection (j)  
9           shall be deposited into the Environmental Protection Permit  
10           and Inspection Fund.

11           (l) The Coal Combustion Residual Surface Impoundment  
12           Financial Assurance Fund is created as a special fund in the  
13           State treasury. Any moneys forfeited to the State of Illinois  
14           from any performance bond or other security required under  
15           this Section shall be placed in the Coal Combustion Residual  
16           Surface Impoundment Financial Assurance Fund and shall, upon  
17           approval by the Governor and the Director, be used by the  
18           Agency for the purposes for which such performance bond or  
19           other security was issued. The Coal Combustion Residual  
20           Surface Impoundment Financial Assurance Fund is not subject to  
21           the provisions of subsection (c) of Section 5 of the State  
22           Finance Act.

23           (m) The provisions of this Section shall apply, without  
24           limitation, to all existing CCR surface impoundments and any  
25           CCR surface impoundments constructed after July 30, 2019 (the  
26           effective date of Public Act 101-171) ~~this amendatory Act of~~

1 ~~the 101st General Assembly~~, except to the extent prohibited by  
2 the Illinois or United States Constitutions.

3 (Source: P.A. 101-171, eff. 7-30-19; revised 10-22-19.)

4 (415 ILCS 5/57.11)

5 Sec. 57.11. Underground Storage Tank Fund; creation.

6 (a) There is hereby created in the State Treasury a  
7 special fund to be known as the Underground Storage Tank Fund.  
8 There shall be deposited into the Underground Storage Tank  
9 Fund all moneys received by the Office of the State Fire  
10 Marshal as fees for underground storage tanks under Sections 4  
11 and 5 of the Gasoline Storage Act, fees pursuant to the Motor  
12 Fuel Tax Law, and beginning July 1, 2013, payments pursuant to  
13 the Use Tax Act, the Service Use Tax Act, the Service  
14 Occupation Tax Act, and the Retailers' Occupation Tax Act. All  
15 amounts held in the Underground Storage Tank Fund shall be  
16 invested at interest by the State Treasurer. All income earned  
17 from the investments shall be deposited into the Underground  
18 Storage Tank Fund no less frequently than quarterly. In  
19 addition to any other transfers that may be provided for by  
20 law, beginning on July 1, 2018 and on the first day of each  
21 month thereafter during fiscal years 2019 through 2022 ~~2021~~  
22 only, the State Comptroller shall direct and the State  
23 Treasurer shall transfer an amount equal to 1/12 of  
24 \$10,000,000 from the Underground Storage Tank Fund to the  
25 General Revenue Fund. Moneys in the Underground Storage Tank

1 Fund, pursuant to appropriation, may be used by the Agency and  
2 the Office of the State Fire Marshal for the following  
3 purposes:

4 (1) To take action authorized under Section 57.12 to  
5 recover costs under Section 57.12.

6 (2) To assist in the reduction and mitigation of  
7 damage caused by leaks from underground storage tanks,  
8 including but not limited to, providing alternative water  
9 supplies to persons whose drinking water has become  
10 contaminated as a result of those leaks.

11 (3) To be used as a matching amount towards federal  
12 assistance relative to the release of petroleum from  
13 underground storage tanks.

14 (4) For the costs of administering activities of the  
15 Agency and the Office of the State Fire Marshal relative  
16 to the Underground Storage Tank Fund.

17 (5) For payment of costs of corrective action incurred  
18 by and indemnification to operators of underground storage  
19 tanks as provided in this Title.

20 (6) For a total of 2 demonstration projects in amounts  
21 in excess of a \$10,000 deductible charge designed to  
22 assess the viability of corrective action projects at  
23 sites which have experienced contamination from petroleum  
24 releases. Such demonstration projects shall be conducted  
25 in accordance with the provision of this Title.

26 (7) Subject to appropriation, moneys in the

1           Underground Storage Tank Fund may also be used by the  
2           Department of Revenue for the costs of administering its  
3           activities relative to the Fund and for refunds provided  
4           for in Section 13a.8 of the Motor Fuel Tax Act.

5           (b) Moneys in the Underground Storage Tank Fund may,  
6           pursuant to appropriation, be used by the Office of the State  
7           Fire Marshal or the Agency to take whatever emergency action  
8           is necessary or appropriate to assure that the public health  
9           or safety is not threatened whenever there is a release or  
10          substantial threat of a release of petroleum from an  
11          underground storage tank and for the costs of administering  
12          its activities relative to the Underground Storage Tank Fund.

13          (c) Beginning July 1, 1993, the Governor shall certify to  
14          the State Comptroller and State Treasurer the monthly amount  
15          necessary to pay debt service on State obligations issued  
16          pursuant to Section 6 of the General Obligation Bond Act. On  
17          the last day of each month, the Comptroller shall order  
18          transferred and the Treasurer shall transfer from the  
19          Underground Storage Tank Fund to the General Obligation Bond  
20          Retirement and Interest Fund the amount certified by the  
21          Governor, plus any cumulative deficiency in those transfers  
22          for prior months.

23          (d) Except as provided in subsection (c) of this Section,  
24          the Underground Storage Tank Fund is not subject to  
25          administrative charges authorized under Section 8h of the  
26          State Finance Act that would in any way transfer any funds from



1 the Underground Storage Tank Fund into any other fund of the  
2 State.

3 (e) Each fiscal year, subject to appropriation, the Agency  
4 may commit up to \$10,000,000 of the moneys in the Underground  
5 Storage Tank Fund to the payment of corrective action costs  
6 for legacy sites that meet one or more of the following  
7 criteria as a result of the underground storage tank release:

8 (i) the presence of free product, (ii) contamination within a  
9 regulated recharge area, a wellhead protection area, or the  
10 setback zone of a potable water supply well, (iii)  
11 contamination extending beyond the boundaries of the site  
12 where the release occurred, or (iv) such other criteria as may  
13 be adopted in Agency rules.

14 (1) Fund moneys committed under this subsection (e)  
15 shall be held in the Fund for payment of the corrective  
16 action costs for which the moneys were committed.

17 (2) The Agency may adopt rules governing the  
18 commitment of Fund moneys under this subsection (e).

19 (3) This subsection (e) does not limit the use of Fund  
20 moneys at legacy sites as otherwise provided under this  
21 Title.

22 (4) For the purposes of this subsection (e), the term  
23 "legacy site" means a site for which (i) an underground  
24 storage tank release was reported prior to January 1,  
25 2005, (ii) the owner or operator has been determined  
26 eligible to receive payment from the Fund for corrective

1           action costs, and (iii) the Agency did not receive any  
2           applications for payment prior to January 1, 2010.

3           (f) Beginning July 1, 2013, if the amounts deposited into  
4           the Fund from moneys received by the Office of the State Fire  
5           Marshal as fees for underground storage tanks under Sections 4  
6           and 5 of the Gasoline Storage Act and as fees pursuant to the  
7           Motor Fuel Tax Law during a State fiscal year are sufficient to  
8           pay all claims for payment by the fund received during that  
9           State fiscal year, then the amount of any payments into the  
10          fund pursuant to the Use Tax Act, the Service Use Tax Act, the  
11          Service Occupation Tax Act, and the Retailers' Occupation Tax  
12          Act during that State fiscal year shall be deposited as  
13          follows: 75% thereof shall be paid into the State treasury and  
14          25% shall be reserved in a special account and used only for  
15          the transfer to the Common School Fund as part of the monthly  
16          transfer from the General Revenue Fund in accordance with  
17          Section 8a of the State Finance Act.

18          (Source: P.A. 100-587, eff. 6-4-18; 101-10, eff. 6-5-19;  
19          101-636, eff. 6-10-20.)

20                 Section 3-135. The Unified Code of Corrections is amended  
21                 by changing Sections 3-12-3a, 3-12-6, and 5-9-1.9 as follows:

22                 (730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

23                 Sec. 3-12-3a. Contracts, leases, and business agreements.

24                 (a) The Department shall promulgate such rules and

1 policies as it deems necessary to establish, manage, and  
2 operate its Illinois Correctional Industries division for the  
3 purpose of utilizing committed persons in the manufacture of  
4 food stuffs, finished goods or wares. To the extent not  
5 inconsistent with the function and role of the ICI, the  
6 Department may enter into a contract, lease, or other type of  
7 business agreement, not to exceed 20 years, with any private  
8 corporation, partnership, person, or other business entity for  
9 the purpose of utilizing committed persons in the provision of  
10 services or for any other business or commercial enterprise  
11 deemed by the Department to be consistent with proper training  
12 and rehabilitation of committed persons.

13 In fiscal year 2021 and 2022, the Department shall oversee  
14 the ~~Except as otherwise provided in this paragraph, Illinois~~  
15 ~~Correctional Industries' spending authority shall be separate~~  
16 ~~and apart from the Department's budget and appropriations.~~  
17 ~~Control~~ of Illinois Correctional Industries accounting  
18 processes and budget requests to the General Assembly, other  
19 budgetary processes, audits by the Office of the Auditor  
20 General, and computer processes ~~shall be returned to Illinois~~  
21 ~~Correctional Industries~~. For fiscal year 2021 and 2022, the  
22 ~~only, its~~ spending authority of Illinois Correctional  
23 Industries shall no longer be separate and apart from the  
24 Department's budget and appropriations, and the Department  
25 shall control its accounting processes, budgets, audits and  
26 computer processes in accordance with any Department rules and

1 policies.

2 (b) The Department shall be permitted to construct  
3 buildings on State property for the purposes identified in  
4 subsection (a) and to lease for a period not to exceed 20 years  
5 any building or portion thereof on State property for the  
6 purposes identified in subsection (a).

7 (c) Any contract or other business agreement referenced in  
8 subsection (a) shall include a provision requiring that all  
9 committed persons assigned receive in connection with their  
10 assignment such vocational training and/or apprenticeship  
11 programs as the Department deems appropriate.

12 (d) Committed persons assigned in accordance with this  
13 Section shall be compensated in accordance with the provisions  
14 of Section 3-12-5.

15 (Source: P.A. 101-636, eff. 6-10-20.)

16 (730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

17 Sec. 3-12-6. Programs. Through its Illinois Correctional  
18 Industries division, the Department shall establish  
19 commercial, business, and manufacturing programs for the sale  
20 of finished goods and processed food and beverages to the  
21 State, its political units, agencies, and other public  
22 institutions. Illinois Correctional Industries shall  
23 establish, operate, and maintain manufacturing and food and  
24 beverage production in the Department facilities and provide  
25 food for the Department institutions and for the mental health

1 and developmental disabilities institutions of the Department  
2 of Human Services and the institutions of the Department of  
3 Veterans' Affairs.

4 Illinois Correctional Industries shall be administered by  
5 a chief executive officer. The chief executive officer shall  
6 report to the Director of the Department or the Director's  
7 designee. The chief executive officer shall administer the  
8 commercial and business programs of ICI for inmate workers in  
9 the custody of the Department of Corrections.

10 The chief executive officer shall have such assistants as  
11 are required for sales staff, manufacturing, budget, fiscal,  
12 accounting, computer, human services, and personnel as  
13 necessary to run its commercial and business programs.

14 Illinois Correctional Industries shall have a financial  
15 officer who shall report to the chief executive officer. The  
16 financial officer shall: (i) assist in the development and  
17 presentation of the Department budget submission; (ii) manage  
18 and control the spending authority of ICI; and (iii) provide  
19 oversight of the financial activities of ICI, both internally  
20 and through coordination with the Department fiscal operations  
21 personnel, including accounting processes, budget submissions,  
22 other budgetary processes, audits by the Office of the Auditor  
23 General, and computer processes. For fiscal year 2021 and 2022  
24 ~~only~~, the financial officer shall coordinate and cooperate  
25 with the Department's chief financial officer to perform the  
26 functions listed in this paragraph.

1 Illinois Correctional Industries shall be located in  
2 Springfield. The chief executive officer of Illinois  
3 Correctional Industries shall assign personnel to direct the  
4 production of goods and shall employ committed persons  
5 assigned by the chief administrative officer. The Department  
6 of Corrections may direct such other vocational programs as it  
7 deems necessary for the rehabilitation of inmates, which shall  
8 be separate and apart from, and not in conflict with, programs  
9 of Illinois Correctional Industries.

10 (Source: P.A. 101-636, eff. 6-10-20.)

11 (730 ILCS 5/5-9-1.9)

12 Sec. 5-9-1.9. DUI analysis fee.

13 (a) "Crime laboratory" means a not-for-profit laboratory  
14 substantially funded by a single unit or combination of units  
15 of local government or the State of Illinois that regularly  
16 employs at least one person engaged in the DUI analysis of  
17 blood, other bodily substance, and urine for criminal justice  
18 agencies in criminal matters and provides testimony with  
19 respect to such examinations.

20 "DUI analysis" means an analysis of blood, other bodily  
21 substance, or urine for purposes of determining whether a  
22 violation of Section 11-501 of the Illinois Vehicle Code has  
23 occurred.

24 (b) (Blank).

25 (c) In addition to any other disposition made under the

1 provisions of the Juvenile Court Act of 1987, any minor  
2 adjudicated delinquent for an offense which if committed by an  
3 adult would constitute a violation of Section 11-501 of the  
4 Illinois Vehicle Code shall pay a crime laboratory DUI  
5 analysis assessment of \$150 for each adjudication. Upon  
6 verified petition of the minor, the court may suspend payment  
7 of all or part of the assessment if it finds that the minor  
8 does not have the ability to pay the assessment. The parent,  
9 guardian, or legal custodian of the minor may pay some or all  
10 of the assessment on the minor's behalf.

11 (d) All crime laboratory DUI analysis assessments provided  
12 for by this Section shall be collected by the clerk of the  
13 court and forwarded to the appropriate crime laboratory DUI  
14 fund as provided in subsection (f).

15 (e) Crime laboratory funds shall be established as  
16 follows:

17 (1) A unit of local government that maintains a crime  
18 laboratory may establish a crime laboratory DUI fund  
19 within the office of the county or municipal treasurer.

20 (2) Any combination of units of local government that  
21 maintains a crime laboratory may establish a crime  
22 laboratory DUI fund within the office of the treasurer of  
23 the county where the crime laboratory is situated.

24 (3) (Blank). ~~The State Police DUI Fund is created as a~~  
25 ~~special fund in the State Treasury.~~

26 (f) The analysis assessment provided for in subsection (c)

1 of this Section shall be forwarded to the office of the  
2 treasurer of the unit of local government that performed the  
3 analysis if that unit of local government has established a  
4 crime laboratory DUI fund, or to the State Treasurer for  
5 deposit into the State Crime Laboratory Fund if the analysis  
6 was performed by a laboratory operated by the Department of  
7 State Police. If the analysis was performed by a crime  
8 laboratory funded by a combination of units of local  
9 government, the analysis assessment shall be forwarded to the  
10 treasurer of the county where the crime laboratory is situated  
11 if a crime laboratory DUI fund has been established in that  
12 county. If the unit of local government or combination of  
13 units of local government has not established a crime  
14 laboratory DUI fund, then the analysis assessment shall be  
15 forwarded to the State Treasurer for deposit into the State  
16 Crime Laboratory Fund.

17 (g) Moneys deposited into a crime laboratory DUI fund  
18 created under paragraphs (1) and (2) of subsection (e) of this  
19 Section shall be in addition to any allocations made pursuant  
20 to existing law and shall be designated for the exclusive use  
21 of the crime laboratory. These uses may include, but are not  
22 limited to, the following:

23 (1) Costs incurred in providing analysis for DUI  
24 investigations conducted within this State.

25 (2) Purchase and maintenance of equipment for use in  
26 performing analyses.



1           (3) Continuing education, training, and professional  
2           development of forensic scientists regularly employed by  
3           these laboratories.

4           (h) Moneys deposited in the State Crime Laboratory Fund  
5           shall be used by State crime laboratories as designated by the  
6           Director of State Police. These funds shall be in addition to  
7           any allocations made according to existing law and shall be  
8           designated for the exclusive use of State crime laboratories.  
9           These uses may include those enumerated in subsection (g) of  
10          this Section.

11          (i) Notwithstanding any other provision of law to the  
12          contrary and in addition to any other transfers that may be  
13          provided by law, on the effective date of this amendatory Act  
14          of the 102nd General Assembly, or as soon thereafter as  
15          practical, the State Comptroller shall direct and the State  
16          Treasurer shall transfer the remaining balance from the State  
17          Police DUI Fund into the State Police Operations Assistance  
18          Fund. Upon completion of the transfer, the State Police DUI  
19          Fund is dissolved, and any future deposits due to that Fund and  
20          any outstanding obligations or liabilities of that Fund shall  
21          pass to the State Police Operations Assistance Fund.

22          (Source: P.A. 99-697, eff. 7-29-16; 100-987, eff. 7-1-19;  
23          100-1161, eff. 7-1-19.)

24          Section 3-140. The Revised Uniform Unclaimed Property Act  
25          is amended by changing Section 15-801 as follows:

1 (765 ILCS 1026/15-801)

2 Sec. 15-801. Deposit of funds by administrator.

3 (a) Except as otherwise provided in this Section, the  
4 administrator shall deposit in the Unclaimed Property Trust  
5 Fund all funds received under this Act, including proceeds  
6 from the sale of property under Article 7. The administrator  
7 may deposit any amount in the Unclaimed Property Trust Fund  
8 into the State Pensions Fund during the fiscal year at his or  
9 her discretion; however, he or she shall, on April 15 and  
10 October 15 of each year, deposit any amount in the Unclaimed  
11 Property Trust Fund exceeding \$2,500,000 into the State  
12 Pensions Fund. If on either April 15 or October 15, the  
13 administrator determines that a balance of \$2,500,000 is  
14 insufficient for the prompt payment of unclaimed property  
15 claims authorized under this Act, the administrator may retain  
16 more than \$2,500,000 in the Unclaimed Property Trust Fund in  
17 order to ensure the prompt payment of claims. Beginning in  
18 State fiscal year 2023 ~~2022~~, all amounts that are deposited  
19 into the State Pensions Fund from the Unclaimed Property Trust  
20 Fund shall be apportioned to the designated retirement systems  
21 as provided in subsection (c-6) of Section 8.12 of the State  
22 Finance Act to reduce their actuarial reserve deficiencies.

23 (b) The administrator shall make prompt payment of claims  
24 he or she duly allows as provided for in this Act from the  
25 Unclaimed Property Trust Fund. This shall constitute an

1 irrevocable and continuing appropriation of all amounts in the  
2 Unclaimed Property Trust Fund necessary to make prompt payment  
3 of claims duly allowed by the administrator pursuant to this  
4 Act.

5 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18;  
6 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

7 ARTICLE 4. AUDIT EXPENSE FUND

8 Section 4-5. The State Finance Act is amended by changing  
9 Section 6z-27 as follows:

10 (30 ILCS 105/6z-27)

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

15 Within 30 days after the effective date of this amendatory  
16 Act of the 102nd ~~101st~~ General Assembly, the State Comptroller  
17 shall order transferred and the State Treasurer shall transfer  
18 from the following funds moneys in the specified amounts for  
19 deposit into the Audit Expense Fund:

20	<u>Agricultural Premium Fund</u> .....	<u>145,477</u>
21	<u>Amusement Ride and Patron Safety Fund</u> .....	<u>10,067</u>
22	<u>Assisted Living and Shared Housing Regulatory Fund</u> ....	<u>2,696</u>
23	<u>Capital Development Board Revolving Fund</u> .....	<u>1,807</u>

1	<u>Care Provider Fund for Persons with a Developmental</u>	
2	<u>Disability</u> .....	<u>15,438</u>
3	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u> .....	<u>5,148</u>
4	<u>Chicago State University Education Improvement Fund</u> .....	<u>4,748</u>
5	<u>Child Labor and Day and Temporary Labor Services</u>	
6	<u>Enforcement Fund</u> .....	<u>18,662</u>
7	<u>Child Support Administrative Fund</u> .....	<u>5,832</u>
8	<u>Clean Air Act Permit Fund</u> .....	<u>1,410</u>
9	<u>Common School Fund</u> .....	<u>259,307</u>
10	<u>Community Mental Health Medicaid Trust Fund</u> .....	<u>23,472</u>
11	<u>Death Certificate Surcharge Fund</u> .....	<u>4,161</u>
12	<u>Death Penalty Abolition Fund</u> .....	<u>4,095</u>
13	<u>Department of Business Services Special Operations Fund</u> .....	<u>12,790</u>
14	<u>Department of Human Services Community Services Fund</u> ..	<u>8,744</u>
15	<u>Downstate Public Transportation Fund</u> .....	<u>12,100</u>
16	<u>Dram Shop Fund</u> .....	<u>155,250</u>
17	<u>Driver Services Administration Fund</u> .....	<u>1,920</u>
18	<u>Drug Rebate Fund</u> .....	<u>39,351</u>
19	<u>Drug Treatment Fund</u> .....	<u>896</u>
20	<u>Education Assistance Fund</u> .....	<u>1,818,170</u>
21	<u>Emergency Public Health Fund</u> .....	<u>7,450</u>
22	<u>Employee Classification Fund</u> .....	<u>1,518</u>
23	<u>EMS Assistance Fund</u> .....	<u>1,286</u>
24	<u>Environmental Protection Permit and Inspection Fund</u> .....	<u>671</u>
25	<u>Estate Tax Refund Fund</u> .....	<u>2,150</u>
26	<u>Facilities Management Revolving Fund</u> .....	<u>33,930</u>

1	<u>Facility Licensing Fund</u> .....	<u>3,894</u>
2	<u>Fair and Exposition Fund</u> .....	<u>5,904</u>
3	<u>Federal Financing Cost Reimbursement Fund</u> .....	<u>1,579</u>
4	<u>Federal High Speed Rail Trust Fund</u> .....	<u>517</u>
5	<u>Feed Control Fund</u> .....	<u>9,601</u>
6	<u>Fertilizer Control Fund</u> .....	<u>8,941</u>
7	<u>Fire Prevention Fund</u> .....	<u>4,456</u>
8	<u>Fund for the Advancement of Education</u> .....	<u>17,988</u>
9	<u>General Revenue Fund</u> .....	<u>17,653,153</u>
10	<u>General Professions Dedicated Fund</u> .....	<u>3,567</u>
11	<u>Governor's Administrative Fund</u> .....	<u>4,052</u>
12	<u>Governor's Grant Fund</u> .....	<u>16,687</u>
13	<u>Grade Crossing Protection Fund</u> .....	<u>629</u>
14	<u>Grant Accountability and Transparency Fund</u> .....	<u>910</u>
15	<u>Hazardous Waste Fund</u> .....	<u>849</u>
16	<u>Hazardous Waste Research Fund</u> .....	<u>528</u>
17	<u>Health and Human Services Medicaid Trust Fund</u> .....	<u>10,635</u>
18	<u>Health Facility Plan Review Fund</u> .....	<u>3,190</u>
19	<u>Healthcare Provider Relief Fund</u> .....	<u>360,142</u>
20	<u>Healthy Smiles Fund</u> .....	<u>745</u>
21	<u>Home Care Services Agency Licensure Fund</u> .....	<u>2,824</u>
22	<u>Hospital Licensure Fund</u> .....	<u>1,313</u>
23	<u>Hospital Provider Fund</u> .....	<u>128,466</u>
24	<u>ICJIA Violence Prevention Fund</u> .....	<u>742</u>
25	<u>Illinois Affordable Housing Trust Fund</u> .....	<u>7,829</u>
26	<u>Illinois Clean Water Fund</u> .....	<u>1,915</u>

1	<u>IMSA Income Fund</u> .....	<u>12,557</u>
2	<u>Illinois Health Facilities Planning Fund</u> .....	<u>2,704</u>
3	<u>Illinois Power Agency Operations Fund</u> .....	<u>36,874</u>
4	<u>Illinois School Asbestos Abatement Fund</u> .....	<u>1,556</u>
5	<u>Illinois State Fair Fund</u> .....	<u>41,374</u>
6	<u>Illinois Veterans' Rehabilitation Fund</u> .....	<u>1,008</u>
7	<u>Illinois Workers' Compensation Commission Operations</u>	
8	<u>Fund</u> .....	<u>189,581</u>
9	<u>Income Tax Refund Fund</u> .....	<u>53,295</u>
10	<u>Lead Poisoning Screening, Prevention, and Abatement</u>	
11	<u>Fund</u> .....	<u>14,747</u>
12	<u>Live and Learn Fund</u> .....	<u>23,420</u>
13	<u>Lobbyist Registration Administration Fund</u> .....	<u>1,178</u>
14	<u>Local Government Distributive Fund</u> .....	<u>36,680</u>
15	<u>Long Term Care Monitor/Receiver Fund</u> .....	<u>40,812</u>
16	<u>Long-Term Care Provider Fund</u> .....	<u>18,266</u>
17	<u>Mandatory Arbitration Fund</u> .....	<u>1,618</u>
18	<u>Medical Interagency Program Fund</u> .....	<u>890</u>
19	<u>Mental Health Fund</u> .....	<u>10,924</u>
20	<u>Metabolic Screening and Treatment Fund</u> .....	<u>35,159</u>
21	<u>Monitoring Device Driving Permit Administration Fee Fund</u>	<u>2,355</u>
22	<u>Motor Fuel Tax Fund</u> .....	<u>36,804</u>
23	<u>Motor Vehicle License Plate Fund</u> .....	<u>13,274</u>
24	<u>Motor Vehicle Theft Prevention and Insurance Verification</u>	
25	<u>Trust Fund</u> .....	<u>8,773</u>
26	<u>Multiple Sclerosis Research Fund</u> .....	<u>670</u>

1	<u>Nuclear Safety Emergency Preparedness Fund</u> .....	<u>17,663</u>
2	<u>Nursing Dedicated and Professional Fund</u> .....	<u>2,667</u>
3	<u>Open Space Lands Acquisition and Development Fund</u> .....	<u>1,463</u>
4	<u>Partners for Conservation Fund</u> .....	<u>75,235</u>
5	<u>Personal Property Tax Replacement Fund</u> .....	<u>85,166</u>
6	<u>Pesticide Control Fund</u> .....	<u>44,745</u>
7	<u>Plumbing Licensure and Program Fund</u> .....	<u>5,297</u>
8	<u>Professional Services Fund</u> .....	<u>6,549</u>
9	<u>Public Health Laboratory Services Revolving Fund</u> .....	<u>9,044</u>
10	<u>Public Transportation Fund</u> .....	<u>47,744</u>
11	<u>Radiation Protection Fund</u> .....	<u>6,575</u>
12	<u>Renewable Energy Resources Trust Fund</u> .....	<u>8,169</u>
13	<u>Road Fund</u> .....	<u>284,307</u>
14	<u>Regional Transportation Authority Occupation and Use Tax</u>	
15	<u>Replacement Fund</u> .....	<u>1,278</u>
16	<u>School Infrastructure Fund</u> .....	<u>8,938</u>
17	<u>Secretary of State DUI Administration Fund</u> .....	<u>2,044</u>
18	<u>Secretary of State Identification Security and Theft</u>	
19	<u>Prevention Fund</u> .....	<u>15,122</u>
20	<u>Secretary of State Police Services Fund</u> .....	<u>815</u>
21	<u>Secretary of State Special License Plate Fund</u> .....	<u>4,441</u>
22	<u>Secretary of State Special Services Fund</u> .....	<u>21,797</u>
23	<u>Securities Audit and Enforcement Fund</u> .....	<u>8,480</u>
24	<u>Solid Waste Management Fund</u> .....	<u>1,427</u>
25	<u>Special Education Medicaid Matching Fund</u> .....	<u>5,854</u>
26	<u>State and Local Sales Tax Reform Fund</u> .....	<u>2,742</u>

1	<u>State Construction Account Fund</u> .....	<u>69,387</u>
2	<u>State Gaming Fund</u> .....	<u>89,997</u>
3	<u>State Garage Revolving Fund</u> .....	<u>10,788</u>
4	<u>State Lottery Fund</u> .....	<u>343,580</u>
5	<u>State Pensions Fund</u> .....	<u>500,000</u>
6	<u>State Treasurer's Bank Services Trust Fund</u> .....	<u>913</u>
7	<u>Supreme Court Special Purposes Fund</u> .....	<u>1,704</u>
8	<u>Tattoo and Body Piercing Establishment Registration Fund</u>	<u>724</u>
9	<u>Tax Compliance and Administration Fund</u> .....	<u>1,847</u>
10	<u>Tobacco Settlement Recovery Fund</u> .....	<u>27,854</u>
11	<u>Tourism Promotion Fund</u> .....	<u>42,180</u>
12	<u>Trauma Center Fund</u> .....	<u>5,128</u>
13	<u>Underground Storage Tank Fund</u> .....	<u>3,473</u>
14	<u>University of Illinois Hospital Services Fund</u> .....	<u>7,505</u>
15	<u>Vehicle Inspection Fund</u> .....	<u>4,863</u>
16	<u>Weights and Measures Fund</u> .....	<u>25,431</u>
17	<u>Youth Alcoholism and Substance Abuse Prevention Fund</u> ....	<u>857.</u>
18	<del>Aggregate Operations Regulatory Fund</del> .....	<del>806</del>
19	<del>Agricultural Premium Fund</del> .....	<del>21,601</del>
20	<del>Anna Veterans Home Fund</del> .....	<del>14,618</del>
21	<del>Appraisal Administration Fund</del> .....	<del>4,086</del>
22	<del>Attorney General Court Ordered and Voluntary Compliance</del>	
23	<del>Payment Projects Fund</del> .....	<del>17,446</del>
24	<del>Attorney General Whistleblower Reward and</del>	
25	<del>Protection Fund</del> .....	<del>7,344</del>
26	<del>Bank and Trust Company Fund</del> .....	<del>87,912</del>



1	<del>Brownfields Redevelopment Fund .....</del>	<del>550</del>
2	<del>Capital Development Board Revolving Fund .....</del>	<del>1,724</del>
3	<del>Care Provider Fund for Persons with a Developmental</del>	
4	<del>    Disability .....</del>	<del>5,445</del>
5	<del>CDLIS/AAMVAnet/NMVTIS Trust Fund .....</del>	<del>1,770</del>
6	<del>Cemetery Oversight Licensing and Disciplinary Fund .....</del>	<del>4,432</del>
7	<del>Chicago State University Education Improvement Fund .....</del>	<del>5,211</del>
8	<del>Child Support Administrative Fund .....</del>	<del>3,088</del>
9	<del>Clean Air Act Permit Fund .....</del>	<del>6,766</del>
10	<del>Coal Technology Development Assistance Fund .....</del>	<del>11,280</del>
11	<del>Commitment to Human Services Fund .....</del>	<del>103,833</del>
12	<del>Common School Fund .....</del>	<del>411,164</del>
13	<del>Community Mental Health Medicaid Trust Fund .....</del>	<del>10,138</del>
14	<del>Community Water Supply Laboratory Fund .....</del>	<del>548</del>
15	<del>Corporate Franchise Tax Refund Fund .....</del>	<del>751</del>
16	<del>Credit Union Fund .....</del>	<del>19,740</del>
17	<del>Cycle Rider Safety Training Fund .....</del>	<del>982</del>
18	<del>DCFS Children's Services Fund .....</del>	<del>273,107</del>
19	<del>Department of Business Services Special</del>	
20	<del>    Operations Fund .....</del>	<del>4,386</del>
21	<del>Department of Corrections Reimbursement and</del>	
22	<del>    Education Fund .....</del>	<del>36,230</del>
23	<del>Department of Human Services Community Services Fund ..</del>	<del>4,757</del>
24	<del>Design Professionals Administration and</del>	
25	<del>    Investigation Fund .....</del>	<del>5,198</del>
26	<del>Downstate Public Transportation Fund .....</del>	<del>42,630</del>

1	<del>Downstate Transit Improvement Fund .....</del>	<del>1,807</del>
2	<del>Drivers Education Fund .....</del>	<del>1,351</del>
3	<del>Drug Rebate Fund .....</del>	<del>21,955</del>
4	<del>Drug Treatment Fund.....</del>	<del>508</del>
5	<del>Education Assistance Fund.....</del>	<del>1,901,464</del>
6	<del>Environmental Protection Permit and Inspection Fund.....</del>	<del>5,397</del>
7	<del>Estate Tax Refund Fund .....</del>	<del>637</del>
8	<del>Facilities Management Revolving Fund .....</del>	<del>13,775</del>
9	<del>Fair and Exposition Fund .....</del>	<del>863</del>
10	<del>Federal High Speed Rail Trust Fund .....</del>	<del>9,230</del>
11	<del>Federal Workforce Training Fund.....</del>	<del>208,014</del>
12	<del>Feed Control Fund.....</del>	<del>1,319</del>
13	<del>Fertilizer Control Fund.....</del>	<del>1,247</del>
14	<del>Fire Prevention Fund .....</del>	<del>3,876</del>
15	<del>Fund for the Advancement of Education .....</del>	<del>46,221</del>
16	<del>General Professions Dedicated Fund .....</del>	<del>26,266</del>
17	<del>General Revenue Fund .....</del>	<del>17,653,153</del>
18	<del>Grade Crossing Protection Fund .....</del>	<del>3,737</del>
19	<del>Hazardous Waste Fund .....</del>	<del>3,625</del>
20	<del>Health and Human Services Medicaid Trust Fund .....</del>	<del>5,263</del>
21	<del>Healthcare Provider Relief Fund.....</del>	<del>115,415</del>
22	<del>Horse Racing Fund.....</del>	<del>184,337</del>
23	<del>Hospital Provider Fund .....</del>	<del>62,701</del>
24	<del>Illinois Affordable Housing Trust Fund .....</del>	<del>7,103</del>
25	<del>Illinois Charity Bureau Fund .....</del>	<del>2,108</del>
26	<del>Illinois Clean Water Fund.....</del>	<del>8,679</del>

1	<del>Illinois Forestry Development Fund .....</del>	<del>6,189</del>
2	<del>Illinois Gaming Law Enforcement Fund .....</del>	<del>1,277</del>
3	<del>Illinois Power Agency Operations Fund .....</del>	<del>43,568</del>
4	<del>Illinois State Dental Disciplinary Fund .....</del>	<del>4,344</del>
5	<del>Illinois State Fair Fund .....</del>	<del>5,690</del>
6	<del>Illinois State Medical Disciplinary Fund .....</del>	<del>20,283</del>
7	<del>Illinois State Pharmacy Disciplinary Fund .....</del>	<del>9,856</del>
8	<del>Illinois Veterans Assistance Fund .....</del>	<del>2,494</del>
9	<del>Illinois Workers' Compensation Commission</del>	
10	<del>    Operations Fund .....</del>	<del>2,896</del>
11	<del>IMSA Income Fund .....</del>	<del>8,012</del>
12	<del>Income Tax Refund Fund .....</del>	<del>152,206</del>
13	<del>Insurance Financial Regulation Fund .....</del>	<del>104,597</del>
14	<del>Insurance Premium Tax Refund Fund .....</del>	<del>9,901</del>
15	<del>Insurance Producer Administration Fund .....</del>	<del>105,702</del>
16	<del>International Tourism Fund .....</del>	<del>7,000</del>
17	<del>LaSalle Veterans Home Fund .....</del>	<del>31,489</del>
18	<del>LEADS Maintenance Fund .....</del>	<del>607</del>
19	<del>Live and Learn Fund .....</del>	<del>8,302</del>
20	<del>Local Government Distributive Fund .....</del>	<del>102,508</del>
21	<del>Local Tourism Fund .....</del>	<del>28,421</del>
22	<del>Long-Term Care Provider Fund .....</del>	<del>7,140</del>
23	<del>Manteno Veterans Home Fund .....</del>	<del>47,417</del>
24	<del>Medical Interagency Program Fund .....</del>	<del>669</del>
25	<del>Mental Health Fund .....</del>	<del>7,492</del>
26	<del>Monitoring Device Driving Permit Administration Fee Fund</del>	<del>762</del>

1	<del>Motor Carrier Safety Inspection Fund .....</del>	<del>1,114</del>
2	<del>Motor Fuel Tax Fund .....</del>	<del>141,788</del>
3	<del>Motor Vehicle License Plate Fund .....</del>	<del>5,366</del>
4	<del>Nursing Dedicated and Professional Fund .....</del>	<del>10,746</del>
5	<del>Open Space Lands Acquisition and Development Fund .....</del>	<del>25,584</del>
6	<del>Optometric Licensing and Disciplinary Board Fund .....</del>	<del>1,099</del>
7	<del>Partners for Conservation Fund .....</del>	<del>20,187</del>
8	<del>Pawnbroker Regulation Fund .....</del>	<del>1,072</del>
9	<del>Personal Property Tax Replacement Fund .....</del>	<del>88,655</del>
10	<del>Pesticide Control Fund .....</del>	<del>5,617</del>
11	<del>Professional Services Fund .....</del>	<del>2,795</del>
12	<del>Professions Indirect Cost Fund .....</del>	<del>180,536</del>
13	<del>Public Pension Regulation Fund .....</del>	<del>8,434</del>
14	<del>Public Transportation Fund .....</del>	<del>97,777</del>
15	<del>Quincy Veterans Home Fund .....</del>	<del>57,745</del>
16	<del>Real Estate License Administration Fund .....</del>	<del>32,015</del>
17	<del>Regional Transportation Authority Occupation</del>	
18	<del>and Use Tax Replacement Fund .....</del>	<del>3,123</del>
19	<del>Registered Certified Public Accountants' Administration</del>	
20	<del>and Disciplinary Fund .....</del>	<del>2,560</del>
21	<del>Renewable Energy Resources Trust Fund .....</del>	<del>797</del>
22	<del>Rental Housing Support Program Fund .....</del>	<del>949</del>
23	<del>Residential Finance Regulatory Fund .....</del>	<del>20,349</del>
24	<del>Road Fund .....</del>	<del>557,727</del>
25	<del>Roadside Memorial Fund .....</del>	<del>582</del>
26	<del>Salmon Fund .....</del>	<del>548</del>

1	<del>Savings Bank Regulatory Fund .....</del>	<del>2,100</del>
2	<del>School Infrastructure Fund .....</del>	<del>18,703</del>
3	<del>Secretary of State DUI Administration Fund .....</del>	<del>867</del>
4	<del>Secretary of State Identification Security</del>	
5	<del>and Theft Prevention Fund .....</del>	<del>4,660</del>
6	<del>Secretary of State Special License Plate Fund .....</del>	<del>1,772</del>
7	<del>Secretary of State Special Services Fund .....</del>	<del>7,839</del>
8	<del>Securities Audit and Enforcement Fund .....</del>	<del>2,879</del>
9	<del>Small Business Environmental Assistance Fund .....</del>	<del>588</del>
10	<del>Solid Waste Management Fund .....</del>	<del>7,389</del>
11	<del>Special Education Medicaid Matching Fund .....</del>	<del>3,388</del>
12	<del>State and Local Sales Tax Reform Fund .....</del>	<del>6,573</del>
13	<del>State Asset Forfeiture Fund .....</del>	<del>1,213</del>
14	<del>State Construction Account Fund .....</del>	<del>129,461</del>
15	<del>State Crime Laboratory Fund .....</del>	<del>2,462</del>
16	<del>State Gaming Fund .....</del>	<del>188,862</del>
17	<del>State Garage Revolving Fund .....</del>	<del>4,303</del>
18	<del>State Lottery Fund .....</del>	<del>145,905</del>
19	<del>State Offender DNA Identification System Fund .....</del>	<del>1,075</del>
20	<del>State Pensions Fund .....</del>	<del>500,000</del>
21	<del>State Police DUI Fund .....</del>	<del>839</del>
22	<del>State Police Firearm Services Fund .....</del>	<del>4,981</del>
23	<del>State Police Services Fund .....</del>	<del>11,660</del>
24	<del>State Police Vehicle Fund .....</del>	<del>5,514</del>
25	<del>State Police Whistleblower Reward and Protection Fund ..</del>	<del>2,822</del>
26	<del>State Small Business Credit Initiative Fund .....</del>	<del>15,061</del>

1	<del>Subtitle D Management Fund .....</del>	<del>1,067</del>
2	<del>Supplemental Low Income Energy Assistance Fund .....</del>	<del>68,016</del>
3	<del>Tax Compliance and Administration Fund .....</del>	<del>4,713</del>
4	<del>Technology Management Revolving Fund .....</del>	<del>257,409</del>
5	<del>Tobacco Settlement Recovery Fund .....</del>	<del>4,825</del>
6	<del>Tourism Promotion Fund .....</del>	<del>66,211</del>
7	<del>Traffic and Criminal Conviction Surcharge Fund .....</del>	<del>226,070</del>
8	<del>Underground Storage Tank Fund .....</del>	<del>19,110</del>
9	<del>University of Illinois Hospital Services Fund .....</del>	<del>3,813</del>
10	<del>Vehicle Inspection Fund .....</del>	<del>9,673</del>
11	<del>Violent Crime Victims Assistance Fund .....</del>	<del>12,233</del>
12	<del>Weights and Measures Fund .....</del>	<del>5,245</del>
13	<del>Working Capital Revolving Fund .....</del>	<del>27,245</del>

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

17       These provisions do not apply to funds classified by the  
18       Comptroller as federal trust funds or State trust funds. The  
19       Audit Expense Fund may receive transfers from those trust  
20       funds only as directed herein, except where prohibited by the  
21       terms of the trust fund agreement. The Auditor General shall  
22       notify the trustees of those funds of the estimated cost of the  
23       audit to be incurred under the Illinois State Auditing Act for  
24       the fund. The trustees of those funds shall direct the State  
25       Comptroller and Treasurer to transfer the estimated amount to  
26       the Audit Expense Fund.

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

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

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

22           Beginning with fiscal year 1994 and during each fiscal  
23 year thereafter, the Auditor General may direct the State  
24 Comptroller and Treasurer to transfer moneys from funds  
25 authorized by the General Assembly for that fund. In the event  
26 funds, including federal and State trust funds but excluding

1 the General Revenue Fund, are transferred, during fiscal year  
2 1994 and during each fiscal year thereafter, in excess of the  
3 amount to pay actual costs attributable to audits, studies,  
4 and investigations as permitted or required by the Illinois  
5 State Auditing Act or specific action of the General Assembly,  
6 the Auditor General shall, on September 30, or as soon  
7 thereafter as is practicable, direct the State Comptroller and  
8 Treasurer to transfer the excess amount back to the fund from  
9 which it was originally transferred.

10 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
11 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

12 ARTICLE 5. GRADE CROSSING PROTECTION

13 Section 5-5. The Motor Fuel Tax Law is amended by changing  
14 Section 8 as follows:

15 (35 ILCS 505/8) (from Ch. 120, par. 424)

16 Sec. 8. Except as provided in subsection (a-1) of this  
17 Section, Section 8a, subdivision (h)(1) of Section 12a,  
18 Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all  
19 money received by the Department under this Act, including  
20 payments made to the Department by member jurisdictions  
21 participating in the International Fuel Tax Agreement, shall  
22 be deposited in a special fund in the State treasury, to be  
23 known as the "Motor Fuel Tax Fund", and shall be used as



1 follows:

2 (a) 2 1/2 cents per gallon of the tax collected on special  
3 fuel under paragraph (b) of Section 2 and Section 13a of this  
4 Act shall be transferred to the State Construction Account  
5 Fund in the State Treasury; the remainder of the tax collected  
6 on special fuel under paragraph (b) of Section 2 and Section  
7 13a of this Act shall be deposited into the Road Fund;

8 (a-1) Beginning on July 1, 2019, an amount equal to the  
9 amount of tax collected under subsection (a) of Section 2 as a  
10 result of the increase in the tax rate under Public Act 101-32  
11 ~~this amendatory Act of the 101st General Assembly~~ shall be  
12 transferred each month into the Transportation Renewal Fund;~~;~~

13 (b) \$420,000 shall be transferred each month to the State  
14 Boating Act Fund to be used by the Department of Natural  
15 Resources for the purposes specified in Article X of the Boat  
16 Registration and Safety Act;

17 (c) \$3,500,000 shall be transferred each month to the  
18 Grade Crossing Protection Fund to be used as follows: not less  
19 than \$12,000,000 each fiscal year shall be used for the  
20 construction or reconstruction of rail highway grade  
21 separation structures; \$2,250,000 in fiscal years 2004 through  
22 2009 and \$3,000,000 in fiscal year 2010 and each fiscal year  
23 thereafter shall be transferred to the Transportation  
24 Regulatory Fund and shall be accounted for as part of the rail  
25 carrier portion of such funds and shall be used to pay the cost  
26 of administration of the Illinois Commerce Commission's

1 railroad safety program in connection with its duties under  
2 subsection (3) of Section 18c-7401 of the Illinois Vehicle  
3 Code, with the remainder to be used by the Department of  
4 Transportation upon order of the Illinois Commerce Commission,  
5 to pay that part of the cost apportioned by such Commission to  
6 the State to cover the interest of the public in the use of  
7 highways, roads, streets, or pedestrian walkways in the county  
8 highway system, township and district road system, or  
9 municipal street system as defined in the Illinois Highway  
10 Code, as the same may from time to time be amended, for  
11 separation of grades, for installation, construction or  
12 reconstruction of crossing protection or reconstruction,  
13 alteration, relocation including construction or improvement  
14 of any existing highway necessary for access to property or  
15 improvement of any grade crossing and grade crossing surface  
16 including the necessary highway approaches thereto of any  
17 railroad across the highway or public road, or for the  
18 installation, construction, reconstruction, or maintenance of  
19 safety treatments to deter trespassing or a pedestrian walkway  
20 over or under a railroad right-of-way, as provided for in and  
21 in accordance with Section 18c-7401 of the Illinois Vehicle  
22 Code. The Commission may order up to \$2,000,000 per year in  
23 Grade Crossing Protection Fund moneys for the improvement of  
24 grade crossing surfaces and up to \$300,000 per year for the  
25 maintenance and renewal of 4-quadrant gate vehicle detection  
26 systems located at non-high speed rail grade crossings. ~~The~~

1 ~~Commission shall not order more than \$2,000,000 per year in~~  
2 ~~Grade Crossing Protection Fund moneys for pedestrian walkways.~~

3 In entering orders for projects for which payments from the  
4 Grade Crossing Protection Fund will be made, the Commission  
5 shall account for expenditures authorized by the orders on a  
6 cash rather than an accrual basis. For purposes of this  
7 requirement an "accrual basis" assumes that the total cost of  
8 the project is expended in the fiscal year in which the order  
9 is entered, while a "cash basis" allocates the cost of the  
10 project among fiscal years as expenditures are actually made.  
11 To meet the requirements of this subsection, the Illinois  
12 Commerce Commission shall develop annual and 5-year project  
13 plans of rail crossing capital improvements that will be paid  
14 for with moneys from the Grade Crossing Protection Fund. The  
15 annual project plan shall identify projects for the succeeding  
16 fiscal year and the 5-year project plan shall identify  
17 projects for the 5 directly succeeding fiscal years. The  
18 Commission shall submit the annual and 5-year project plans  
19 for this Fund to the Governor, the President of the Senate, the  
20 Senate Minority Leader, the Speaker of the House of  
21 Representatives, and the Minority Leader of the House of  
22 Representatives on the first Wednesday in April of each year;

23 (d) of the amount remaining after allocations provided for  
24 in subsections (a), (a-1), (b)1 and (c), a sufficient amount  
25 shall be reserved to pay all of the following:

26 (1) the costs of the Department of Revenue in

1 administering this Act;

2 (2) the costs of the Department of Transportation in  
3 performing its duties imposed by the Illinois Highway Code  
4 for supervising the use of motor fuel tax funds  
5 apportioned to municipalities, counties and road  
6 districts;

7 (3) refunds provided for in Section 13, refunds for  
8 overpayment of decal fees paid under Section 13a.4 of this  
9 Act, and refunds provided for under the terms of the  
10 International Fuel Tax Agreement referenced in Section  
11 14a;

12 (4) from October 1, 1985 until June 30, 1994, the  
13 administration of the Vehicle Emissions Inspection Law,  
14 which amount shall be certified monthly by the  
15 Environmental Protection Agency to the State Comptroller  
16 and shall promptly be transferred by the State Comptroller  
17 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
18 Inspection Fund, and for the period July 1, 1994 through  
19 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
20 the period July 1, 2000 through June 30, 2003, one-twelfth  
21 of \$30,000,000 each month, and \$15,000,000 on July 1,  
22 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000  
23 on each July 1 and October 1, or as soon thereafter as may  
24 be practical, during the period July 1, 2004 through June  
25 30, 2012, and \$30,000,000 on June 1, 2013, or as soon  
26 thereafter as may be practical, and \$15,000,000 on July 1

1 and October 1, or as soon thereafter as may be practical,  
2 during the period of July 1, 2013 through June 30, 2015,  
3 for the administration of the Vehicle Emissions Inspection  
4 Law of 2005, to be transferred by the State Comptroller  
5 and Treasurer from the Motor Fuel Tax Fund into the  
6 Vehicle Inspection Fund;

7 (4.5) beginning on July 1, 2019, the costs of the  
8 Environmental Protection Agency for the administration of  
9 the Vehicle Emissions Inspection Law of 2005 shall be  
10 paid, subject to appropriation, from the Motor Fuel Tax  
11 Fund into the Vehicle Inspection Fund; beginning in 2019,  
12 no later than December 31 of each year, or as soon  
13 thereafter as practical, the State Comptroller shall  
14 direct and the State Treasurer shall transfer from the  
15 Vehicle Inspection Fund to the Motor Fuel Tax Fund any  
16 balance remaining in the Vehicle Inspection Fund in excess  
17 of \$2,000,000;

18 (5) amounts ordered paid by the Court of Claims; and

19 (6) payment of motor fuel use taxes due to member  
20 jurisdictions under the terms of the International Fuel  
21 Tax Agreement. The Department shall certify these amounts  
22 to the Comptroller by the 15th day of each month; the  
23 Comptroller shall cause orders to be drawn for such  
24 amounts, and the Treasurer shall administer those amounts  
25 on or before the last day of each month;

26 (e) after allocations for the purposes set forth in

1 subsections (a), (a-1), (b), (c), and (d), the remaining  
2 amount shall be apportioned as follows:

3 (1) Until January 1, 2000, 58.4%, and beginning  
4 January 1, 2000, 45.6% shall be deposited as follows:

5 (A) 37% into the State Construction Account Fund,  
6 and

7 (B) 63% into the Road Fund, \$1,250,000 of which  
8 shall be reserved each month for the Department of  
9 Transportation to be used in accordance with the  
10 provisions of Sections 6-901 through 6-906 of the  
11 Illinois Highway Code;

12 (2) Until January 1, 2000, 41.6%, and beginning  
13 January 1, 2000, 54.4% shall be transferred to the  
14 Department of Transportation to be distributed as follows:

15 (A) 49.10% to the municipalities of the State,

16 (B) 16.74% to the counties of the State having  
17 1,000,000 or more inhabitants,

18 (C) 18.27% to the counties of the State having  
19 less than 1,000,000 inhabitants,

20 (D) 15.89% to the road districts of the State.

21 If a township is dissolved under Article 24 of the  
22 Township Code, McHenry County shall receive any moneys  
23 that would have been distributed to the township under  
24 this subparagraph, except that a municipality that assumes  
25 the powers and responsibilities of a road district under  
26 paragraph (6) of Section 24-35 of the Township Code shall

1 receive any moneys that would have been distributed to the  
2 township in a percent equal to the area of the dissolved  
3 road district or portion of the dissolved road district  
4 over which the municipality assumed the powers and  
5 responsibilities compared to the total area of the  
6 dissolved township. The moneys received under this  
7 subparagraph shall be used in the geographic area of the  
8 dissolved township. If a township is reconstituted as  
9 provided under Section 24-45 of the Township Code, McHenry  
10 County or a municipality shall no longer be distributed  
11 moneys under this subparagraph.

12 As soon as may be after the first day of each month, the  
13 Department of Transportation shall allot to each municipality  
14 its share of the amount apportioned to the several  
15 municipalities which shall be in proportion to the population  
16 of such municipalities as determined by the last preceding  
17 municipal census if conducted by the Federal Government or  
18 Federal census. If territory is annexed to any municipality  
19 subsequent to the time of the last preceding census the  
20 corporate authorities of such municipality may cause a census  
21 to be taken of such annexed territory and the population so  
22 ascertained for such territory shall be added to the  
23 population of the municipality as determined by the last  
24 preceding census for the purpose of determining the allotment  
25 for that municipality. If the population of any municipality  
26 was not determined by the last Federal census preceding any

1 apportionment, the apportionment to such municipality shall be  
2 in accordance with any census taken by such municipality. Any  
3 municipal census used in accordance with this Section shall be  
4 certified to the Department of Transportation by the clerk of  
5 such municipality, and the accuracy thereof shall be subject  
6 to approval of the Department which may make such corrections  
7 as it ascertains to be necessary.

8 As soon as may be after the first day of each month, the  
9 Department of Transportation shall allot to each county its  
10 share of the amount apportioned to the several counties of the  
11 State as herein provided. Each allotment to the several  
12 counties having less than 1,000,000 inhabitants shall be in  
13 proportion to the amount of motor vehicle license fees  
14 received from the residents of such counties, respectively,  
15 during the preceding calendar year. The Secretary of State  
16 shall, on or before April 15 of each year, transmit to the  
17 Department of Transportation a full and complete report  
18 showing the amount of motor vehicle license fees received from  
19 the residents of each county, respectively, during the  
20 preceding calendar year. The Department of Transportation  
21 shall, each month, use for allotment purposes the last such  
22 report received from the Secretary of State.

23 As soon as may be after the first day of each month, the  
24 Department of Transportation shall allot to the several  
25 counties their share of the amount apportioned for the use of  
26 road districts. The allotment shall be apportioned among the



1 several counties in the State in the proportion which the  
2 total mileage of township or district roads in the respective  
3 counties bears to the total mileage of all township and  
4 district roads in the State. Funds allotted to the respective  
5 counties for the use of road districts therein shall be  
6 allocated to the several road districts in the county in the  
7 proportion which the total mileage of such township or  
8 district roads in the respective road districts bears to the  
9 total mileage of all such township or district roads in the  
10 county. After July 1 of any year prior to 2011, no allocation  
11 shall be made for any road district unless it levied a tax for  
12 road and bridge purposes in an amount which will require the  
13 extension of such tax against the taxable property in any such  
14 road district at a rate of not less than either .08% of the  
15 value thereof, based upon the assessment for the year  
16 immediately prior to the year in which such tax was levied and  
17 as equalized by the Department of Revenue or, in DuPage  
18 County, an amount equal to or greater than \$12,000 per mile of  
19 road under the jurisdiction of the road district, whichever is  
20 less. Beginning July 1, 2011 and each July 1 thereafter, an  
21 allocation shall be made for any road district if it levied a  
22 tax for road and bridge purposes. In counties other than  
23 DuPage County, if the amount of the tax levy requires the  
24 extension of the tax against the taxable property in the road  
25 district at a rate that is less than 0.08% of the value  
26 thereof, based upon the assessment for the year immediately

1 prior to the year in which the tax was levied and as equalized  
2 by the Department of Revenue, then the amount of the  
3 allocation for that road district shall be a percentage of the  
4 maximum allocation equal to the percentage obtained by  
5 dividing the rate extended by the district by 0.08%. In DuPage  
6 County, if the amount of the tax levy requires the extension of  
7 the tax against the taxable property in the road district at a  
8 rate that is less than the lesser of (i) 0.08% of the value of  
9 the taxable property in the road district, based upon the  
10 assessment for the year immediately prior to the year in which  
11 such tax was levied and as equalized by the Department of  
12 Revenue, or (ii) a rate that will yield an amount equal to  
13 \$12,000 per mile of road under the jurisdiction of the road  
14 district, then the amount of the allocation for the road  
15 district shall be a percentage of the maximum allocation equal  
16 to the percentage obtained by dividing the rate extended by  
17 the district by the lesser of (i) 0.08% or (ii) the rate that  
18 will yield an amount equal to \$12,000 per mile of road under  
19 the jurisdiction of the road district.

20 Prior to 2011, if any road district has levied a special  
21 tax for road purposes pursuant to Sections 6-601, 6-602, and  
22 6-603 of the Illinois Highway Code, and such tax was levied in  
23 an amount which would require extension at a rate of not less  
24 than .08% of the value of the taxable property thereof, as  
25 equalized or assessed by the Department of Revenue, or, in  
26 DuPage County, an amount equal to or greater than \$12,000 per

1 mile of road under the jurisdiction of the road district,  
2 whichever is less, such levy shall, however, be deemed a  
3 proper compliance with this Section and shall qualify such  
4 road district for an allotment under this Section. Beginning  
5 in 2011 and thereafter, if any road district has levied a  
6 special tax for road purposes under Sections 6-601, 6-602, and  
7 6-603 of the Illinois Highway Code, and the tax was levied in  
8 an amount that would require extension at a rate of not less  
9 than 0.08% of the value of the taxable property of that road  
10 district, as equalized or assessed by the Department of  
11 Revenue or, in DuPage County, an amount equal to or greater  
12 than \$12,000 per mile of road under the jurisdiction of the  
13 road district, whichever is less, that levy shall be deemed a  
14 proper compliance with this Section and shall qualify such  
15 road district for a full, rather than proportionate, allotment  
16 under this Section. If the levy for the special tax is less  
17 than 0.08% of the value of the taxable property, or, in DuPage  
18 County if the levy for the special tax is less than the lesser  
19 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
20 jurisdiction of the road district, and if the levy for the  
21 special tax is more than any other levy for road and bridge  
22 purposes, then the levy for the special tax qualifies the road  
23 district for a proportionate, rather than full, allotment  
24 under this Section. If the levy for the special tax is equal to  
25 or less than any other levy for road and bridge purposes, then  
26 any allotment under this Section shall be determined by the

1 other levy for road and bridge purposes.

2 Prior to 2011, if a township has transferred to the road  
3 and bridge fund money which, when added to the amount of any  
4 tax levy of the road district would be the equivalent of a tax  
5 levy requiring extension at a rate of at least .08%, or, in  
6 DuPage County, an amount equal to or greater than \$12,000 per  
7 mile of road under the jurisdiction of the road district,  
8 whichever is less, such transfer, together with any such tax  
9 levy, shall be deemed a proper compliance with this Section  
10 and shall qualify the road district for an allotment under  
11 this Section.

12 In counties in which a property tax extension limitation  
13 is imposed under the Property Tax Extension Limitation Law,  
14 road districts may retain their entitlement to a motor fuel  
15 tax allotment or, beginning in 2011, their entitlement to a  
16 full allotment if, at the time the property tax extension  
17 limitation was imposed, the road district was levying a road  
18 and bridge tax at a rate sufficient to entitle it to a motor  
19 fuel tax allotment and continues to levy the maximum allowable  
20 amount after the imposition of the property tax extension  
21 limitation. Any road district may in all circumstances retain  
22 its entitlement to a motor fuel tax allotment or, beginning in  
23 2011, its entitlement to a full allotment if it levied a road  
24 and bridge tax in an amount that will require the extension of  
25 the tax against the taxable property in the road district at a  
26 rate of not less than 0.08% of the assessed value of the

1 property, based upon the assessment for the year immediately  
2 preceding the year in which the tax was levied and as equalized  
3 by the Department of Revenue or, in DuPage County, an amount  
4 equal to or greater than \$12,000 per mile of road under the  
5 jurisdiction of the road district, whichever is less.

6 As used in this Section, the term "road district" means  
7 any road district, including a county unit road district,  
8 provided for by the Illinois Highway Code; and the term  
9 "township or district road" means any road in the township and  
10 district road system as defined in the Illinois Highway Code.  
11 For the purposes of this Section, "township or district road"  
12 also includes such roads as are maintained by park districts,  
13 forest preserve districts and conservation districts. The  
14 Department of Transportation shall determine the mileage of  
15 all township and district roads for the purposes of making  
16 allotments and allocations of motor fuel tax funds for use in  
17 road districts.

18 Payment of motor fuel tax moneys to municipalities and  
19 counties shall be made as soon as possible after the allotment  
20 is made. The treasurer of the municipality or county may  
21 invest these funds until their use is required and the  
22 interest earned by these investments shall be limited to the  
23 same uses as the principal funds.

24 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;  
25 101-493, eff. 8-23-19; revised 9-24-19.)

1           Section 5-10. The Illinois Vehicle Code is amended by  
2 changing Section 18c-7401 as follows:

3           (625 ILCS 5/18c-7401) (from Ch. 95 1/2, par. 18c-7401)

4           Sec. 18c-7401. Safety Requirements for Track, Facilities,  
5 and Equipment.

6           (1) General Requirements. Each rail carrier shall,  
7 consistent with rules, orders, and regulations of the Federal  
8 Railroad Administration, construct, maintain, and operate all  
9 of its equipment, track, and other property in this State in  
10 such a manner as to pose no undue risk to its employees or the  
11 person or property of any member of the public.

12           (2) Adoption of Federal Standards. The track safety  
13 standards and accident/incident standards promulgated by the  
14 Federal Railroad Administration shall be safety standards of  
15 the Commission. The Commission may, in addition, adopt by  
16 reference in its regulations other federal railroad safety  
17 standards, whether contained in federal statutes or in  
18 regulations adopted pursuant to such statutes.

19           (3) Railroad Crossings. No public road, highway, or street  
20 shall hereafter be constructed across the track of any rail  
21 carrier at grade, nor shall the track of any rail carrier be  
22 constructed across a public road, highway or street at grade,  
23 without having first secured the permission of the Commission;  
24 provided, that this Section shall not apply to the replacement  
25 of lawfully existing roads, highways, and tracks. No public

1 pedestrian bridge or subway shall be constructed across the  
2 track of any rail carrier without having first secured the  
3 permission of the Commission. The Commission shall have the  
4 right to refuse its permission or to grant it upon such terms  
5 and conditions as it may prescribe. The Commission shall have  
6 power to determine and prescribe the manner, including the  
7 particular point of crossing, and the terms of installation,  
8 operation, maintenance, use, and protection of each such  
9 crossing.

10 The Commission shall also have power, after a hearing, to  
11 require major alteration of or to abolish any crossing,  
12 heretofore or hereafter established, when in its opinion, the  
13 public safety requires such alteration or abolition, and,  
14 except in cities, villages, and incorporated towns of  
15 1,000,000 or more inhabitants, to vacate and close that part  
16 of the highway on such crossing altered or abolished and cause  
17 barricades to be erected across such highway in such manner as  
18 to prevent the use of such crossing as a highway, when, in the  
19 opinion of the Commission, the public convenience served by  
20 the crossing in question is not such as to justify the further  
21 retention thereof; or to require a separation of grades, at  
22 railroad-highway grade crossings; or to require a separation  
23 of grades at any proposed crossing where a proposed public  
24 highway may cross the tracks of any rail carrier or carriers;  
25 and to prescribe, after a hearing of the parties, the terms  
26 upon which such separations shall be made and the proportion

1 in which the expense of the alteration or abolition of such  
2 crossings or the separation of such grades, having regard to  
3 the benefits, if any, accruing to the rail carrier or any party  
4 in interest, shall be divided between the rail carrier or  
5 carriers affected, or between such carrier or carriers and the  
6 State, county, municipality or other public authority in  
7 interest. However, a public hearing by the Commission to  
8 abolish a crossing shall not be required when the public  
9 highway authority in interest vacates the highway. In such  
10 instance the rail carrier, following notification to the  
11 Commission and the highway authority, shall remove any grade  
12 crossing warning devices and the grade crossing surface.

13 The Commission shall also have power by its order to  
14 require the reconstruction, minor alteration, minor  
15 relocation, or improvement of any crossing (including the  
16 necessary highway approaches thereto) of any railroad across  
17 any highway or public road, pedestrian bridge, or pedestrian  
18 subway, whether such crossing be at grade or by overhead  
19 structure or by subway, whenever the Commission finds after a  
20 hearing or without a hearing as otherwise provided in this  
21 paragraph that such reconstruction, alteration, relocation, or  
22 improvement is necessary to preserve or promote the safety or  
23 convenience of the public or of the employees or passengers of  
24 such rail carrier or carriers. By its original order or  
25 supplemental orders in such case, the Commission may direct  
26 such reconstruction, alteration, relocation, or improvement to



1 be made in such manner and upon such terms and conditions as  
2 may be reasonable and necessary and may apportion the cost of  
3 such reconstruction, alteration, relocation, or improvement  
4 and the subsequent maintenance thereof, having regard to the  
5 benefits, if any, accruing to the railroad or any party in  
6 interest, between the rail carrier or carriers and public  
7 utilities affected, or between such carrier or carriers and  
8 public utilities and the State, county, municipality or other  
9 public authority in interest. The cost to be so apportioned  
10 shall include the cost of changes or alterations in the  
11 equipment of public utilities affected as well as the cost of  
12 the relocation, diversion or establishment of any public  
13 highway, made necessary by such reconstruction, alteration,  
14 relocation, or improvement of said crossing. A hearing shall  
15 not be required in those instances when the Commission enters  
16 an order confirming a written stipulation in which the  
17 Commission, the public highway authority or other public  
18 authority in interest, the rail carrier or carriers affected,  
19 and in instances involving the use of the Grade Crossing  
20 Protection Fund, the Illinois Department of Transportation,  
21 agree on the reconstruction, alteration, relocation, or  
22 improvement and the subsequent maintenance thereof and the  
23 division of costs of such changes of any grade crossing  
24 (including the necessary highway approaches thereto) of any  
25 railroad across any highway, pedestrian bridge, or pedestrian  
26 subway.

1       The Commission shall also have power to enter into  
2 stipulated agreements with a rail carrier or rail carriers or  
3 public authorities to fund, provide, install, and maintain  
4 safety treatments to deter trespassing on railroad property in  
5 accordance with paragraph (1) of Section 18c-7503 at locations  
6 approved by such rail carrier or rail carriers following a  
7 diagnostic evaluation between the Commission and the rail  
8 carrier or rail carriers, including any public authority in  
9 interest or the Federal Railroad Administration, and to order  
10 the allocation of the cost of those treatments and their  
11 installation and maintenance from the Grade Crossing  
12 Protection Fund. Safety treatments approved under this  
13 paragraph by the Commission shall be deemed adequate and  
14 appropriate.

15       Every rail carrier operating in the State of Illinois  
16 shall construct and maintain every highway crossing over its  
17 tracks within the State so that the roadway at the  
18 intersection shall be as flush with the rails as superelevated  
19 curves will allow, and, unless otherwise ordered by the  
20 Commission, shall construct and maintain the approaches  
21 thereto at a grade of not more than 5% within the right of way  
22 for a distance of not less the 6 feet on each side of the  
23 centerline of such tracks; provided, that the grades at the  
24 approaches may be maintained in excess of 5% only when  
25 authorized by the Commission.

26       Every rail carrier operating within this State shall

1 remove from its right of way at all railroad-highway grade  
2 crossings within the State, such brush, shrubbery, and trees  
3 as is reasonably practical for a distance of not less than 500  
4 feet in either direction from each grade crossing. The  
5 Commission shall have power, upon its own motion, or upon  
6 complaint, and after having made proper investigation, to  
7 require the installation of adequate and appropriate luminous  
8 reflective warning signs, luminous flashing signals, crossing  
9 gates illuminated at night, or other protective devices in  
10 order to promote and safeguard the health and safety of the  
11 public. Luminous flashing signal or crossing gate devices  
12 installed at grade crossings, which have been approved by the  
13 Commission, shall be deemed adequate and appropriate. The  
14 Commission shall have authority to determine the number, type,  
15 and location of such signs, signals, gates, or other  
16 protective devices which, however, shall conform as near as  
17 may be with generally recognized national standards, and the  
18 Commission shall have authority to prescribe the division of  
19 the cost of the installation and subsequent maintenance of  
20 such signs, signals, gates, or other protective devices  
21 between the rail carrier or carriers, the public highway  
22 authority or other public authority in interest, and in  
23 instances involving the use of the Grade Crossing Protection  
24 Fund, the Illinois Department of Transportation. Except where  
25 train crews provide flagging of the crossing to road users,  
26 yield signs shall be installed at all highway intersections

1 with every grade crossing in this State that is not equipped  
2 with automatic warning devices, such as luminous flashing  
3 signals or crossing gate devices. A stop sign may be used in  
4 lieu of the yield sign when an engineering study conducted in  
5 cooperation with the highway authority and the Illinois  
6 Department of Transportation has determined that a stop sign  
7 is warranted. If the Commission has ordered the installation  
8 of luminous flashing signal or crossing gate devices at a  
9 grade crossing not equipped with active warning devices, the  
10 Commission shall order the installation of temporary stop  
11 signs at the highway intersection with the grade crossing  
12 unless an engineering study has determined that a stop sign is  
13 not appropriate. If a stop sign is not appropriate, the  
14 Commission may order the installation of other appropriate  
15 supplemental signing as determined by an engineering study.  
16 The temporary signs shall remain in place until the luminous  
17 flashing signal or crossing gate devices have been installed.  
18 The rail carrier is responsible for the installation and  
19 subsequent maintenance of any required signs. The permanent  
20 signs shall be in place by July 1, 2011.

21 No railroad may change or modify the warning device system  
22 at a railroad-highway grade crossing, including warning  
23 systems interconnected with highway traffic control signals,  
24 without having first received the approval of the Commission.  
25 The Commission shall have the further power, upon application,  
26 upon its own motion, or upon complaint and after having made

1 proper investigation, to require the interconnection of grade  
2 crossing warning devices with traffic control signals at  
3 highway intersections located at or near railroad crossings  
4 within the distances described by the State Manual on Uniform  
5 Traffic Control Devices adopted pursuant to Section 11-301 of  
6 this Code. In addition, State and local authorities may not  
7 install, remove, modernize, or otherwise modify traffic  
8 control signals at a highway intersection that is  
9 interconnected or proposed to be interconnected with grade  
10 crossing warning devices when the change affects the number,  
11 type, or location of traffic control devices on the track  
12 approach leg or legs of the intersection or the timing of the  
13 railroad preemption sequence of operation until the Commission  
14 has approved the installation, removal, modernization, or  
15 modification. Commission approval shall be limited to  
16 consideration of issues directly affecting the public safety  
17 at the railroad-highway grade crossing. The electrical circuit  
18 devices, alternate warning devices, and preemption sequences  
19 shall conform as nearly as possible, considering the  
20 particular characteristics of the crossing and intersection  
21 area, to the State manual adopted by the Illinois Department  
22 of Transportation pursuant to Section 11-301 of this Code and  
23 such federal standards as are made applicable by subsection  
24 (2) of this Section. In order to carry out this authority, the  
25 Commission shall have the authority to determine the number,  
26 type, and location of traffic control devices on the track

1 approach leg or legs of the intersection and the timing of the  
2 railroad preemption sequence of operation. The Commission  
3 shall prescribe the division of costs for installation and  
4 maintenance of all devices required by this paragraph between  
5 the railroad or railroads and the highway authority in  
6 interest and in instances involving the use of the Grade  
7 Crossing Protection Fund or a State highway, the Illinois  
8 Department of Transportation.

9 Any person who unlawfully or maliciously removes, throws  
10 down, damages or defaces any sign, signal, gate, or other  
11 protective device, located at or near any public grade  
12 crossing, shall be guilty of a petty offense and fined not less  
13 than \$50 nor more than \$200 for each offense. In addition to  
14 fines levied under the provisions of this Section a person  
15 adjudged guilty hereunder may also be directed to make  
16 restitution for the costs of repair or replacement, or both,  
17 necessitated by his misconduct.

18 It is the public policy of the State of Illinois to enhance  
19 public safety by establishing safe grade crossings. In order  
20 to implement this policy, the Illinois Commerce Commission is  
21 directed to conduct public hearings and to adopt specific  
22 criteria by July 1, 1994, that shall be adhered to by the  
23 Illinois Commerce Commission in determining if a grade  
24 crossing should be opened or abolished. The following factors  
25 shall be considered by the Illinois Commerce Commission in  
26 developing the specific criteria for opening and abolishing

1 grade crossings:

2 (a) timetable speed of passenger trains;

3 (b) distance to an alternate crossing;

4 (c) accident history for the last 5 years;

5 (d) number of vehicular traffic and posted speed  
6 limits;

7 (e) number of freight trains and their timetable  
8 speeds;

9 (f) the type of warning device present at the grade  
10 crossing;

11 (g) alignments of the roadway and railroad, and the  
12 angle of intersection of those alignments;

13 (h) use of the grade crossing by trucks carrying  
14 hazardous materials, vehicles carrying passengers for  
15 hire, and school buses; and

16 (i) use of the grade crossing by emergency vehicles.

17 The Illinois Commerce Commission, upon petition to open or  
18 abolish a grade crossing, shall enter an order opening or  
19 abolishing the crossing if it meets the specific criteria  
20 adopted by the Commission.

21 Except as otherwise provided in this subsection (3), in no  
22 instance shall a grade crossing be permanently closed without  
23 public hearing first being held and notice of such hearing  
24 being published in an area newspaper of local general  
25 circulation.

26 (4) Freight Trains; Radio Communications. The Commission

1 shall after hearing and order require that every main line  
2 railroad freight train operating on main tracks outside of  
3 yard limits within this State shall be equipped with a radio  
4 communication system. The Commission after notice and hearing  
5 may grant exemptions from the requirements of this Section as  
6 to secondary and branch lines.

7 (5) Railroad Bridges and Trestles; Walkway and Handrail.  
8 In cases in which the Commission finds the same to be practical  
9 and necessary for safety of railroad employees, bridges and  
10 trestles, over and upon which railroad trains are operated,  
11 shall include as a part thereof, a safe and suitable walkway  
12 and handrail on one side only of such bridge or trestle, and  
13 such handrail shall be located at the outer edge of the walkway  
14 and shall provide a clearance of not less than 8 feet, 6  
15 inches, from the center line of the nearest track, measured at  
16 right angles thereto.

17 (6) Packages Containing Articles for First Aid to Injured  
18 on Trains.

19 (a) All rail carriers shall provide a first aid kit  
20 that contains, at a minimum, those articles prescribed by  
21 the Commission, on each train or engine, for first aid to  
22 persons who may be injured in the course of the operation  
23 of such trains.

24 (b) A vehicle, excluding a taxi cab used in an  
25 emergency situation, operated by a contract carrier  
26 transporting railroad employees in the course of their



1 employment shall be equipped with a readily available  
2 first aid kit that contains, as a minimum, the same  
3 articles that are required on each train or engine.

4 (7) Abandoned Bridges, Crossings, and Other Rail Plant.

5 The Commission shall have authority, after notice and hearing,  
6 to order:

7 (a) the removal of any abandoned railroad tracks from  
8 roads, streets or other thoroughfares in this State; and

9 (b) the removal of abandoned overhead railroad  
10 structures crossing highways, waterways, or railroads.

11 The Commission may equitably apportion the cost of such  
12 actions between the rail carrier or carriers, public  
13 utilities, and the State, county, municipality, township, road  
14 district, or other public authority in interest.

15 (8) Railroad-Highway Bridge Clearance. A vertical  
16 clearance of not less than 23 feet above the top of rail shall  
17 be provided for all new or reconstructed highway bridges  
18 constructed over a railroad track. The Commission may permit a  
19 lesser clearance if it determines that the 23-foot clearance  
20 standard cannot be justified based on engineering,  
21 operational, and economic conditions.

22 (9) Right of Access To Railroad Property.

23 (a) A community antenna television company franchised  
24 by a municipality or county pursuant to the Illinois  
25 Municipal Code or the Counties Code, respectively, shall  
26 not enter upon any real estate or rights-of-way in the

1 possession or control of a railroad subject to the  
2 jurisdiction of the Illinois Commerce Commission unless  
3 the community antenna television company first complies  
4 with the applicable provisions of subparagraph (f) of  
5 Section 11-42-11.1 of the Illinois Municipal Code or  
6 subparagraph (f) of Section 5-1096 of the Counties Code.

7 (b) Notwithstanding any provision of law to the  
8 contrary, this subsection (9) applies to all entries of  
9 railroad rights-of-way involving a railroad subject to the  
10 jurisdiction of the Illinois Commerce Commission by a  
11 community antenna television company and shall govern in  
12 the event of any conflict with any other provision of law.

13 (c) This subsection (9) applies to any entry upon any  
14 real estate or right-of-way in the possession or control  
15 of a railroad subject to the jurisdiction of the Illinois  
16 Commerce Commission for the purpose of or in connection  
17 with the construction, or installation of a community  
18 antenna television company's system or facilities  
19 commenced or renewed on or after August 22, 2017 (the  
20 effective date of Public Act 100-251).

21 (d) Nothing in Public Act 100-251 shall be construed  
22 to prevent a railroad from negotiating other terms and  
23 conditions or the resolution of any dispute in relation to  
24 an entry upon or right of access as set forth in this  
25 subsection (9).

26 (e) For purposes of this subsection (9):

1 "Broadband service", "cable operator", and "holder"  
2 have the meanings given to those terms under Section  
3 21-201 of the Public Utilities Act.

4 "Community antenna television company" includes, in  
5 the case of real estate or rights-of-way in possession of  
6 or in control of a railroad, a holder, cable operator, or  
7 broadband service provider.

8 (f) Beginning on August 22, 2017 (the effective date  
9 of Public Act 100-251), the Transportation Division of the  
10 Illinois Commerce Commission shall include in its annual  
11 Crossing Safety Improvement Program report a brief  
12 description of the number of cases decided by the Illinois  
13 Commerce Commission and the number of cases that remain  
14 pending before the Illinois Commerce Commission under this  
15 subsection (9) for the period covered by the report.

16 (Source: P.A. 100-251, eff. 8-22-17; 101-81, eff. 7-12-19.)

17 ARTICLE 6. SPORTS FACILITIES AUTHORITY

18 Section 6-5. The State Finance Act is amended by changing  
19 Section 8.25-4 as follows:

20 (30 ILCS 105/8.25-4) (from Ch. 127, par. 144.25-4)

21 Sec. 8.25-4. All moneys in the Illinois Sports Facilities  
22 Fund are allocated to and shall be transferred, appropriated  
23 and used only for the purposes authorized by, and subject to,

1 the limitations and conditions of this Section.

2 All moneys deposited pursuant to Section 13.1 of "An Act  
3 in relation to State revenue sharing with local governmental  
4 entities", as amended, and all moneys deposited with respect  
5 to the \$5,000,000 deposit, but not the additional \$8,000,000  
6 advance applicable before July 1, 2001, or the Advance Amount  
7 applicable on and after that date, pursuant to Section 6 of  
8 "The Hotel Operators' Occupation Tax Act", as amended, into  
9 the Illinois Sports Facilities Fund shall be credited to the  
10 Subsidy Account within the Fund. All moneys deposited with  
11 respect to the additional \$8,000,000 advance applicable before  
12 July 1, 2001, or the Advance Amount applicable on and after  
13 that date, but not the \$5,000,000 deposit, pursuant to Section  
14 6 of "The Hotel Operators' Occupation Tax Act", as amended,  
15 into the Illinois Sports Facilities Fund shall be credited to  
16 the Advance Account within the Fund.

17 Beginning with fiscal year 1989 and continuing for each  
18 fiscal year thereafter through and including fiscal year 2001,  
19 no less than 30 days before the beginning of such fiscal year  
20 (except as soon as may be practicable after the effective date  
21 of this amendatory Act of 1988 with respect to fiscal year  
22 1989) the Chairman of the Illinois Sports Facilities Authority  
23 shall certify to the State Comptroller and the State  
24 Treasurer, without taking into account any revenues or  
25 receipts of the Authority, the lesser of (a) \$18,000,000 and  
26 (b) the sum of (i) the amount anticipated to be required by the

1 Authority during the fiscal year to pay principal of and  
2 interest on, and other payments relating to, its obligations  
3 issued or to be issued under Section 13 of the Illinois Sports  
4 Facilities Authority Act, including any deposits required to  
5 reserve funds created under any indenture or resolution  
6 authorizing issuance of the obligations and payments to  
7 providers of credit enhancement, (ii) the amount anticipated  
8 to be required by the Authority during the fiscal year to pay  
9 obligations under the provisions of any management agreement  
10 with respect to a facility or facilities owned by the  
11 Authority or of any assistance agreement with respect to any  
12 facility for which financial assistance is provided under the  
13 Illinois Sports Facilities Authority Act, and to pay other  
14 capital and operating expenses of the Authority during the  
15 fiscal year, including any deposits required to reserve funds  
16 created for repair and replacement of capital assets and to  
17 meet the obligations of the Authority under any management  
18 agreement or assistance agreement, and (iii) any amounts under  
19 (i) and (ii) above remaining unpaid from previous years.

20 Beginning with fiscal year 2002 and continuing for each  
21 fiscal year thereafter, no less than 30 days before the  
22 beginning of such fiscal year, the Chairman of the Illinois  
23 Sports Facilities Authority shall certify to the State  
24 Comptroller and the State Treasurer, without taking into  
25 account any revenues or receipts of the Authority, the lesser  
26 of (a) an amount equal to the sum of the Advance Amount plus

1 \$10,000,000 and (b) the sum of (i) the amount anticipated to be  
2 required by the Authority during the fiscal year to pay  
3 principal of and interest on, and other payments relating to,  
4 its obligations issued or to be issued under Section 13 of the  
5 Illinois Sports Facilities Authority Act, including any  
6 deposits required to reserve funds created under any indenture  
7 or resolution authorizing issuance of the obligations and  
8 payments to providers of credit enhancement, (ii) the amount  
9 anticipated to be required by the Authority during the fiscal  
10 year to pay obligations under the provisions of any management  
11 agreement with respect to a facility or facilities owned by  
12 the Authority or any assistance agreement with respect to any  
13 facility for which financial assistance is provided under the  
14 Illinois Sports Facilities Authority Act, and to pay other  
15 capital and operating expenses of the Authority during the  
16 fiscal year, including any deposits required to reserve funds  
17 created for repair and replacement of capital assets and to  
18 meet the obligations of the Authority under any management  
19 agreement or assistance agreement, and (iii) any amounts under  
20 (i) and (ii) above remaining unpaid from previous years.

21 A copy of any certification made by the Chairman under the  
22 preceding 2 paragraphs shall be filed with the Governor and  
23 the Mayor of the City of Chicago. The Chairman may file an  
24 amended certification from time to time.

25 Subject to sufficient appropriation by the General  
26 Assembly, beginning with July 1, 1988 and thereafter

1 continuing on the first day of each month during each fiscal  
2 year through and including fiscal year 2001, the Comptroller  
3 shall order paid and the Treasurer shall pay to the Authority  
4 the amount in the Illinois Sports Facilities Fund until (x)  
5 the lesser of \$10,000,000 or the amount appropriated for  
6 payment to the Authority from amounts credited to the Subsidy  
7 Account and (y) the lesser of \$8,000,000 or the difference  
8 between the amount appropriated for payment to the Authority  
9 during the fiscal year and \$10,000,000 has been paid from  
10 amounts credited to the Advance Account.

11 Subject to sufficient appropriation by the General  
12 Assembly, beginning with July 1, 2001, and thereafter  
13 continuing on the first day of each month during each fiscal  
14 year thereafter, the Comptroller shall order paid and the  
15 Treasurer shall pay to the Authority the amount in the  
16 Illinois Sports Facilities Fund until (x) the lesser of  
17 \$10,000,000 or the amount appropriated for payment to the  
18 Authority from amounts credited to the Subsidy Account and (y)  
19 the lesser of the Advance Amount or the difference between the  
20 amount appropriated for payment to the Authority during the  
21 fiscal year and \$10,000,000 has been paid from amounts  
22 credited to the Advance Account.

23 Provided that all amounts deposited in the Illinois Sports  
24 Facilities Fund and credited to the Subsidy Account, to the  
25 extent requested pursuant to the Chairman's certification,  
26 have been paid, on June 30, 1989, and on June 30 of each year

1 thereafter, all amounts remaining in the Subsidy Account of  
2 the Illinois Sports Facilities Fund shall be transferred by  
3 the State Treasurer one-half to the General Revenue Fund in  
4 the State Treasury and one-half to the City Tax Fund. Provided  
5 that all amounts appropriated from the Illinois Sports  
6 Facilities Fund, to the extent requested pursuant to the  
7 Chairman's certification, have been paid, on June 30, 1989,  
8 and on June 30 of each year thereafter, all amounts remaining  
9 in the Advance Account of the Illinois Sports Facilities Fund  
10 shall be transferred by the State Treasurer to the General  
11 Revenue Fund in the State Treasury.

12 For purposes of this Section, the term "Advance Amount"  
13 means, for fiscal year 2002, \$22,179,000, and for subsequent  
14 fiscal years through fiscal year 2033 ~~2032~~, 105.615% of the  
15 Advance Amount for the immediately preceding fiscal year,  
16 rounded up to the nearest \$1,000.

17 (Source: P.A. 91-935, eff. 6-1-01.)

18 Section 6-10. The Hotel Operators' Occupation Tax Act is  
19 amended by changing Section 6 as follows:

20 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

21 Sec. 6. Filing of returns and distribution of proceeds.

22 Except as provided hereinafter in this Section, on or  
23 before the last day of each calendar month, every person  
24 engaged in the business of renting, leasing or letting rooms



1 in a hotel in this State during the preceding calendar month  
2 shall file a return with the Department, stating:

3 1. The name of the operator;

4 2. His residence address and the address of his  
5 principal place of business and the address of the  
6 principal place of business (if that is a different  
7 address) from which he engages in the business of renting,  
8 leasing or letting rooms in a hotel in this State;

9 3. Total amount of rental receipts received by him  
10 during the preceding calendar month from renting, leasing  
11 or letting rooms during such preceding calendar month;

12 4. Total amount of rental receipts received by him  
13 during the preceding calendar month from renting, leasing  
14 or letting rooms to permanent residents during such  
15 preceding calendar month;

16 5. Total amount of other exclusions from gross rental  
17 receipts allowed by this Act;

18 6. Gross rental receipts which were received by him  
19 during the preceding calendar month and upon the basis of  
20 which the tax is imposed;

21 7. The amount of tax due;

22 8. Such other reasonable information as the Department  
23 may require.

24 If the operator's average monthly tax liability to the  
25 Department does not exceed \$200, the Department may authorize  
26 his returns to be filed on a quarter annual basis, with the

1 return for January, February and March of a given year being  
2 due by April 30 of such year; with the return for April, May  
3 and June of a given year being due by July 31 of such year;  
4 with the return for July, August and September of a given year  
5 being due by October 31 of such year, and with the return for  
6 October, November and December of a given year being due by  
7 January 31 of the following year.

8 If the operator's average monthly tax liability to the  
9 Department does not exceed \$50, the Department may authorize  
10 his returns to be filed on an annual basis, with the return for  
11 a given year being due by January 31 of the following year.

12 Such quarter annual and annual returns, as to form and  
13 substance, shall be subject to the same requirements as  
14 monthly returns.

15 Notwithstanding any other provision in this Act concerning  
16 the time within which an operator may file his return, in the  
17 case of any operator who ceases to engage in a kind of business  
18 which makes him responsible for filing returns under this Act,  
19 such operator shall file a final return under this Act with the  
20 Department not more than 1 month after discontinuing such  
21 business.

22 Where the same person has more than 1 business registered  
23 with the Department under separate registrations under this  
24 Act, such person shall not file each return that is due as a  
25 single return covering all such registered businesses, but  
26 shall file separate returns for each such registered business.

1           In his return, the operator shall determine the value of  
2 any consideration other than money received by him in  
3 connection with the renting, leasing or letting of rooms in  
4 the course of his business and he shall include such value in  
5 his return. Such determination shall be subject to review and  
6 revision by the Department in the manner hereinafter provided  
7 for the correction of returns.

8           Where the operator is a corporation, the return filed on  
9 behalf of such corporation shall be signed by the president,  
10 vice-president, secretary or treasurer or by the properly  
11 accredited agent of such corporation.

12           The person filing the return herein provided for shall, at  
13 the time of filing such return, pay to the Department the  
14 amount of tax herein imposed. The operator filing the return  
15 under this Section shall, at the time of filing such return,  
16 pay to the Department the amount of tax imposed by this Act  
17 less a discount of 2.1% or \$25 per calendar year, whichever is  
18 greater, which is allowed to reimburse the operator for the  
19 expenses incurred in keeping records, preparing and filing  
20 returns, remitting the tax and supplying data to the  
21 Department on request.

22           If any payment provided for in this Section exceeds the  
23 operator's liabilities under this Act, as shown on an original  
24 return, the Department may authorize the operator to credit  
25 such excess payment against liability subsequently to be  
26 remitted to the Department under this Act, in accordance with

1 reasonable rules adopted by the Department. If the Department  
2 subsequently determines that all or any part of the credit  
3 taken was not actually due to the operator, the operator's  
4 discount shall be reduced by an amount equal to the difference  
5 between the discount as applied to the credit taken and that  
6 actually due, and that operator shall be liable for penalties  
7 and interest on such difference.

8       There shall be deposited in the Build Illinois Fund in the  
9 State Treasury for each State fiscal year 40% of the amount of  
10 total net proceeds from the tax imposed by subsection (a) of  
11 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
12 in the Illinois Sports Facilities Fund and credited to the  
13 Subsidy Account each fiscal year by making monthly deposits in  
14 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies  
15 in such deposits for prior months, and an additional  
16 \$8,000,000 shall be deposited in the Illinois Sports  
17 Facilities Fund and credited to the Advance Account each  
18 fiscal year by making monthly deposits in the amount of 1/8 of  
19 \$8,000,000 plus any cumulative deficiencies in such deposits  
20 for prior months; provided, that for fiscal years ending after  
21 June 30, 2001, the amount to be so deposited into the Illinois  
22 Sports Facilities Fund and credited to the Advance Account  
23 each fiscal year shall be increased from \$8,000,000 to the  
24 then applicable Advance Amount and the required monthly  
25 deposits beginning with July 2001 shall be in the amount of 1/8  
26 of the then applicable Advance Amount plus any cumulative

1 deficiencies in those deposits for prior months. (The deposits  
2 of the additional \$8,000,000 or the then applicable Advance  
3 Amount, as applicable, during each fiscal year shall be  
4 treated as advances of funds to the Illinois Sports Facilities  
5 Authority for its corporate purposes to the extent paid to the  
6 Authority or its trustee and shall be repaid into the General  
7 Revenue Fund in the State Treasury by the State Treasurer on  
8 behalf of the Authority pursuant to Section 19 of the Illinois  
9 Sports Facilities Authority Act, as amended. If in any fiscal  
10 year the full amount of the then applicable Advance Amount is  
11 not repaid into the General Revenue Fund, then the deficiency  
12 shall be paid from the amount in the Local Government  
13 Distributive Fund that would otherwise be allocated to the  
14 City of Chicago under the State Revenue Sharing Act.)

15 For purposes of the foregoing paragraph, the term "Advance  
16 Amount" means, for fiscal year 2002, \$22,179,000, and for  
17 subsequent fiscal years through fiscal year 2033 ~~2032~~,  
18 105.615% of the Advance Amount for the immediately preceding  
19 fiscal year, rounded up to the nearest \$1,000.

20 Of the remaining 60% of the amount of total net proceeds  
21 prior to August 1, 2011 from the tax imposed by subsection (a)  
22 of Section 3 after all required deposits in the Illinois  
23 Sports Facilities Fund, the amount equal to 8% of the net  
24 revenue realized from this Act plus an amount equal to 8% of  
25 the net revenue realized from any tax imposed under Section  
26 4.05 of the Chicago World's Fair-1992 Authority Act during the

1 preceding month shall be deposited in the Local Tourism Fund  
2 each month for purposes authorized by Section 605-705 of the  
3 Department of Commerce and Economic Opportunity Law (20 ILCS  
4 605/605-705). Of the remaining 60% of the amount of total net  
5 proceeds beginning on August 1, 2011 from the tax imposed by  
6 subsection (a) of Section 3 after all required deposits in the  
7 Illinois Sports Facilities Fund, an amount equal to 8% of the  
8 net revenue realized from this Act plus an amount equal to 8%  
9 of the net revenue realized from any tax imposed under Section  
10 4.05 of the Chicago World's Fair-1992 Authority Act during the  
11 preceding month shall be deposited as follows: 18% of such  
12 amount shall be deposited into the Chicago Travel Industry  
13 Promotion Fund for the purposes described in subsection (n) of  
14 Section 5 of the Metropolitan Pier and Exposition Authority  
15 Act and the remaining 82% of such amount shall be deposited  
16 into the Local Tourism Fund each month for purposes authorized  
17 by Section 605-705 of the Department of Commerce and Economic  
18 Opportunity Law. Beginning on August 1, 1999 and ending on  
19 July 31, 2011, an amount equal to 4.5% of the net revenue  
20 realized from the Hotel Operators' Occupation Tax Act during  
21 the preceding month shall be deposited into the International  
22 Tourism Fund for the purposes authorized in Section 605-707 of  
23 the Department of Commerce and Economic Opportunity Law.  
24 Beginning on August 1, 2011, an amount equal to 4.5% of the net  
25 revenue realized from this Act during the preceding month  
26 shall be deposited as follows: 55% of such amount shall be

1 deposited into the Chicago Travel Industry Promotion Fund for  
2 the purposes described in subsection (n) of Section 5 of the  
3 Metropolitan Pier and Exposition Authority Act and the  
4 remaining 45% of such amount deposited into the International  
5 Tourism Fund for the purposes authorized in Section 605-707 of  
6 the Department of Commerce and Economic Opportunity Law. "Net  
7 revenue realized for a month" means the revenue collected by  
8 the State under that Act during the previous month less the  
9 amount paid out during that same month as refunds to taxpayers  
10 for overpayment of liability under that Act.

11 After making all these deposits, all other proceeds of the  
12 tax imposed under subsection (a) of Section 3 shall be  
13 deposited in the Tourism Promotion Fund in the State Treasury.  
14 All moneys received by the Department from the additional tax  
15 imposed under subsection (b) of Section 3 shall be deposited  
16 into the Build Illinois Fund in the State Treasury.

17 The Department may, upon separate written notice to a  
18 taxpayer, require the taxpayer to prepare and file with the  
19 Department on a form prescribed by the Department within not  
20 less than 60 days after receipt of the notice an annual  
21 information return for the tax year specified in the notice.  
22 Such annual return to the Department shall include a statement  
23 of gross receipts as shown by the operator's last State income  
24 tax return. If the total receipts of the business as reported  
25 in the State income tax return do not agree with the gross  
26 receipts reported to the Department for the same period, the

1 operator shall attach to his annual information return a  
2 schedule showing a reconciliation of the 2 amounts and the  
3 reasons for the difference. The operator's annual information  
4 return to the Department shall also disclose pay roll  
5 information of the operator's business during the year covered  
6 by such return and any additional reasonable information which  
7 the Department deems would be helpful in determining the  
8 accuracy of the monthly, quarterly or annual tax returns by  
9 such operator as hereinbefore provided for in this Section.

10 If the annual information return required by this Section  
11 is not filed when and as required the taxpayer shall be liable  
12 for a penalty in an amount determined in accordance with  
13 Section 3-4 of the Uniform Penalty and Interest Act until such  
14 return is filed as required, the penalty to be assessed and  
15 collected in the same manner as any other penalty provided for  
16 in this Act.

17 The chief executive officer, proprietor, owner or highest  
18 ranking manager shall sign the annual return to certify the  
19 accuracy of the information contained therein. Any person who  
20 willfully signs the annual return containing false or  
21 inaccurate information shall be guilty of perjury and punished  
22 accordingly. The annual return form prescribed by the  
23 Department shall include a warning that the person signing the  
24 return may be liable for perjury.

25 The foregoing portion of this Section concerning the  
26 filing of an annual information return shall not apply to an



1 operator who is not required to file an income tax return with  
2 the United States Government.

3 (Source: P.A. 100-23, eff. 7-6-17; 100-1171, eff. 1-4-19.)

4 Section 6-15. The Illinois Sports Facilities Authority Act  
5 is amended by changing Section 13 as follows:

6 (70 ILCS 3205/13) (from Ch. 85, par. 6013)

7 Sec. 13. Bonds and notes.

8 (A) (1) The Authority may at any time and from time to time  
9 issue bonds and notes for any corporate purpose, including the  
10 establishment of reserves and the payment of interest and  
11 costs of issuance. In this Act the term "bonds" includes notes  
12 of any kind, interim certificates, refunding bonds, or any  
13 other evidence of obligation for borrowed money issued under  
14 this Section 13. Bonds may be issued in one or more series and  
15 may be payable and secured either on a parity with or  
16 separately from other bonds.

17 (2) The bonds of any issue shall be payable solely from all  
18 or any part of the property or revenues of the Authority,  
19 including, without limitation:

20 (i) Rents, rates, fees, charges or other revenues  
21 payable to or any receipts of the Authority, including  
22 amounts which are deposited pursuant to the Act with a  
23 trustee for bondholders;

24 (ii) Payments by financial institutions, insurance

1 companies, or others pursuant to letters or lines of  
2 credit, policies of insurance, or purchase agreements;

3 (iii) Investment earnings from funds or accounts  
4 maintained pursuant to a bond resolution or trust  
5 agreement; and

6 (iv) Proceeds of refunding bonds.

7 (3) Bonds may be authorized by a resolution of the  
8 Authority and may be secured by a trust agreement by and  
9 between the Authority and a corporate trustee or trustees,  
10 which may be any trust company or bank having the powers of a  
11 trust company within or without the State. Bonds may:

12 (i) Mature at a time or times, whether as serial bonds  
13 or as term bonds or both, not exceeding 40 years from their  
14 respective dates of issue;

15 (ii) Notwithstanding the provision of "An Act to  
16 authorize public corporations to issue bonds, other  
17 evidences of indebtedness and tax anticipation warrants  
18 subject to interest rate limitations set forth therein",  
19 approved May 26, 1970, as now or hereafter amended, or any  
20 other provision of law, bear interest at any fixed or  
21 variable rate or rates determined by the method provided  
22 in the resolution or trust agreement;

23 (iii) Be payable at a time or times, in the  
24 denominations and form, either coupon or registered or  
25 both, and carry the registration and privileges as to  
26 exchange, transfer or conversion and for the replacement

1 of mutilated, lost, or destroyed bonds as the resolution  
2 or trust agreement may provide;

3 (iv) Be payable in lawful money of the United States  
4 at a designated place;

5 (v) Be subject to the terms of purchase, payment,  
6 redemption, refunding or refinancing that the resolution  
7 or trust agreement provides;

8 (vi) Be executed by the manual or facsimile signatures  
9 of the officers of the Authority designated by the  
10 Authority which signatures shall be valid at delivery even  
11 for one who has ceased to hold office; and

12 (vii) Be sold in the manner and upon the terms  
13 determined by the Authority.

14 (B) Any resolution or trust agreement may contain  
15 provisions which shall be a part of the contract with the  
16 holders of the bonds as to:

17 (1) Pledging, assigning or directing the use,  
18 investment, or disposition of all or any part of the  
19 revenues of the Authority or proceeds or benefits of any  
20 contract including, without limit, any management  
21 agreement or assistance agreement and conveying or  
22 otherwise securing any property or property rights;

23 (2) The setting aside of loan funding deposits, debt  
24 service reserves, capitalized interest accounts,  
25 replacement or operating reserves, cost of issuance  
26 accounts and sinking funds, and the regulation,

1 investment, and disposition thereof;

2 (3) Limitations on the purposes to which or the  
3 investments in which the proceeds of sale of any issue of  
4 bonds or the Authority's revenues and receipts may be  
5 applied or made;

6 (4) Limitations on the issue of additional bonds, the  
7 terms upon which additional bonds may be issued and  
8 secured, the terms upon which additional bonds may rank on  
9 a parity with, or be subordinate or superior to, other  
10 bonds;

11 (5) The refunding, advance refunding or refinancing of  
12 outstanding bonds;

13 (6) The procedure, if any, by which the terms of any  
14 contract with bondholders may be altered or amended and  
15 the amount of bonds and holders of which must consent  
16 thereto, and the manner in which consent shall be given;

17 (7) Defining the acts or omissions which shall  
18 constitute a default in the duties of the Authority to  
19 holders of bonds and providing the rights or remedies of  
20 such holders in the event of a default which may include  
21 provisions restricting individual right of action by  
22 bondholders;

23 (8) Providing for guarantees, pledges of property,  
24 letters of credit, or other security, or insurance for the  
25 benefit of bondholders; and

26 (9) Any other matter relating to the bonds which the

1 Authority determines appropriate.

2 (C) No member of the Authority nor any person executing  
3 the bonds shall be liable personally on the bonds or subject to  
4 any personal liability by reason of the issuance of the bonds.

5 (D) The Authority may enter into agreements with agents,  
6 banks, insurers, or others for the purpose of enhancing the  
7 marketability of or security for its bonds.

8 (E) (1) A pledge by the Authority of revenues and receipts  
9 as security for an issue of bonds or for the performance of its  
10 obligations under any management agreement or assistance  
11 agreement shall be valid and binding from the time when the  
12 pledge is made.

13 (2) The revenues and receipts pledged shall immediately be  
14 subject to the lien of the pledge without any physical  
15 delivery or further act, and the lien of any pledge shall be  
16 valid and binding against any person having any claim of any  
17 kind in tort, contract or otherwise against the Authority,  
18 irrespective of whether the person has notice.

19 (3) No resolution, trust agreement, management agreement  
20 or assistance agreement or any financing statement,  
21 continuation statement, or other instrument adopted or entered  
22 into by the Authority need be filed or recorded in any public  
23 record other than the records of the Authority in order to  
24 perfect the lien against third persons, regardless of any  
25 contrary provision of law.

26 (F) The Authority may issue bonds to refund, advance

1 refund or refinance any of its bonds then outstanding,  
2 including the payment of any redemption premium and any  
3 interest accrued or to accrue to the earliest or any  
4 subsequent date of redemption, purchase or maturity of the  
5 bonds. Refunding or advance refunding bonds may be issued for  
6 the public purposes of realizing savings in the effective  
7 costs of debt service, directly or through a debt  
8 restructuring, for alleviating impending or actual default, or  
9 for paying principal of, redemption premium, if any, and  
10 interest on bonds as they mature or are subject to redemption,  
11 and may be issued in one or more series in an amount in excess  
12 of that of the bonds to be refunded.

13 (G) At no time shall the total outstanding bonds and notes  
14 of the Authority issued under this Section 13 exceed (i)  
15 \$150,000,000 in connection with facilities owned by the  
16 Authority or in connection with other authorized corporate  
17 purposes of the Authority and (ii) \$399,000,000 in connection  
18 with facilities owned by a governmental owner other than the  
19 Authority; however, the limit on the total outstanding bond  
20 and notes set forth in this sentence shall not apply to any  
21 refunding or restructuring bonds issued by the Authority on  
22 and after the effective date of this amendatory Act of the  
23 102nd General Assembly but prior to December 31, 2024. Bonds  
24 which are being paid or retired by issuance, sale or delivery  
25 of bonds or notes, and bonds or notes for which sufficient  
26 funds have been deposited with the paying agent or trustee to

1 provide for payment of principal and interest thereon, and any  
2 redemption premium, as provided in the authorizing resolution,  
3 shall not be considered outstanding for the purposes of this  
4 paragraph.

5 (H) The bonds and notes of the Authority shall not be  
6 indebtedness of the City of Chicago, of the State, or of any  
7 political subdivision of the State other than the Authority.  
8 The bonds and notes of the Authority are not general  
9 obligations of the State of Illinois or the City of Chicago, or  
10 of any other political subdivision of the State other than the  
11 Authority, and are not secured by a pledge of the full faith  
12 and credit of the State of Illinois or the City of Chicago, or  
13 of any other political subdivision of the State other than the  
14 Authority, and the holders of bonds and notes of the Authority  
15 may not require the levy or imposition by the State or the City  
16 of Chicago, or any other political subdivision of the State  
17 other than the Authority, of any taxes or, except as provided  
18 in this Act, the application of revenues or funds of the State  
19 of Illinois or the City of Chicago or any other political  
20 subdivision of the State other than the Authority to the  
21 payment of bonds and notes of the Authority.

22 (I) In order to provide for the payment of debt service  
23 requirements (including amounts for reserve funds and to pay  
24 the costs of credit enhancements) on bonds issued pursuant to  
25 this Act, the Authority may provide in any trust agreement  
26 securing such bonds for a pledge and assignment of its right to

1 all amounts to be received from the Illinois Sports Facilities  
2 Fund and for a pledge and assignment (subject to the terms of  
3 any management agreement or assistance agreement) of all taxes  
4 and other amounts to be received under Section 19 of this Act  
5 and may further provide by written notice to the State  
6 Treasurer and State Comptroller (which notice shall constitute  
7 a direction to those officers) for a direct payment of these  
8 amounts to the trustee for its bondholders.

9 (J) The State of Illinois pledges to and agrees with the  
10 holders of the bonds and notes of the Authority issued  
11 pursuant to this Act that the State will not limit or alter the  
12 rights and powers vested in the Authority by this Act so as to  
13 impair the terms of any contract made by the Authority with  
14 such holders or in any way impair the rights and remedies of  
15 such holders until such bonds and notes, together with  
16 interest thereon, with interest on any unpaid installments of  
17 interest, and all costs and expenses in connection with any  
18 action or proceedings by or on behalf of such holders, are  
19 fully met and discharged. In addition, the State pledges to  
20 and agrees with the holders of the bonds and notes of the  
21 Authority issued pursuant to this Act that the State will not  
22 limit or alter the basis on which State funds are to be  
23 allocated, deposited and paid to the Authority as provided in  
24 this Act, or the use of such funds, so as to impair the terms  
25 of any such contract. The Authority is authorized to include  
26 these pledges and agreements of the State in any contract with



1 the holders of bonds or notes issued pursuant to this Section.  
2 Nothing in this amendatory Act of the 102nd General Assembly  
3 is intended to limit or alter the rights and powers of the  
4 Authority so as to impair the terms of any contract made by the  
5 Authority with the holders of the bonds and notes of the  
6 Authority issued pursuant to this Act.

7 (Source: P.A. 91-935, eff. 6-1-01.)

8 ARTICLE 7. LAW ENFORCEMENT TRAINING

9 Section 7-5. The Illinois Motor Vehicle Theft Prevention  
10 and Insurance Verification Act is amended by adding Section  
11 8.6 as follows:

12 (20 ILCS 4005/8.6 new)

13 Sec. 8.6. State Police Training and Academy Fund; Law  
14 Enforcement Training Fund. Before April 1 of each year, each  
15 insurer engaged in writing private passenger motor vehicle  
16 insurance coverage that is included in Class 2 and Class 3 of  
17 Section 4 of the Illinois Insurance Code, as a condition of its  
18 authority to transact business in this State, shall collect  
19 and remit to the Department of Insurance an amount equal to \$4,  
20 or a lesser amount determined by the Illinois Law Enforcement  
21 Training Board by rule, multiplied by the insurer's total  
22 earned car years of private passenger motor vehicle insurance  
23 policies providing physical damage insurance coverage written

1 in this State during the preceding calendar year. Of the  
2 amounts collected under this Section, the Department of  
3 Insurance shall deposit 10% into the State Police Training and  
4 Academy Fund and 90% into the Law Enforcement Training Fund.

5 Section 7-10. The State Finance Act is amended by adding  
6 Sections 5.935, 5.936, 6z-125, and 6z-126 as follows:

7 (30 ILCS 105/5.935 new)

8 Sec. 5.935. The State Police Training and Academy Fund.

9 (30 ILCS 105/5.936 new)

10 Sec. 5.936. The Law Enforcement Training Fund.

11 (30 ILCS 105/6z-125 new)

12 Sec. 6z-125. State Police Training and Academy Fund. The  
13 State Police Training and Academy Fund is hereby created as a  
14 special fund in the State treasury. Moneys in the Fund shall  
15 consist of: (i) 10% of the revenue from increasing the  
16 insurance producer license fees, as provided under subsection  
17 (a-5) of Section 500-135 of the Illinois Insurance Code; and  
18 (ii) 10% of the moneys collected from auto insurance policy  
19 fees under Section 8.6 of the Illinois Motor Vehicle Theft  
20 Prevention and Insurance Verification Act. This Fund shall be  
21 used by the Illinois State Police to fund training and other  
22 State Police institutions, including, but not limited to,

1 forensic laboratories.

2 (30 ILCS 105/6z-126 new)

3 Sec. 6z-126. Law Enforcement Training Fund. The Law  
4 Enforcement Training Fund is hereby created as a special fund  
5 in the State treasury. Moneys in the Fund shall consist of: (i)  
6 90% of the revenue from increasing the insurance producer  
7 license fees, as provided under subsection (a-5) of Section  
8 500-135 of the Illinois Insurance Code; and (ii) 90% of the  
9 moneys collected from auto insurance policy fees under Section  
10 8.6 of the Illinois Motor Vehicle Theft Prevention and  
11 Insurance Verification Act. This Fund shall be used by the  
12 Illinois Law Enforcement Training and Standards Board to fund  
13 law enforcement certification compliance and the development  
14 and provision of basic courses by Board-approved academics,  
15 and in-service courses by approved academies.

16 Section 7-15. The Illinois Insurance Code is amended by  
17 changing Section 500-135 as follows:

18 (215 ILCS 5/500-135)

19 (Section scheduled to be repealed on January 1, 2027)

20 Sec. 500-135. Fees.

21 (a) The fees required by this Article are as follows:

22 (1) a fee of \$215 ~~\$180~~ for a person who is a resident  
23 of Illinois, and \$380 ~~\$250~~ for a person who is not a

1 resident of Illinois, payable once every 2 years for an  
2 insurance producer license;

3 (2) a fee of \$50 for the issuance of a temporary  
4 insurance producer license;

5 (3) a fee of \$150 payable once every 2 years for a  
6 business entity;

7 (4) an annual \$50 fee for a limited line producer  
8 license issued under items (1) through (8) of subsection  
9 (a) of Section 500-100;

10 (5) a \$50 application fee for the processing of a  
11 request to take the written examination for an insurance  
12 producer license;

13 (6) an annual registration fee of \$1,000 for  
14 registration of an education provider;

15 (7) a certification fee of \$50 for each certified  
16 pre-licensing or continuing education course and an annual  
17 fee of \$20 for renewing the certification of each such  
18 course;

19 (8) a fee of \$215 ~~\$180~~ for a person who is a resident  
20 of Illinois, and \$380 ~~\$250~~ for a person who is not a  
21 resident of Illinois, payable once every 2 years for a car  
22 rental limited line license;

23 (9) a fee of \$200 payable once every 2 years for a  
24 limited lines license other than the licenses issued under  
25 items (1) through (8) of subsection (a) of Section  
26 500-100, a car rental limited line license, or a

1 self-service storage facility limited line license;

2 (10) a fee of \$50 payable once every 2 years for a  
3 self-service storage facility limited line license.

4 (a-5) Beginning on July 1, 2021, an amount equal to the  
5 additional amount of revenue collected under paragraphs (1)  
6 and (8) of subsection (a) as a result of the increase in the  
7 fees under this amendatory Act of the 102nd General Assembly  
8 shall be transferred annually, with 10% of that amount paid  
9 into the State Police Training and Academy Fund and 90% of that  
10 amount paid into the Law Enforcement Training Fund.

11 (b) Except as otherwise provided, all fees paid to and  
12 collected by the Director under this Section shall be paid  
13 promptly after receipt thereof, together with a detailed  
14 statement of such fees, into a special fund in the State  
15 Treasury to be known as the Insurance Producer Administration  
16 Fund. The moneys deposited into the Insurance Producer  
17 Administration Fund may be used only for payment of the  
18 expenses of the Department in the execution, administration,  
19 and enforcement of the insurance laws of this State, and shall  
20 be appropriated as otherwise provided by law for the payment  
21 of those expenses with first priority being any expenses  
22 incident to or associated with the administration and  
23 enforcement of this Article.

24 (Source: P.A. 98-159, eff. 8-2-13.)

1 Section 8-5. The Illinois Administrative Procedure Act is  
2 amended by adding Section 5-45.13 as follows:

3 (5 ILCS 100/5-45.13 new)

4 Sec. 5-45.13. Emergency rulemaking; Invest in Kids. To  
5 provide for the expeditious and timely implementation of the  
6 changes made to Sections 5 and 10 of, and the addition of  
7 Section 7.5 to, the Invest in Kids Act by this amendatory Act  
8 of the 102nd General Assembly, emergency rules implementing  
9 the changes made to Sections 5 and 10 of, and the addition of  
10 Section 7.5 to, the Invest in Kids Act by this amendatory Act  
11 of the 102nd General Assembly may be adopted by the Department  
12 of Revenue in accordance with Section 5-45. The adoption of  
13 emergency rules authorized by Section 5-45 and this Section is  
14 deemed to be necessary for the public interest, safety, and  
15 welfare.

16 This Section is repealed one year after the effective date  
17 of this amendatory Act of the 102nd General Assembly.

18 Section 8-10. The Invest in Kids Act is amended by  
19 changing Sections 5 and 10 and by adding Section 7.5 as  
20 follows:

21 (35 ILCS 40/5)

22 (Section scheduled to be repealed on January 1, 2024)

1           Sec. 5. Definitions. As used in this Act:

2           "Authorized contribution" means the contribution amount  
3 that is listed on the contribution authorization certificate  
4 issued to the taxpayer.

5           "Board" means the State Board of Education.

6           "Contribution" means a donation made by the taxpayer  
7 during the taxable year for providing scholarships as provided  
8 in this Act.

9           "Custodian" means, with respect to eligible students, an  
10 Illinois resident who is a parent or legal guardian of the  
11 eligible student or students.

12           "Department" means the Department of Revenue.

13           "Eligible student" means a child who:

14           (1) is a member of a household whose federal adjusted  
15 gross income the year before he or she initially receives  
16 a scholarship under this program, as determined by the  
17 Department, does not exceed 300% of the federal poverty  
18 level and, once the child receives a scholarship, does not  
19 exceed 400% of the federal poverty level;

20           (2) is eligible to attend a public elementary school  
21 or high school in Illinois in the semester immediately  
22 preceding the semester for which he or she first receives  
23 a scholarship or is starting school in Illinois for the  
24 first time when he or she first receives a scholarship;  
25 and

26           (3) resides in Illinois while receiving a scholarship.

1 "Family member" means a parent, child, or sibling, whether  
2 by whole blood, half blood, or adoption; spouse; or stepchild.

3 "Focus district" means a school district which has a  
4 school that is either (i) a school that has one or more  
5 subgroups in which the average student performance is at or  
6 below the State average for the lowest 10% of student  
7 performance in that subgroup or (ii) a school with an average  
8 graduation rate of less than 60% and not identified for  
9 priority.

10 "Jointly administered CTE program" means a program or set  
11 of programs within a non-public school located in Illinois, as  
12 determined by the State Board of Education pursuant to Section  
13 7.5 of this Act.

14 "Necessary costs and fees" includes the customary charge  
15 for instruction and use of facilities in general and the  
16 additional fixed fees charged for specified purposes that are  
17 required generally of non-scholarship recipients for each  
18 academic period for which the scholarship applicant actually  
19 enrolls, including costs associated with student assessments,  
20 but does not include fees payable only once and other  
21 contingent deposits that are refundable in whole or in part.  
22 The Board may prescribe, by rules consistent with this Act,  
23 detailed provisions concerning the computation of necessary  
24 costs and fees.

25 "Scholarship granting organization" means an entity that:

26 (1) is exempt from taxation under Section 501(c)(3) of



1 the Internal Revenue Code;

2 (2) uses at least 95% of the qualified contributions  
3 received during a taxable year for scholarships;

4 (3) provides scholarships to students according to the  
5 guidelines of this Act;

6 (4) deposits and holds qualified contributions and any  
7 income derived from qualified contributions in an account  
8 that is separate from the organization's operating fund or  
9 other funds until such qualified contributions or income  
10 are withdrawn for use; and

11 (5) is approved to issue certificates of receipt.

12 "Technical academy" means a non-public school located in  
13 Illinois that: (1) registers with the Board pursuant to  
14 Section 2-3.25 of the School Code; and (2) operates or will  
15 operate a jointly administered CTE program as the primary  
16 focus of the school. To maintain its status as a technical  
17 academy, the non-public school must obtain recognition from  
18 the Board pursuant to Section 2-3.25o of the School Code  
19 within 2 calendar years of its registration with the Board.

20 "Qualified contribution" means the authorized contribution  
21 made by a taxpayer to a scholarship granting organization for  
22 which the taxpayer has received a certificate of receipt from  
23 such organization.

24 "Qualified school" means a non-public school located in  
25 Illinois and recognized by the Board pursuant to Section  
26 2-3.25o of the School Code.

1 "Scholarship" means an educational scholarship awarded to  
2 an eligible student to attend a qualified school of their  
3 custodians' choice in an amount not exceeding the necessary  
4 costs and fees to attend that school.

5 "Taxpayer" means any individual, corporation, partnership,  
6 trust, or other entity subject to the Illinois income tax. For  
7 the purposes of this Act, 2 individuals filing a joint return  
8 shall be considered one taxpayer.

9 (Source: P.A. 100-465, eff. 8-31-17.)

10 (35 ILCS 40/7.5 new)

11 Sec. 7.5. Determination of jointly-administered CTE  
12 programs.

13 (a) Upon its own motion, or upon petition from a qualified  
14 school or technical academy, the State Board of Education  
15 shall determine whether a program or set of programs offered  
16 or proposed by a qualified school or technical academy  
17 provides coursework and training in career and technical  
18 education pathways aligned to industry-recognized  
19 certifications and credentials. The State Board of Education  
20 shall make that determination based upon whether the  
21 industry-recognized certifications or credentials that are the  
22 focus of a qualified school or technical academy's coursework  
23 and training program or set of programs (i) are associated  
24 with an occupation determined to fall under the LEADING or  
25 EMERGING priority sectors as determined through Illinois'

1 Workforce Innovation and Opportunity Act Unified State Plan  
2 and (ii) provide wages that are at least 70% of the average  
3 annual wage in the State, as determined by the United States  
4 Bureau of Labor Statistics.

5 (b) The State Board of Education shall publish a list of  
6 approved jointly administered CTE programs on its website and  
7 otherwise make that list available to the public. A qualified  
8 school or technical academy may petition the State Board of  
9 Education to obtain a determination that a proposed program or  
10 set of programs that it seeks to offer qualifies as a jointly  
11 administered CTE program under subsection (a) of this Section.  
12 A petitioner shall file one original petition in the form  
13 provided by the State Board of Education and in the manner  
14 specified by the State Board of Education. The petitioner may  
15 withdraw his or her petition by submitting a written statement  
16 to the State Board of Education indicating withdrawal. The  
17 State Board of Education shall approve or deny a petition  
18 within 180 days of its submission and, upon approval, shall  
19 proceed to add the program or set of programs to the list of  
20 approved jointly administered CTE programs. The approval or  
21 denial of any petition is a final decision of the Department,  
22 subject to judicial review under the Administrative Review  
23 Law. Jurisdiction and venue are vested in the circuit court.

24 (c) The State Board of Education shall evaluate the  
25 approved jointly administered CTE programs under this Section  
26 once every 5 years. At this time, the State Board of Education

1 shall determine whether these programs continue to meet the  
2 requirements set forth in subsection (a) of this Section.

3 (35 ILCS 40/10)

4 (Section scheduled to be repealed on January 1, 2024)

5 Sec. 10. Credit awards.

6 (a) The Department shall award credits against the tax  
7 imposed under subsections (a) and (b) of Section 201 of the  
8 Illinois Income Tax Act to taxpayers who make qualified  
9 contributions. For contributions made under this Act, the  
10 credit shall be equal to 75% of the total amount of qualified  
11 contributions made by the taxpayer during a taxable year, not  
12 to exceed a credit of \$1,000,000 per taxpayer.

13 (b) The aggregate amount of all credits the Department may  
14 award under this Act in any calendar year may not exceed  
15 \$75,000,000.

16 (c) Contributions made by corporations (including  
17 Subchapter S corporations), partnerships, and trusts under  
18 this Act may not be directed to a particular subset of schools,  
19 a particular school, a particular group of students, or a  
20 particular student. Contributions made by individuals under  
21 this Act may be directed to a particular subset of schools or a  
22 particular school but may not be directed to a particular  
23 group of students or a particular student.

24 (d) No credit shall be taken under this Act for any  
25 qualified contribution for which the taxpayer claims a federal

1 income tax deduction.

2 (e) Credits shall be awarded in a manner, as determined by  
3 the Department, that is geographically proportionate to  
4 enrollment in recognized non-public schools in Illinois. If  
5 the cap on the aggregate credits that may be awarded by the  
6 Department is not reached by June 1 of a given year, the  
7 Department shall award remaining credits on a first-come,  
8 first-served basis, without regard to the limitation of this  
9 subsection.

10 (f) Credits awarded for donations made to a technical  
11 academy shall be awarded without regard to subsection (e), but  
12 shall not exceed 15% of the annual statewide program cap. For  
13 the purposes of this subsection, "technical academy" means a  
14 technical academy that is registered with the Board within 30  
15 days after the effective date of this amendatory Act of the  
16 102nd General Assembly.

17 (Source: P.A. 100-465, eff. 8-31-17.)

18 ARTICLE 9. STATE TREASURER'S CAPITAL FUND

19 Section 9-5. The State Treasurer Act is amended by  
20 changing Section 35 as follows:

21 (15 ILCS 505/35)

22 Sec. 35. State Treasurer may purchase real property.

23 (a) Subject to the provisions of the Public Contract Fraud

1 Act, the State Treasurer, on behalf of the State of Illinois,  
2 is authorized during State fiscal years 2019 and 2020 to  
3 acquire real property located in the City of Springfield,  
4 Illinois which the State Treasurer deems necessary to properly  
5 carry out the powers and duties vested in him or her. Real  
6 property acquired under this Section may be acquired subject  
7 to any third party interests in the property that do not  
8 prevent the State Treasurer from exercising the intended  
9 beneficial use of such property.

10 (b) Subject to the provisions of the Treasurer's  
11 Procurement Rules, which shall be substantially in accordance  
12 with the requirements of the Illinois Procurement Code, the  
13 State Treasurer may:

14 (1) enter into contracts relating to construction,  
15 reconstruction or renovation projects for any such  
16 buildings or lands acquired pursuant to subsection  
17 ~~paragraph~~ (a); and

18 (2) equip, lease, operate and maintain those grounds,  
19 buildings and facilities as may be appropriate to carry  
20 out his or her statutory purposes and duties.

21 (c) The State Treasurer may enter into agreements with any  
22 person with respect to the use and occupancy of the grounds,  
23 buildings, and facilities of the State Treasurer, including  
24 concession, license, and lease agreements on terms and  
25 conditions as the State Treasurer determines and in accordance  
26 with the procurement processes for the Office of the State

1 Treasurer, which shall be substantially in accordance with the  
2 requirements of the Illinois Procurement Code.

3 (d) The exercise of the authority vested in the Treasurer  
4 by this Section is subject to the appropriation of the  
5 necessary funds.

6 (e) State Treasurer's Capital Fund.

7 (1) The State Treasurer's Capital Fund is created as a  
8 trust fund in the State treasury. Moneys in the Fund shall  
9 be utilized by the State Treasurer in the exercise of the  
10 authority vested in the Treasurer by subsection (b) of  
11 this Section. All interest earned by the investment or  
12 deposit of moneys accumulated in the Fund shall be  
13 deposited into the Fund.

14 (2) Moneys in the State Treasurer's Capital Fund are  
15 subject to appropriation by the General Assembly.

16 (3) The State Treasurer may transfer amounts from the  
17 State Treasurer's Administrative Fund and from the  
18 Unclaimed Property Trust Fund to the State Treasurer's  
19 Capital Fund. In no fiscal year may the total of such  
20 transfers exceed \$250,000. The State Treasurer may accept  
21 gifts, grants, donations, federal funds, or other revenues  
22 or transfers for deposit into the State Treasurer's  
23 Capital Fund.

24 (4) After the effective date of this amendatory Act of  
25 the 102nd General Assembly and prior to July 1, 2022 the  
26 State Treasurer and State Comptroller shall transfer from

1       the CDB Special Projects Fund to the State Treasurer's  
2       Capital Fund an amount equal to the unexpended balance of  
3       funds transferred by the State Treasurer to the CDB  
4       Special Projects Fund in 2019 and 2020 pursuant to an  
5       intergovernmental agreement between the State Treasurer  
6       and the Capital Development Board.

7       (Source: P.A. 101-487, eff. 8-23-19; revised 11-21-19.)

8           Section 9-10. The State Finance Act is amended by adding  
9       Section 5.940 as follows:

10           (30 ILCS 105/5.940 new)

11       Sec. 5.940. The State Treasurer's Capital Fund.

12                           ARTICLE 10. AMENDATORY PROVISIONS

13           Section 10-5. The Illinois Administrative Procedure Act is  
14       amended by adding Section 5-45.12 as follows:

15           (5 ILCS 100/5-45.12 new)

16       Sec. 5-45.12. Emergency rulemaking; Coronavirus Vaccine  
17       Incentive Public Health Promotion. To provide for the  
18       expeditious and timely implementation of the Coronavirus  
19       Vaccine Incentive Public Health Promotion authorized by this  
20       amendatory Act of the 102nd General Assembly in Section 21.14  
21       of the Illinois Lottery Law and Section 2310-628 of the



1 Department of Public Health Powers and Duties Law, emergency  
2 rules implementing the public health promotion may be adopted  
3 by the Department of the Lottery and the Department of Public  
4 Health in accordance with Section 5-45. The adoption of  
5 emergency rules authorized by Section 5-45 and this Section is  
6 deemed to be necessary for the public interest, safety, and  
7 welfare.

8 This Section is repealed one year after the effective date  
9 of this amendatory Act of the 102nd General Assembly.

10 Section 10-10. The Department of Commerce and Economic  
11 Opportunity Law of the Civil Administrative Code of Illinois  
12 is amended by changing Section 605-415 and by adding Sections  
13 605-418 and 605-1065 as follows:

14 (20 ILCS 605/605-415)

15 Sec. 605-415. Job Training and Economic Development Grant  
16 Program.

17 (a) Legislative findings. The General Assembly finds that:

18 (1) Despite the large number of unemployed job  
19 seekers, many employers are having difficulty matching the  
20 skills they require with the skills of workers; a similar  
21 problem exists in industries where overall employment may  
22 not be expanding but there is an acute need for skilled  
23 workers in particular occupations.

24 (2) The State of Illinois should foster local economic

1 development by linking the job training of unemployed  
2 disadvantaged citizens with the workforce needs of local  
3 business and industry.

4 (3) Employers often need assistance in developing  
5 training resources that will provide work opportunities  
6 for individuals that are under-represented and or have  
7 barriers to participating in the workforce ~~disadvantaged~~  
8 ~~populations.~~

9 (b) Definitions. As used in this Section:

10 "Eligible Entities" means employers, private nonprofit  
11 organizations (which may include a faith-based organization)  
12 federal Workforce Innovation and Opportunity Act (WIOA)  
13 administrative entities, Community Action Agencies, industry  
14 associations, and public or private educational institutions,  
15 that have demonstrated expertise and effectiveness in  
16 administering workforce development programs.

17 "Target population" means persons who are unemployed,  
18 under-employed, or under-represented that have one or more  
19 barriers to employment as defined for "individual with a  
20 barrier to employment" in the federal Workforce Innovation and  
21 Opportunity Act ("WIOA"), 29 U.S.C. 3102(24).

22 "Eligible Training Provider" means an organization, such  
23 as a public or private college or university, an industry  
24 association, registered apprenticeship program or a  
25 community-based organization that is approved to provide  
26 training services by the appropriate accrediting body.

1       "Barrier Reduction Funding" means flexible funding through  
2 a complementary grant agreement, contract, or budgetary line  
3 to increase family stability and job retention by covering  
4 accumulated emergency costs for basic needs, such as  
5 housing-related expenses (rent, utilities, etc.),  
6 transportation, child care, digital technology needs,  
7 education needs, mental health services, substance abuse  
8 services, income support, and work-related supplies that are  
9 not typically covered by programmatic supportive services.

10       "Youth" means an individual aged 16-24 who faces one or  
11 more barriers to education, training, and employment.

12       ~~"Community based provider" means a not for profit~~  
13 ~~organization, with local boards of directors, that directly~~  
14 ~~provides job training services.~~

15       ~~"Disadvantaged persons" has the same meaning as in Titles~~  
16 ~~II A and II C of the federal Job Training Partnership Act.~~

17       ~~"Training partners" means a community based provider and~~  
18 ~~one or more employers who have established training and~~  
19 ~~placement linkages.~~

20       (c) The Job Training and Economic Development (JTED) Grant  
21 Program may leverage funds from lump sum appropriations with  
22 an aligning purpose and funds appropriated specifically for  
23 the JTED program. Expenditures from an appropriation of funds  
24 from the State CURE Fund shall be for purposes permitted by  
25 Section 9901 of the American Rescue Plan Act of 2021, and all  
26 related federal guidance. The Director shall make grants to

1 Eligible Entities as described in this section. The grants  
2 shall be made to support the following:

3 (1) Creating customized training with employers to  
4 support, train, and employ individuals in the targeted  
5 population for this program including the unemployed,  
6 under-employed, or under-represented that have one or more  
7 barriers to employment.

8 (2) Coordinating partnerships between Eligible  
9 Entities, employers, and educational entities, to develop  
10 and operate regional or local strategies for in-demand  
11 industries identified in the Department's 5-year Economic  
12 Plan and the State's WIOA Unified Plan. These strategies  
13 must be part of a career pathway for demand occupations  
14 that result in certification or credentials for the  
15 targeted populations.

16 (3) Leveraging funding from a Barrier Reduction Fund  
17 to provide supportive services (e.g. transportation, child  
18 care, mental health services, substance abuse services,  
19 and income support) for targeted populations including  
20 youth participants in workforce development programs to  
21 assist with a transition to post-secondary education or  
22 full-time employment and a career.

23 (4) Establishing policies for resource and service  
24 coordination and to provide funding for services that  
25 attempt to reduce employment barriers such as  
26 housing-related expenses (rent, utilities, etc.), child

1 care, digital technology needs, counseling, relief from  
2 finances and fees, education needs, and work-related supplies  
3 that are not typically covered by programmatic supportive  
4 services.

5 (5) Developing work-based learning and subsidized (or  
6 "transitional") employment opportunities with employers,  
7 to support the target populations including youth that  
8 require on-the-job experience to gain employability  
9 skills, work history, and a network to enter the  
10 workforce.

11 (6) Using funding for case management support,  
12 subsidies for employee wages, and grants to eligible  
13 entities in each region, as feasible, to administer  
14 transitional job training programs.

15 ~~(c) From funds appropriated for that purpose, the~~  
16 ~~Department of Commerce and Economic Opportunity shall~~  
17 ~~administer a Job Training and Economic Development Grant~~  
18 ~~Program. The Director shall make grants to community based~~  
19 ~~providers. The grants shall be made to support the following:~~

20 ~~(1) Partnerships between community based providers and~~  
21 ~~employers for the customized training of existing~~  
22 ~~low skilled, low wage employees and newly hired~~  
23 ~~disadvantaged persons.~~

24 ~~(2) Partnerships between community based providers and~~  
25 ~~employers to develop and operate training programs that~~  
26 ~~link the work force needs of local industry with the job~~

1 ~~training of disadvantaged persons.~~

2 (d) For projects created under ~~paragraph (1) of~~ subsection  
3 (c):

4 (1) The Department shall give a priority to projects  
5 that include an in-kind match by an employer in  
6 partnership with an Eligible Entity ~~a community based~~  
7 ~~provider~~ and projects that use instructional materials and  
8 training instructors directly used in the specific  
9 industry sector of the partnership employer.

10 (2) Participating employers should be active  
11 participants in identifying the skills needed for their  
12 jobs to ensure the training is appropriate for the  
13 targeted populations.

14 (3) Eligible entities shall assess the employment  
15 barriers and needs of local residents and work in  
16 partnership with Local Workforce Innovation Areas and  
17 local economic development organizations to identify the  
18 priority workforce needs of the local industries. These  
19 must align with the WIOA Unified, Regional, and Local  
20 level plans as well as the Department's 5-year Economic  
21 Plan.

22 (4) Eligible Entities and Eligible Training Providers  
23 shall work together to design programs with maximum  
24 benefits to local disadvantaged persons and local  
25 employers.

26 (5) Employers must be involved in identifying specific

1 skill-training needs, planning curriculum, assisting in  
2 training activities, providing job opportunities, and  
3 coordinating job retention for people hired after training  
4 through this program and follow-up support.

5 (6) Eligible Entities shall serve persons who are  
6 unemployed, under-employed, or under-represented and that  
7 have one or more barriers to employment.

8 (e) The Department may make available Barrier Reduction  
9 Funding to support complementary workforce development and job  
10 training efforts.

11 ~~(2) The partnership employer must be an active~~  
12 ~~participant in the curriculum development and train~~  
13 ~~primarily disadvantaged populations.~~

14 ~~(e) For projects created under paragraph (2) of subsection~~  
15 ~~(e):~~

16 ~~(1) Community based organizations shall assess the~~  
17 ~~employment barriers and needs of local residents and work~~  
18 ~~in partnership with local economic development~~  
19 ~~organizations to identify the priority workforce needs of~~  
20 ~~the local industry.~~

21 ~~(2) Training partners (that is, community-based~~  
22 ~~organizations and employers) shall work together to design~~  
23 ~~programs with maximum benefits to local disadvantaged~~  
24 ~~persons and local employers.~~

25 ~~(3) Employers must be involved in identifying specific~~  
26 ~~skill training needs, planning curriculum, assisting in~~

1 ~~training activities, providing job opportunities, and~~  
2 ~~coordinating job retention for people hired after training~~  
3 ~~through this program and follow up support.~~

4 ~~(4) The community based organizations shall serve~~  
5 ~~disadvantaged persons, including welfare recipients.~~

6 (f) The Department shall adopt rules for the grant program  
7 and shall create a competitive application procedure for those  
8 grants to be awarded beginning in fiscal year 2022. Grants  
9 shall be awarded and performance measured based on criteria  
10 set forth in Notices of Funding Opportunity. 1998. Grants  
11 ~~shall be based on a performance based contracting system. Each~~  
12 ~~grant shall be based on the cost of providing the training~~  
13 ~~services and the goals negotiated and made a part of the~~  
14 ~~contract between the Department and the training partners. The~~  
15 ~~goals shall include the number of people to be trained, the~~  
16 ~~number who stay in the program, the number who complete the~~  
17 ~~program, the number who enter employment, their wages, and the~~  
18 ~~number who retain employment. The level of success in~~  
19 ~~achieving employment, wage, and retention goals shall be a~~  
20 ~~primary consideration for determining contract renewals and~~  
21 ~~subsequent funding levels. In setting the goals, due~~  
22 ~~consideration shall be given to the education, work~~  
23 ~~experience, and job readiness of the trainees; their barriers~~  
24 ~~to employment; and the local job market. Periodic payments~~  
25 ~~under the contracts shall be based on the degree to which the~~  
26 ~~relevant negotiated goals have been met during the payment~~



1 ~~period.~~

2 (Source: P.A. 94-793, eff. 5-19-06.)

3 (20 ILCS 605/605-418 new)

4 Sec. 605-418. The Research in Illinois to Spur Economic  
5 Recovery Program.

6 (a) There is established the Research in Illinois to Spur  
7 Economic Recovery (RISE) program to be administered by the  
8 Department for the purpose of responding to the negative  
9 economic impacts of the COVID-19 public health emergency by  
10 spurring strategic economic growth and recovery in distressed  
11 industries and regions.

12 (b) The RISE Program shall provide for:

13 (1) Statewide post-COVID-19 research and planning. The  
14 Department shall conduct research on post-COVID-19 trends  
15 in key industries of focus for Illinois impacted by the  
16 COVID-19 public health emergency. The Department will  
17 complete an assessment of regional economies within the  
18 state with the goal of answering:

19 (A) How have prominent industries in each region  
20 of Illinois been impacted by COVID-19?

21 (B) Where in Illinois are the key assets to  
22 leverage for investment?

23 (C) What is the status of existing regional  
24 planning efforts throughout the state?

25 (D) What regional infrastructure investments might

1           spur new economic development?

2           (E) What are the needs in terms of access to  
3           capital, business attraction, and community  
4           cooperation that need more investment?

5           (2) Support for regional and local planning, primarily  
6           in economically distressed areas. The RISE Program will  
7           fund grants to local governmental units and regional  
8           economic development organizations to update outdated  
9           economic plans or prepare new ones to improve alignment  
10           with a statewide COVID-19 economic recovery. Grants will  
11           be prioritized for research in regions and localities  
12           which are most economically distressed, as determined by  
13           the Department.

14           (3) Support statewide and regional efforts to improve  
15           the efficacy of economic relief programs. Adding to the  
16           research and planning effort, contracts, grants, and  
17           awards may be released to support efficacy review efforts  
18           of existing or proposed economic relief programs at the  
19           state and regional level. This includes conducting data  
20           analysis, targeted consumer outreach, and research  
21           improvements to data or technology infrastructure.

22           (4) RISE implementation grants. The Department will  
23           prioritize grantmaking to establish initiatives, launch  
24           pilot projects, or make capital investments that are  
25           identified through research and planning efforts  
26           undertaken pursuant to paragraphs (1) through (3).

1 Implementation efforts may also include investment in  
2 quality of life amenities and strategic  
3 national/international outreach to increase available  
4 workforce in areas of need.

5 (c) The RISE Program may leverage funds from lump sum  
6 appropriations with an aligning purpose and funds appropriated  
7 specifically for the RISE Program. Expenditures from an  
8 appropriation of funds from the State CURE Fund shall be for  
9 purposes permitted by Section 9901 of the American Rescue Plan  
10 Act of 2021 and all related federal guidance.

11 (20 ILCS 605/605-1065 new)

12 Sec. 605-1065. American Rescue Plan Capital Assets Program  
13 (or ARPCAP). From funds appropriated, directly or indirectly,  
14 from moneys received by the State from the Coronavirus State  
15 Fiscal Recovery Fund, the Department shall expend funds for  
16 grants, contracts, and loans to eligible recipients for  
17 purposes permitted by Section 9901 of the American Rescue Plan  
18 Act of 2021 and all related federal guidance.

19 Section 10-15. The Illinois Promotion Act is amended by  
20 changing Section 8a as follows:

21 (20 ILCS 665/8a) (from Ch. 127, par. 200-28a)

22 Sec. 8a. Tourism grants and loans.

23 (1) The Department is authorized to make grants and loans,

1 subject to appropriations by the General Assembly for this  
2 purpose from the Tourism Promotion Fund, to counties,  
3 municipalities, local promotion groups, not-for-profit  
4 organizations, or for-profit businesses for the development or  
5 improvement of tourism attractions in Illinois. Individual  
6 grants and loans shall not exceed \$1,000,000 and shall not  
7 exceed 50% of the entire amount of the actual expenditures for  
8 the development or improvement of a tourist attraction.  
9 Agreements for loans made by the Department pursuant to this  
10 subsection may contain provisions regarding term, interest  
11 rate, security as may be required by the Department and any  
12 other provisions the Department may require to protect the  
13 State's interest.

14 (2) From appropriations to the Department from the State  
15 CURE fund for this purpose, the Department shall establish  
16 Tourism Attraction grants for purposes outlined in subsection  
17 (1). Grants under this subsection shall not exceed \$1,000,000  
18 but may exceed 50% of the entire amount of the actual  
19 expenditure for the development or improvement of a tourist  
20 attraction, including but not limited to festivals.  
21 Expenditures of such funds shall be in accordance with the  
22 permitted purposes under Section 9901 of the American Rescue  
23 Plan Act of 2021 and all related federal guidance. ~~(Blank)~~.

24 (Source: P.A. 94-91, eff. 7-1-05.)

25 Section 10-20. The Illinois Lottery Law is amended by

1 adding Section 21.14 as follows:

2 (20 ILCS 1605/21.14 new)

3 Sec. 21.14. The Coronavirus Vaccine Incentive Public  
4 Health Promotion.

5 (a) As a response to the COVID-19 public health emergency,  
6 and notwithstanding any other provision of law to the  
7 contrary, the Department, in coordination with the Department  
8 of Public Health, may develop and offer a promotion and award  
9 prizes for the purpose of encouraging Illinois residents to be  
10 vaccinated against coronavirus disease 2019 (COVID-19). The  
11 promotion will be structured as determined jointly by the  
12 Department and the Department of Public Health. The promotion  
13 will be aimed at Illinois residents receiving COVID-19  
14 vaccinations. A portion of the promotion may include  
15 scholarships or educational awards for the benefit of minors.

16 (b) The promotion may commence as soon as practical, as  
17 determined by the Department and the Department of Public  
18 Health. The form, operation, administration, parameters and  
19 duration of the promotion shall be governed by this Section,  
20 by Section 2310-628 of the Department of Public Health Powers  
21 and Duties Law, and by rules adopted by the Department and the  
22 Department of Public Health, including emergency rules  
23 pursuant to Section 5-45 of the Illinois Administrative  
24 Procedure Act.

25 (c) The Department may use the State Lottery Fund for

1 expenses incurred in awarding prizes and administering the  
2 promotion. A maximum of \$7,000,000 from the State Lottery Fund  
3 may be used for prizes awarded to adults 18 and older through  
4 the promotion.

5 (d) The State Lottery Fund may be reimbursed for amounts  
6 actually used for expenses incurred in awarding prizes and  
7 administering the promotion from amounts in the State CURE  
8 Fund.

9 (e) The funds expended and reimbursed under this section  
10 are separate and apart from the priority order established in  
11 Sections 9.1 and 9.2 of this Act.

12 (f) This Section is repealed one year after the effective  
13 date of this amendatory Act of the 102nd General Assembly.

14 Section 10-25. The Department of Public Health Powers and  
15 Duties Law of the Civil Administrative Code of Illinois is  
16 amended by adding Section 2310-628 as follows:

17 (20 ILCS 2310/2310-628 new)

18 Sec. 2310-628. The Coronavirus Vaccine Incentive Public  
19 Health Promotion.

20 (a) As a response to the COVID-19 public health emergency,  
21 and notwithstanding any other provision of law to the  
22 contrary, the Department, in coordination with the Department  
23 of the Lottery, may develop and offer a promotion and award  
24 prizes for the purpose of encouraging Illinois residents to be

1 vaccinated against coronavirus disease 2019 (COVID-19). The  
2 promotion will be structured as determined jointly by the  
3 Department and the Department of the Lottery. The promotion  
4 will be aimed at Illinois residents receiving COVID-19  
5 vaccinations. A portion of the promotion may include  
6 scholarships or educational awards for the benefit of minors.

7 (b) The promotion may commence as soon as practical, as  
8 determined by the Department and the Department of the  
9 Lottery. The form, operation, administration, parameters and  
10 duration of the promotion shall be governed by this Section,  
11 by Section 21.14 of the Illinois Lottery Law, and by rules  
12 adopted by the Department and the Department of Public Health,  
13 including emergency rules pursuant to Section 5-45 of the  
14 Illinois Administrative Procedure Act.

15 (c) The Department may use funds appropriated to it for  
16 use in promoting vaccination for expenses incurred in awarding  
17 prizes and administering the promotion. A maximum of  
18 \$3,000,000 from such appropriated funds may be used for prizes  
19 awarded through the promotion for scholarships and educational  
20 awards.

21 (d) If any other state fund is used to pay for expenses  
22 incurred in awarding prizes and administering the promotion,  
23 such fund may be reimbursed for amounts actually expended  
24 therefrom for such expenses from amounts in the State CURE  
25 Fund.

26 (e) This Section is repealed one year after the effective

1 date of this amendatory Act of the 102nd General Assembly.

2 Section 10-35. The Metropolitan Pier and Exposition  
3 Authority Act is amended by changing Sections 5, 5.6, and 18 as  
4 follows:

5 (70 ILCS 210/5) (from Ch. 85, par. 1225)

6 Sec. 5. The Metropolitan Pier and Exposition Authority  
7 shall also have the following rights and powers:

8 (a) To accept from Chicago Park Fair, a corporation,  
9 an assignment of whatever sums of money it may have  
10 received from the Fair and Exposition Fund, allocated by  
11 the Department of Agriculture of the State of Illinois,  
12 and Chicago Park Fair is hereby authorized to assign, set  
13 over and transfer any of those funds to the Metropolitan  
14 Pier and Exposition Authority. The Authority has the right  
15 and power hereafter to receive sums as may be distributed  
16 to it by the Department of Agriculture of the State of  
17 Illinois from the Fair and Exposition Fund pursuant to the  
18 provisions of Sections 5, 6i, and 28 of the State Finance  
19 Act. All sums received by the Authority shall be held in  
20 the sole custody of the secretary-treasurer of the  
21 Metropolitan Pier and Exposition Board.

22 (b) To accept the assignment of, assume and execute  
23 any contracts heretofore entered into by Chicago Park  
24 Fair.



1           (c) To acquire, own, construct, equip, lease, operate  
2 and maintain grounds, buildings and facilities to carry  
3 out its corporate purposes and duties, and to carry out or  
4 otherwise provide for the recreational, cultural,  
5 commercial or residential development of Navy Pier, and to  
6 fix and collect just, reasonable and nondiscriminatory  
7 charges for the use thereof. The charges so collected  
8 shall be made available to defray the reasonable expenses  
9 of the Authority and to pay the principal of and the  
10 interest upon any revenue bonds issued by the Authority.  
11 The Authority shall be subject to and comply with the Lake  
12 Michigan and Chicago Lakefront Protection Ordinance, the  
13 Chicago Building Code, the Chicago Zoning Ordinance, and  
14 all ordinances and regulations of the City of Chicago  
15 contained in the following Titles of the Municipal Code of  
16 Chicago: Businesses, Occupations and Consumer Protection;  
17 Health and Safety; Fire Prevention; Public Peace, Morals  
18 and Welfare; Utilities and Environmental Protection;  
19 Streets, Public Ways, Parks, Airports and Harbors;  
20 Electrical Equipment and Installation; Housing and  
21 Economic Development (only Chapter 5-4 thereof); and  
22 Revenue and Finance (only so far as such Title pertains to  
23 the Authority's duty to collect taxes on behalf of the  
24 City of Chicago).

25           (d) To enter into contracts treating in any manner  
26 with the objects and purposes of this Act.

1           (e) To lease any buildings to the Adjutant General of  
2 the State of Illinois for the use of the Illinois National  
3 Guard or the Illinois Naval Militia.

4           (f) To exercise the right of eminent domain by  
5 condemnation proceedings in the manner provided by the  
6 Eminent Domain Act, including, with respect to Site B  
7 only, the authority to exercise quick take condemnation by  
8 immediate vesting of title under Article 20 of the Eminent  
9 Domain Act, to acquire any privately owned real or  
10 personal property and, with respect to Site B only, public  
11 property used for rail transportation purposes (but no  
12 such taking of such public property shall, in the  
13 reasonable judgment of the owner, interfere with such rail  
14 transportation) for the lawful purposes of the Authority  
15 in Site A, at Navy Pier, and at Site B. Just compensation  
16 for property taken or acquired under this paragraph shall  
17 be paid in money or, notwithstanding any other provision  
18 of this Act and with the agreement of the owner of the  
19 property to be taken or acquired, the Authority may convey  
20 substitute property or interests in property or enter into  
21 agreements with the property owner, including leases,  
22 licenses, or concessions, with respect to any property  
23 owned by the Authority, or may provide for other lawful  
24 forms of just compensation to the owner. Any property  
25 acquired in condemnation proceedings shall be used only as  
26 provided in this Act. Except as otherwise provided by law,

1 the City of Chicago shall have a right of first refusal  
2 prior to any sale of any such property by the Authority to  
3 a third party other than substitute property. The  
4 Authority shall develop and implement a relocation plan  
5 for businesses displaced as a result of the Authority's  
6 acquisition of property. The relocation plan shall be  
7 substantially similar to provisions of the Uniform  
8 Relocation Assistance and Real Property Acquisition Act  
9 and regulations promulgated under that Act relating to  
10 assistance to displaced businesses. To implement the  
11 relocation plan the Authority may acquire property by  
12 purchase or gift or may exercise the powers authorized in  
13 this subsection (f), except the immediate vesting of title  
14 under Article 20 of the Eminent Domain Act, to acquire  
15 substitute private property within one mile of Site B for  
16 the benefit of displaced businesses located on property  
17 being acquired by the Authority. However, no such  
18 substitute property may be acquired by the Authority  
19 unless the mayor of the municipality in which the property  
20 is located certifies in writing that the acquisition is  
21 consistent with the municipality's land use and economic  
22 development policies and goals. The acquisition of  
23 substitute property is declared to be for public use. In  
24 exercising the powers authorized in this subsection (f),  
25 the Authority shall use its best efforts to relocate  
26 businesses within the area of McCormick Place or, failing

1 that, within the City of Chicago.

2 (g) To enter into contracts relating to construction  
3 projects which provide for the delivery by the contractor  
4 of a completed project, structure, improvement, or  
5 specific portion thereof, for a fixed maximum price, which  
6 contract may provide that the delivery of the project,  
7 structure, improvement, or specific portion thereof, for  
8 the fixed maximum price is insured or guaranteed by a  
9 third party capable of completing the construction.

10 (h) To enter into agreements with any person with  
11 respect to the use and occupancy of the grounds,  
12 buildings, and facilities of the Authority, including  
13 concession, license, and lease agreements on terms and  
14 conditions as the Authority determines. Notwithstanding  
15 Section 24, agreements with respect to the use and  
16 occupancy of the grounds, buildings, and facilities of the  
17 Authority for a term of more than one year shall be entered  
18 into in accordance with the procurement process provided  
19 for in Section 25.1.

20 (i) To enter into agreements with any person with  
21 respect to the operation and management of the grounds,  
22 buildings, and facilities of the Authority or the  
23 provision of goods and services on terms and conditions as  
24 the Authority determines.

25 (j) After conducting the procurement process provided  
26 for in Section 25.1, to enter into one or more contracts to

1 provide for the design and construction of all or part of  
2 the Authority's Expansion Project grounds, buildings, and  
3 facilities. Any contract for design and construction of  
4 the Expansion Project shall be in the form authorized by  
5 subsection (g), shall be for a fixed maximum price not in  
6 excess of the funds that are authorized to be made  
7 available for those purposes during the term of the  
8 contract, and shall be entered into before commencement of  
9 construction.

10 (k) To enter into agreements, including project  
11 agreements with labor unions, that the Authority deems  
12 necessary to complete the Expansion Project or any other  
13 construction or improvement project in the most timely and  
14 efficient manner and without strikes, picketing, or other  
15 actions that might cause disruption or delay and thereby  
16 add to the cost of the project.

17 (l) To provide incentives to organizations and  
18 entities that agree to make use of the grounds, buildings,  
19 and facilities of the Authority for conventions, meetings,  
20 or trade shows. The incentives may take the form of  
21 discounts from regular fees charged by the Authority,  
22 subsidies for or assumption of the costs incurred with  
23 respect to the convention, meeting, or trade show, or  
24 other inducements. The Authority shall award incentives to  
25 attract or retain large conventions, meetings, and trade  
26 shows ~~to its facilities~~ under the terms set forth in this

1 subsection (1) from amounts appropriated to the Authority  
2 from the Metropolitan Pier and Exposition Authority  
3 Incentive Fund for this purpose.

4 No later than May 15 of each year, the Chief Executive  
5 Officer of the Metropolitan Pier and Exposition Authority  
6 shall certify to the State Comptroller and the State  
7 Treasurer the amounts of incentive grant funds used during  
8 the current fiscal year to provide incentives for  
9 conventions, meetings, or trade shows that:

10 (i) have been approved by the Authority, in  
11 consultation with an organization meeting the  
12 qualifications set out in Section 5.6 of this Act,  
13 provided the Authority has entered into a marketing  
14 agreement with such an organization,

15 (ii) (A) for fiscal years prior to 2022 and after  
16 2024, demonstrate registered attendance in excess of  
17 5,000 individuals or in excess of 10,000 individuals,  
18 as appropriate;

19 (B) for fiscal years 2022 through 2024,  
20 demonstrate registered attendance in excess of 3,000  
21 individuals or in excess of 5,000 individuals, as  
22 appropriate; or

23 (C) for fiscal years 2022 and 2023, regardless of  
24 registered attendance, demonstrate incurrence of costs  
25 associated with mitigation of COVID-19, including, but  
26 not limited to, costs for testing and screening,

1           contact tracing and notification, personal protective  
2           equipment, and other physical and organizational  
3           costs, and

4           (iii) in the case of subparagraphs (A) and (B) of  
5           paragraph (ii), but for the incentive, would not have  
6           used the facilities of the Authority for the  
7           convention, meeting, or trade show. The State  
8           Comptroller may request that the Auditor General  
9           conduct an audit of the accuracy of the certification.  
10          If the State Comptroller determines by this process of  
11          certification that incentive funds, in whole or in  
12          part, were disbursed by the Authority by means other  
13          than in accordance with the standards of this  
14          subsection (1), then any amount transferred to the  
15          Metropolitan Pier and Exposition Authority Incentive  
16          Fund shall be reduced during the next subsequent  
17          transfer in direct proportion to that amount  
18          determined to be in violation of the terms set forth in  
19          this subsection (1).

20          On July 15, 2012, the Comptroller shall order  
21          transferred, and the Treasurer shall transfer, into the  
22          Metropolitan Pier and Exposition Authority Incentive Fund  
23          from the General Revenue Fund the sum of \$7,500,000 plus  
24          an amount equal to the incentive grant funds certified by  
25          the Chief Executive Officer as having been lawfully paid  
26          under the provisions of this Section in the previous 2

1 fiscal years that have not otherwise been transferred into  
2 the Metropolitan Pier and Exposition Authority Incentive  
3 Fund, provided that transfers in excess of \$15,000,000  
4 shall not be made in any fiscal year.

5 On July 15, 2013, the Comptroller shall order  
6 transferred, and the Treasurer shall transfer, into the  
7 Metropolitan Pier and Exposition Authority Incentive Fund  
8 from the General Revenue Fund the sum of \$7,500,000 plus  
9 an amount equal to the incentive grant funds certified by  
10 the Chief Executive Officer as having been lawfully paid  
11 under the provisions of this Section in the previous  
12 fiscal year that have not otherwise been transferred into  
13 the Metropolitan Pier and Exposition Authority Incentive  
14 Fund, provided that transfers in excess of \$15,000,000  
15 shall not be made in any fiscal year.

16 On July 15, 2014, and every year thereafter, the  
17 Comptroller shall order transferred, and the Treasurer  
18 shall transfer, into the Metropolitan Pier and Exposition  
19 Authority Incentive Fund from the General Revenue Fund an  
20 amount equal to the incentive grant funds certified by the  
21 Chief Executive Officer as having been lawfully paid under  
22 the provisions of this Section in the previous fiscal year  
23 that have not otherwise been transferred into the  
24 Metropolitan Pier and Exposition Authority Incentive Fund,  
25 provided that (1) no transfers with respect to any  
26 previous fiscal year shall be made after the transfer has



1           been made with respect to the 2017 fiscal year until the  
2           transfer that is made for the 2022 fiscal year and  
3           thereafter, and no transfers with respect to any previous  
4           fiscal year shall be made after the transfer has been made  
5           with respect to the 2026 fiscal year, and (2) transfers in  
6           excess of \$15,000,000 shall not be made in any fiscal  
7           year.

8           After a transfer has been made under this subsection  
9           (1), the Chief Executive Officer shall file a request for  
10          payment with the Comptroller evidencing that the incentive  
11          grants have been made and the Comptroller shall thereafter  
12          order paid, and the Treasurer shall pay, the requested  
13          amounts to the Metropolitan Pier and Exposition Authority.

14          Excluding any amounts related to the payment of costs  
15          associated with the mitigation of COVID-19 in accordance  
16          with this subsection (1), in ~~in~~ no case shall more than  
17          \$5,000,000 be used in any one year by the Authority for  
18          incentives granted conventions, meetings, or trade shows  
19          with a registered attendance of (1) more than 5,000 and  
20          less than 10,000 prior to the 2022 fiscal year and after  
21          the 2024 fiscal year and (2) more than 3,000 and less than  
22          5,000 for fiscal years 2022 through 2024. Amounts in the  
23          Metropolitan Pier and Exposition Authority Incentive Fund  
24          shall only be used by the Authority for incentives paid to  
25          attract or retain large conventions, meetings, and trade  
26          shows ~~to its facilities~~ as provided in this subsection

1 (1).

2 (1-5) The Village of Rosemont shall provide incentives  
3 from amounts transferred into the Convention Center  
4 Support Fund to retain and attract conventions, meetings,  
5 or trade shows to the Donald E. Stephens Convention Center  
6 under the terms set forth in this subsection (1-5).

7 No later than May 15 of each year, the Mayor of the  
8 Village of Rosemont or his or her designee shall certify  
9 to the State Comptroller and the State Treasurer the  
10 amounts of incentive grant funds used during the previous  
11 fiscal year to provide incentives for conventions,  
12 meetings, or trade shows that (1) have been approved by  
13 the Village, (2) demonstrate registered attendance in  
14 excess of 5,000 individuals, and (3) but for the  
15 incentive, would not have used the Donald E. Stephens  
16 Convention Center facilities for the convention, meeting,  
17 or trade show. The State Comptroller may request that the  
18 Auditor General conduct an audit of the accuracy of the  
19 certification.

20 If the State Comptroller determines by this process of  
21 certification that incentive funds, in whole or in part,  
22 were disbursed by the Village by means other than in  
23 accordance with the standards of this subsection (1-5),  
24 then the amount transferred to the Convention Center  
25 Support Fund shall be reduced during the next subsequent  
26 transfer in direct proportion to that amount determined to

1 be in violation of the terms set forth in this subsection  
2 (1-5).

3 On July 15, 2012, and each year thereafter, the  
4 Comptroller shall order transferred, and the Treasurer  
5 shall transfer, into the Convention Center Support Fund  
6 from the General Revenue Fund the amount of \$5,000,000 for  
7 (i) incentives to attract large conventions, meetings, and  
8 trade shows to the Donald E. Stephens Convention Center,  
9 and (ii) to be used by the Village of Rosemont for the  
10 repair, maintenance, and improvement of the Donald E.  
11 Stephens Convention Center and for debt service on debt  
12 instruments issued for those purposes by the village. No  
13 later than 30 days after the transfer, the Comptroller  
14 shall order paid, and the Treasurer shall pay, to the  
15 Village of Rosemont the amounts transferred.

16 (m) To enter into contracts with any person conveying  
17 the naming rights or other intellectual property rights  
18 with respect to the grounds, buildings, and facilities of  
19 the Authority.

20 (n) To enter into grant agreements with the Chicago  
21 Convention and Tourism Bureau providing for the marketing  
22 of the convention facilities to large and small  
23 conventions, meetings, and trade shows and the promotion  
24 of the travel industry in the City of Chicago, provided  
25 such agreements meet the requirements of Section 5.6 of  
26 this Act. Receipts of the Authority from the increase in

1 the airport departure tax authorized by Section 13(f) of  
2 this amendatory Act of the 96th General Assembly and,  
3 subject to appropriation to the Authority, funds deposited  
4 in the Chicago Travel Industry Promotion Fund pursuant to  
5 Section 6 of the Hotel Operators' Occupation Tax Act shall  
6 be granted to the Bureau for such purposes.

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

8 (70 ILCS 210/5.6)

9 Sec. 5.6. Marketing agreement.

10 (a) The Authority shall enter into a marketing agreement  
11 with a not-for-profit organization headquartered in Chicago  
12 and recognized by the Department of Commerce and Economic  
13 Opportunity as a certified local tourism and convention bureau  
14 entitled to receive State tourism grant funds, provided the  
15 bylaws of the organization establish a board of the  
16 organization that is comprised of 35 members serving 3-year  
17 staggered terms, including the following:

18 (1) no less than 8 members appointed by the Mayor of  
19 Chicago, to include:

20 (A) a Chair of the board of the organization  
21 appointed by the Mayor of the City of Chicago from  
22 among the business and civic leaders of Chicago who  
23 are not engaged in the hospitality business or who  
24 have not served as a member of the Board or as chief  
25 executive officer of the Authority; and

1 (B) 7 members from among the cultural, economic  
2 development, or civic leaders of Chicago;

3 (2) the chairperson of the interim board or Board of  
4 the Authority, or his or her designee;

5 (3) a representative from the department in the City  
6 of Chicago that is responsible for the operation of  
7 Chicago-area airports;

8 (4) a representative from the department in the City  
9 of Chicago that is responsible for the regulation of  
10 Chicago-area livery vehicles;

11 (5) at least 1, but no more than:

12 (A) 2 ~~5~~ members from the hotel industry;

13 (B) 2 ~~5~~ members representing Chicago arts and  
14 cultural institutions or projects;

15 (C) 2 members from the restaurant industry;

16 (D) 2 members employed by or representing an  
17 entity responsible for a trade show;

18 (E) 2 members representing unions;

19 (F) 2 members from the attractions industry; and

20 (6) 7 members appointed by the Governor, including the  
21 Director of the Illinois Department of Commerce and  
22 Economic Opportunity, ex officio, as well as 3 members  
23 from the hotel industry and 3 members representing Chicago  
24 arts and cultural institutions or projects.

25 The bylaws of the organization may provide for the  
26 appointment of a City of Chicago alderman as an ex officio

1 member, and may provide for other ex officio members who shall  
2 serve terms of one year.

3 Persons with a real or apparent conflict of interest shall  
4 not be appointed to the board. Members of the board of the  
5 organization shall not serve more than 2 terms. The bylaws  
6 shall require the following: (i) that the Chair of the  
7 organization name no less than 5 and no more than 9 members to  
8 the Executive Committee of the organization, one of whom must  
9 be the chairperson of the interim board or Board of the  
10 Authority, and (ii) a provision concerning conflict of  
11 interest and a requirement that a member abstain from  
12 participating in board action if there is a threat to the  
13 independence of judgment created by any conflict of interest  
14 or if participation is likely to have a negative effect on  
15 public confidence in the integrity of the board.

16 (b) The Authority shall notify the Department of Revenue  
17 within 10 days after entering into a contract pursuant to this  
18 Section.

19 (Source: P.A. 96-898, eff. 5-27-10; 96-899, eff. 5-28-10;  
20 97-1122, eff. 8-27-12.)

21 (70 ILCS 210/18) (from Ch. 85, par. 1238)

22 Sec. 18. Regular meetings of the Board shall be held at  
23 least 8 times ~~once~~ in each calendar year ~~month~~, the time and  
24 place of such meetings to be fixed by the Board, provided that,  
25 if a meeting is not held in a calendar month, a meeting shall

1 be held in the following calendar month. All action and  
2 meetings of the Board and its committees shall be subject to  
3 the provisions of the Open Meetings Act. A majority of the  
4 statutorily authorized members of the Board shall constitute a  
5 quorum for the transaction of business. All action of the  
6 Board shall be by rule, regulation, ordinance or resolution  
7 and the affirmative vote of at least a majority of the  
8 statutorily authorized members shall be necessary for the  
9 adoption of any rule, regulation, ordinance or resolution. All  
10 rules, regulations, ordinances, resolutions and all  
11 proceedings of the Authority and all documents and records in  
12 its possession shall be public records, and open to public  
13 inspection, except such documents and records as shall be kept  
14 or prepared by the Board for use in negotiations, action or  
15 proceedings to which the Authority is a party. All records of  
16 the Authority shall be subject to the provisions of the  
17 Illinois Freedom of Information Act.

18 (Source: P.A. 84-1027.)

19 Section 10-40. The University of Illinois Act is amended  
20 by changing Section 7 as follows:

21 (110 ILCS 305/7) (from Ch. 144, par. 28)

22 Sec. 7. Powers of trustees.

23 (a) The trustees shall have power to provide for the  
24 requisite buildings, apparatus, and conveniences; to fix the

1 rates for tuition; to appoint such professors and instructors,  
2 and to establish and provide for the management of such model  
3 farms, model art, and other departments and professorships, as  
4 may be required to teach, in the most thorough manner, such  
5 branches of learning as are related to agriculture and the  
6 mechanic arts, and military tactics, without excluding other  
7 scientific and classical studies. The trustees shall, upon the  
8 written request of an employee withhold from the compensation  
9 of that employee any dues, payments or contributions payable  
10 by such employee to any labor organization as defined in the  
11 Illinois Educational Labor Relations Act. Under such  
12 arrangement, an amount shall be withheld from each regular  
13 payroll period which is equal to the pro rata share of the  
14 annual dues plus any payments or contributions, and the  
15 trustees shall transmit such withholdings to the specified  
16 labor organization within 10 working days from the time of the  
17 withholding. They may accept the endowments and voluntary  
18 professorships or departments in the University, from any  
19 person or persons or corporations who may offer the same, and,  
20 at any regular meeting of the board, may prescribe rules and  
21 regulations in relation to such endowments and declare on what  
22 general principles they may be admitted: Provided, that such  
23 special voluntary endowments or professorships shall not be  
24 incompatible with the true design and scope of the act of  
25 congress, or of this Act: Provided, that no student shall at  
26 any time be allowed to remain in or about the University in



1 idleness, or without full mental or industrial occupation: And  
2 provided further, that the trustees, in the exercise of any of  
3 the powers conferred by this Act, shall not create any  
4 liability or indebtedness in excess of the funds in the hands  
5 of the treasurer of the University at the time of creating such  
6 liability or indebtedness, and which may be specially and  
7 properly applied to the payment of the same. Except as  
8 otherwise provided in this section, any ~~Any~~ lease to the  
9 trustees of lands, buildings or facilities which will support  
10 scientific research and development in such areas as high  
11 technology, super computing, microelectronics, biotechnology,  
12 robotics, physics and engineering shall be for a term not to  
13 exceed 18 years, and may grant to the trustees the option to  
14 purchase the lands, buildings or facilities. The lease shall  
15 recite that it is subject to termination and cancellation in  
16 any year for which the General Assembly fails to make an  
17 appropriation to pay the rent payable under the terms of the  
18 lease.

19 Leases for the purposes described herein exceeding 5 years  
20 shall have the approval of the Illinois Board of Higher  
21 Education.

22 The Board of Trustees may, directly or in cooperation with  
23 other institutions of higher education, acquire by purchase or  
24 lease or otherwise, and construct, enlarge, improve, equip,  
25 complete, operate, control and manage medical research and  
26 high technology parks, together with the necessary lands,

1 buildings, facilities, equipment and personal property  
2 therefor, to encourage and facilitate (a) the location and  
3 development of business and industry in the State of Illinois,  
4 and (b) the increased application and development of  
5 technology and (c) the improvement and development of the  
6 State's economy. The Board of Trustees may lease to nonprofit  
7 corporations all or any part of the land, buildings,  
8 facilities, equipment or other property included in a medical  
9 research and high technology park upon such terms and  
10 conditions as the University of Illinois may deem advisable  
11 and enter into any contract or agreement with such nonprofit  
12 corporations as may be necessary or suitable for the  
13 construction, financing, operation and maintenance and  
14 management of any such park; and may lease to any person, firm,  
15 partnership or corporation, either public or private, any part  
16 or all of the land, building, facilities, equipment or other  
17 property of such park for such purposes and upon such rentals,  
18 terms and conditions as the University may deem advisable; and  
19 may finance all or part of the cost of any such park, including  
20 the purchase, lease, construction, reconstruction,  
21 improvement, remodeling, addition to, and extension and  
22 maintenance of all or part of such high technology park, and  
23 all equipment and furnishings, by legislative appropriations,  
24 government grants, contracts, private gifts, loans, receipts  
25 from the operation of such high technology park, rentals and  
26 similar receipts; and may make its other facilities and

1 services available to tenants or other occupants of any such  
2 park at rates which are reasonable and appropriate.

3 The Board of Trustees may, directly or in cooperation with  
4 other members and partners of the collaborative research and  
5 academic initiative known as the Chicago Quantum Exchange,  
6 including, without limitation, other institutions of higher  
7 education, hereinafter each individually referred to as a "CQE  
8 partner", finance, design, construct, enlarge, improve, equip,  
9 complete, operate, control, and manage a facility or  
10 facilities for the research and development of quantum  
11 information sciences and technologies, hereinafter referred to  
12 as the "quantum science facilities". Notwithstanding any other  
13 provision of applicable law: (1) the quantum science  
14 facilities may be located on land owned by the Board of  
15 Trustees or a CQE partner; and (2) costs incurred in  
16 connection with the design, construction, enlargement,  
17 improvement, equipping, and completion of the quantum science  
18 facilities may be paid with funds appropriated to the Capital  
19 Development Board from the Build Illinois Bond Fund for a  
20 grant to the Board of Trustees for the quantum science  
21 facilities, whether the quantum science facilities are located  
22 on land owned by the Board of Trustees or by a CQE partner;  
23 provided, however, that if any quantum science facilities are  
24 located on land owned by a CQE partner, the use of such grant  
25 funds shall be subject to, and contingent upon, the lease by  
26 the Board of Trustees, as lessee, of a portion of such quantum

1 science facilities for a term equal to at least the useful life  
2 of such quantum science facilities. The leased premises under  
3 any such lease shall bear a reasonable relationship to the  
4 proportional share of the costs paid by such grant funds. Any  
5 such lease shall give the Board of Trustees the right to  
6 terminate the lease before the expiration of its term if the  
7 General Assembly fails to appropriate sufficient funds to pay  
8 rent due under the lease.

9 The Trustees shall have power (a) to purchase real  
10 property and easements, and (b) to acquire real property and  
11 easements in the manner provided by law for the exercise of the  
12 right of eminent domain, and in the event negotiations for the  
13 acquisition of real property or easements for making any  
14 improvement which the Trustees are authorized to make shall  
15 have proven unsuccessful and the Trustees shall have by  
16 resolution adopted a schedule or plan of operation for the  
17 execution of the project and therein made a finding that it is  
18 necessary to take such property or easements immediately or at  
19 some specified later date in order to comply with the  
20 schedule, the Trustees may acquire such property or easements  
21 in the same manner provided in Article 20 of the Eminent Domain  
22 Act (quick-take procedure).

23 The Board of Trustees also shall have power to agree with  
24 the State's Attorney of the county in which any properties of  
25 the Board are located to pay for services rendered by the  
26 various taxing districts for the years 1944 through 1949 and

1 to pay annually for services rendered thereafter by such  
2 district such sums as may be determined by the Board upon  
3 properties used solely for income producing purposes, title to  
4 which is held by said Board of Trustees, upon properties  
5 leased to members of the staff of the University of Illinois,  
6 title to which is held in trust for said Board of Trustees and  
7 upon properties leased to for-profit entities the title to  
8 which properties is held by the Board of Trustees. A certified  
9 copy of any such agreement made with the State's Attorney  
10 shall be filed with the County Clerk and such sums shall be  
11 distributed to the respective taxing districts by the County  
12 Collector in such proportions that each taxing district will  
13 receive therefrom such proportion as the tax rate of such  
14 taxing district bears to the total tax rate that would be  
15 levied against such properties if they were not exempt from  
16 taxation under the Property Tax Code.

17 The Board of Trustees of the University of Illinois,  
18 subject to the applicable civil service law, may appoint  
19 persons to be members of the University of Illinois Police  
20 Department. Members of the Police Department shall be peace  
21 officers and as such have all powers possessed by policemen in  
22 cities, and sheriffs, including the power to make arrests on  
23 view or warrants of violations of state statutes and city or  
24 county ordinances, except that they may exercise such powers  
25 only in counties wherein the University and any of its  
26 branches or properties are located when such is required for

1 the protection of university properties and interests, and its  
2 students and personnel, and otherwise, within such counties,  
3 when requested by appropriate state or local law enforcement  
4 officials; provided, however, that such officer shall have no  
5 power to serve and execute civil processes.

6 The Board of Trustees must authorize to each member of the  
7 University of Illinois Police Department and to any other  
8 employee of the University of Illinois exercising the powers  
9 of a peace officer a distinct badge that, on its face, (i)  
10 clearly states that the badge is authorized by the University  
11 of Illinois and (ii) contains a unique identifying number. No  
12 other badge shall be authorized by the University of Illinois.  
13 Nothing in this paragraph prohibits the Board of Trustees from  
14 issuing shields or other distinctive identification to  
15 employees not exercising the powers of a peace officer if the  
16 Board of Trustees determines that a shield or distinctive  
17 identification is needed by the employee to carry out his or  
18 her responsibilities.

19 The Board of Trustees may own, operate, or govern, by or  
20 through the College of Medicine at Peoria, a managed care  
21 community network established under subsection (b) of Section  
22 5-11 of the Illinois Public Aid Code.

23 The powers of the trustees as herein designated are  
24 subject to the provisions of "An Act creating a Board of Higher  
25 Education, defining its powers and duties, making an  
26 appropriation therefor, and repealing an Act herein named",

1 approved August 22, 1961, as amended.

2 The Board of Trustees shall have the authority to adopt  
3 all administrative rules which may be necessary for the  
4 effective administration, enforcement and regulation of all  
5 matters for which the Board has jurisdiction or  
6 responsibility.

7 (b) To assist in the provision of buildings and facilities  
8 beneficial to, useful for, or supportive of University  
9 purposes, the Board of Trustees of the University of Illinois  
10 may exercise the following powers with regard to the area  
11 located on or adjacent to the University of Illinois at  
12 Chicago campus and bounded as follows: on the West by Morgan  
13 Street; on the North by Roosevelt Road; on the East by Union  
14 Street; and on the South by 16th Street, in the City of  
15 Chicago:

16 (1) Acquire any interests in land, buildings, or  
17 facilities by purchase, including installments payable  
18 over a period allowed by law, by lease over a term of such  
19 duration as the Board of Trustees shall determine, or by  
20 exercise of the power of eminent domain;

21 (2) Sub-lease or contract to purchase through  
22 installments all or any portion of buildings or facilities  
23 for such duration and on such terms as the Board of  
24 Trustees shall determine, including a term that exceeds 5  
25 years, provided that each such lease or purchase contract  
26 shall be and shall recite that it is subject to

1 termination and cancellation in any year for which the  
2 General Assembly fails to make an appropriation to pay the  
3 rent or purchase installments payable under the terms of  
4 such lease or purchase contract; and

5 (3) Sell property without compliance with the State  
6 Property Control Act and retain proceeds in the University  
7 Treasury in a special, separate development fund account  
8 which the Auditor General shall examine to assure  
9 compliance with this Act.

10 Any buildings or facilities to be developed on the land shall  
11 be buildings or facilities that, in the determination of the  
12 Board of Trustees, in whole or in part: (i) are for use by the  
13 University; or (ii) otherwise advance the interests of the  
14 University, including, by way of example, residential  
15 facilities for University staff and students and commercial  
16 facilities which provide services needed by the University  
17 community. Revenues from the development fund account may be  
18 withdrawn by the University for the purpose of demolition and  
19 the processes associated with demolition; routine land and  
20 property acquisition; extension of utilities; streetscape  
21 work; landscape work; surface and structure parking;  
22 sidewalks, recreational paths, and street construction; and  
23 lease and lease purchase arrangements and the professional  
24 services associated with the planning and development of the  
25 area. Moneys from the development fund account used for any  
26 other purpose must be deposited into and appropriated from the



1 General Revenue Fund. Buildings or facilities leased to an  
2 entity or person other than the University shall not be  
3 subject to any limitations applicable to a State supported  
4 college or university under any law. All development on the  
5 land and all use of any buildings or facilities shall be  
6 subject to the control and approval of the Board of Trustees.

7 (c) The Board of Trustees shall have the power to borrow  
8 money, as necessary, from time to time in anticipation of  
9 receiving tuition, payments from the State of Illinois, or  
10 other revenues or receipts of the University, also known as  
11 anticipated moneys. The borrowing limit shall be capped at  
12 100% of the total amount of payroll and other expense vouchers  
13 submitted and payable to the University for fiscal year 2010  
14 expenses, but unpaid by the State Comptroller's office. Prior  
15 to borrowing any funds, the University shall request from the  
16 Comptroller's office a verification of the borrowing limit and  
17 shall include the estimated date on which such borrowing shall  
18 occur. The borrowing limit cap shall be verified by the State  
19 Comptroller's office not prior to 45 days before any estimated  
20 date for executing any promissory note or line of credit  
21 established under this subsection (c). The principal amount  
22 borrowed under a promissory note or line of credit shall not  
23 exceed 75% of the borrowing limit. Within 15 days after  
24 borrowing funds under any promissory note or line of credit  
25 established under this subsection (c), the University shall  
26 submit to the Governor's Office of Management and Budget, the

1 Speaker of the House of Representatives, the Minority Leader  
2 of the House of Representatives, the President of the Senate,  
3 and the Minority Leader of the Senate an Emergency Short Term  
4 Cash Management Plan. The Emergency Short Term Cash Management  
5 Plan shall outline the amount borrowed, the terms for  
6 repayment, the amount of outstanding State vouchers as  
7 verified by the State Comptroller's office, and the  
8 University's plan for expenditure of any borrowed funds,  
9 including, but not limited to, a detailed plan to meet payroll  
10 obligations to include collective bargaining employees, civil  
11 service employees, and academic, research, and health care  
12 personnel. The establishment of any promissory note or line of  
13 credit established under this subsection (c) must be finalized  
14 within 90 days after the effective date of this amendatory Act  
15 of the 96th General Assembly. The borrowed moneys shall be  
16 applied to the purposes of paying salaries and other expenses  
17 lawfully authorized in the University's State appropriation  
18 and unpaid by the State Comptroller. Any line of credit  
19 established under this subsection (c) shall be paid in full  
20 one year after creation or within 10 days after the date the  
21 University receives reimbursement from the State for all  
22 submitted fiscal year 2010 vouchers, whichever is earlier. Any  
23 promissory note established under this subsection (c) shall be  
24 repaid within one year after issuance of the note. The  
25 Chairman, Comptroller, or Treasurer of the Board shall execute  
26 a promissory note or similar debt instrument to evidence the

1 indebtedness incurred by the borrowing. In connection with a  
2 borrowing, the Board may establish a line of credit with a  
3 financial institution, investment bank, or broker/dealer. The  
4 obligation to make the payments due under any promissory note  
5 or line of credit established under this subsection (c) shall  
6 be a lawful obligation of the University payable from the  
7 anticipated moneys. Any borrowing under this subsection (c)  
8 shall not constitute a debt, legal or moral, of the State and  
9 shall not be enforceable against the State. The promissory  
10 note or line of credit shall be authorized by a resolution  
11 passed by the Board and shall be valid whether or not a  
12 budgeted item with respect to that resolution is included in  
13 any annual or supplemental budget adopted by the Board. The  
14 resolution shall set forth facts demonstrating the need for  
15 the borrowing, state an amount that the amount to be borrowed  
16 will not exceed, and establish a maximum interest rate limit  
17 not to exceed the maximum rate authorized by the Bond  
18 Authorization Act or 9%, whichever is less. The resolution may  
19 direct the Comptroller or Treasurer of the Board to make  
20 arrangements to set apart and hold the portion of the  
21 anticipated moneys, as received, that shall be used to repay  
22 the borrowing, subject to any prior pledges or restrictions  
23 with respect to the anticipated moneys. The resolution may  
24 also authorize the Treasurer of the Board to make partial  
25 repayments of the borrowing as the anticipated moneys become  
26 available and may contain any other terms, restrictions, or

1 limitations not inconsistent with the powers of the Board.

2 For the purposes of this subsection (c), "financial  
3 institution" means any bank subject to the Illinois Banking  
4 Act, any savings and loan association subject to the Illinois  
5 Savings and Loan Act of 1985, and any federally chartered  
6 commercial bank or savings and loan association or  
7 government-sponsored enterprise organized and operated in this  
8 State pursuant to the laws of the United States.

9 (Source: P.A. 96-909, eff. 6-8-10; 97-333, eff. 8-12-11.)

10 Section 10-45. The Illinois Public Aid Code is amended by  
11 changing Sections 5-5.7a, 5-5e, 5A-12.7, and 5A-17 as follows:

12 (305 ILCS 5/5-5.7a)

13 Sec. 5-5.7a. Pandemic related stability payments for  
14 health care providers. Notwithstanding other provisions of  
15 law, and in accordance with the Illinois Emergency Management  
16 Agency, the Department of Healthcare and Family Services shall  
17 develop a process to distribute pandemic related stability  
18 payments, from federal sources dedicated for such purposes, to  
19 health care providers that are providing care to recipients  
20 under the Medical Assistance Program. For provider types  
21 serving residents who are recipients of medical assistance  
22 under this Code and are funded by other State agencies, the  
23 Department will coordinate the distribution process of the  
24 pandemic related stability payments. Federal sources dedicated

1 to pandemic related payments include, but are not limited to,  
2 funds distributed to the State of Illinois from the  
3 Coronavirus Relief Fund pursuant to the Coronavirus Aid,  
4 Relief, and Economic Security Act ("CARES Act") and from the  
5 Coronavirus State Fiscal Recovery Fund pursuant to Section  
6 9901 of the American Rescue Plan Act of 2021, that are  
7 appropriated to the Department ~~for such purpose~~ during Fiscal  
8 Years 2020, ~~and~~ 2021, and 2022 for purposes permitted by those  
9 federal laws and related federal guidance.

10 (1) Pandemic related stability payments for these  
11 providers shall be separate and apart from any rate  
12 methodology otherwise defined in this Code to the extent  
13 permitted in accordance with Section 5001 of the CARES Act  
14 and Section 9901 of the American Rescue Plan Act of 2021  
15 and any related federal guidance.

16 (2) Payments made from moneys received from the  
17 Coronavirus Relief Fund shall be used exclusively for  
18 expenses incurred by the providers that are eligible for  
19 reimbursement from the Coronavirus Relief Fund in  
20 accordance with Section 5001 of the CARES Act and related  
21 federal guidance. Payments made from moneys received from  
22 the Coronavirus State Fiscal Recovery Fund shall be used  
23 exclusively for purposes permitted by Section 9901 of the  
24 American Rescue Plan Act of 2021 and related federal  
25 guidance. ~~related to the pandemic associated with the 2019~~  
26 ~~Novel Coronavirus (COVID 19) Public Health Emergency~~

1 ~~issued by the Secretary of the U.S. Department of Health~~  
2 ~~and Human Services (HHS) on January 31, 2020 and the~~  
3 ~~national emergency issued by the President of the United~~  
4 ~~States on March 13, 2020 between March 1, and December 30,~~  
5 ~~2020.~~

6 (3) All providers receiving pandemic related stability  
7 payments shall attest in a format to be created by the  
8 Department and be able to demonstrate that their expenses  
9 are pandemic related, were not part of their annual  
10 budgets established before March 1, 2020, and are directly  
11 associated with health care needs.

12 (4) Pandemic related stability payments will be  
13 distributed based on a schedule and framework to be  
14 established by the Department with recognition of the  
15 pandemic related acuity of the situation for each  
16 provider, taking into account the factors including, but  
17 not limited to, the following;

18 (A) the impact of the pandemic on patients served,  
19 impact on staff, and shortages of the personal  
20 protective equipment necessary for infection control  
21 efforts for all providers;

22 (B) ~~providers with high incidences of~~ COVID-19  
23 positivity rates among staff, or patients, or both;

24 (C) pandemic related workforce challenges and  
25 costs associated with temporary wage increases  
26 ~~increased~~ associated with pandemic related hazard pay

1 programs, or costs associated with which providers do  
2 not have enough staff to adequately provide care and  
3 protection to the residents and other staff;

4 (D) providers with significant reductions in  
5 utilization that result in corresponding reductions in  
6 revenue as a result of the pandemic, including but not  
7 limited to the cancellation or postponement of  
8 elective procedures and visits; ~~and~~

9 (E) pandemic related payments received directly by  
10 the providers through other federal resources; ~~and~~

11 (F) current efforts to respond to and provide  
12 services to communities disproportionately impacted by  
13 the COVID-19 public health emergency, including  
14 low-income and socially vulnerable communities that  
15 have seen the most severe health impacts and  
16 exacerbated health inequities along racial, ethnic,  
17 and socioeconomic lines; and

18 (G) provider needs for capital improvements to  
19 existing facilities, including upgrades to HVAC and  
20 ventilation systems and capital improvements for  
21 enhancing infection control or reducing crowding,  
22 which may include bed-buybacks.

23 (5) Pandemic related stability payments made from  
24 moneys received from the Coronavirus Relief Fund will be  
25 distributed to providers based on a methodology to be  
26 administered by the Department with amounts determined by

1 a calculation of total federal pandemic related funds  
2 appropriated by the Illinois General Assembly for this  
3 purpose. Providers receiving the pandemic related  
4 stability payments will attest to their increased costs,  
5 declining revenues, and receipt of additional pandemic  
6 related funds directly from the federal government.

7 (6) Of the payments provided for by this Section made  
8 from moneys received from the Coronavirus Relief Fund  
9 section, a minimum of 30% shall be allotted for health  
10 care providers that serve the ZIP codes located in the  
11 most disproportionately impacted areas of Illinois, based  
12 on positive COVID-19 cases based on data collected by the  
13 Department of Public Health and provided to the Department  
14 of Healthcare and Family Services.

15 (7) From funds appropriated, directly or indirectly,  
16 from moneys received by the State from the Coronavirus  
17 State Fiscal Recovery Fund for Fiscal Years 2021 and 2022,  
18 the Department shall expend such funds only for purposes  
19 permitted by Section 9901 of the American Rescue Plan Act  
20 of 2021 and related federal guidance. Such expenditures  
21 may include, but are not limited to: payments to providers  
22 for costs incurred due to the COVID-19 public health  
23 emergency; unreimbursed costs for testing and treatment of  
24 uninsured Illinois residents; costs of COVID-19 mitigation  
25 and prevention; medical expenses related to aftercare or  
26 extended care for COVID-19 patients with longer term



1 symptoms and effects; costs of behavioral health care;  
2 costs of public health and safety staff; and expenditures  
3 permitted in order to address (i) disparities in public  
4 health outcomes, (ii) nursing and other essential health  
5 care workforce investments, (iii) exacerbation of  
6 pre-existing disparities, and (iv) promoting healthy  
7 childhood environments.

8 (8) From funds appropriated, directly or indirectly,  
9 from moneys received by the State from the Coronavirus  
10 State Fiscal Recovery Fund for Fiscal Years 2022 and 2023,  
11 the Department shall establish a program for making  
12 payments to long term care service providers and  
13 facilities, for purposes related to financial support for  
14 workers in the long term care industry, but only as  
15 permitted by Section 9901 of the American Rescue Plan Act  
16 of 2021 and related federal guidance, including, but not  
17 limited to the following: worker retention programs for  
18 all types of workers, including certified nursing  
19 assistants through hazard, hero, bonus, or longevity  
20 payments; educational programs assisting individuals  
21 participating in the Temporary Nursing Assistant Program  
22 established by proclamation during the COVID-19 public  
23 health emergency; financial support programs for providers  
24 enhancing direct care staff recruitment efforts through  
25 the payment of education expenses; and financial support  
26 programs for providers offering enhanced and expanded

1 training for all levels of the long term care health care  
2 workforce to achieve better patient outcomes, such as  
3 training on infection control, proper personal protective  
4 equipment, best practices in quality of care, and  
5 culturally competent patient communications.

6 (9) From funds appropriated, directly or indirectly,  
7 from moneys received by the State from the Coronavirus  
8 State Fiscal Recovery Fund for Fiscal Years 2022 through  
9 2024 the Department shall establish a program for making  
10 payments to facilities licensed under the Nursing Home  
11 Care Act and facilities licensed under the Specialized  
12 Mental Health Rehabilitation Act of 2013. To the extent  
13 permitted by Section 9901 of the American Rescue Plan Act  
14 of 2021 and related federal guidance, the program shall  
15 provide payments for making permanent improvements to  
16 resident rooms in order to improve resident outcomes and  
17 infection control. Funds may be used to reduce bed  
18 capacity and room occupancy. To be eligible for funding, a  
19 facility must submit an application to the Department as  
20 prescribed by the Department and as published on its  
21 website. A facility may need to receive approval from the  
22 Health Facilities and Services Review Board for the  
23 permanent improvements or the removal of the beds before  
24 it can receive payment under this paragraph.

25 (Source: P.A. 101-636, eff. 6-10-20.)

1 (305 ILCS 5/5-5e)

2 Sec. 5-5e. Adjusted rates of reimbursement.

3 (a) Rates or payments for services in effect on June 30,  
4 2012 shall be adjusted and services shall be affected as  
5 required by any other provision of Public Act 97-689. In  
6 addition, the Department shall do the following:

7 (1) Delink the per diem rate paid for supportive  
8 living facility services from the per diem rate paid for  
9 nursing facility services, effective for services provided  
10 on or after May 1, 2011 and before July 1, 2019.

11 (2) Cease payment for bed reserves in nursing  
12 facilities and specialized mental health rehabilitation  
13 facilities; for purposes of therapeutic home visits for  
14 individuals scoring as TBI on the MDS 3.0, beginning June  
15 1, 2015, the Department shall approve payments for bed  
16 reserves in nursing facilities and specialized mental  
17 health rehabilitation facilities that have at least a 90%  
18 occupancy level and at least 80% of their residents are  
19 Medicaid eligible. Payment shall be at a daily rate of 75%  
20 of an individual's current Medicaid per diem and shall not  
21 exceed 10 days in a calendar month.

22 (2.5) Cease payment for bed reserves for purposes of  
23 inpatient hospitalizations to intermediate care facilities  
24 for persons with developmental disabilities, except in the  
25 instance of residents who are under 21 years of age.

26 (3) Cease payment of the \$10 per day add-on payment to

1 nursing facilities for certain residents with  
2 developmental disabilities.

3 (b) After the application of subsection (a),  
4 notwithstanding any other provision of this Code to the  
5 contrary and to the extent permitted by federal law, on and  
6 after July 1, 2012, the rates of reimbursement for services  
7 and other payments provided under this Code shall further be  
8 reduced as follows:

9 (1) Rates or payments for physician services, dental  
10 services, or community health center services reimbursed  
11 through an encounter rate, and services provided under the  
12 Medicaid Rehabilitation Option of the Illinois Title XIX  
13 State Plan shall not be further reduced, except as  
14 provided in Section 5-5b.1.

15 (2) Rates or payments, or the portion thereof, paid to  
16 a provider that is operated by a unit of local government  
17 or State University that provides the non-federal share of  
18 such services shall not be further reduced, except as  
19 provided in Section 5-5b.1.

20 (3) Rates or payments for hospital services delivered  
21 by a hospital defined as a Safety-Net Hospital under  
22 Section 5-5e.1 of this Code shall not be further reduced,  
23 except as provided in Section 5-5b.1.

24 (4) Rates or payments for hospital services delivered  
25 by a Critical Access Hospital, which is an Illinois  
26 hospital designated as a critical care hospital by the

1 Department of Public Health in accordance with 42 CFR 485,  
2 Subpart F, shall not be further reduced, except as  
3 provided in Section 5-5b.1.

4 (5) Rates or payments for Nursing Facility Services  
5 shall only be further adjusted pursuant to Section 5-5.2  
6 of this Code.

7 (6) Rates or payments for services delivered by long  
8 term care facilities licensed under the ID/DD Community  
9 Care Act or the MC/DD Act and developmental training  
10 services shall not be further reduced.

11 (7) Rates or payments for services provided under  
12 capitation rates shall be adjusted taking into  
13 consideration the rates reduction and covered services  
14 required by Public Act 97-689.

15 (8) For hospitals not previously described in this  
16 subsection, the rates or payments for hospital services  
17 provided before July 1, 2021, shall be further reduced by  
18 3.5%, except for payments authorized under Section 5A-12.4  
19 of this Code. For hospital services provided on or after  
20 July 1, 2021, all rates for hospital services previously  
21 reduced pursuant to P.A. 97-689 shall be increased to  
22 reflect the discontinuation of any hospital rate  
23 reductions authorized in this paragraph (8).

24 (9) For all other rates or payments for services  
25 delivered by providers not specifically referenced in  
26 paragraphs (1) through (7) ~~(8)~~, rates or payments shall be

1 further reduced by 2.7%.

2 (c) Any assessment imposed by this Code shall continue and  
3 nothing in this Section shall be construed to cause it to  
4 cease.

5 (d) Notwithstanding any other provision of this Code to  
6 the contrary, subject to federal approval under Title XIX of  
7 the Social Security Act, for dates of service on and after July  
8 1, 2014, rates or payments for services provided for the  
9 purpose of transitioning children from a hospital to home  
10 placement or other appropriate setting by a children's  
11 community-based health care center authorized under the  
12 Alternative Health Care Delivery Act shall be \$683 per day.

13 (e) (Blank).

14 (f) (Blank).

15 (Source: P.A. 101-10, eff. 6-5-19; 101-649, eff. 7-7-20.)

16 (305 ILCS 5/5A-12.7)

17 (Section scheduled to be repealed on December 31, 2022)

18 Sec. 5A-12.7. Continuation of hospital access payments on  
19 and after July 1, 2020.

20 (a) To preserve and improve access to hospital services,  
21 for hospital services rendered on and after July 1, 2020, the  
22 Department shall, except for hospitals described in subsection  
23 (b) of Section 5A-3, make payments to hospitals or require  
24 capitated managed care organizations to make payments as set  
25 forth in this Section. Payments under this Section are not due

1 and payable, however, until: (i) the methodologies described  
2 in this Section are approved by the federal government in an  
3 appropriate State Plan amendment or directed payment preprint;  
4 and (ii) the assessment imposed under this Article is  
5 determined to be a permissible tax under Title XIX of the  
6 Social Security Act. In determining the hospital access  
7 payments authorized under subsection (g) of this Section, if a  
8 hospital ceases to qualify for payments from the pool, the  
9 payments for all hospitals continuing to qualify for payments  
10 from such pool shall be uniformly adjusted to fully expend the  
11 aggregate net amount of the pool, with such adjustment being  
12 effective on the first day of the second month following the  
13 date the hospital ceases to receive payments from such pool.

14 (b) Amounts moved into claims-based rates and distributed  
15 in accordance with Section 14-12 shall remain in those  
16 claims-based rates.

17 (c) Graduate medical education.

18 (1) The calculation of graduate medical education  
19 payments shall be based on the hospital's Medicare cost  
20 report ending in Calendar Year 2018, as reported in the  
21 Healthcare Cost Report Information System file, release  
22 date September 30, 2019. An Illinois hospital reporting  
23 intern and resident cost on its Medicare cost report shall  
24 be eligible for graduate medical education payments.

25 (2) Each hospital's annualized Medicaid Intern  
26 Resident Cost is calculated using annualized intern and

1 resident total costs obtained from Worksheet B Part I,  
2 Columns 21 and 22 the sum of Lines 30-43, 50-76, 90-93,  
3 96-98, and 105-112 multiplied by the percentage that the  
4 hospital's Medicaid days (Worksheet S3 Part I, Column 7,  
5 Lines 2, 3, 4, 14, 16-18, and 32) comprise of the  
6 hospital's total days (Worksheet S3 Part I, Column 8,  
7 Lines 14, 16-18, and 32).

8 (3) An annualized Medicaid indirect medical education  
9 (IME) payment is calculated for each hospital using its  
10 IME payments (Worksheet E Part A, Line 29, Column 1)  
11 multiplied by the percentage that its Medicaid days  
12 (Worksheet S3 Part I, Column 7, Lines 2, 3, 4, 14, 16-18,  
13 and 32) comprise of its Medicare days (Worksheet S3 Part  
14 I, Column 6, Lines 2, 3, 4, 14, and 16-18).

15 (4) For each hospital, its annualized Medicaid Intern  
16 Resident Cost and its annualized Medicaid IME payment are  
17 summed, and, except as capped at 120% of the average cost  
18 per intern and resident for all qualifying hospitals as  
19 calculated under this paragraph, is multiplied by 22.6% to  
20 determine the hospital's final graduate medical education  
21 payment. Each hospital's average cost per intern and  
22 resident shall be calculated by summing its total  
23 annualized Medicaid Intern Resident Cost plus its  
24 annualized Medicaid IME payment and dividing that amount  
25 by the hospital's total Full Time Equivalent Residents and  
26 Interns. If the hospital's average per intern and resident



1 cost is greater than 120% of the same calculation for all  
2 qualifying hospitals, the hospital's per intern and  
3 resident cost shall be capped at 120% of the average cost  
4 for all qualifying hospitals.

5 (d) Fee-for-service supplemental payments. Each Illinois  
6 hospital shall receive an annual payment equal to the amounts  
7 below, to be paid in 12 equal installments on or before the  
8 seventh State business day of each month, except that no  
9 payment shall be due within 30 days after the later of the date  
10 of notification of federal approval of the payment  
11 methodologies required under this Section or any waiver  
12 required under 42 CFR 433.68, at which time the sum of amounts  
13 required under this Section prior to the date of notification  
14 is due and payable.

15 (1) For critical access hospitals, \$385 per covered  
16 inpatient day contained in paid fee-for-service claims and  
17 \$530 per paid fee-for-service outpatient claim for dates  
18 of service in Calendar Year 2019 in the Department's  
19 Enterprise Data Warehouse as of May 11, 2020.

20 (2) For safety-net hospitals, \$960 per covered  
21 inpatient day contained in paid fee-for-service claims and  
22 \$625 per paid fee-for-service outpatient claim for dates  
23 of service in Calendar Year 2019 in the Department's  
24 Enterprise Data Warehouse as of May 11, 2020.

25 (3) For long term acute care hospitals, \$295 per  
26 covered inpatient day contained in paid fee-for-service

1 claims for dates of service in Calendar Year 2019 in the  
2 Department's Enterprise Data Warehouse as of May 11, 2020.

3 (4) For freestanding psychiatric hospitals, \$125 per  
4 covered inpatient day contained in paid fee-for-service  
5 claims and \$130 per paid fee-for-service outpatient claim  
6 for dates of service in Calendar Year 2019 in the  
7 Department's Enterprise Data Warehouse as of May 11, 2020.

8 (5) For freestanding rehabilitation hospitals, \$355  
9 per covered inpatient day contained in paid  
10 fee-for-service claims for dates of service in Calendar  
11 Year 2019 in the Department's Enterprise Data Warehouse as  
12 of May 11, 2020.

13 (6) For all general acute care hospitals and high  
14 Medicaid hospitals as defined in subsection (f), \$350 per  
15 covered inpatient day for dates of service in Calendar  
16 Year 2019 contained in paid fee-for-service claims and  
17 \$620 per paid fee-for-service outpatient claim in the  
18 Department's Enterprise Data Warehouse as of May 11, 2020.

19 (7) Alzheimer's treatment access payment. Each  
20 Illinois academic medical center or teaching hospital, as  
21 defined in Section 5-5e.2 of this Code, that is identified  
22 as the primary hospital affiliate of one of the Regional  
23 Alzheimer's Disease Assistance Centers, as designated by  
24 the Alzheimer's Disease Assistance Act and identified in  
25 the Department of Public Health's Alzheimer's Disease  
26 State Plan dated December 2016, shall be paid an

1 Alzheimer's treatment access payment equal to the product  
2 of the qualifying hospital's State Fiscal Year 2018 total  
3 inpatient fee-for-service days multiplied by the  
4 applicable Alzheimer's treatment rate of \$226.30 for  
5 hospitals located in Cook County and \$116.21 for hospitals  
6 located outside Cook County.

7 (e) The Department shall require managed care  
8 organizations (MCOs) to make directed payments and  
9 pass-through payments according to this Section. Each calendar  
10 year, the Department shall require MCOs to pay the maximum  
11 amount out of these funds as allowed as pass-through payments  
12 under federal regulations. The Department shall require MCOs  
13 to make such pass-through payments as specified in this  
14 Section. The Department shall require the MCOs to pay the  
15 remaining amounts as directed Payments as specified in this  
16 Section. The Department shall issue payments to the  
17 Comptroller by the seventh business day of each month for all  
18 MCOs that are sufficient for MCOs to make the directed  
19 payments and pass-through payments according to this Section.  
20 The Department shall require the MCOs to make pass-through  
21 payments and directed payments using electronic funds  
22 transfers (EFT), if the hospital provides the information  
23 necessary to process such EFTs, in accordance with directions  
24 provided monthly by the Department, within 7 business days of  
25 the date the funds are paid to the MCOs, as indicated by the  
26 "Paid Date" on the website of the Office of the Comptroller if

1 the funds are paid by EFT and the MCOs have received directed  
2 payment instructions. If funds are not paid through the  
3 Comptroller by EFT, payment must be made within 7 business  
4 days of the date actually received by the MCO. The MCO will be  
5 considered to have paid the pass-through payments when the  
6 payment remittance number is generated or the date the MCO  
7 sends the check to the hospital, if EFT information is not  
8 supplied. If an MCO is late in paying a pass-through payment or  
9 directed payment as required under this Section (including any  
10 extensions granted by the Department), it shall pay a penalty,  
11 unless waived by the Department for reasonable cause, to the  
12 Department equal to 5% of the amount of the pass-through  
13 payment or directed payment not paid on or before the due date  
14 plus 5% of the portion thereof remaining unpaid on the last day  
15 of each 30-day period thereafter. Payments to MCOs that would  
16 be paid consistent with actuarial certification and enrollment  
17 in the absence of the increased capitation payments under this  
18 Section shall not be reduced as a consequence of payments made  
19 under this subsection. The Department shall publish and  
20 maintain on its website for a period of no less than 8 calendar  
21 quarters, the quarterly calculation of directed payments and  
22 pass-through payments owed to each hospital from each MCO. All  
23 calculations and reports shall be posted no later than the  
24 first day of the quarter for which the payments are to be  
25 issued.

26 (f) (1) For purposes of allocating the funds included in

1 capitation payments to MCOs, Illinois hospitals shall be  
2 divided into the following classes as defined in  
3 administrative rules:

4 (A) Critical access hospitals.

5 (B) Safety-net hospitals, except that stand-alone  
6 children's hospitals that are not specialty children's  
7 hospitals will not be included.

8 (C) Long term acute care hospitals.

9 (D) Freestanding psychiatric hospitals.

10 (E) Freestanding rehabilitation hospitals.

11 (F) High Medicaid hospitals. As used in this Section,  
12 "high Medicaid hospital" means a general acute care  
13 hospital that is not a safety-net hospital or critical  
14 access hospital and that has a Medicaid Inpatient  
15 Utilization Rate above 30% or a hospital that had over  
16 35,000 inpatient Medicaid days during the applicable  
17 period. For the period July 1, 2020 through December 31,  
18 2020, the applicable period for the Medicaid Inpatient  
19 Utilization Rate (MIUR) is the rate year 2020 MIUR and for  
20 the number of inpatient days it is State fiscal year 2018.  
21 Beginning in calendar year 2021, the Department shall use  
22 the most recently determined MIUR, as defined in  
23 subsection (h) of Section 5-5.02, and for the inpatient  
24 day threshold, the State fiscal year ending 18 months  
25 prior to the beginning of the calendar year. For purposes  
26 of calculating MIUR under this Section, children's

1 hospitals and affiliated general acute care hospitals  
2 shall be considered a single hospital.

3 (G) General acute care hospitals. As used under this  
4 Section, "general acute care hospitals" means all other  
5 Illinois hospitals not identified in subparagraphs (A)  
6 through (F).

7 (2) Hospitals' qualification for each class shall be  
8 assessed prior to the beginning of each calendar year and the  
9 new class designation shall be effective January 1 of the next  
10 year. The Department shall publish by rule the process for  
11 establishing class determination.

12 (g) Fixed pool directed payments. Beginning July 1, 2020,  
13 the Department shall issue payments to MCOs which shall be  
14 used to issue directed payments to qualified Illinois  
15 safety-net hospitals and critical access hospitals on a  
16 monthly basis in accordance with this subsection. Prior to the  
17 beginning of each Payout Quarter beginning July 1, 2020, the  
18 Department shall use encounter claims data from the  
19 Determination Quarter, accepted by the Department's Medicaid  
20 Management Information System for inpatient and outpatient  
21 services rendered by safety-net hospitals and critical access  
22 hospitals to determine a quarterly uniform per unit add-on for  
23 each hospital class.

24 (1) Inpatient per unit add-on. A quarterly uniform per  
25 diem add-on shall be derived by dividing the quarterly  
26 Inpatient Directed Payments Pool amount allocated to the

1 applicable hospital class by the total inpatient days  
2 contained on all encounter claims received during the  
3 Determination Quarter, for all hospitals in the class.

4 (A) Each hospital in the class shall have a  
5 quarterly inpatient directed payment calculated that  
6 is equal to the product of the number of inpatient days  
7 attributable to the hospital used in the calculation  
8 of the quarterly uniform class per diem add-on,  
9 multiplied by the calculated applicable quarterly  
10 uniform class per diem add-on of the hospital class.

11 (B) Each hospital shall be paid 1/3 of its  
12 quarterly inpatient directed payment in each of the 3  
13 months of the Payout Quarter, in accordance with  
14 directions provided to each MCO by the Department.

15 (2) Outpatient per unit add-on. A quarterly uniform  
16 per claim add-on shall be derived by dividing the  
17 quarterly Outpatient Directed Payments Pool amount  
18 allocated to the applicable hospital class by the total  
19 outpatient encounter claims received during the  
20 Determination Quarter, for all hospitals in the class.

21 (A) Each hospital in the class shall have a  
22 quarterly outpatient directed payment calculated that  
23 is equal to the product of the number of outpatient  
24 encounter claims attributable to the hospital used in  
25 the calculation of the quarterly uniform class per  
26 claim add-on, multiplied by the calculated applicable

1           quarterly uniform class per claim add-on of the  
2           hospital class.

3           (B) Each hospital shall be paid 1/3 of its  
4           quarterly outpatient directed payment in each of the 3  
5           months of the Payout Quarter, in accordance with  
6           directions provided to each MCO by the Department.

7           (3) Each MCO shall pay each hospital the Monthly  
8           Directed Payment as identified by the Department on its  
9           quarterly determination report.

10          (4) Definitions. As used in this subsection:

11           (A) "Payout Quarter" means each 3 month calendar  
12           quarter, beginning July 1, 2020.

13           (B) "Determination Quarter" means each 3 month  
14           calendar quarter, which ends 3 months prior to the  
15           first day of each Payout Quarter.

16          (5) For the period July 1, 2020 through December 2020,  
17           the following amounts shall be allocated to the following  
18           hospital class directed payment pools for the quarterly  
19           development of a uniform per unit add-on:

20           (A) \$2,894,500 for hospital inpatient services for  
21           critical access hospitals.

22           (B) \$4,294,374 for hospital outpatient services  
23           for critical access hospitals.

24           (C) \$29,109,330 for hospital inpatient services  
25           for safety-net hospitals.

26           (D) \$35,041,218 for hospital outpatient services



1 for safety-net hospitals.

2 (h) Fixed rate directed payments. Effective July 1, 2020,  
3 the Department shall issue payments to MCOs which shall be  
4 used to issue directed payments to Illinois hospitals not  
5 identified in paragraph (g) on a monthly basis. Prior to the  
6 beginning of each Payout Quarter beginning July 1, 2020, the  
7 Department shall use encounter claims data from the  
8 Determination Quarter, accepted by the Department's Medicaid  
9 Management Information System for inpatient and outpatient  
10 services rendered by hospitals in each hospital class  
11 identified in paragraph (f) and not identified in paragraph  
12 (g). For the period July 1, 2020 through December 2020, the  
13 Department shall direct MCOs to make payments as follows:

14 (1) For general acute care hospitals an amount equal  
15 to \$1,750 multiplied by the hospital's category of service  
16 20 case mix index for the determination quarter multiplied  
17 by the hospital's total number of inpatient admissions for  
18 category of service 20 for the determination quarter.

19 (2) For general acute care hospitals an amount equal  
20 to \$160 multiplied by the hospital's category of service  
21 21 case mix index for the determination quarter multiplied  
22 by the hospital's total number of inpatient admissions for  
23 category of service 21 for the determination quarter.

24 (3) For general acute care hospitals an amount equal  
25 to \$80 multiplied by the hospital's category of service 22  
26 case mix index for the determination quarter multiplied by

1 the hospital's total number of inpatient admissions for  
2 category of service 22 for the determination quarter.

3 (4) For general acute care hospitals an amount equal  
4 to \$375 multiplied by the hospital's category of service  
5 24 case mix index for the determination quarter multiplied  
6 by the hospital's total number of category of service 24  
7 paid EAPG (EAPGs) for the determination quarter.

8 (5) For general acute care hospitals an amount equal  
9 to \$240 multiplied by the hospital's category of service  
10 27 and 28 case mix index for the determination quarter  
11 multiplied by the hospital's total number of category of  
12 service 27 and 28 paid EAPGs for the determination  
13 quarter.

14 (6) For general acute care hospitals an amount equal  
15 to \$290 multiplied by the hospital's category of service  
16 29 case mix index for the determination quarter multiplied  
17 by the hospital's total number of category of service 29  
18 paid EAPGs for the determination quarter.

19 (7) For high Medicaid hospitals an amount equal to  
20 \$1,800 multiplied by the hospital's category of service 20  
21 case mix index for the determination quarter multiplied by  
22 the hospital's total number of inpatient admissions for  
23 category of service 20 for the determination quarter.

24 (8) For high Medicaid hospitals an amount equal to  
25 \$160 multiplied by the hospital's category of service 21  
26 case mix index for the determination quarter multiplied by

1 the hospital's total number of inpatient admissions for  
2 category of service 21 for the determination quarter.

3 (9) For high Medicaid hospitals an amount equal to \$80  
4 multiplied by the hospital's category of service 22 case  
5 mix index for the determination quarter multiplied by the  
6 hospital's total number of inpatient admissions for  
7 category of service 22 for the determination quarter.

8 (10) For high Medicaid hospitals an amount equal to  
9 \$400 multiplied by the hospital's category of service 24  
10 case mix index for the determination quarter multiplied by  
11 the hospital's total number of category of service 24 paid  
12 EAPG outpatient claims for the determination quarter.

13 (11) For high Medicaid hospitals an amount equal to  
14 \$240 multiplied by the hospital's category of service 27  
15 and 28 case mix index for the determination quarter  
16 multiplied by the hospital's total number of category of  
17 service 27 and 28 paid EAPGs for the determination  
18 quarter.

19 (12) For high Medicaid hospitals an amount equal to  
20 \$290 multiplied by the hospital's category of service 29  
21 case mix index for the determination quarter multiplied by  
22 the hospital's total number of category of service 29 paid  
23 EAPGs for the determination quarter.

24 (13) For long term acute care hospitals the amount of  
25 \$495 multiplied by the hospital's total number of  
26 inpatient days for the determination quarter.

1           (14) For psychiatric hospitals the amount of \$210  
2 multiplied by the hospital's total number of inpatient  
3 days for category of service 21 for the determination  
4 quarter.

5           (15) For psychiatric hospitals the amount of \$250  
6 multiplied by the hospital's total number of outpatient  
7 claims for category of service 27 and 28 for the  
8 determination quarter.

9           (16) For rehabilitation hospitals the amount of \$410  
10 multiplied by the hospital's total number of inpatient  
11 days for category of service 22 for the determination  
12 quarter.

13           (17) For rehabilitation hospitals the amount of \$100  
14 multiplied by the hospital's total number of outpatient  
15 claims for category of service 29 for the determination  
16 quarter.

17           (18) Each hospital shall be paid 1/3 of their  
18 quarterly inpatient and outpatient directed payment in  
19 each of the 3 months of the Payout Quarter, in accordance  
20 with directions provided to each MCO by the Department.

21           (19) Each MCO shall pay each hospital the Monthly  
22 Directed Payment amount as identified by the Department on  
23 its quarterly determination report.

24           Notwithstanding any other provision of this subsection, if  
25 the Department determines that the actual total hospital  
26 utilization data that is used to calculate the fixed rate

1 directed payments is substantially different than anticipated  
2 when the rates in this subsection were initially determined  
3 (for unforeseeable circumstances such as the COVID-19  
4 pandemic), the Department may adjust the rates specified in  
5 this subsection so that the total directed payments  
6 approximate the total spending amount anticipated when the  
7 rates were initially established.

8 Definitions. As used in this subsection:

9 (A) "Payout Quarter" means each calendar quarter,  
10 beginning July 1, 2020.

11 (B) "Determination Quarter" means each calendar  
12 quarter which ends 3 months prior to the first day of  
13 each Payout Quarter.

14 (C) "Case mix index" means a hospital specific  
15 calculation. For inpatient claims the case mix index  
16 is calculated each quarter by summing the relative  
17 weight of all inpatient Diagnosis-Related Group (DRG)  
18 claims for a category of service in the applicable  
19 Determination Quarter and dividing the sum by the  
20 number of sum total of all inpatient DRG admissions  
21 for the category of service for the associated claims.  
22 The case mix index for outpatient claims is calculated  
23 each quarter by summing the relative weight of all  
24 paid EAPGs in the applicable Determination Quarter and  
25 dividing the sum by the sum total of paid EAPGs for the  
26 associated claims.

1           (i) Beginning January 1, 2021, the rates for directed  
2 payments shall be recalculated in order to spend the  
3 additional funds for directed payments that result from  
4 reduction in the amount of pass-through payments allowed under  
5 federal regulations. The additional funds for directed  
6 payments shall be allocated proportionally to each class of  
7 hospitals based on that class' proportion of services.

8           (j) Pass-through payments.

9           (1) For the period July 1, 2020 through December 31,  
10 2020, the Department shall assign quarterly pass-through  
11 payments to each class of hospitals equal to one-fourth of  
12 the following annual allocations:

13                   (A) \$390,487,095 to safety-net hospitals.

14                   (B) \$62,553,886 to critical access hospitals.

15                   (C) \$345,021,438 to high Medicaid hospitals.

16                   (D) \$551,429,071 to general acute care hospitals.

17                   (E) \$27,283,870 to long term acute care hospitals.

18                   (F) \$40,825,444 to freestanding psychiatric  
19 hospitals.

20                   (G) \$9,652,108 to freestanding rehabilitation  
21 hospitals.

22           (2) The pass-through payments shall at a minimum  
23 ensure hospitals receive a total amount of monthly  
24 payments under this Section as received in calendar year  
25 2019 in accordance with this Article and paragraph (1) of  
26 subsection (d-5) of Section 14-12, exclusive of amounts

1 received through payments referenced in subsection (b).

2 (3) For the calendar year beginning January 1, 2021,  
3 and each calendar year thereafter, each hospital's  
4 pass-through payment amount shall be reduced  
5 proportionally to the reduction of all pass-through  
6 payments required by federal regulations.

7 (k) At least 30 days prior to each calendar year, the  
8 Department shall notify each hospital of changes to the  
9 payment methodologies in this Section, including, but not  
10 limited to, changes in the fixed rate directed payment rates,  
11 the aggregate pass-through payment amount for all hospitals,  
12 and the hospital's pass-through payment amount for the  
13 upcoming calendar year.

14 (l) Notwithstanding any other provisions of this Section,  
15 the Department may adopt rules to change the methodology for  
16 directed and pass-through payments as set forth in this  
17 Section, but only to the extent necessary to obtain federal  
18 approval of a necessary State Plan amendment or Directed  
19 Payment Preprint or to otherwise conform to federal law or  
20 federal regulation.

21 (m) As used in this subsection, "managed care  
22 organization" or "MCO" means an entity which contracts with  
23 the Department to provide services where payment for medical  
24 services is made on a capitated basis, excluding contracted  
25 entities for dual eligible or Department of Children and  
26 Family Services youth populations.

1           (n) In order to address the escalating infant mortality  
2 rates among minority communities in Illinois, the State shall,  
3 subject to appropriation, create a pool of funding of at least  
4 \$50,000,000 annually to be disbursed among safety-net  
5 hospitals that maintain perinatal designation from the  
6 Department of Public Health. The funding shall be used to  
7 preserve or enhance OB/GYN services or other specialty  
8 services at the receiving hospital, with the distribution of  
9 funding to be established by rule and with consideration to  
10 perinatal hospitals with safe birthing levels and quality  
11 metrics for healthy mothers and babies.

12           (o) In order to address the growing challenges of  
13 providing stable access to healthcare in rural Illinois,  
14 including perinatal services, behavioral healthcare including  
15 substance use disorder services (SUDs) and other specialty  
16 services, and to expand access to telehealth services among  
17 rural communities in Illinois, the Department of Healthcare  
18 and Family Services, subject to appropriation, shall  
19 administer a program to provide at least \$10,000,000 in  
20 financial support annually to critical access hospitals for  
21 delivery of perinatal and OB/GYN services, behavioral  
22 healthcare including SUDS, other specialty services and  
23 telehealth services. The funding shall be used to preserve or  
24 enhance perinatal and OB/GYN services, behavioral healthcare  
25 including SUDS, other specialty services, as well as the  
26 explanation of telehealth services by the receiving hospital,



1 with the distribution of funding to be established by rule.

2 (Source: P.A. 101-650, eff. 7-7-20; 102-4, eff. 4-27-21.)

3 (305 ILCS 5/5A-17)

4 Sec. 5A-17. Recovery of payments; liens.

5 (a) As a condition of receiving payments pursuant to  
6 subsections (d) and (k) of Section 5A-12.7 for State Fiscal  
7 Year 2021, a for-profit general acute care hospital that  
8 ceases to provide hospital services before July 1, 2021 and  
9 within 12 months of a change in the hospital's ownership  
10 status from not-for-profit to investor owned, shall be  
11 obligated to pay to the Department an amount equal to the  
12 payments received pursuant to subsections (d) and (k) of  
13 Section 5A-12.7 since the change in ownership status to the  
14 cessation of hospital services. The obligated amount shall be  
15 due immediately and must be paid to the Department within 10  
16 days of ceasing to provide services or pursuant to a payment  
17 plan approved by the Department unless the hospital requests a  
18 hearing under paragraph (d) of this Section. The obligation  
19 under this Section shall not apply to a hospital that ceases to  
20 provide services under circumstances that include:  
21 implementation of a transformation project approved by the  
22 Department under subsection (d-5) of Section 14-12;  
23 emergencies as declared by federal, State, or local  
24 government; actions approved or required by federal, State, or  
25 local government; actions taken in compliance with the

1 Illinois Health Facilities Planning Act; or other  
2 circumstances beyond the control of the hospital provider or  
3 for the benefit of the community previously served by the  
4 hospital, as determined on a case-by-case basis by the  
5 Department.

6 (a-5) For State Fiscal Year 2022, a for-profit general  
7 acute care hospital that ceases to provide hospital services  
8 before July 1, 2022 and within 12 months of a change in the  
9 hospital's ownership status from not-for-profit to investor  
10 owned, shall be obligated to pay to the Department an amount  
11 equal to the payments received in State Fiscal Year 2022  
12 pursuant to subsections (d) and (k) of Section 5A-12.7 since  
13 the change in ownership status to the cessation of hospital  
14 services. The obligated amount shall be due immediately and  
15 must be paid to the Department within 30 days of ceasing to  
16 provide services or pursuant to a payment plan approved by the  
17 Department unless the hospital requests a proceeding under  
18 paragraph (b) of this Section. The obligation under this  
19 Section shall not apply to a hospital that ceases to provide  
20 services under circumstances that include: implementation of a  
21 transformation project approved by the Department under  
22 subsection (d-5) of Section 14-12; emergencies as declared by  
23 federal, State, or local government; actions approved or  
24 required by federal, State, or local government; actions taken  
25 in compliance with the Illinois Health Facilities Planning  
26 Act; or other circumstances beyond the control of the hospital

1 provider or for the benefit of the community previously served  
2 by the hospital, as determined on a case-by-case basis by the  
3 Department.

4 (b) The Illinois Department shall administer and enforce  
5 this Section and collect the obligations imposed under this  
6 Section using procedures employed in its administration of  
7 this Code generally. The Illinois Department, its Director,  
8 and every hospital provider subject to this Section shall have  
9 the following powers, duties, and rights:

10 (1) The Illinois Department may initiate either  
11 administrative or judicial proceedings, or both, to  
12 enforce the provisions of this Section. Administrative  
13 enforcement proceedings initiated hereunder shall be  
14 governed by the Illinois Department's administrative  
15 rules. Judicial enforcement proceedings initiated in  
16 accordance with this Section shall be governed by the  
17 rules of procedure applicable in the courts of this State.

18 (2) No proceedings for collection, refund, credit, or  
19 other adjustment of an amount payable under this Section  
20 shall be issued more than 3 years after the due date of the  
21 obligation, except in the case of an extended period  
22 agreed to in writing by the Illinois Department and the  
23 hospital provider before the expiration of this limitation  
24 period.

25 (3) Any unpaid obligation under this Section shall  
26 become a lien upon the assets of the hospital. If any

1 hospital provider sells or transfers the major part of any  
2 one or more of (i) the real property and improvements,  
3 (ii) the machinery and equipment, or (iii) the furniture  
4 or fixtures of any hospital that is subject to the  
5 provisions of this Section, the seller or transferor shall  
6 pay the Illinois Department the amount of any obligation  
7 due from it under this Section up to the date of the sale  
8 or transfer. If the seller or transferor fails to pay any  
9 amount due under this Section, the purchaser or transferee  
10 of such asset shall be liable for the amount of the  
11 obligation up to the amount of the reasonable value of the  
12 property acquired by the purchaser or transferee. The  
13 purchaser or transferee shall continue to be liable until  
14 the purchaser or transferee pays the full amount of the  
15 obligation up to the amount of the reasonable value of the  
16 property acquired by the purchaser or transferee or until  
17 the purchaser or transferee receives from the Illinois  
18 Department a certificate showing that such assessment,  
19 penalty, and interest have been paid or a certificate from  
20 the Illinois Department showing that no amount is due from  
21 the seller or transferor under this Section.

22 (c) In addition to any other remedy provided for, the  
23 Illinois Department may collect an unpaid obligation by  
24 withholding, as payment of the amount due, reimbursements or  
25 other amounts otherwise payable by the Illinois Department to  
26 the hospital provider.

1 (Source: P.A. 101-650, eff. 7-7-20.)

2 ARTICLE 11. EDGE CREDIT

3 Section 11-5. The Department of Commerce and Economic  
4 Opportunity Law of the Civil Administrative Code of Illinois  
5 is amended by adding Section 605-1070 as follows:

6 (20 ILCS 605/605-1070 new)

7 Sec. 605-1070. Rulemaking authority for EDGE Credit;  
8 sunset extensions for expiring credits; disaster declaration.  
9 The Department shall adopt rules, in consultation with the  
10 Department of Revenue, to identify any and all Economic  
11 Development for a Growing Economy (EDGE) tax credits that are  
12 earned, existing, and unused by a taxpayer in any tax year  
13 where there is a statewide COVID-19 public health emergency,  
14 as evidenced by an effective disaster declaration of the  
15 Governor covering all counties in the State. The rules adopted  
16 by the Department shall allow for the extension of credits,  
17 for at least 5 years and up to 10 years after the last  
18 statewide COVID-19 related disaster declaration has ended,  
19 that are earned, existing, or set to expire during a tax year  
20 where there is a statewide COVID-19 public health emergency as  
21 evidenced by an effective disaster declaration of the Governor  
22 covering all counties. In order for a credit to be extended a  
23 taxpayer shall provide evidence, in a form prescribed by the

1 Department, that the taxpayer was or will be unable to utilize  
2 credits due to the COVID-19 public health emergency.

3 Section 11-10. The Illinois Income Tax Act is amended by  
4 changing Section 211 as follows:

5 (35 ILCS 5/211)

6 Sec. 211. Economic Development for a Growing Economy Tax  
7 Credit. For tax years beginning on or after January 1, 1999, a  
8 Taxpayer who has entered into an Agreement (including a New  
9 Construction EDGE Agreement) under the Economic Development  
10 for a Growing Economy Tax Credit Act is entitled to a credit  
11 against the taxes imposed under subsections (a) and (b) of  
12 Section 201 of this Act in an amount to be determined in the  
13 Agreement. If the Taxpayer is a partnership or Subchapter S  
14 corporation, the credit shall be allowed to the partners or  
15 shareholders in accordance with the determination of income  
16 and distributive share of income under Sections 702 and 704  
17 and subchapter S of the Internal Revenue Code. The Department,  
18 in cooperation with the Department of Commerce and Economic  
19 Opportunity, shall prescribe rules to enforce and administer  
20 the provisions of this Section. This Section is exempt from  
21 the provisions of Section 250 of this Act.

22 The credit shall be subject to the conditions set forth in  
23 the Agreement and the following limitations:

24 (1) The tax credit shall not exceed the Incremental

1           Income Tax (as defined in Section 5-5 of the Economic  
2           Development for a Growing Economy Tax Credit Act) with  
3           respect to the project; additionally, the New Construction  
4           EDGE Credit shall not exceed the New Construction EDGE  
5           Incremental Income Tax (as defined in Section 5-5 of the  
6           Economic Development for a Growing Economy Tax Credit  
7           Act).

8           (2) The amount of the credit allowed during the tax  
9           year plus the sum of all amounts allowed in prior years  
10          shall not exceed 100% of the aggregate amount expended by  
11          the Taxpayer during all prior tax years on approved costs  
12          defined by Agreement.

13          (3) The amount of the credit shall be determined on an  
14          annual basis. Except as applied in a carryover year  
15          pursuant to Section 211(4) of this Act, the credit may not  
16          be applied against any State income tax liability in more  
17          than 10 taxable years; provided, however, that (i) an  
18          eligible business certified by the Department of Commerce  
19          and Economic Opportunity under the Corporate Headquarters  
20          Relocation Act may not apply the credit against any of its  
21          State income tax liability in more than 15 taxable years  
22          and (ii) credits allowed to that eligible business are  
23          subject to the conditions and requirements set forth in  
24          Sections 5-35 and 5-45 of the Economic Development for a  
25          Growing Economy Tax Credit Act and Section 5-51 as  
26          applicable to New Construction EDGE Credits.

1           (4) The credit may not exceed the amount of taxes  
2 imposed pursuant to subsections (a) and (b) of Section 201  
3 of this Act. Any credit that is unused in the year the  
4 credit is computed may be carried forward and applied to  
5 the tax liability of the 5 taxable years following the  
6 excess credit year, except as otherwise provided under  
7 paragraph (4.5) of this Section. The credit shall be  
8 applied to the earliest year for which there is a tax  
9 liability. If there are credits from more than one tax  
10 year that are available to offset a liability, the earlier  
11 credit shall be applied first.

12           (4.5) The Department of Commerce and Economic  
13 Opportunity, in consultation with the Department of  
14 Revenue, shall adopt rules to extend the sunset of any  
15 earned, existing, or unused credit as provided for in  
16 Section 605-1055 of the Department of Commerce and  
17 Economic Opportunity Law of the Civil Administrative Code  
18 of Illinois.

19           (5) No credit shall be allowed with respect to any  
20 Agreement for any taxable year ending after the  
21 Noncompliance Date. Upon receiving notification by the  
22 Department of Commerce and Economic Opportunity of the  
23 noncompliance of a Taxpayer with an Agreement, the  
24 Department shall notify the Taxpayer that no credit is  
25 allowed with respect to that Agreement for any taxable  
26 year ending after the Noncompliance Date, as stated in



1 such notification. If any credit has been allowed with  
2 respect to an Agreement for a taxable year ending after  
3 the Noncompliance Date for that Agreement, any refund paid  
4 to the Taxpayer for that taxable year shall, to the extent  
5 of that credit allowed, be an erroneous refund within the  
6 meaning of Section 912 of this Act.

7 (6) For purposes of this Section, the terms  
8 "Agreement", "Incremental Income Tax", "New Construction  
9 EDGE Agreement", "New Construction EDGE Credit", "New  
10 Construction EDGE Incremental Income Tax", and  
11 "Noncompliance Date" have the same meaning as when used in  
12 the Economic Development for a Growing Economy Tax Credit  
13 Act.

14 (Source: P.A. 101-9, eff. 6-5-19.)

15 Section 11-15. The Economic Development for a Growing  
16 Economy Tax Credit Act is amended by changing Section 5-45 as  
17 follows:

18 (35 ILCS 10/5-45)

19 Sec. 5-45. Amount and duration of the credit.

20 (a) The Department shall determine the amount and duration  
21 of the credit awarded under this Act. The duration of the  
22 credit may not exceed 10 taxable years. The credit may be  
23 stated as a percentage of the Incremental Income Tax  
24 attributable to the applicant's project and may include a

1 fixed dollar limitation.

2 (b) Notwithstanding subsection (a), and except as the  
3 credit may be applied in a carryover year pursuant to Section  
4 211(4) of the Illinois Income Tax Act, the credit may be  
5 applied against the State income tax liability in more than 10  
6 taxable years but not in more than 15 taxable years for an  
7 eligible business that (i) qualifies under this Act and the  
8 Corporate Headquarters Relocation Act and has in fact  
9 undertaken a qualifying project within the time frame  
10 specified by the Department of Commerce and Economic  
11 Opportunity under that Act, and (ii) applies against its State  
12 income tax liability, during the entire 15-year period, no  
13 more than 60% of the maximum credit per year that would  
14 otherwise be available under this Act.

15 (c) Nothing in this Section shall prevent the Department,  
16 in consultation with the Department of Revenue, from adopting  
17 rules to extend the sunset of any earned, existing, and unused  
18 tax credit or credits a taxpayer may be in possession of, as  
19 provided for in Section 605-1055 of the Department of Commerce  
20 and Economic Opportunity Law of the Civil Administrative Code  
21 of Illinois, notwithstanding the carry-forward provisions  
22 pursuant to paragraph (4) of Section 211 of the Illinois  
23 Income Tax Act.

24 (Source: P.A. 94-793, eff. 5-19-06.)

25

ARTICLE 12. PENSION CODE

1           Section 12-5. The Illinois Pension Code is amended by  
2 changing Sections 1-160, 15-155, 15-198, 16-133, 16-158, and  
3 16-203 as follows:

4           (40 ILCS 5/1-160)

5           Sec. 1-160. Provisions applicable to new hires.

6           (a) The provisions of this Section apply to a person who,  
7 on or after January 1, 2011, first becomes a member or a  
8 participant under any reciprocal retirement system or pension  
9 fund established under this Code, other than a retirement  
10 system or pension fund established under Article 2, 3, 4, 5, 6,  
11 15 or 18 of this Code, notwithstanding any other provision of  
12 this Code to the contrary, but do not apply to any self-managed  
13 plan established under this Code, to any person with respect  
14 to service as a sheriff's law enforcement employee under  
15 Article 7, or to any participant of the retirement plan  
16 established under Section 22-101. Notwithstanding anything to  
17 the contrary in this Section, for purposes of this Section, a  
18 person who participated in a retirement system under Article  
19 15 prior to January 1, 2011 shall be deemed a person who first  
20 became a member or participant prior to January 1, 2011 under  
21 any retirement system or pension fund subject to this Section.  
22 The changes made to this Section by Public Act 98-596 are a  
23 clarification of existing law and are intended to be  
24 retroactive to January 1, 2011 (the effective date of Public

1 Act 96-889), notwithstanding the provisions of Section 1-103.1  
2 of this Code.

3 This Section does not apply to a person who first becomes a  
4 noncovered employee under Article 14 on or after the  
5 implementation date of the plan created under Section 1-161  
6 for that Article, unless that person elects under subsection  
7 (b) of Section 1-161 to instead receive the benefits provided  
8 under this Section and the applicable provisions of that  
9 Article.

10 This Section does not apply to a person who first becomes a  
11 member or participant under Article 16 on or after the  
12 implementation date of the plan created under Section 1-161  
13 for that Article, unless that person elects under subsection  
14 (b) of Section 1-161 to instead receive the benefits provided  
15 under this Section and the applicable provisions of that  
16 Article.

17 This Section does not apply to a person who elects under  
18 subsection (c-5) of Section 1-161 to receive the benefits  
19 under Section 1-161.

20 This Section does not apply to a person who first becomes a  
21 member or participant of an affected pension fund on or after 6  
22 months after the resolution or ordinance date, as defined in  
23 Section 1-162, unless that person elects under subsection (c)  
24 of Section 1-162 to receive the benefits provided under this  
25 Section and the applicable provisions of the Article under  
26 which he or she is a member or participant.

1 (b) "Final average salary" means, except as otherwise  
2 provided in this subsection, the average monthly (or annual)  
3 salary obtained by dividing the total salary or earnings  
4 calculated under the Article applicable to the member or  
5 participant during the 96 consecutive months (or 8 consecutive  
6 years) of service within the last 120 months (or 10 years) of  
7 service in which the total salary or earnings calculated under  
8 the applicable Article was the highest by the number of months  
9 (or years) of service in that period. For the purposes of a  
10 person who first becomes a member or participant of any  
11 retirement system or pension fund to which this Section  
12 applies on or after January 1, 2011, in this Code, "final  
13 average salary" shall be substituted for the following:

14 (1) In Article 7 (except for service as sheriff's law  
15 enforcement employees), "final rate of earnings".

16 (2) In Articles 8, 9, 10, 11, and 12, "highest average  
17 annual salary for any 4 consecutive years within the last  
18 10 years of service immediately preceding the date of  
19 withdrawal".

20 (3) In Article 13, "average final salary".

21 (4) In Article 14, "final average compensation".

22 (5) In Article 17, "average salary".

23 (6) In Section 22-207, "wages or salary received by  
24 him at the date of retirement or discharge".

25 A member of the Teachers' Retirement System of the State  
26 of Illinois who retires on or after June 1, 2021 and for whom

1 the 2020-2021 school year is used in the calculation of the  
2 member's final average salary shall use the higher of the  
3 following for the purpose of determining the member's final  
4 average salary:

5 (A) the amount otherwise calculated under the first  
6 paragraph of this subsection; or

7 (B) an amount calculated by the Teachers' Retirement  
8 System of the State of Illinois using the average of the  
9 monthly (or annual) salary obtained by dividing the total  
10 salary or earnings calculated under Article 16 applicable  
11 to the member or participant during the 96 months (or 8  
12 years) of service within the last 120 months (or 10 years)  
13 of service in which the total salary or earnings  
14 calculated under the Article was the highest by the number  
15 of months (or years) of service in that period.

16 (b-5) Beginning on January 1, 2011, for all purposes under  
17 this Code (including without limitation the calculation of  
18 benefits and employee contributions), the annual earnings,  
19 salary, or wages (based on the plan year) of a member or  
20 participant to whom this Section applies shall not exceed  
21 \$106,800; however, that amount shall annually thereafter be  
22 increased by the lesser of (i) 3% of that amount, including all  
23 previous adjustments, or (ii) one-half the annual unadjusted  
24 percentage increase (but not less than zero) in the consumer  
25 price index-u for the 12 months ending with the September  
26 preceding each November 1, including all previous adjustments.

1           For the purposes of this Section, "consumer price index-u"  
2 means the index published by the Bureau of Labor Statistics of  
3 the United States Department of Labor that measures the  
4 average change in prices of goods and services purchased by  
5 all urban consumers, United States city average, all items,  
6 1982-84 = 100. The new amount resulting from each annual  
7 adjustment shall be determined by the Public Pension Division  
8 of the Department of Insurance and made available to the  
9 boards of the retirement systems and pension funds by November  
10 1 of each year.

11           (c) A member or participant is entitled to a retirement  
12 annuity upon written application if he or she has attained age  
13 67 (beginning January 1, 2015, age 65 with respect to service  
14 under Article 12 of this Code that is subject to this Section)  
15 and has at least 10 years of service credit and is otherwise  
16 eligible under the requirements of the applicable Article.

17           A member or participant who has attained age 62 (beginning  
18 January 1, 2015, age 60 with respect to service under Article  
19 12 of this Code that is subject to this Section) and has at  
20 least 10 years of service credit and is otherwise eligible  
21 under the requirements of the applicable Article may elect to  
22 receive the lower retirement annuity provided in subsection  
23 (d) of this Section.

24           (c-5) A person who first becomes a member or a participant  
25 subject to this Section on or after July 6, 2017 (the effective  
26 date of Public Act 100-23), notwithstanding any other

1 provision of this Code to the contrary, is entitled to a  
2 retirement annuity under Article 8 or Article 11 upon written  
3 application if he or she has attained age 65 and has at least  
4 10 years of service credit and is otherwise eligible under the  
5 requirements of Article 8 or Article 11 of this Code,  
6 whichever is applicable.

7 (d) The retirement annuity of a member or participant who  
8 is retiring after attaining age 62 (beginning January 1, 2015,  
9 age 60 with respect to service under Article 12 of this Code  
10 that is subject to this Section) with at least 10 years of  
11 service credit shall be reduced by one-half of 1% for each full  
12 month that the member's age is under age 67 (beginning January  
13 1, 2015, age 65 with respect to service under Article 12 of  
14 this Code that is subject to this Section).

15 (d-5) The retirement annuity payable under Article 8 or  
16 Article 11 to an eligible person subject to subsection (c-5)  
17 of this Section who is retiring at age 60 with at least 10  
18 years of service credit shall be reduced by one-half of 1% for  
19 each full month that the member's age is under age 65.

20 (d-10) Each person who first became a member or  
21 participant under Article 8 or Article 11 of this Code on or  
22 after January 1, 2011 and prior to the effective date of this  
23 amendatory Act of the 100th General Assembly shall make an  
24 irrevocable election either:

25 (i) to be eligible for the reduced retirement age  
26 provided in subsections (c-5) and (d-5) of this Section,



1 the eligibility for which is conditioned upon the member  
2 or participant agreeing to the increases in employee  
3 contributions for age and service annuities provided in  
4 subsection (a-5) of Section 8-174 of this Code (for  
5 service under Article 8) or subsection (a-5) of Section  
6 11-170 of this Code (for service under Article 11); or

7 (ii) to not agree to item (i) of this subsection  
8 (d-10), in which case the member or participant shall  
9 continue to be subject to the retirement age provisions in  
10 subsections (c) and (d) of this Section and the employee  
11 contributions for age and service annuity as provided in  
12 subsection (a) of Section 8-174 of this Code (for service  
13 under Article 8) or subsection (a) of Section 11-170 of  
14 this Code (for service under Article 11).

15 The election provided for in this subsection shall be made  
16 between October 1, 2017 and November 15, 2017. A person  
17 subject to this subsection who makes the required election  
18 shall remain bound by that election. A person subject to this  
19 subsection who fails for any reason to make the required  
20 election within the time specified in this subsection shall be  
21 deemed to have made the election under item (ii).

22 (e) Any retirement annuity or supplemental annuity shall  
23 be subject to annual increases on the January 1 occurring  
24 either on or after the attainment of age 67 (beginning January  
25 1, 2015, age 65 with respect to service under Article 12 of  
26 this Code that is subject to this Section and beginning on the

1 effective date of this amendatory Act of the 100th General  
2 Assembly, age 65 with respect to service under Article 8 or  
3 Article 11 for eligible persons who: (i) are subject to  
4 subsection (c-5) of this Section; or (ii) made the election  
5 under item (i) of subsection (d-10) of this Section) or the  
6 first anniversary of the annuity start date, whichever is  
7 later. Each annual increase shall be calculated at 3% or  
8 one-half the annual unadjusted percentage increase (but not  
9 less than zero) in the consumer price index-u for the 12 months  
10 ending with the September preceding each November 1, whichever  
11 is less, of the originally granted retirement annuity. If the  
12 annual unadjusted percentage change in the consumer price  
13 index-u for the 12 months ending with the September preceding  
14 each November 1 is zero or there is a decrease, then the  
15 annuity shall not be increased.

16 For the purposes of Section 1-103.1 of this Code, the  
17 changes made to this Section by this amendatory Act of the  
18 100th General Assembly are applicable without regard to  
19 whether the employee was in active service on or after the  
20 effective date of this amendatory Act of the 100th General  
21 Assembly.

22 (f) The initial survivor's or widow's annuity of an  
23 otherwise eligible survivor or widow of a retired member or  
24 participant who first became a member or participant on or  
25 after January 1, 2011 shall be in the amount of 66 2/3% of the  
26 retired member's or participant's retirement annuity at the

1 date of death. In the case of the death of a member or  
2 participant who has not retired and who first became a member  
3 or participant on or after January 1, 2011, eligibility for a  
4 survivor's or widow's annuity shall be determined by the  
5 applicable Article of this Code. The initial benefit shall be  
6 66 2/3% of the earned annuity without a reduction due to age. A  
7 child's annuity of an otherwise eligible child shall be in the  
8 amount prescribed under each Article if applicable. Any  
9 survivor's or widow's annuity shall be increased (1) on each  
10 January 1 occurring on or after the commencement of the  
11 annuity if the deceased member died while receiving a  
12 retirement annuity or (2) in other cases, on each January 1  
13 occurring after the first anniversary of the commencement of  
14 the annuity. Each annual increase shall be calculated at 3% or  
15 one-half the annual unadjusted percentage increase (but not  
16 less than zero) in the consumer price index-u for the 12 months  
17 ending with the September preceding each November 1, whichever  
18 is less, of the originally granted survivor's annuity. If the  
19 annual unadjusted percentage change in the consumer price  
20 index-u for the 12 months ending with the September preceding  
21 each November 1 is zero or there is a decrease, then the  
22 annuity shall not be increased.

23 (g) The benefits in Section 14-110 apply only if the  
24 person is a State policeman, a fire fighter in the fire  
25 protection service of a department, a conservation police  
26 officer, an investigator for the Secretary of State, an arson

1 investigator, a Commerce Commission police officer,  
2 investigator for the Department of Revenue or the Illinois  
3 Gaming Board, a security employee of the Department of  
4 Corrections or the Department of Juvenile Justice, or a  
5 security employee of the Department of Innovation and  
6 Technology, as those terms are defined in subsection (b) and  
7 subsection (c) of Section 14-110. A person who meets the  
8 requirements of this Section is entitled to an annuity  
9 calculated under the provisions of Section 14-110, in lieu of  
10 the regular or minimum retirement annuity, only if the person  
11 has withdrawn from service with not less than 20 years of  
12 eligible creditable service and has attained age 60,  
13 regardless of whether the attainment of age 60 occurs while  
14 the person is still in service.

15 (h) If a person who first becomes a member or a participant  
16 of a retirement system or pension fund subject to this Section  
17 on or after January 1, 2011 is receiving a retirement annuity  
18 or retirement pension under that system or fund and becomes a  
19 member or participant under any other system or fund created  
20 by this Code and is employed on a full-time basis, except for  
21 those members or participants exempted from the provisions of  
22 this Section under subsection (a) of this Section, then the  
23 person's retirement annuity or retirement pension under that  
24 system or fund shall be suspended during that employment. Upon  
25 termination of that employment, the person's retirement  
26 annuity or retirement pension payments shall resume and be

1 recalculated if recalculation is provided for under the  
2 applicable Article of this Code.

3 If a person who first becomes a member of a retirement  
4 system or pension fund subject to this Section on or after  
5 January 1, 2012 and is receiving a retirement annuity or  
6 retirement pension under that system or fund and accepts on a  
7 contractual basis a position to provide services to a  
8 governmental entity from which he or she has retired, then  
9 that person's annuity or retirement pension earned as an  
10 active employee of the employer shall be suspended during that  
11 contractual service. A person receiving an annuity or  
12 retirement pension under this Code shall notify the pension  
13 fund or retirement system from which he or she is receiving an  
14 annuity or retirement pension, as well as his or her  
15 contractual employer, of his or her retirement status before  
16 accepting contractual employment. A person who fails to submit  
17 such notification shall be guilty of a Class A misdemeanor and  
18 required to pay a fine of \$1,000. Upon termination of that  
19 contractual employment, the person's retirement annuity or  
20 retirement pension payments shall resume and, if appropriate,  
21 be recalculated under the applicable provisions of this Code.

22 (i) (Blank).

23 (j) In the case of a conflict between the provisions of  
24 this Section and any other provision of this Code, the  
25 provisions of this Section shall control.

26 (Source: P.A. 100-23, eff. 7-6-17; 100-201, eff. 8-18-17;

1 100-563, eff. 12-8-17; 100-611, eff. 7-20-18; 100-1166, eff.  
2 1-4-19; 101-610, eff. 1-1-20.)

3 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)  
4 Sec. 15-155. Employer contributions.

5 (a) The State of Illinois shall make contributions by  
6 appropriations of amounts which, together with the other  
7 employer contributions from trust, federal, and other funds,  
8 employee contributions, income from investments, and other  
9 income of this System, will be sufficient to meet the cost of  
10 maintaining and administering the System on a 90% funded basis  
11 in accordance with actuarial recommendations.

12 The Board shall determine the amount of State  
13 contributions required for each fiscal year on the basis of  
14 the actuarial tables and other assumptions adopted by the  
15 Board and the recommendations of the actuary, using the  
16 formula in subsection (a-1).

17 (a-1) For State fiscal years 2012 through 2045, the  
18 minimum contribution to the System to be made by the State for  
19 each fiscal year shall be an amount determined by the System to  
20 be sufficient to bring the total assets of the System up to 90%  
21 of the total actuarial liabilities of the System by the end of  
22 State fiscal year 2045. In making these determinations, the  
23 required State contribution shall be calculated each year as a  
24 level percentage of payroll over the years remaining to and  
25 including fiscal year 2045 and shall be determined under the

1 projected unit credit actuarial cost method.

2 For each of State fiscal years 2018, 2019, and 2020, the  
3 State shall make an additional contribution to the System  
4 equal to 2% of the total payroll of each employee who is deemed  
5 to have elected the benefits under Section 1-161 or who has  
6 made the election under subsection (c) of Section 1-161.

7 A change in an actuarial or investment assumption that  
8 increases or decreases the required State contribution and  
9 first applies in State fiscal year 2018 or thereafter shall be  
10 implemented in equal annual amounts over a 5-year period  
11 beginning in the State fiscal year in which the actuarial  
12 change first applies to the required State contribution.

13 A change in an actuarial or investment assumption that  
14 increases or decreases the required State contribution and  
15 first applied to the State contribution in fiscal year 2014,  
16 2015, 2016, or 2017 shall be implemented:

17 (i) as already applied in State fiscal years before  
18 2018; and

19 (ii) in the portion of the 5-year period beginning in  
20 the State fiscal year in which the actuarial change first  
21 applied that occurs in State fiscal year 2018 or  
22 thereafter, by calculating the change in equal annual  
23 amounts over that 5-year period and then implementing it  
24 at the resulting annual rate in each of the remaining  
25 fiscal years in that 5-year period.

26 For State fiscal years 1996 through 2005, the State

1 contribution to the System, as a percentage of the applicable  
2 employee payroll, shall be increased in equal annual  
3 increments so that by State fiscal year 2011, the State is  
4 contributing at the rate required under this Section.

5 Notwithstanding any other provision of this Article, the  
6 total required State contribution for State fiscal year 2006  
7 is \$166,641,900.

8 Notwithstanding any other provision of this Article, the  
9 total required State contribution for State fiscal year 2007  
10 is \$252,064,100.

11 For each of State fiscal years 2008 through 2009, the  
12 State contribution to the System, as a percentage of the  
13 applicable employee payroll, shall be increased in equal  
14 annual increments from the required State contribution for  
15 State fiscal year 2007, so that by State fiscal year 2011, the  
16 State is contributing at the rate otherwise required under  
17 this Section.

18 Notwithstanding any other provision of this Article, the  
19 total required State contribution for State fiscal year 2010  
20 is \$702,514,000 and shall be made from the State Pensions Fund  
21 and proceeds of bonds sold in fiscal year 2010 pursuant to  
22 Section 7.2 of the General Obligation Bond Act, less (i) the  
23 pro rata share of bond sale expenses determined by the  
24 System's share of total bond proceeds, (ii) any amounts  
25 received from the General Revenue Fund in fiscal year 2010,  
26 (iii) any reduction in bond proceeds due to the issuance of



1 discounted bonds, if applicable.

2 Notwithstanding any other provision of this Article, the  
3 total required State contribution for State fiscal year 2011  
4 is the amount recertified by the System on or before April 1,  
5 2011 pursuant to Section 15-165 and shall be made from the  
6 State Pensions Fund and proceeds of bonds sold in fiscal year  
7 2011 pursuant to Section 7.2 of the General Obligation Bond  
8 Act, less (i) the pro rata share of bond sale expenses  
9 determined by the System's share of total bond proceeds, (ii)  
10 any amounts received from the General Revenue Fund in fiscal  
11 year 2011, and (iii) any reduction in bond proceeds due to the  
12 issuance of discounted bonds, if applicable.

13 Beginning in State fiscal year 2046, the minimum State  
14 contribution for each fiscal year shall be the amount needed  
15 to maintain the total assets of the System at 90% of the total  
16 actuarial liabilities of the System.

17 Amounts received by the System pursuant to Section 25 of  
18 the Budget Stabilization Act or Section 8.12 of the State  
19 Finance Act in any fiscal year do not reduce and do not  
20 constitute payment of any portion of the minimum State  
21 contribution required under this Article in that fiscal year.  
22 Such amounts shall not reduce, and shall not be included in the  
23 calculation of, the required State contributions under this  
24 Article in any future year until the System has reached a  
25 funding ratio of at least 90%. A reference in this Article to  
26 the "required State contribution" or any substantially similar

1 term does not include or apply to any amounts payable to the  
2 System under Section 25 of the Budget Stabilization Act.

3 Notwithstanding any other provision of this Section, the  
4 required State contribution for State fiscal year 2005 and for  
5 fiscal year 2008 and each fiscal year thereafter, as  
6 calculated under this Section and certified under Section  
7 15-165, shall not exceed an amount equal to (i) the amount of  
8 the required State contribution that would have been  
9 calculated under this Section for that fiscal year if the  
10 System had not received any payments under subsection (d) of  
11 Section 7.2 of the General Obligation Bond Act, minus (ii) the  
12 portion of the State's total debt service payments for that  
13 fiscal year on the bonds issued in fiscal year 2003 for the  
14 purposes of that Section 7.2, as determined and certified by  
15 the Comptroller, that is the same as the System's portion of  
16 the total moneys distributed under subsection (d) of Section  
17 7.2 of the General Obligation Bond Act. In determining this  
18 maximum for State fiscal years 2008 through 2010, however, the  
19 amount referred to in item (i) shall be increased, as a  
20 percentage of the applicable employee payroll, in equal  
21 increments calculated from the sum of the required State  
22 contribution for State fiscal year 2007 plus the applicable  
23 portion of the State's total debt service payments for fiscal  
24 year 2007 on the bonds issued in fiscal year 2003 for the  
25 purposes of Section 7.2 of the General Obligation Bond Act, so  
26 that, by State fiscal year 2011, the State is contributing at

1 the rate otherwise required under this Section.

2 (a-2) Beginning in fiscal year 2018, each employer under  
3 this Article shall pay to the System a required contribution  
4 determined as a percentage of projected payroll and sufficient  
5 to produce an annual amount equal to:

6 (i) for each of fiscal years 2018, 2019, and 2020, the  
7 defined benefit normal cost of the defined benefit plan,  
8 less the employee contribution, for each employee of that  
9 employer who has elected or who is deemed to have elected  
10 the benefits under Section 1-161 or who has made the  
11 election under subsection (c) of Section 1-161; for fiscal  
12 year 2021 and each fiscal year thereafter, the defined  
13 benefit normal cost of the defined benefit plan, less the  
14 employee contribution, plus 2%, for each employee of that  
15 employer who has elected or who is deemed to have elected  
16 the benefits under Section 1-161 or who has made the  
17 election under subsection (c) of Section 1-161; plus

18 (ii) the amount required for that fiscal year to  
19 amortize any unfunded actuarial accrued liability  
20 associated with the present value of liabilities  
21 attributable to the employer's account under Section  
22 15-155.2, determined as a level percentage of payroll over  
23 a 30-year rolling amortization period.

24 In determining contributions required under item (i) of  
25 this subsection, the System shall determine an aggregate rate  
26 for all employers, expressed as a percentage of projected

1 payroll.

2 In determining the contributions required under item (ii)  
3 of this subsection, the amount shall be computed by the System  
4 on the basis of the actuarial assumptions and tables used in  
5 the most recent actuarial valuation of the System that is  
6 available at the time of the computation.

7 The contributions required under this subsection (a-2)  
8 shall be paid by an employer concurrently with that employer's  
9 payroll payment period. The State, as the actual employer of  
10 an employee, shall make the required contributions under this  
11 subsection.

12 As used in this subsection, "academic year" means the  
13 12-month period beginning September 1.

14 (b) If an employee is paid from trust or federal funds, the  
15 employer shall pay to the Board contributions from those funds  
16 which are sufficient to cover the accruing normal costs on  
17 behalf of the employee. However, universities having employees  
18 who are compensated out of local auxiliary funds, income  
19 funds, or service enterprise funds are not required to pay  
20 such contributions on behalf of those employees. The local  
21 auxiliary funds, income funds, and service enterprise funds of  
22 universities shall not be considered trust funds for the  
23 purpose of this Article, but funds of alumni associations,  
24 foundations, and athletic associations which are affiliated  
25 with the universities included as employers under this Article  
26 and other employers which do not receive State appropriations

1 are considered to be trust funds for the purpose of this  
2 Article.

3 (b-1) The City of Urbana and the City of Champaign shall  
4 each make employer contributions to this System for their  
5 respective firefighter employees who participate in this  
6 System pursuant to subsection (h) of Section 15-107. The rate  
7 of contributions to be made by those municipalities shall be  
8 determined annually by the Board on the basis of the actuarial  
9 assumptions adopted by the Board and the recommendations of  
10 the actuary, and shall be expressed as a percentage of salary  
11 for each such employee. The Board shall certify the rate to the  
12 affected municipalities as soon as may be practical. The  
13 employer contributions required under this subsection shall be  
14 remitted by the municipality to the System at the same time and  
15 in the same manner as employee contributions.

16 (c) Through State fiscal year 1995: The total employer  
17 contribution shall be apportioned among the various funds of  
18 the State and other employers, whether trust, federal, or  
19 other funds, in accordance with actuarial procedures approved  
20 by the Board. State of Illinois contributions for employers  
21 receiving State appropriations for personal services shall be  
22 payable from appropriations made to the employers or to the  
23 System. The contributions for Class I community colleges  
24 covering earnings other than those paid from trust and federal  
25 funds, shall be payable solely from appropriations to the  
26 Illinois Community College Board or the System for employer

1 contributions.

2 (d) Beginning in State fiscal year 1996, the required  
3 State contributions to the System shall be appropriated  
4 directly to the System and shall be payable through vouchers  
5 issued in accordance with subsection (c) of Section 15-165,  
6 except as provided in subsection (g).

7 (e) The State Comptroller shall draw warrants payable to  
8 the System upon proper certification by the System or by the  
9 employer in accordance with the appropriation laws and this  
10 Code.

11 (f) Normal costs under this Section means liability for  
12 pensions and other benefits which accrues to the System  
13 because of the credits earned for service rendered by the  
14 participants during the fiscal year and expenses of  
15 administering the System, but shall not include the principal  
16 of or any redemption premium or interest on any bonds issued by  
17 the Board or any expenses incurred or deposits required in  
18 connection therewith.

19 (g) If ~~June 4, 2018 (Public Act 100-587)~~ the amount of a  
20 participant's earnings for any academic year used to determine  
21 the final rate of earnings, determined on a full-time  
22 equivalent basis, exceeds the amount of his or her earnings  
23 with the same employer for the previous academic year,  
24 determined on a full-time equivalent basis, by more than 6%,  
25 the participant's employer shall pay to the System, in  
26 addition to all other payments required under this Section and

1 in accordance with guidelines established by the System, the  
2 present value of the increase in benefits resulting from the  
3 portion of the increase in earnings that is in excess of 6%.  
4 This present value shall be computed by the System on the basis  
5 of the actuarial assumptions and tables used in the most  
6 recent actuarial valuation of the System that is available at  
7 the time of the computation. The System may require the  
8 employer to provide any pertinent information or  
9 documentation.

10 Whenever it determines that a payment is or may be  
11 required under this subsection (g), the System shall calculate  
12 the amount of the payment and bill the employer for that  
13 amount. The bill shall specify the calculations used to  
14 determine the amount due. If the employer disputes the amount  
15 of the bill, it may, within 30 days after receipt of the bill,  
16 apply to the System in writing for a recalculation. The  
17 application must specify in detail the grounds of the dispute  
18 and, if the employer asserts that the calculation is subject  
19 to subsection (h), (h-5), or (i) of this Section, must include  
20 an affidavit setting forth and attesting to all facts within  
21 the employer's knowledge that are pertinent to the  
22 applicability of that subsection. 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 (g) 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  
2 paid within 90 days after receipt of the bill, then interest  
3 will be charged at a rate equal to the System's annual  
4 actuarially assumed rate of return on investment compounded  
5 annually from the 91st day after receipt of the bill. Payments  
6 must be concluded within 3 years after the employer's receipt  
7 of the bill.

8 When assessing payment for any amount due under this  
9 subsection (g), the System shall include earnings, to the  
10 extent not established by a participant under Section  
11 15-113.11 or 15-113.12, that would have been paid to the  
12 participant had the participant not taken (i) periods of  
13 voluntary or involuntary furlough occurring on or after July  
14 1, 2015 and on or before June 30, 2017 or (ii) periods of  
15 voluntary pay reduction in lieu of furlough occurring on or  
16 after July 1, 2015 and on or before June 30, 2017. Determining  
17 earnings that would have been paid to a participant had the  
18 participant not taken periods of voluntary or involuntary  
19 furlough or periods of voluntary pay reduction shall be the  
20 responsibility of the employer, and shall be reported in a  
21 manner prescribed by the System.

22 This subsection (g) does not apply to (1) Tier 2 hybrid  
23 plan members and (2) Tier 2 defined benefit members who first  
24 participate under this Article on or after the implementation  
25 date of the Optional Hybrid Plan.

26 (g-1) (Blank). ~~June 4, 2018 (Public Act 100-587)~~



1           (h) This subsection (h) applies only to payments made or  
2 salary increases given on or after June 1, 2005 but before July  
3 1, 2011. The changes made by Public Act 94-1057 shall not  
4 require the System to refund any payments received before July  
5 31, 2006 (the effective date of Public Act 94-1057).

6           When assessing payment for any amount due under subsection  
7 (g), the System shall exclude earnings increases paid to  
8 participants under contracts or collective bargaining  
9 agreements entered into, amended, or renewed before June 1,  
10 2005.

11           When assessing payment for any amount due under subsection  
12 (g), the System shall exclude earnings increases paid to a  
13 participant at a time when the participant is 10 or more years  
14 from retirement eligibility under Section 15-135.

15           When assessing payment for any amount due under subsection  
16 (g), the System shall exclude earnings increases resulting  
17 from overload work, including a contract for summer teaching,  
18 or overtime when the employer has certified to the System, and  
19 the System has approved the certification, that: (i) in the  
20 case of overloads (A) the overload work is for the sole purpose  
21 of academic instruction in excess of the standard number of  
22 instruction hours for a full-time employee occurring during  
23 the academic year that the overload is paid and (B) the  
24 earnings increases are equal to or less than the rate of pay  
25 for academic instruction computed using the participant's  
26 current salary rate and work schedule; and (ii) in the case of

1 overtime, the overtime was necessary for the educational  
2 mission.

3 When assessing payment for any amount due under subsection  
4 (g), the System shall exclude any earnings increase resulting  
5 from (i) a promotion for which the employee moves from one  
6 classification to a higher classification under the State  
7 Universities Civil Service System, (ii) a promotion in  
8 academic rank for a tenured or tenure-track faculty position,  
9 or (iii) a promotion that the Illinois Community College Board  
10 has recommended in accordance with subsection (k) of this  
11 Section. These earnings increases shall be excluded only if  
12 the promotion is to a position that has existed and been filled  
13 by a member for no less than one complete academic year and the  
14 earnings increase as a result of the promotion is an increase  
15 that results in an amount no greater than the average salary  
16 paid for other similar positions.

17 (h-5) When assessing payment for any amount due under  
18 subsection (g), the System shall exclude any earnings increase  
19 resulting from overload work performed in an academic year  
20 subsequent to an academic year in which the employer was  
21 unable to offer or allow to be conducted overload work due to  
22 an emergency declaration limiting such activities.

23 (i) When assessing payment for any amount due under  
24 subsection (g), the System shall exclude any salary increase  
25 described in subsection (h) of this Section given on or after  
26 July 1, 2011 but before July 1, 2014 under a contract or

1 collective bargaining agreement entered into, amended, or  
2 renewed on or after June 1, 2005 but before July 1, 2011.  
3 Notwithstanding any other provision of this Section, any  
4 payments made or salary increases given after June 30, 2014  
5 shall be used in assessing payment for any amount due under  
6 subsection (g) of this Section.

7 (j) The System shall prepare a report and file copies of  
8 the report with the Governor and the General Assembly by  
9 January 1, 2007 that contains all of the following  
10 information:

11 (1) The number of recalculations required by the  
12 changes made to this Section by Public Act 94-1057 for  
13 each 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  
4 amount determined by the System to be equal to the employer  
5 normal cost, as established by the System and expressed as a  
6 total percentage of payroll, multiplied by the amount of  
7 earnings in excess of the amount of the salary set by law for  
8 the Governor. This amount shall be computed by the System on  
9 the basis of the actuarial assumptions and tables used in the  
10 most recent actuarial valuation of the System that is  
11 available at the time of the computation. The System may  
12 require the employer to provide any pertinent information or  
13 documentation.

14 Whenever it determines that a payment is or may be  
15 required under this subsection, the System shall calculate the  
16 amount of the payment and bill the employer for that amount.  
17 The bill shall specify the calculation used to determine the  
18 amount due. If the employer disputes the amount of the bill, it  
19 may, within 30 days after receipt of the bill, apply to the  
20 System in writing for a recalculation. The application must  
21 specify in detail the grounds of the dispute. Upon receiving a  
22 timely application for recalculation, the System shall review  
23 the application and, if appropriate, recalculate the amount  
24 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 issuance of the bill. If the employer contributions are not  
2 paid within 90 days after issuance of the bill, then interest  
3 will be charged at a rate equal to the System's annual  
4 actuarially assumed rate of return on investment compounded  
5 annually from the 91st day after issuance of the bill. All  
6 payments must be received within 3 years after issuance of the  
7 bill. If the employer fails to make complete payment,  
8 including applicable interest, within 3 years, then the System  
9 may, after giving notice to the employer, certify the  
10 delinquent amount to the State Comptroller, and the  
11 Comptroller shall thereupon deduct the certified delinquent  
12 amount from State funds payable to the employer and pay them  
13 instead to the System.

14 This subsection (j-5) does not apply to a participant's  
15 earnings to the extent an employer pays the employer normal  
16 cost of such earnings.

17 The changes made to this subsection (j-5) by Public Act  
18 100-624 are intended to apply retroactively to July 6, 2017  
19 (the effective date of Public Act 100-23).

20 (k) The Illinois Community College Board shall adopt rules  
21 for recommending lists of promotional positions submitted to  
22 the Board by community colleges and for reviewing the  
23 promotional lists on an annual basis. When recommending  
24 promotional lists, the Board shall consider the similarity of  
25 the positions submitted to those positions recognized for  
26 State universities by the State Universities Civil Service

1 System. The Illinois Community College Board shall file a copy  
2 of its findings with the System. The System shall consider the  
3 findings of the Illinois Community College Board when making  
4 determinations under this Section. The System shall not  
5 exclude any earnings increases resulting from a promotion when  
6 the promotion was not submitted by a community college.  
7 Nothing in this subsection (k) shall require any community  
8 college to submit any information to the Community College  
9 Board.

10 (l) For purposes of determining the required State  
11 contribution to the System, the value of the System's assets  
12 shall be equal to the actuarial value of the System's assets,  
13 which shall be calculated as follows:

14 As of June 30, 2008, the actuarial value of the System's  
15 assets shall be equal to the market value of the assets as of  
16 that date. In determining the actuarial value of the System's  
17 assets for fiscal years after June 30, 2008, any actuarial  
18 gains or losses from investment return incurred in a fiscal  
19 year shall be recognized in equal annual amounts over the  
20 5-year period following that fiscal year.

21 (m) For purposes of determining the required State  
22 contribution to the system for a particular year, the  
23 actuarial value of assets shall be assumed to earn a rate of  
24 return equal to the system's actuarially assumed rate of  
25 return.

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

1 100-624, eff. 7-20-18; 101-10, eff. 6-5-19; 101-81, eff.  
2 7-12-19; revised 8-6-19.)

3 (40 ILCS 5/15-198)

4 Sec. 15-198. Application and expiration of new benefit  
5 increases.

6 (a) As used in this Section, "new benefit increase" means  
7 an increase in the amount of any benefit provided under this  
8 Article, or an expansion of the conditions of eligibility for  
9 any benefit under this Article, that results from an amendment  
10 to this Code that takes effect after June 1, 2005 (the  
11 effective date of Public Act 94-4). "New benefit increase",  
12 however, does not include any benefit increase resulting from  
13 the changes made to Article 1 or this Article by Public Act  
14 100-23, Public Act 100-587, Public Act 100-769, Public Act  
15 101-10, Public Act 101-610, or this amendatory Act of the  
16 102nd General Assembly ~~or this amendatory Act of the 101st~~  
17 ~~General Assembly.~~

18 (b) Notwithstanding any other provision of this Code or  
19 any subsequent amendment to this Code, every new benefit  
20 increase is subject to this Section and shall be deemed to be  
21 granted only in conformance with and contingent upon  
22 compliance with the provisions of this Section.

23 (c) The Public Act enacting a new benefit increase must  
24 identify and provide for payment to the System of additional  
25 funding at least sufficient to fund the resulting annual

1 increase in cost to the System as it accrues.

2 Every new benefit increase is contingent upon the General  
3 Assembly providing the additional funding required under this  
4 subsection. The Commission on Government Forecasting and  
5 Accountability shall analyze whether adequate additional  
6 funding has been provided for the new benefit increase and  
7 shall report its analysis to the Public Pension Division of  
8 the Department of Insurance. A new benefit increase created by  
9 a Public Act that does not include the additional funding  
10 required under this subsection is null and void. If the Public  
11 Pension Division determines that the additional funding  
12 provided for a new benefit increase under this subsection is  
13 or has become inadequate, it may so certify to the Governor and  
14 the State Comptroller and, in the absence of corrective action  
15 by the General Assembly, the new benefit increase shall expire  
16 at the end of the fiscal year in which the certification is  
17 made.

18 (d) Every new benefit increase shall expire 5 years after  
19 its effective date or on such earlier date as may be specified  
20 in the language enacting the new benefit increase or provided  
21 under subsection (c). This does not prevent the General  
22 Assembly from extending or re-creating a new benefit increase  
23 by law.

24 (e) Except as otherwise provided in the language creating  
25 the new benefit increase, a new benefit increase that expires  
26 under this Section continues to apply to persons who applied



1 and qualified for the affected benefit while the new benefit  
2 increase was in effect and to the affected beneficiaries and  
3 alternate payees of such persons, but does not apply to any  
4 other person, including, without limitation, a person who  
5 continues in service after the expiration date and did not  
6 apply and qualify for the affected benefit while the new  
7 benefit increase was in effect.

8 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
9 100-769, eff. 8-10-18; 101-10, eff. 6-5-19; 101-81, eff.  
10 7-12-19; 101-610, eff. 1-1-20.)

11 (40 ILCS 5/16-133) (from Ch. 108 1/2, par. 16-133)

12 (Text of Section WITHOUT the changes made by P.A. 98-599,  
13 which has been held unconstitutional)

14 Sec. 16-133. Retirement annuity; amount.

15 (a) The amount of the retirement annuity shall be (i) in  
16 the case of a person who first became a teacher under this  
17 Article before July 1, 2005, the larger of the amounts  
18 determined under paragraphs (A) and (B) below, or (ii) in the  
19 case of a person who first becomes a teacher under this Article  
20 on or after July 1, 2005, the amount determined under the  
21 applicable provisions of paragraph (B):

22 (A) An amount consisting of the sum of the following:

23 (1) An amount that can be provided on an  
24 actuarially equivalent basis by the member's  
25 accumulated contributions at the time of retirement;

1 and

2 (2) The sum of (i) the amount that can be provided  
3 on an actuarially equivalent basis by the member's  
4 accumulated contributions representing service prior  
5 to July 1, 1947, and (ii) the amount that can be  
6 provided on an actuarially equivalent basis by the  
7 amount obtained by multiplying 1.4 times the member's  
8 accumulated contributions covering service subsequent  
9 to June 30, 1947; and

10 (3) If there is prior service, 2 times the amount  
11 that would have been determined under subparagraph (2)  
12 of paragraph (A) above on account of contributions  
13 which would have been made during the period of prior  
14 service creditable to the member had the System been  
15 in operation and had the member made contributions at  
16 the contribution rate in effect prior to July 1, 1947.

17 This paragraph (A) does not apply to a person who  
18 first becomes a teacher under this Article on or after  
19 July 1, 2005.

20 (B) An amount consisting of the greater of the  
21 following:

22 (1) For creditable service earned before July 1,  
23 1998 that has not been augmented under Section  
24 16-129.1: 1.67% of final average salary for each of  
25 the first 10 years of creditable service, 1.90% of  
26 final average salary for each year in excess of 10 but

1 not exceeding 20, 2.10% of final average salary for  
2 each year in excess of 20 but not exceeding 30, and  
3 2.30% of final average salary for each year in excess  
4 of 30; and

5 For creditable service earned on or after July 1,  
6 1998 by a member who has at least 24 years of  
7 creditable service on July 1, 1998 and who does not  
8 elect to augment service under Section 16-129.1: 2.2%  
9 of final average salary for each year of creditable  
10 service earned on or after July 1, 1998 but before the  
11 member reaches a total of 30 years of creditable  
12 service and 2.3% of final average salary for each year  
13 of creditable service earned on or after July 1, 1998  
14 and after the member reaches a total of 30 years of  
15 creditable service; and

16 For all other creditable service: 2.2% of final  
17 average salary for each year of creditable service; or

18 (2) 1.5% of final average salary for each year of  
19 creditable service plus the sum \$7.50 for each of the  
20 first 20 years of creditable service.

21 The amount of the retirement annuity determined under this  
22 paragraph (B) shall be reduced by 1/2 of 1% for each month  
23 that the member is less than age 60 at the time the  
24 retirement annuity begins. However, this reduction shall  
25 not apply (i) if the member has at least 35 years of  
26 creditable service, or (ii) if the member retires on

1 account of disability under Section 16-149.2 of this  
2 Article with at least 20 years of creditable service, or  
3 (iii) if the member (1) has earned during the period  
4 immediately preceding the last day of service at least one  
5 year of contributing creditable service as an employee of  
6 a department as defined in Section 14-103.04, (2) has  
7 earned at least 5 years of contributing creditable service  
8 as an employee of a department as defined in Section  
9 14-103.04, (3) retires on or after January 1, 2001, and  
10 (4) retires having attained an age which, when added to  
11 the number of years of his or her total creditable  
12 service, equals at least 85. Portions of years shall be  
13 counted as decimal equivalents.

14 (b) For purposes of this Section, except as provided in  
15 subsection (b-5), final average salary shall be the average  
16 salary for the highest 4 consecutive years within the last 10  
17 years of creditable service as determined under rules of the  
18 board.

19 The minimum final average salary shall be considered to  
20 be \$2,400 per year.

21 In the determination of final average salary for members  
22 other than elected officials and their appointees when such  
23 appointees are allowed by statute, that part of a member's  
24 salary for any year beginning after June 30, 1979 which  
25 exceeds the member's annual full-time salary rate with the  
26 same employer for the preceding year by more than 20% shall be

1 excluded. The exclusion shall not apply in any year in which  
2 the member's creditable earnings are less than 50% of the  
3 preceding year's mean salary for downstate teachers as  
4 determined by the survey of school district salaries provided  
5 in Section 2-3.103 of the School Code.

6 (b-5) A teacher who retires on or after June 1, 2021 and  
7 for whom the 2020-2021 school year is used in the calculation  
8 of the member's final average salary shall use the higher of  
9 the following for the purpose of determining the member's  
10 final average salary:

11 (A) the amount otherwise calculated under subsection

12 (b); or

13 (B) an amount calculated by the System using the  
14 average salary for the 4 highest years within the last 10  
15 years of creditable service as determined under the rules  
16 of the board.

17 (c) In determining the amount of the retirement annuity  
18 under paragraph (B) of this Section, a fractional year shall  
19 be granted proportional credit.

20 (d) The retirement annuity determined under paragraph (B)  
21 of this Section shall be available only to members who render  
22 teaching service after July 1, 1947 for which member  
23 contributions are required, and to annuitants who re-enter  
24 under the provisions of Section 16-150.

25 (e) The maximum retirement annuity provided under  
26 paragraph (B) of this Section shall be 75% of final average

1 salary.

2 (f) A member retiring after the effective date of this  
3 amendatory Act of 1998 shall receive a pension equal to 75% of  
4 final average salary if the member is qualified to receive a  
5 retirement annuity equal to at least 74.6% of final average  
6 salary under this Article or as proportional annuities under  
7 Article 20 of this Code.

8 (Source: P.A. 94-4, eff. 6-1-05.)

9 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

10 Sec. 16-158. Contributions by State and other employing  
11 units.

12 (a) The State shall make contributions to the System by  
13 means of appropriations from the Common School Fund and other  
14 State funds of amounts which, together with other employer  
15 contributions, employee contributions, investment income, and  
16 other income, will be sufficient to meet the cost of  
17 maintaining and administering the System on a 90% funded basis  
18 in accordance with actuarial recommendations.

19 The Board shall determine the amount of State  
20 contributions required for each fiscal year on the basis of  
21 the actuarial tables and other assumptions adopted by the  
22 Board and the recommendations of the actuary, using the  
23 formula in subsection (b-3).

24 (a-1) Annually, on or before November 15 until November  
25 15, 2011, the Board shall certify to the Governor the amount of

1 the required State contribution for the coming fiscal year.  
2 The certification under this subsection (a-1) shall include a  
3 copy of the actuarial recommendations upon which it is based  
4 and shall specifically identify the System's projected State  
5 normal cost for that fiscal year.

6 On or before May 1, 2004, the Board shall recalculate and  
7 recertify to the Governor the amount of the required State  
8 contribution to the System for State fiscal year 2005, taking  
9 into account the amounts appropriated to and received by the  
10 System under subsection (d) of Section 7.2 of the General  
11 Obligation Bond Act.

12 On or before July 1, 2005, the Board shall recalculate and  
13 recertify to the Governor the amount of the required State  
14 contribution to the System for State fiscal year 2006, taking  
15 into account the changes in required State contributions made  
16 by Public Act 94-4.

17 On or before April 1, 2011, the Board shall recalculate  
18 and recertify to the Governor the amount of the required State  
19 contribution to the System for State fiscal year 2011,  
20 applying the changes made by Public Act 96-889 to the System's  
21 assets and liabilities as of June 30, 2009 as though Public Act  
22 96-889 was approved on that date.

23 (a-5) On or before November 1 of each year, beginning  
24 November 1, 2012, the Board shall submit to the State Actuary,  
25 the Governor, and the General Assembly a proposed  
26 certification of the amount of the required State contribution

1 to the System for the next fiscal year, along with all of the  
2 actuarial assumptions, calculations, and data upon which that  
3 proposed certification is based. On or before January 1 of  
4 each year, beginning January 1, 2013, the State Actuary shall  
5 issue a preliminary report concerning the proposed  
6 certification and identifying, if necessary, recommended  
7 changes in actuarial assumptions that the Board must consider  
8 before finalizing its certification of the required State  
9 contributions. On or before January 15, 2013 and each January  
10 15 thereafter, the Board shall certify to the Governor and the  
11 General Assembly the amount of the required State contribution  
12 for the next fiscal year. The Board's certification must note  
13 any deviations from the State Actuary's recommended changes,  
14 the reason or reasons for not following the State Actuary's  
15 recommended changes, and the fiscal impact of not following  
16 the State Actuary's recommended changes on the required State  
17 contribution.

18 (a-10) By November 1, 2017, the Board shall recalculate  
19 and recertify to the State Actuary, the Governor, and the  
20 General Assembly the amount of the State contribution to the  
21 System for State fiscal year 2018, taking into account the  
22 changes in required State contributions made by Public Act  
23 100-23. The State Actuary shall review the assumptions and  
24 valuations underlying the Board's revised certification and  
25 issue a preliminary report concerning the proposed  
26 recertification and identifying, if necessary, recommended



1 changes in actuarial assumptions that the Board must consider  
2 before finalizing its certification of the required State  
3 contributions. The Board's final certification must note any  
4 deviations from the State Actuary's recommended changes, the  
5 reason or reasons for not following the State Actuary's  
6 recommended changes, and the fiscal impact of not following  
7 the State Actuary's recommended changes on the required State  
8 contribution.

9 (a-15) On or after June 15, 2019, but no later than June  
10 30, 2019, the Board shall recalculate and recertify to the  
11 Governor and the General Assembly the amount of the State  
12 contribution to the System for State fiscal year 2019, taking  
13 into account the changes in required State contributions made  
14 by Public Act 100-587. The recalculation shall be made using  
15 assumptions adopted by the Board for the original fiscal year  
16 2019 certification. The monthly voucher for the 12th month of  
17 fiscal year 2019 shall be paid by the Comptroller after the  
18 recertification required pursuant to this subsection is  
19 submitted to the Governor, Comptroller, and General Assembly.  
20 The recertification submitted to the General Assembly shall be  
21 filed with the Clerk of the House of Representatives and the  
22 Secretary of the Senate in electronic form only, in the manner  
23 that the Clerk and the Secretary shall direct.

24 (b) Through State fiscal year 1995, the State  
25 contributions shall be paid to the System in accordance with  
26 Section 18-7 of the School Code.

1 (b-1) Beginning in State fiscal year 1996, on the 15th day  
2 of each month, or as soon thereafter as may be practicable, the  
3 Board shall submit vouchers for payment of State contributions  
4 to the System, in a total monthly amount of one-twelfth of the  
5 required annual State contribution certified under subsection  
6 (a-1). From March 5, 2004 (the effective date of Public Act  
7 93-665) through June 30, 2004, the Board shall not submit  
8 vouchers for the remainder of fiscal year 2004 in excess of the  
9 fiscal year 2004 certified contribution amount determined  
10 under this Section after taking into consideration the  
11 transfer to the System under subsection (a) of Section 6z-61  
12 of the State Finance Act. These vouchers shall be paid by the  
13 State Comptroller and Treasurer by warrants drawn on the funds  
14 appropriated to the System for that fiscal year.

15 If in any month the amount remaining unexpended from all  
16 other appropriations to the System for the applicable fiscal  
17 year (including the appropriations to the System under Section  
18 8.12 of the State Finance Act and Section 1 of the State  
19 Pension Funds Continuing Appropriation Act) is less than the  
20 amount lawfully vouchered under this subsection, the  
21 difference shall be paid from the Common School Fund under the  
22 continuing appropriation authority provided in Section 1.1 of  
23 the State Pension Funds Continuing Appropriation Act.

24 (b-2) Allocations from the Common School Fund apportioned  
25 to school districts not coming under this System shall not be  
26 diminished or affected by the provisions of this Article.

1 (b-3) For State fiscal years 2012 through 2045, the  
2 minimum contribution to the System to be made by the State for  
3 each fiscal year shall be an amount determined by the System to  
4 be sufficient to bring the total assets of the System up to 90%  
5 of the total actuarial liabilities of the System by the end of  
6 State fiscal year 2045. In making these determinations, the  
7 required State contribution shall be calculated each year as a  
8 level percentage of payroll over the years remaining to and  
9 including fiscal year 2045 and shall be determined under the  
10 projected unit credit actuarial cost method.

11 For each of State fiscal years 2018, 2019, and 2020, the  
12 State shall make an additional contribution to the System  
13 equal to 2% of the total payroll of each employee who is deemed  
14 to have elected the benefits under Section 1-161 or who has  
15 made the election under subsection (c) of Section 1-161.

16 A change in an actuarial or investment assumption that  
17 increases or decreases the required State contribution and  
18 first applies in State fiscal year 2018 or thereafter shall be  
19 implemented in equal annual amounts over a 5-year period  
20 beginning in the State fiscal year in which the actuarial  
21 change first applies to the required State contribution.

22 A change in an actuarial or investment assumption that  
23 increases or decreases the required State contribution and  
24 first applied to the State contribution in fiscal year 2014,  
25 2015, 2016, or 2017 shall be implemented:

26 (i) as already applied in State fiscal years before

1           2018; and

2           (ii) in the portion of the 5-year period beginning in  
3           the State fiscal year in which the actuarial change first  
4           applied that occurs in State fiscal year 2018 or  
5           thereafter, by calculating the change in equal annual  
6           amounts over that 5-year period and then implementing it  
7           at the resulting annual rate in each of the remaining  
8           fiscal years in that 5-year period.

9           For State fiscal years 1996 through 2005, the State  
10          contribution to the System, as a percentage of the applicable  
11          employee payroll, shall be increased in equal annual  
12          increments so that by State fiscal year 2011, the State is  
13          contributing at the rate required under this Section; except  
14          that in the following specified State fiscal years, the State  
15          contribution to the System shall not be less than the  
16          following indicated percentages of the applicable employee  
17          payroll, even if the indicated percentage will produce a State  
18          contribution in excess of the amount otherwise required under  
19          this subsection and subsection (a), and notwithstanding any  
20          contrary certification made under subsection (a-1) before May  
21          27, 1998 (the effective date of Public Act 90-582): 10.02% in  
22          FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY  
23          2002; 12.86% in FY 2003; and 13.56% in FY 2004.

24          Notwithstanding any other provision of this Article, the  
25          total required State contribution for State fiscal year 2006  
26          is \$534,627,700.

1           Notwithstanding any other provision of this Article, the  
2 total required State contribution for State fiscal year 2007  
3 is \$738,014,500.

4           For each of State fiscal years 2008 through 2009, the  
5 State contribution to the System, as a percentage of the  
6 applicable employee payroll, shall be increased in equal  
7 annual increments from the required State contribution for  
8 State fiscal year 2007, so that by State fiscal year 2011, the  
9 State is contributing at the rate otherwise required under  
10 this Section.

11           Notwithstanding any other provision of this Article, the  
12 total required State contribution for State fiscal year 2010  
13 is \$2,089,268,000 and shall be made from the proceeds of bonds  
14 sold in fiscal year 2010 pursuant to Section 7.2 of the General  
15 Obligation Bond Act, less (i) the pro rata share of bond sale  
16 expenses determined by the System's share of total bond  
17 proceeds, (ii) any amounts received from the Common School  
18 Fund in fiscal year 2010, and (iii) any reduction in bond  
19 proceeds due to the issuance of discounted bonds, if  
20 applicable.

21           Notwithstanding any other provision of this Article, the  
22 total required State contribution for State fiscal year 2011  
23 is the amount recertified by the System on or before April 1,  
24 2011 pursuant to subsection (a-1) of this Section and shall be  
25 made from the proceeds of bonds sold in fiscal year 2011  
26 pursuant to Section 7.2 of the General Obligation Bond Act,

1 less (i) the pro rata share of bond sale expenses determined by  
2 the System's share of total bond proceeds, (ii) any amounts  
3 received from the Common School Fund in fiscal year 2011, and  
4 (iii) any reduction in bond proceeds due to the issuance of  
5 discounted bonds, if applicable. This amount shall include, in  
6 addition to the amount certified by the System, an amount  
7 necessary to meet employer contributions required by the State  
8 as an employer under paragraph (e) of this Section, which may  
9 also be used by the System for contributions required by  
10 paragraph (a) of Section 16-127.

11 Beginning in State fiscal year 2046, the minimum State  
12 contribution for each fiscal year shall be the amount needed  
13 to maintain the total assets of the System at 90% of the total  
14 actuarial liabilities of the System.

15 Amounts received by the System pursuant to Section 25 of  
16 the Budget Stabilization Act or Section 8.12 of the State  
17 Finance Act in any fiscal year do not reduce and do not  
18 constitute payment of any portion of the minimum State  
19 contribution required under this Article in that fiscal year.  
20 Such amounts shall not reduce, and shall not be included in the  
21 calculation of, the required State contributions under this  
22 Article in any future year until the System has reached a  
23 funding ratio of at least 90%. A reference in this Article to  
24 the "required State contribution" or any substantially similar  
25 term does not include or apply to any amounts payable to the  
26 System under Section 25 of the Budget Stabilization Act.

1           Notwithstanding any other provision of this Section, the  
2           required State contribution for State fiscal year 2005 and for  
3           fiscal year 2008 and each fiscal year thereafter, as  
4           calculated under this Section and certified under subsection  
5           (a-1), shall not exceed an amount equal to (i) the amount of  
6           the required State contribution that would have been  
7           calculated under this Section for that fiscal year if the  
8           System had not received any payments under subsection (d) of  
9           Section 7.2 of the General Obligation Bond Act, minus (ii) the  
10          portion of the State's total debt service payments for that  
11          fiscal year on the bonds issued in fiscal year 2003 for the  
12          purposes of that Section 7.2, as determined and certified by  
13          the Comptroller, that is the same as the System's portion of  
14          the total moneys distributed under subsection (d) of Section  
15          7.2 of the General Obligation Bond Act. In determining this  
16          maximum for State fiscal years 2008 through 2010, however, the  
17          amount referred to in item (i) shall be increased, as a  
18          percentage of the applicable employee payroll, in equal  
19          increments calculated from the sum of the required State  
20          contribution for State fiscal year 2007 plus the applicable  
21          portion of the State's total debt service payments for fiscal  
22          year 2007 on the bonds issued in fiscal year 2003 for the  
23          purposes of Section 7.2 of the General Obligation Bond Act, so  
24          that, by State fiscal year 2011, the State is contributing at  
25          the rate otherwise required under this Section.

26           (b-4) Beginning in fiscal year 2018, each employer under

1 this Article shall pay to the System a required contribution  
2 determined as a percentage of projected payroll and sufficient  
3 to produce an annual amount equal to:

4 (i) for each of fiscal years 2018, 2019, and 2020, the  
5 defined benefit normal cost of the defined benefit plan,  
6 less the employee contribution, for each employee of that  
7 employer who has elected or who is deemed to have elected  
8 the benefits under Section 1-161 or who has made the  
9 election under subsection (b) of Section 1-161; for fiscal  
10 year 2021 and each fiscal year thereafter, the defined  
11 benefit normal cost of the defined benefit plan, less the  
12 employee contribution, plus 2%, for each employee of that  
13 employer who has elected or who is deemed to have elected  
14 the benefits under Section 1-161 or who has made the  
15 election under subsection (b) of Section 1-161; plus

16 (ii) the amount required for that fiscal year to  
17 amortize any unfunded actuarial accrued liability  
18 associated with the present value of liabilities  
19 attributable to the employer's account under Section  
20 16-158.3, determined as a level percentage of payroll over  
21 a 30-year rolling amortization period.

22 In determining contributions required under item (i) of  
23 this subsection, the System shall determine an aggregate rate  
24 for all employers, expressed as a percentage of projected  
25 payroll.

26 In determining the contributions required under item (ii)



1 of this subsection, the amount shall be computed by the System  
2 on the basis of the actuarial assumptions and tables used in  
3 the most recent actuarial valuation of the System that is  
4 available at the time of the computation.

5 The contributions required under this subsection (b-4)  
6 shall be paid by an employer concurrently with that employer's  
7 payroll payment period. The State, as the actual employer of  
8 an employee, shall make the required contributions under this  
9 subsection.

10 (c) Payment of the required State contributions and of all  
11 pensions, retirement annuities, death benefits, refunds, and  
12 other benefits granted under or assumed by this System, and  
13 all expenses in connection with the administration and  
14 operation thereof, are obligations of the State.

15 If members are paid from special trust or federal funds  
16 which are administered by the employing unit, whether school  
17 district or other unit, the employing unit shall pay to the  
18 System from such funds the full accruing retirement costs  
19 based upon that service, which, beginning July 1, 2017, shall  
20 be at a rate, expressed as a percentage of salary, equal to the  
21 total employer's normal cost, expressed as a percentage of  
22 payroll, as determined by the System. Employer contributions,  
23 based on salary paid to members from federal funds, may be  
24 forwarded by the distributing agency of the State of Illinois  
25 to the System prior to allocation, in an amount determined in  
26 accordance with guidelines established by such agency and the

1 System. Any contribution for fiscal year 2015 collected as a  
2 result of the change made by Public Act 98-674 shall be  
3 considered a State contribution under subsection (b-3) of this  
4 Section.

5 (d) Effective July 1, 1986, any employer of a teacher as  
6 defined in paragraph (8) of Section 16-106 shall pay the  
7 employer's normal cost of benefits based upon the teacher's  
8 service, in addition to employee contributions, as determined  
9 by the System. Such employer contributions shall be forwarded  
10 monthly in accordance with guidelines established by the  
11 System.

12 However, with respect to benefits granted under Section  
13 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)  
14 of Section 16-106, the employer's contribution shall be 12%  
15 (rather than 20%) of the member's highest annual salary rate  
16 for each year of creditable service granted, and the employer  
17 shall also pay the required employee contribution on behalf of  
18 the teacher. For the purposes of Sections 16-133.4 and  
19 16-133.5, a teacher as defined in paragraph (8) of Section  
20 16-106 who is serving in that capacity while on leave of  
21 absence from another employer under this Article shall not be  
22 considered an employee of the employer from which the teacher  
23 is on leave.

24 (e) Beginning July 1, 1998, every employer of a teacher  
25 shall pay to the System an employer contribution computed as  
26 follows:

1           (1) Beginning July 1, 1998 through June 30, 1999, the  
2           employer contribution shall be equal to 0.3% of each  
3           teacher's salary.

4           (2) Beginning July 1, 1999 and thereafter, the  
5           employer contribution shall be equal to 0.58% of each  
6           teacher's salary.

7           The school district or other employing unit may pay these  
8           employer contributions out of any source of funding available  
9           for that purpose and shall forward the contributions to the  
10          System on the schedule established for the payment of member  
11          contributions.

12          These employer contributions are intended to offset a  
13          portion of the cost to the System of the increases in  
14          retirement benefits resulting from Public Act 90-582.

15          Each employer of teachers is entitled to a credit against  
16          the contributions required under this subsection (e) with  
17          respect to salaries paid to teachers for the period January 1,  
18          2002 through June 30, 2003, equal to the amount paid by that  
19          employer under subsection (a-5) of Section 6.6 of the State  
20          Employees Group Insurance Act of 1971 with respect to salaries  
21          paid to teachers for that period.

22          The additional 1% employee contribution required under  
23          Section 16-152 by Public Act 90-582 is the responsibility of  
24          the teacher and not the teacher's employer, unless the  
25          employer agrees, through collective bargaining or otherwise,  
26          to make the contribution on behalf of the teacher.

1           If an employer is required by a contract in effect on May  
2 1, 1998 between the employer and an employee organization to  
3 pay, on behalf of all its full-time employees covered by this  
4 Article, all mandatory employee contributions required under  
5 this Article, then the employer shall be excused from paying  
6 the employer contribution required under this subsection (e)  
7 for the balance of the term of that contract. The employer and  
8 the employee organization shall jointly certify to the System  
9 the existence of the contractual requirement, in such form as  
10 the System may prescribe. This exclusion shall cease upon the  
11 termination, extension, or renewal of the contract at any time  
12 after May 1, 1998.

13           (f) If ~~June 4, 2018 (Public Act 100-587)~~ the amount of a  
14 teacher's salary for any school year used to determine final  
15 average salary exceeds the member's annual full-time salary  
16 rate with the same employer for the previous school year by the  
17 greater of more than 6% or 1.5 times the annual increase in the  
18 consumer price index-u, as established by the United States  
19 Department of Labor for the preceding September, the teacher's  
20 employer shall pay to the System, in addition to all other  
21 payments required under this Section and in accordance with  
22 guidelines established by the System, the present value of the  
23 increase in benefits resulting from the portion of the  
24 increase in salary that is in excess of the greater of 6% or  
25 1.5 times the annual increase in the consumer price index-u,  
26 as established by the System. This present value shall be

1 computed by the System on the basis of the actuarial  
2 assumptions and tables used in the most recent actuarial  
3 valuation of the System that is available at the time of the  
4 computation. If a teacher's salary for the 2005-2006 school  
5 year is used to determine final average salary under this  
6 subsection (f), then the changes made to this subsection (f)  
7 by Public Act 94-1057 shall apply in calculating whether the  
8 increase in his or her salary is in excess of the greater of 6%  
9 or 1.5 times the annual increase in the consumer price  
10 index-u, as established by the System. For the purposes of  
11 this Section, change in employment under Section 10-21.12 of  
12 the School Code on or after June 1, 2005 shall constitute a  
13 change in employer. The System may require the employer to  
14 provide any pertinent information or documentation. The  
15 changes made to this subsection (f) by Public Act 94-1111  
16 apply without regard to whether the teacher was in service on  
17 or after its effective date.

18 Whenever it determines that a payment is or may be  
19 required under this subsection, the System shall calculate the  
20 amount of the payment and bill the employer for that amount.  
21 The bill shall specify the calculations used to determine the  
22 amount due. If the employer disputes the amount of the bill, it  
23 may, within 30 days after receipt of the bill, apply to the  
24 System in writing for a recalculation. The application must  
25 specify in detail the grounds of the dispute and, if the  
26 employer asserts that the calculation is subject to subsection

1 (g), (g-5), (g-10), or (h) of this Section, must include an  
2 affidavit setting forth and attesting to all facts within the  
3 employer's knowledge that are pertinent to the applicability  
4 of that subsection. Upon receiving a timely application for  
5 recalculation, the System shall review the application and, if  
6 appropriate, recalculate the amount due.

7 The employer contributions required under this subsection  
8 (f) may be paid in the form of a lump sum within 90 days after  
9 receipt of the bill. If the employer contributions are not  
10 paid within 90 days after receipt of the bill, then interest  
11 will be charged at a rate equal to the System's annual  
12 actuarially assumed rate of return on investment compounded  
13 annually from the 91st day after receipt of the bill. Payments  
14 must be concluded within 3 years after the employer's receipt  
15 of the bill.

16 (f-1) (Blank). ~~June 4, 2018 (Public Act 100-587)~~

17 (g) This subsection (g) applies only to payments made or  
18 salary increases given on or after June 1, 2005 but before July  
19 1, 2011. The changes made by Public Act 94-1057 shall not  
20 require the System to refund any payments received before July  
21 31, 2006 (the effective date of Public Act 94-1057).

22 When assessing payment for any amount due under subsection  
23 (f), the System shall exclude salary increases paid to  
24 teachers under contracts or collective bargaining agreements  
25 entered into, amended, or renewed before June 1, 2005.

26 When assessing payment for any amount due under subsection

1 (f), the System shall exclude salary increases paid to a  
2 teacher at a time when the teacher is 10 or more years from  
3 retirement eligibility under Section 16-132 or 16-133.2.

4 When assessing payment for any amount due under subsection  
5 (f), the System shall exclude salary increases resulting from  
6 overload work, including summer school, when the school  
7 district has certified to the System, and the System has  
8 approved the certification, that (i) the overload work is for  
9 the sole purpose of classroom instruction in excess of the  
10 standard number of classes for a full-time teacher in a school  
11 district during a school year and (ii) the salary increases  
12 are equal to or less than the rate of pay for classroom  
13 instruction computed on the teacher's current salary and work  
14 schedule.

15 When assessing payment for any amount due under subsection  
16 (f), the System shall exclude a salary increase resulting from  
17 a promotion (i) for which the employee is required to hold a  
18 certificate or supervisory endorsement issued by the State  
19 Teacher Certification Board that is a different certification  
20 or supervisory endorsement than is required for the teacher's  
21 previous position and (ii) to a position that has existed and  
22 been filled by a member for no less than one complete academic  
23 year and the salary increase from the promotion is an increase  
24 that results in an amount no greater than the lesser of the  
25 average salary paid for other similar positions in the  
26 district requiring the same certification or the amount

1 stipulated in the collective bargaining agreement for a  
2 similar position requiring the same certification.

3 When assessing payment for any amount due under subsection  
4 (f), the System shall exclude any payment to the teacher from  
5 the State of Illinois or the State Board of Education over  
6 which the employer does not have discretion, notwithstanding  
7 that the payment is included in the computation of final  
8 average salary.

9 (g-5) When assessing payment for any amount due under  
10 subsection (f), the System shall exclude salary increases  
11 resulting from overload or stipend work performed in a school  
12 year subsequent to a school year in which the employer was  
13 unable to offer or allow to be conducted overload or stipend  
14 work due to an emergency declaration limiting such activities.

15 (g-10) When assessing payment for any amount due under  
16 subsection (f), the System shall exclude salary increases  
17 resulting from increased instructional time that exceeded the  
18 instructional time required during the 2019-2020 school year.

19 (h) When assessing payment for any amount due under  
20 subsection (f), the System shall exclude any salary increase  
21 described in subsection (g) of this Section given on or after  
22 July 1, 2011 but before July 1, 2014 under a contract or  
23 collective bargaining agreement entered into, amended, or  
24 renewed on or after June 1, 2005 but before July 1, 2011.  
25 Notwithstanding any other provision of this Section, any  
26 payments made or salary increases given after June 30, 2014



1 shall be used in assessing payment for any amount due under  
2 subsection (f) of this Section.

3 (i) The System shall prepare a report and file copies of  
4 the report with the Governor and the General Assembly by  
5 January 1, 2007 that contains all of the following  
6 information:

7 (1) The number of recalculations required by the  
8 changes made to this Section by Public Act 94-1057 for  
9 each employer.

10 (2) The dollar amount by which each employer's  
11 contribution to the System was changed due to  
12 recalculations required by Public Act 94-1057.

13 (3) The total amount the System received from each  
14 employer as a result of the changes made to this Section by  
15 Public Act 94-4.

16 (4) The increase in the required State contribution  
17 resulting from the changes made to this Section by Public  
18 Act 94-1057.

19 (i-5) For school years beginning on or after July 1, 2017,  
20 if the amount of a participant's salary for any school year  
21 exceeds the amount of the salary set for the Governor, the  
22 participant's employer shall pay to the System, in addition to  
23 all other payments required under this Section and in  
24 accordance with guidelines established by the System, an  
25 amount determined by the System to be equal to the employer  
26 normal cost, as established by the System and expressed as a

1 total percentage of payroll, multiplied by the amount of  
2 salary in excess of the amount of the salary set for the  
3 Governor. This amount shall be computed by the System on the  
4 basis of the actuarial assumptions and tables used in the most  
5 recent actuarial valuation of the System that is available at  
6 the time of the computation. The System may require the  
7 employer to provide any pertinent information or  
8 documentation.

9 Whenever it determines that a payment is or may be  
10 required under this subsection, the System shall calculate the  
11 amount of the payment and bill the employer for that amount.  
12 The bill shall specify the calculations used to determine the  
13 amount due. If the employer disputes the amount of the bill, it  
14 may, within 30 days after receipt of the bill, apply to the  
15 System in writing for a recalculation. The application must  
16 specify in detail the grounds of the dispute. Upon receiving a  
17 timely application for recalculation, the System shall review  
18 the application and, if appropriate, recalculate the amount  
19 due.

20 The employer contributions required under this subsection  
21 may be paid in the form of a lump sum within 90 days after  
22 receipt of the bill. If the employer contributions are not  
23 paid within 90 days after receipt of the bill, then interest  
24 will be charged at a rate equal to the System's annual  
25 actuarially assumed rate of return on investment compounded  
26 annually from the 91st day after receipt of the bill. Payments

1 must be concluded within 3 years after the employer's receipt  
2 of the bill.

3 (j) For purposes of determining the required State  
4 contribution to the System, the value of the System's assets  
5 shall be equal to the actuarial value of the System's assets,  
6 which shall be calculated as follows:

7 As of June 30, 2008, the actuarial value of the System's  
8 assets shall be equal to the market value of the assets as of  
9 that date. In determining the actuarial value of the System's  
10 assets for fiscal years after June 30, 2008, any actuarial  
11 gains or losses from investment return incurred in a fiscal  
12 year shall be recognized in equal annual amounts over the  
13 5-year period following that fiscal year.

14 (k) For purposes of determining the required State  
15 contribution to the system for a particular year, the  
16 actuarial value of assets shall be assumed to earn a rate of  
17 return equal to the system's actuarially assumed rate of  
18 return.

19 (Source: P.A. 100-23, eff. 7-6-17; 100-340, eff. 8-25-17;  
20 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; 100-863, eff.  
21 8-14-18; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; revised  
22 8-13-19.)

23 (40 ILCS 5/16-203)

24 Sec. 16-203. Application and expiration of new benefit  
25 increases.

1 (a) As used in this Section, "new benefit increase" means  
2 an increase in the amount of any benefit provided under this  
3 Article, or an expansion of the conditions of eligibility for  
4 any benefit under this Article, that results from an amendment  
5 to this Code that takes effect after June 1, 2005 (the  
6 effective date of Public Act 94-4). "New benefit increase",  
7 however, does not include any benefit increase resulting from  
8 the changes made to Article 1 or this Article by Public Act  
9 95-910, Public Act 100-23, Public Act 100-587, Public Act  
10 100-743, ~~or~~ Public Act 100-769, Public Act 101-10, Public Act  
11 101-49, or this amendatory Act of the 102nd General Assembly  
12 ~~or this amendatory Act of the 101st General Assembly.~~

13 (b) Notwithstanding any other provision of this Code or  
14 any subsequent amendment to this Code, every new benefit  
15 increase is subject to this Section and shall be deemed to be  
16 granted only in conformance with and contingent upon  
17 compliance with the provisions of this Section.

18 (c) The Public Act enacting a new benefit increase must  
19 identify and provide for payment to the System of additional  
20 funding at least sufficient to fund the resulting annual  
21 increase in cost to the System as it accrues.

22 Every new benefit increase is contingent upon the General  
23 Assembly providing the additional funding required under this  
24 subsection. The Commission on Government Forecasting and  
25 Accountability shall analyze whether adequate additional  
26 funding has been provided for the new benefit increase and

1 shall report its analysis to the Public Pension Division of  
2 the Department of Insurance. A new benefit increase created by  
3 a Public Act that does not include the additional funding  
4 required under this subsection is null and void. If the Public  
5 Pension Division determines that the additional funding  
6 provided for a new benefit increase under this subsection is  
7 or has become inadequate, it may so certify to the Governor and  
8 the State Comptroller and, in the absence of corrective action  
9 by the General Assembly, the new benefit increase shall expire  
10 at the end of the fiscal year in which the certification is  
11 made.

12 (d) Every new benefit increase shall expire 5 years after  
13 its effective date or on such earlier date as may be specified  
14 in the language enacting the new benefit increase or provided  
15 under subsection (c). This does not prevent the General  
16 Assembly from extending or re-creating a new benefit increase  
17 by law.

18 (e) Except as otherwise provided in the language creating  
19 the new benefit increase, a new benefit increase that expires  
20 under this Section continues to apply to persons who applied  
21 and qualified for the affected benefit while the new benefit  
22 increase was in effect and to the affected beneficiaries and  
23 alternate payees of such persons, but does not apply to any  
24 other person, including, without limitation, a person who  
25 continues in service after the expiration date and did not  
26 apply and qualify for the affected benefit while the new

1 benefit increase was in effect.

2 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
3 100-743, eff. 8-10-18; 100-769, eff. 8-10-18; 101-10, eff.  
4 6-5-19; 101-49, eff. 7-12-19; 101-81, eff. 7-12-19; revised  
5 8-13-19.)

6 Section 12-10. The State Mandates Act is amended by adding  
7 Section 8.45 as follows:

8 (30 ILCS 805/8.45 new)

9 Sec. 8.45. Exempt mandate. Notwithstanding Sections 6 and  
10 8 of this Act, no reimbursement by the State is required for  
11 the implementation of any mandate created by this amendatory  
12 Act of the 102nd General Assembly.

13 ARTICLE 14. LIHEAP

14 Section 14-5. The Energy Assistance Act is amended by  
15 changing Sections 6 and 13 and by adding Section 20 as follows:

16 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

17 Sec. 6. Eligibility, Conditions of Participation, and  
18 Energy Assistance.

19 (a) Any person who is a resident of the State of Illinois  
20 and whose household income is not greater than an amount  
21 determined annually by the Department, in consultation with

1 the Policy Advisory Council, may apply for assistance pursuant  
2 to this Act in accordance with regulations promulgated by the  
3 Department. In setting the annual eligibility level, the  
4 Department shall consider the amount of available funding and  
5 may not set a limit higher than 150% of the federal nonfarm  
6 poverty level as established by the federal Office of  
7 Management and Budget or 60% of the State median income for the  
8 current State fiscal year as established by the U.S.  
9 Department of Health and Human Services; except that for the  
10 period from the effective date of this amendatory Act of the  
11 101st General Assembly through June 30, 2021, the Department  
12 may establish limits not higher than 200% of that poverty  
13 level. The Department, in consultation with the Policy  
14 Advisory Council, may adjust the percentage of poverty level  
15 annually in accordance with federal guidelines and based on  
16 funding availability.

17 (b) Applicants who qualify for assistance pursuant to  
18 subsection (a) of this Section shall, subject to appropriation  
19 from the General Assembly and subject to availability of funds  
20 to the Department, receive energy assistance as provided by  
21 this Act. The Department, upon receipt of monies authorized  
22 pursuant to this Act for energy assistance, shall commit funds  
23 for each qualified applicant in an amount determined by the  
24 Department. In determining the amounts of assistance to be  
25 provided to or on behalf of a qualified applicant, the  
26 Department shall ensure that the highest amounts of assistance

1 go to households with the greatest energy costs in relation to  
2 household income. The Department shall include factors such as  
3 energy costs, household size, household income, and region of  
4 the State when determining individual household benefits. In  
5 setting assistance levels, the Department shall attempt to  
6 provide assistance to approximately the same number of  
7 households who participated in the 1991 Residential Energy  
8 Assistance Partnership Program. Such assistance levels shall  
9 be adjusted annually on the basis of funding availability and  
10 energy costs. In promulgating rules for the administration of  
11 this Section the Department shall assure that a minimum of 1/3  
12 of funds available for benefits to eligible households with  
13 the lowest incomes and that elderly households, households  
14 with children under the age of 6 years old, and households with  
15 persons with disabilities are offered a priority application  
16 period.

17 (c) If the applicant is not a customer of record of an  
18 energy provider for energy services or an applicant for such  
19 service, such applicant shall receive a direct energy  
20 assistance payment in an amount established by the Department  
21 for all such applicants under this Act; provided, however,  
22 that such an applicant must have rental expenses for housing  
23 greater than 30% of household income.

24 (c-1) This subsection shall apply only in cases where: (1)  
25 the applicant is not a customer of record of an energy provider  
26 because energy services are provided by the owner of the unit



1 as a portion of the rent; (2) the applicant resides in housing  
2 subsidized or developed with funds provided under the Rental  
3 Housing Support Program Act or under a similar locally funded  
4 rent subsidy program, or is the voucher holder who resides in a  
5 rental unit within the State of Illinois and whose monthly  
6 rent is subsidized by the tenant-based Housing Choice Voucher  
7 Program under Section 8 of the U.S. Housing Act of 1937; and  
8 (3) the rental expenses for housing are no more than 30% of  
9 household income. In such cases, the household may apply for  
10 an energy assistance payment under this Act and the owner of  
11 the housing unit shall cooperate with the applicant by  
12 providing documentation of the energy costs for that unit. Any  
13 compensation paid to the energy provider who supplied energy  
14 services to the household shall be paid on behalf of the owner  
15 of the housing unit providing energy services to the  
16 household. The Department shall report annually to the General  
17 Assembly on the number of households receiving energy  
18 assistance under this subsection and the cost of such  
19 assistance. The provisions of this subsection (c-1), other  
20 than this sentence, are inoperative after August 31, 2012.

21 (d) If the applicant is a customer of an energy provider,  
22 such applicant shall receive energy assistance in an amount  
23 established by the Department for all such applicants under  
24 this Act, such amount to be paid by the Department to the  
25 energy provider supplying winter energy service to such  
26 applicant. Such applicant shall:

1 (i) make all reasonable efforts to apply to any other  
2 appropriate source of public energy assistance; and

3 (ii) sign a waiver permitting the Department to  
4 receive income information from any public or private  
5 agency providing income or energy assistance and from any  
6 employer, whether public or private.

7 (e) Any qualified applicant pursuant to this Section may  
8 receive or have paid on such applicant's behalf an emergency  
9 assistance payment to enable such applicant to obtain access  
10 to winter energy services. Any such payments shall be made in  
11 accordance with regulations of the Department.

12 (f) The Department may, if sufficient funds are available,  
13 provide additional benefits to certain qualified applicants:

14 (i) for the reduction of past due amounts owed to  
15 energy providers; and

16 (ii) to assist the household in responding to  
17 excessively high summer temperatures or energy costs.  
18 Households containing elderly members, children, a person  
19 with a disability, or a person with a medical need for  
20 conditioned air shall receive priority for receipt of such  
21 benefits.

22 (Source: P.A. 101-636, eff. 6-10-20.)

23 (305 ILCS 20/13)

24 (Section scheduled to be repealed on January 1, 2025)

25 Sec. 13. Supplemental Low-Income Energy Assistance Fund.

1 (a) The Supplemental Low-Income Energy Assistance Fund is  
2 hereby created as a special fund in the State Treasury.  
3 Notwithstanding any other law to the contrary, the  
4 Supplemental Low-Income Energy Assistance Fund is not subject  
5 to sweeps, administrative charge-backs, or any other fiscal or  
6 budgetary maneuver that would in any way transfer any amounts  
7 from the Supplemental Low-Income Energy Assistance Fund into  
8 any other fund of the State. The Supplemental Low-Income  
9 Energy Assistance Fund is authorized to receive moneys from  
10 voluntary donations from individuals, foundations,  
11 corporations, and other sources, moneys received pursuant to  
12 Section 17, and, by statutory deposit, the moneys collected  
13 pursuant to this Section. The Fund is also authorized to  
14 receive voluntary donations from individuals, foundations,  
15 corporations, and other sources. Subject to appropriation, the  
16 Department shall use moneys from the Supplemental Low-Income  
17 Energy Assistance Fund for payments to electric or gas public  
18 utilities, municipal electric or gas utilities, and electric  
19 cooperatives on behalf of their customers who are participants  
20 in the program authorized by Sections 4 and 18 of this Act, for  
21 the provision of weatherization services and for  
22 administration of the Supplemental Low-Income Energy  
23 Assistance Fund. All other deposits outside of the Energy  
24 Assistance Charge as set forth in subsection (b) are not  
25 subject to the percentage restrictions related to  
26 administrative and weatherization expenses provided in this

1 subsection. The yearly expenditures for weatherization may not  
2 exceed 10% of the amount collected during the year pursuant to  
3 this Section, except when unspent funds from the Supplemental  
4 Low-Income Energy Assistance Fund are reallocated from a  
5 previous year; any unspent balance of the 10% weatherization  
6 allowance may be utilized for weatherization expenses in the  
7 year they are reallocated. The yearly administrative expenses  
8 of the Supplemental Low-Income Energy Assistance Fund may not  
9 exceed 13% ~~10%~~ of the amount collected during that year  
10 pursuant to this Section, except when unspent funds from the  
11 Supplemental Low-Income Energy Assistance Fund are reallocated  
12 from a previous year; any unspent balance of the 13% ~~10%~~  
13 administrative allowance may be utilized for administrative  
14 expenses in the year they are reallocated. Of the 13%  
15 administrative allowance, no less than 8% shall be provided to  
16 Local Administrative Agencies for administrative expenses.

17 (b) Notwithstanding the provisions of Section 16-111 of  
18 the Public Utilities Act but subject to subsection (k) of this  
19 Section, each public utility, electric cooperative, as defined  
20 in Section 3.4 of the Electric Supplier Act, and municipal  
21 utility, as referenced in Section 3-105 of the Public  
22 Utilities Act, that is engaged in the delivery of electricity  
23 or the distribution of natural gas within the State of  
24 Illinois shall, effective January 1, 2021 ~~effective January 1,~~  
25 ~~1998~~, assess each of its customer accounts a monthly Energy  
26 Assistance Charge for the Supplemental Low-Income Energy

1 Assistance Fund. The delivering public utility, municipal  
2 electric or gas utility, or electric or gas cooperative for a  
3 self-assessing purchaser remains subject to the collection of  
4 the fee imposed by this Section. The monthly charge shall be as  
5 follows:

6 (1) Base Energy Assistance Charge per month on each  
7 account for residential electrical service;

8 (2) Base Energy Assistance Charge per month on each  
9 account for residential gas service;

10 (3) Ten times the Base Energy Assistance Charge per  
11 month on each account for non-residential electric service  
12 which had less than 10 megawatts of peak demand during the  
13 previous calendar year;

14 (4) Ten times the Base Energy Assistance Charge per  
15 month on each account for non-residential gas service  
16 which had distributed to it less than 4,000,000 therms of  
17 gas during the previous calendar year;

18 (5) Three hundred and seventy-five times the Base  
19 Energy Assistance Charge per month on each account for  
20 non-residential electric service which had 10 megawatts or  
21 greater of peak demand during the previous calendar year;  
22 and

23 (6) Three hundred and seventy-five times the Base  
24 Energy Assistance Charge per month on each account For  
25 non-residential gas service which had 4,000,000 or more  
26 therms of gas distributed to it during the previous

1       calendar year.

2       The Base Energy Assistance Charge shall be \$0.48 per month  
3 for the calendar year beginning January 1, 2022 and shall  
4 increase by \$0.16 per month for any calendar year, provided no  
5 less than 80% of the previous State fiscal year's available  
6 Supplemental Low-Income Energy Assistance Fund funding was  
7 exhausted. The maximum Base Energy Assistance Charge shall not  
8 exceed \$0.96 per month for any calendar year.

9           ~~(1) \$0.48 per month on each account for residential~~  
10 ~~electric service;~~

11           ~~(2) \$0.48 per month on each account for residential~~  
12 ~~gas service;~~

13           ~~(3) \$4.80 per month on each account for~~  
14 ~~non residential electric service which had less than 10~~  
15 ~~megawatts of peak demand during the previous calendar~~  
16 ~~year;~~

17           ~~(4) \$4.80 per month on each account for~~  
18 ~~non residential gas service which had distributed to it~~  
19 ~~less than 4,000,000 therms of gas during the previous~~  
20 ~~calendar year;~~

21           ~~(5) \$360 per month on each account for non residential~~  
22 ~~electric service which had 10 megawatts or greater of peak~~  
23 ~~demand during the previous calendar year; and~~

24           ~~(6) \$360 per month on each account for non residential~~  
25 ~~gas service which had 4,000,000 or more therms of gas~~  
26 ~~distributed to it during the previous calendar year.~~

1           The incremental change to such charges imposed by Public  
2 Act 99-933 and this amendatory Act of the 102nd General  
3 Assembly ~~this amendatory Act of the 96th General Assembly~~  
4 shall not (i) be used for any purpose other than to directly  
5 assist customers and (ii) be applicable to utilities serving  
6 less than 25,000 ~~100,000~~ customers in Illinois on January 1,  
7 2021 ~~2009~~. The incremental change to such charges imposed by  
8 this amendatory Act of the 102nd General Assembly are intended  
9 to increase utilization of the Percentage of Income Payment  
10 Plan (PIPP or PIP Plan) and shall be applied such that PIP Plan  
11 enrollment is at least doubled, as compared to 2020  
12 enrollment, by 2024.

13           In addition, electric and gas utilities have committed,  
14 and shall contribute, a one-time payment of \$22 million to the  
15 Fund, within 10 days after the effective date of the tariffs  
16 established pursuant to Sections 16-111.8 and 19-145 of the  
17 Public Utilities Act to be used for the Department's cost of  
18 implementing the programs described in Section 18 of this  
19 amendatory Act of the 96th General Assembly, the Arrearage  
20 Reduction Program described in Section 18, and the programs  
21 described in Section 8-105 of the Public Utilities Act. If a  
22 utility elects not to file a rider within 90 days after the  
23 effective date of this amendatory Act of the 96th General  
24 Assembly, then the contribution from such utility shall be  
25 made no later than February 1, 2010.

26           (c) For purposes of this Section:

1           (1) "residential electric service" means electric  
2 utility service for household purposes delivered to a  
3 dwelling of 2 or fewer units which is billed under a  
4 residential rate, or electric utility service for  
5 household purposes delivered to a dwelling unit or units  
6 which is billed under a residential rate and is registered  
7 by a separate meter for each dwelling unit;

8           (2) "residential gas service" means gas utility  
9 service for household purposes distributed to a dwelling  
10 of 2 or fewer units which is billed under a residential  
11 rate, or gas utility service for household purposes  
12 distributed to a dwelling unit or units which is billed  
13 under a residential rate and is registered by a separate  
14 meter for each dwelling unit;

15           (3) "non-residential electric service" means electric  
16 utility service which is not residential electric service;  
17 and

18           (4) "non-residential gas service" means gas utility  
19 service which is not residential gas service.

20           (d) Within 30 days after the effective date of this  
21 amendatory Act of the 96th General Assembly, each public  
22 utility engaged in the delivery of electricity or the  
23 distribution of natural gas shall file with the Illinois  
24 Commerce Commission tariffs incorporating the Energy  
25 Assistance Charge in other charges stated in such tariffs,  
26 which shall become effective no later than the beginning of



1 the first billing cycle following such filing.

2 (e) The Energy Assistance Charge assessed by electric and  
3 gas public utilities shall be considered a charge for public  
4 utility service.

5 (f) By the 20th day of the month following the month in  
6 which the charges imposed by the Section were collected, each  
7 public utility, municipal utility, and electric cooperative  
8 shall remit to the Department of Revenue all moneys received  
9 as payment of the Energy Assistance Charge on a return  
10 prescribed and furnished by the Department of Revenue showing  
11 such information as the Department of Revenue may reasonably  
12 require; provided, however, that a utility offering an  
13 Arrearage Reduction Program or Supplemental Arrearage  
14 Reduction Program pursuant to Section 18 of this Act shall be  
15 entitled to net those amounts necessary to fund and recover  
16 the costs of such Programs as authorized by that Section that  
17 is no more than the incremental change in such Energy  
18 Assistance Charge authorized by Public Act 96-33. If a  
19 customer makes a partial payment, a public utility, municipal  
20 utility, or electric cooperative may elect either: (i) to  
21 apply such partial payments first to amounts owed to the  
22 utility or cooperative for its services and then to payment  
23 for the Energy Assistance Charge or (ii) to apply such partial  
24 payments on a pro-rata basis between amounts owed to the  
25 utility or cooperative for its services and to payment for the  
26 Energy Assistance Charge.

1           If any payment provided for in this Section exceeds the  
2 distributor's liabilities under this Act, as shown on an  
3 original return, the Department may authorize the distributor  
4 to credit such excess payment against liability subsequently  
5 to be remitted to the Department under this Act, in accordance  
6 with reasonable rules adopted by the Department. If the  
7 Department subsequently determines that all or any part of the  
8 credit taken was not actually due to the distributor, the  
9 distributor's discount shall be reduced by an amount equal to  
10 the difference between the discount as applied to the credit  
11 taken and that actually due, and that distributor shall be  
12 liable for penalties and interest on such difference.

13           (g) The Department of Revenue shall deposit into the  
14 Supplemental Low-Income Energy Assistance Fund all moneys  
15 remitted to it in accordance with subsection (f) of this  
16 Section.  ~~, provided, however, that the amounts remitted by~~  
17 ~~each utility shall be used to provide assistance to that~~  
18 ~~utility's customers.~~ The utilities shall coordinate with the  
19 Department to establish an equitable and practical methodology  
20 for implementing this subsection (g) beginning with the 2010  
21 program year.

22           (h) On or before December 31, 2002, the Department shall  
23 prepare a report for the General Assembly on the expenditure  
24 of funds appropriated from the Low-Income Energy Assistance  
25 Block Grant Fund for the program authorized under Section 4 of  
26 this Act.

1           (i) The Department of Revenue may establish such rules as  
2 it deems necessary to implement this Section.

3           (j) The Department of Commerce and Economic Opportunity  
4 may establish such rules as it deems necessary to implement  
5 this Section.

6           (k) The charges imposed by this Section shall only apply  
7 to customers of municipal electric or gas utilities and  
8 electric or gas cooperatives if the municipal electric or gas  
9 utility or electric or gas cooperative makes an affirmative  
10 decision to impose the charge. If a municipal electric or gas  
11 utility or an electric cooperative makes an affirmative  
12 decision to impose the charge provided by this Section, the  
13 municipal electric or gas utility or electric cooperative  
14 shall inform the Department of Revenue in writing of such  
15 decision when it begins to impose the charge. If a municipal  
16 electric or gas utility or electric or gas cooperative does  
17 not assess this charge, the Department may not use funds from  
18 the Supplemental Low-Income Energy Assistance Fund to provide  
19 benefits to its customers under the program authorized by  
20 Section 4 of this Act.

21           In its use of federal funds under this Act, the Department  
22 may not cause a disproportionate share of those federal funds  
23 to benefit customers of systems which do not assess the charge  
24 provided by this Section.

25           This Section is repealed on January 1, 2025 unless renewed  
26 by action of the General Assembly.

1 (Source: P.A. 99-457, eff. 1-1-16; 99-906, eff. 6-1-17;  
2 99-933, eff. 1-27-17; 100-863, eff. 8-14-18; 100-1171, eff.  
3 1-4-19.)

4 (305 ILCS 20/20 new)

5 Sec. 20. Expanded eligibility. All programs pursuant to  
6 this Act shall be available to eligible low-income Illinois  
7 residents who qualify for assistance under Sections 6 and 18,  
8 regardless of immigration status, using the Supplemental  
9 Low-Income Energy Assistance Fund for customers of utilities  
10 and vendors that collect the Energy Assistance Charge and pay  
11 into the Supplemental Low-Income Energy Assistance Fund.

12 ARTICLE 15. BOAT REGISTRATION AND SAFETY

13 Section 15-5. The Boat Registration and Safety Act is  
14 amended by changing Sections 1-2, 3-7, 3C-4, 4-1, 4-2, 5-3,  
15 and 5-13 as follows:

16 (625 ILCS 45/1-2) (from Ch. 95 1/2, par. 311-2)

17 Sec. 1-2. Definitions. As used in this Act, unless the  
18 context clearly requires a different meaning:

19 "Airboat" means a vessel that is typically flat-bottomed  
20 and propelled by an aircraft-type propeller powered by an  
21 engine.

22 "Competent" means capable of assisting a water skier in

1 case of injury or accident.

2 "Dealer" means any person who engages in the business of  
3 manufacturing, selling, or dealing in, on consignment or  
4 otherwise, any number of new watercraft or 5 or more used  
5 watercraft of any make during the year, including any  
6 off-highway vehicle dealer or snowmobile dealer or a person  
7 licensed as a new or used vehicle dealer who also sells or  
8 deals in, on consignment or otherwise, any number of  
9 watercraft as defined in this Act.

10 "Department" means the Department of Natural Resources.

11 "Inland Rules" means the Inland Navigation Rules Act of  
12 1980.

13 "International regulations" means the International  
14 Regulations for Preventing Collisions at Sea, 1972, including  
15 annexes currently in force for the United States.

16 "Leeward side" means the side of a vessel's sail that is  
17 facing away or sheltered from the wind.

18 "Lifeboat" means a small boat kept on board a larger boat  
19 for use in an emergency.

20 "Motorboat" or "power-driven vessel" means any vessel  
21 propelled by machinery.

22 "Nonpowered watercraft" or "human-powered watercraft"  
23 means any canoe, kayak, kiteboard, paddleboard, ribbed  
24 inflatable, or any other watercraft propelled by oars,  
25 paddles, or poles but not powered by sail, canvas, human body  
26 part, or machinery of any sort.

1       "Operate" means to use, navigate, employ, or otherwise be  
2 in actual physical control of a motorboat or vessel.

3       "Operator" means a person who operates or is in actual  
4 physical control of a watercraft.

5       "Owner" means a person, other than a secured party, having  
6 property rights or title to a watercraft. "Owner" includes a  
7 person entitled to the use or possession of a motorboat  
8 subject to an interest in another person, reserved or created  
9 by agreement and securing payment of performance of an  
10 obligation. "Owner" does not include a lessee under a lease  
11 not intended as security.

12       "Person" means any individual, firm, corporation,  
13 partnership, or association, and any agent, assignee, trustee,  
14 executor, receiver, or representative thereof.

15       "Personal flotation device" or "PFD" means a device that  
16 is approved by the Commandant, U.S. Coast Guard, under Part  
17 160 of Title 46 of the Code of Federal Regulations.

18       "Personal watercraft" means a vessel propelled by a water  
19 jet pump or other machinery as its primary source of motive  
20 power and designed to be operated by a person sitting,  
21 standing, or kneeling on the vessel, rather than within the  
22 confines of a hull.

23       "Principally operated" means the vessel is or will be  
24 primarily operated within the jurisdiction of the State during  
25 a calendar year.

26       "Recreational boat" means any vessel manufactured or used

1 primarily for noncommercial use, or leased, rented, or  
2 chartered to another for noncommercial use.

3 "Sailboat" or "sailing vessel" means any vessel under sail  
4 so long as the propelling machinery, if fitted, is not being  
5 used.

6 "Seaplane" means any aircraft designed to maneuver on the  
7 water.

8 "Specialty prop-craft" means a vessel that is similar in  
9 appearance and operation to a personal watercraft but that is  
10 powered by an outboard or propeller driven motor.

11 "Throwable PFD" has the meaning provided in 33 CFR 175.13.

12 "Underway" applies to a vessel or watercraft at all times  
13 except when it is moored at a dock or anchorage area.

14 "Use" applies to all vessels on the waters of this State,  
15 whether moored or underway.

16 "Vessel" or "watercraft" means every watercraft used or  
17 capable of being used as a means of transportation on water,  
18 except a seaplane on the water, air mattress or similar  
19 device, and boats used for concession rides in artificial  
20 bodies of water designed and used exclusively for such  
21 concessions.

22 "Waters of this State" means any water within the  
23 jurisdiction of this State.

24 "Wearable U.S. Coast Guard approved personal flotation  
25 device", "wearable U.S. Coast Guard approved PFD", and  
26 "wearable PFD" have the meaning provided for "wearable PFD" in

1 33 CFR 175.13.

2 "Windward side" means the side of a vessel's sail that has  
3 the wind blowing into the sail.

4 "Wing in Ground" (WIG) vessel means a multimodal vessel  
5 which, in its main operational mode, flies in close proximity  
6 to the surface utilizing surface-effect action.

7 ~~"Vessel" or "Watercraft" means every description of~~  
8 ~~watercraft used or capable of being used as a means of~~  
9 ~~transportation on water, except a seaplane on the water, air~~  
10 ~~mattress or similar device, and boats used for concession~~  
11 ~~rides in artificial bodies of water designed and used~~  
12 ~~exclusively for such concessions.~~

13 ~~"Motorboat" means any vessel propelled by machinery,~~  
14 ~~whether or not such machinery is the principal source of~~  
15 ~~propulsion, but does not include a vessel which has a valid~~  
16 ~~marine document issued by the Bureau of Customs of the United~~  
17 ~~States Government or any Federal agency successor thereto.~~

18 ~~"Non powered watercraft" means any canoe, kayak,~~  
19 ~~kiteboard, paddleboard, float tube, or watercraft not~~  
20 ~~propelled by sail, canvas, or machinery of any sort.~~

21 ~~"Sailboat" means any watercraft propelled by sail or~~  
22 ~~canvas, including sailboards. For the purposes of this Act,~~  
23 ~~any watercraft propelled by both sail or canvas and machinery~~  
24 ~~of any sort shall be deemed a motorboat when being so~~  
25 ~~propelled.~~

26 ~~"Airboat" means any boat (but not including airplanes or~~



1 ~~hydroplanes) propelled by machinery applying force against the~~  
2 ~~air rather than the water as a means of propulsion.~~

3 ~~"Dealer" means any person who engages in the business of~~  
4 ~~manufacturing, selling, or dealing in, on consignment or~~  
5 ~~otherwise, any number of new watercraft, or 5 or more used~~  
6 ~~watercraft of any make during the year, including any~~  
7 ~~off highway vehicle dealer or snowmobile dealer or a person~~  
8 ~~licensed as a new or used vehicle dealer who also sells or~~  
9 ~~deals in, on consignment or otherwise, any number of~~  
10 ~~watercraft as defined in this Act.~~

11 ~~"Lifeboat" means a small boat kept on board a larger boat~~  
12 ~~for use in emergency.~~

13 ~~"Owner" means a person, other than lien holder, having~~  
14 ~~title to a motorboat. The term includes a person entitled to~~  
15 ~~the use or possession of a motorboat subject to an interest in~~  
16 ~~another person, reserved or created by agreement and securing~~  
17 ~~payment of performance of an obligation, but the term excludes~~  
18 ~~a lessee under a lease not intended as security.~~

19 ~~"Waters of this State" means any water within the~~  
20 ~~jurisdiction of this State.~~

21 ~~"Person" means an individual, partnership, firm,~~  
22 ~~corporation, association, or other entity.~~

23 ~~"Operate" means to navigate or otherwise use a motorboat~~  
24 ~~or vessel.~~

25 ~~"Department" means the Department of Natural Resources.~~

26 ~~"Competent" means capable of assisting a skier in case of~~

1 ~~injury or accident.~~

2 ~~"Personal flotation device" or "PFD" means a device that~~  
3 ~~is approved by the Commandant, U.S. Coast Guard, under Part~~  
4 ~~160 of Title 46 of the Code of Federal Regulations.~~

5 ~~"Recreational boat" means any vessel manufactured or used~~  
6 ~~primarily for noncommercial use; or leased, rented or~~  
7 ~~chartered to another for noncommercial use.~~

8 ~~"Personal watercraft" means a vessel that uses an inboard~~  
9 ~~motor powering a water jet pump as its primary source of motor~~  
10 ~~power and that is designed to be operated by a person sitting,~~  
11 ~~standing, or kneeling on the vessel, rather than the~~  
12 ~~conventional manner of sitting or standing inside the vessel,~~  
13 ~~and includes vessels that are similar in appearance and~~  
14 ~~operation but are powered by an outboard or propeller drive~~  
15 ~~motor.~~

16 ~~"Specialty prop craft" means a vessel that is similar in~~  
17 ~~appearance and operation to a personal watercraft but that is~~  
18 ~~powered by an outboard or propeller driven motor.~~

19 ~~"Underway" applies to a vessel or watercraft at all times~~  
20 ~~except when it is moored at a dock or anchorage area.~~

21 ~~"Use" applies to all vessels on the waters of this State,~~  
22 ~~whether moored or underway.~~

23 (Source: P.A. 97-1136, eff. 1-1-13.)

24 (625 ILCS 45/3-7) (from Ch. 95 1/2, par. 313-7)

25 Sec. 3-7. Loss of certificate; certificate correction.

1 Should a certificate of number or registration expiration  
2 decal become lost, destroyed, or mutilated beyond legibility,  
3 or if information required by the Department to be included on  
4 the certificate has changed, the owner of the watercraft shall  
5 make application to the Department for the replacement of the  
6 certificate or decal or for a corrected certificate or decal,  
7 giving his name, address, and the number of his boat and shall  
8 at the ~~same~~ time of application pay to the Department a fee of  
9 \$5.

10 (Source: P.A. 93-32, eff. 7-1-03.)

11 (625 ILCS 45/3C-4) (from Ch. 95 1/2, par. 313C-4)

12 Sec. 3C-4. Police tows; reports; release of watercraft;  
13 payment ~~Reports on towed watercraft.~~

14 (a) When a watercraft is authorized to be towed away as  
15 provided in Section 3C-2 or 3C-3, the authorization, any hold  
16 order, and any release shall be in writing, or confirmed in  
17 writing, with a copy given to the towing service.

18 (b) When a watercraft is authorized to be towed away as  
19 provided in Section 3C-2, the police headquarters or office of  
20 the law enforcement officer authorizing the towing shall keep  
21 and maintain a record of the watercraft towed, listing the  
22 color, manufacturer's trade name, manufacturer's series name,  
23 hull type, hull material, hull identification number, and  
24 registration number displayed on the watercraft. The record  
25 shall also include the date and hour of tow, location towed

1 from, location towed to, and reason for towing and the name of  
2 the officer authorizing the tow.

3 (c) The owner, operator, or other legally entitled person  
4 shall be responsible to the towing service for the payment of  
5 applicable removal, towing, storage, and processing charges  
6 and collection costs associated with a watercraft towed or  
7 held under order or authorization of a law enforcement agency.  
8 If a watercraft towed or held under order or authorization of a  
9 law enforcement agency is seized by the ordering or  
10 authorizing agency or any other law enforcement or  
11 governmental agency and sold, any unpaid removal, towing,  
12 storage, and processing charges and collection costs shall be  
13 paid to the towing service from the proceeds of the sale. If  
14 the applicable law provides that the proceeds are to be paid  
15 into the treasury of the appropriate civil jurisdiction, then  
16 any unpaid removal, towing, storage, and processing charges  
17 and collection costs shall be paid to the towing service from  
18 the treasury of the civil jurisdiction. Such payment shall not  
19 exceed the amount of proceeds from the sale, with the balance  
20 to be paid by the owner, operator, or other legally entitled  
21 person.

22 (d) Upon the delivery of a written release order to the  
23 towing service, a watercraft subject to a hold order shall be  
24 released to the owner, operator, or other legally entitled  
25 person upon proof of ownership or other entitlement and upon  
26 payment of applicable removal, towing, storage, and processing

1 charges and collection costs.

2 (Source: P.A. 84-646.)

3 (625 ILCS 45/4-1) (from Ch. 95 1/2, par. 314-1)

4 Sec. 4-1. Personal flotation devices.

5 A. No person may operate a watercraft unless at least one  
6 wearable U.S. Coast Guard approved personal flotation device  
7 for each person ~~PFD~~ is on board, so placed as to be readily  
8 available for each person.

9 B. No person may operate a personal watercraft or  
10 specialty prop-craft unless each person aboard is wearing a  
11 wearable U.S. Coast Guard approved personal flotation device  
12 ~~PFD approved by the United States Coast Guard~~. No person on  
13 board a personal watercraft shall use an inflatable PFD in  
14 order to meet the PFD requirements of subsection A of this  
15 Section.

16 C. No person may operate a watercraft 16 feet or more in  
17 length, except a canoe or kayak, unless at least one readily  
18 accessible United States Coast Guard approved throwable PFD is  
19 on board.

20 D. (Blank).

21 E. When assisting a person on water skis, aquaplane or  
22 similar device, there must be one wearable U.S. ~~United States~~  
23 Coast Guard approved PFD on board the watercraft for each  
24 person being assisted or towed or worn by the person being  
25 assisted or towed.

1 F. No person may operate a watercraft unless each device  
2 required by this Section is:

3 1. in serviceable condition;

4 2. identified by a label bearing a description and  
5 approval number demonstrating that the device has been  
6 approved by the United States Coast Guard;

7 3. of the appropriate size for the person for whom it  
8 is intended;

9 4. in the case of a wearable PFD, readily accessible  
10 aboard the watercraft;

11 5. in the case of a throwable PFD, immediately  
12 available for use;

13 6. out of its original packaging; and

14 7. not stowed under lock and key.

15 G. Approved personal flotation devices are defined as a  
16 device that is approved by the United States Coast Guard under  
17 Title 46 CFR Part 160.

18 H. (Blank).

19 H-5. An approved and appropriately sized wearable U.S.  
20 Coast Guard approved personal flotation device shall be worn  
21 by each person under the age of 13 while in tow.

22 I. No person may operate any ~~a~~ watercraft ~~under 26 feet in~~  
23 ~~length~~ unless an approved and appropriately ~~appropriate~~ sized  
24 wearable U.S. United States Coast Guard approved personal  
25 flotation device is being properly worn by each person under  
26 the age of 13 on the deck of a watercraft or in an open

1 ~~watercraft board the watercraft~~ at all times in which the  
2 watercraft is underway; however, this requirement shall not  
3 apply to persons who are enclosed in a cabin or below the top  
4 deck on a watercraft, on an anchored watercraft that is a  
5 platform for swimming or diving, or aboard a charter  
6 "passenger for hire" watercraft with a licensed captain. ~~below~~  
7 ~~decks or in totally enclosed cabin spaces. The provisions of~~  
8 ~~this subsection I shall not apply to a person operating a~~  
9 ~~watercraft on an individual's private property.~~

10 J. Racing shells, rowing sculls, racing canoes, and racing  
11 kayaks are exempt from the PFD, of any type, carriage  
12 requirements under this Section provided that the racing  
13 shell, racing scull, racing canoe, or racing kayak is  
14 participating in an event sanctioned by the Department as a  
15 PFD optional event. The Department may adopt rules to  
16 implement this subsection.

17 (Source: P.A. 100-469, eff. 6-1-18; 100-863, eff. 8-14-18.)

18 (625 ILCS 45/4-2) (from Ch. 95 1/2, par. 314-2)

19 Sec. 4-2. Navigation lights ~~Lights~~.

20 A. Watercraft subject to this Section shall be divided  
21 into classes as follows: ~~It is unlawful to operate any vessel~~  
22 ~~less than 39 feet in length unless the following lights are~~  
23 ~~carried and displayed when underway from sunset to sunrise:~~

24 1. Class 1: Less than 16 feet in length. ~~A bright,~~  
25 ~~white light after to show all around the horizon, visible~~

1 ~~for a distance of 2 miles. The word "visible" as used~~  
2 ~~herein means visible on a dark night with clear~~  
3 ~~atmosphere.~~

4 2. Class 2: 16 feet or over and less than 26 feet in  
5 length. A combination light in the forepart of the boat  
6 lower than the white light after, showing green to  
7 starboard and red to port, so fixed as to throw a light  
8 from dead ahead to 2 points abaft the beam on their  
9 respective sides and visible for a distance of not less  
10 than 1 mile.

11 3. Class 3: 26 feet or over and less than 40 feet in  
12 length. Lights under International Rules may be shown as  
13 an alternative to the above requirements.

14 4. Class 4: 40 feet or over and less than 65 feet in  
15 length.

16 B. Every motorboat, underway from sunset to sunrise or  
17 underway in weather causing reduced visibility, shall carry  
18 and exhibit the following United States Coast Guard approved  
19 lights when underway and, during such time, shall not use any  
20 other lights that may be mistaken for or interfere with those  
21 prescribed as follows:

22 1. A Class 1 or Class 2 motorboat shall carry the  
23 following lights:

24 (a) A bright white light aft to show all around the  
25 horizon; and

26 (b) A combined light in the fore part of the



1 watercraft and lower than the white light aft, showing  
2 green to starboard and red to port, so fixed as to  
3 throw the light from right ahead to 2 points (22.5  
4 degrees) abaft the beam on their respective sides.

5 2. A Class 3 or Class 4 motorboat shall carry the  
6 following lights:

7 (a) A bright white light in the fore part of the  
8 watercraft as near the stern as practicable, so  
9 constructed as to show the unbroken light over an arc  
10 of the horizon of 20 points (225 degrees) of the  
11 compass, so fixed as to throw the light 10 points  
12 (112.5 degrees) on each side of the watercraft,  
13 namely, from right ahead to 2 points (22.5 degrees)  
14 abaft the beam on either side;

15 (b) A bright white light aft, mounted higher than  
16 the white light forward, to show all around the  
17 horizon; and

18 (c) On the starboard side, a green light so  
19 constructed as to show an unbroken light over an arc of  
20 the horizon of 10 points (112.5 degrees) of the  
21 compass, so fixed as to throw the light from right  
22 ahead to 2 points (22.5 degrees) abaft the beam on the  
23 starboard side. On the port side, a red light so  
24 constructed as to show an unbroken light over an arc of  
25 the horizon of 10 points (112.5 degrees) of the  
26 compass, so fixed as to throw the light from right

1           ahead to 2 points (22.5 degrees) abaft the beam on the  
2           port side. The side lights shall be fitted with  
3           inboard screens so set as to prevent these lights from  
4           being seen across the bow.

5           3. A Class 1 or Class 2 motorboat propelled by sail  
6           alone shall exhibit the combined light prescribed by  
7           paragraph (1) and a 12-point (135 degrees) white light  
8           aft. A Class 3 or Class 4 motorboat, when so propelled,  
9           shall exhibit the colored side lights, suitably screened  
10           as prescribed by paragraph (2) and a 12-point (135  
11           degrees) white light aft.

12           4. Every white light prescribed by this Section shall  
13           be of such character as to be visible at a distance of at  
14           least 2 miles. Every colored light prescribed by this  
15           Section shall be of such character as to be visible at a  
16           distance of at least one mile. As used in this subsection  
17           "visible", when applied to lights, means visible on a dark  
18           night with clear atmosphere.

19           5. If propelled by sail and machinery, a motorboat  
20           shall carry the lights required by this Section for a  
21           motorboat propelled by machinery only.

22           6. All other watercraft over 65 feet in length and  
23           those propelled solely by wind effect on the sail shall  
24           display lights prescribed by federal regulations.

25 ~~Watercraft propelled by muscular power when underway shall~~  
26 ~~carry on board from sunset to sunrise, but not fixed to any~~

1 ~~part of the boat, a lantern or flashlight capable of showing a~~  
2 ~~white light visible all around the horizon at a distance of 2~~  
3 ~~miles or more, and shall display such lantern in sufficient~~  
4 ~~time to avoid collision with another watercraft.~~

5 C. Nonpowered watercraft shall carry, ready at hand, a  
6 lantern or flashlight showing a white light that shall be  
7 exhibited in sufficient time to avert collision. Manually  
8 propelled watercraft used on the waters of this State where  
9 power-driven vessels are prohibited are exempt from the  
10 provisions of this Section. ~~Every vessel 39 feet or more in~~  
11 ~~length shall carry and display when underway such additional~~  
12 ~~or alternate lights as shall be required by the U. S. Coast~~  
13 ~~Guard for watercraft of equivalent length and type.~~

14 D. Any watercraft may carry and exhibit the lights  
15 required by the international regulations in lieu of the  
16 lights required by subsection B of this Section. ~~Sailboats~~  
17 ~~equipped with motors and being propelled partly or solely by~~  
18 ~~such motors shall carry and display the same lights required~~  
19 ~~for motorboats of the same class. Sailboats being propelled~~  
20 ~~entirely by sail between sunset and sunrise shall have lighted~~  
21 ~~the combination running light, and a white light visible aft~~  
22 ~~only. Sailboats 26 feet or more in length, equipped with~~  
23 ~~motors but being propelled entirely by sail between sunset and~~  
24 ~~sunrise, shall have lighted the colored side lights suitably~~  
25 ~~screened, but not the white lights prescribed for motorboats.~~

26 E. All watercraft, when anchored, other than in a special

1 anchorage area as defined in 33 CFR 109.10, shall, from sunset  
2 to sunrise, carry and display a steady white light visible all  
3 around the horizon for a distance of no less than 2 miles.

4 ~~Dinghies, tenders and other watercraft, whose principal~~  
5 ~~function is as an auxiliary to other larger watercraft, when~~  
6 ~~so operating need carry only a flashlight visible to other~~  
7 ~~craft in the area, anything in this section to the contrary~~  
8 ~~notwithstanding.~~

9 F. (Blank). ~~Vessels at anchor between the hours of sunset~~  
10 ~~and sunrise, except those in a "Special Anchorage Area", shall~~  
11 ~~display such anchor lights as shall be required by the U. S.~~  
12 ~~Coast Guard for watercraft of equivalent length and type.~~

13 G. (Blank). ~~Watercraft operated manually or by motor which~~  
14 ~~are located on bodies of water where motors of over 7 1/2~~  
15 ~~horsepower are prohibited must be equipped during the hours~~  
16 ~~between sunset and sunrise with a lantern or flashlight which~~  
17 ~~is capable of showing a beam for 2 miles, anything in this~~  
18 ~~Section to the contrary notwithstanding.~~

19 (Source: P.A. 88-524.)

20 (625 ILCS 45/5-3) (from Ch. 95 1/2, par. 315-3)

21 Sec. 5-3. Interference with navigation.

22 (a) No person shall operate any watercraft in a manner  
23 which unreasonably or unnecessarily interferes with other  
24 watercraft or with the free and proper navigation of the  
25 waterways of the State. ~~Anchoring under bridges or in heavily~~

1 ~~traveled channels constitutes such interference if~~  
2 ~~unreasonable under the prevailing circumstances.~~

3 (b) A vessel engaged in fishing shall not impede the  
4 passage of any other vessel navigating within a narrow channel  
5 or canal.

6 (c) A vessel nearing a bend or an area of a narrow channel  
7 or canal where other vessels may be obscured by an intervening  
8 obstruction shall navigate with alertness and caution and  
9 shall sound the appropriate audible signal as required by the  
10 Inland Rules as written by the United States Coast Guard and  
11 this Act.

12 (d) A vessel shall avoid anchoring in a narrow channel,  
13 under bridges, or in heavily traveled channels or canals, if  
14 unreasonable under the prevailing circumstances.

15 (Source: P.A. 82-783.)

16 (625 ILCS 45/5-13) (from Ch. 95 1/2, par. 315-8)

17 Sec. 5-13. Traffic rules.

18 A. The area straight ahead of a vessel to the point that is  
19 22.5 degrees beyond the middle of the vessel on the starboard  
20 side of the watercraft shall be designated the danger zone. An  
21 operator of a watercraft shall yield the right-of-way to any  
22 other watercraft occupying or entering into the danger zone  
23 that may result in collision. ~~Passing. When 2 boats are~~  
24 ~~approaching each other "head on" or nearly so (so as to involve~~  
25 ~~risk of collision), each boat must bear to the right and pass~~

1 ~~the other boat on its left side.~~

2 A-5. Head-on situation.

3 (1) If 2 power-driven vessels are meeting head-on or  
4 nearly head-on courses so as to involve risk of collision,  
5 each shall alter course to starboard so that each shall  
6 pass on the port side of the other.

7 (2) A vessel proceeding along the course of a narrow  
8 channel or canal shall keep as near to the outer limit of  
9 the channel or canal that lies on the starboard side as is  
10 safe and practicable.

11 (3) A power-driven vessel operating in narrow channels  
12 and proceeding downstream shall have the right-of-way over  
13 a vessel proceeding upstream. The vessel proceeding  
14 upstream shall yield as necessary to permit safe passing.

15 B. Crossing. As used in this Section, "crossing" means 2  
16 or more watercraft traveling in directions that would have the  
17 path of travel of the watercraft intersect each other. ~~When~~  
18 ~~boats approach each other obliquely or at right angles, the~~  
19 ~~boat approaching on the right side has the right of way.~~

20 (1) If 2 power-driven vessels are crossing so as to  
21 involve the risk of collision, the vessel that has the  
22 other on the starboard side shall keep out of the way and  
23 shall avoid crossing ahead of the other vessel.

24 (2) A power-driven vessel crossing a river shall keep  
25 out of the way of a power-driven vessel ascending or  
26 descending the river.

1           (3) A vessel may not cross a narrow channel or canal if  
2           the crossing impedes the passage of a vessel that can only  
3           safely navigate within the channel or canal.

4           C. Overtaking. ~~One boat may overtake another on either~~  
5           ~~side but must grant right of way to the overtaken boat.~~

6           (1) A vessel overtaking any other shall give way to  
7           the vessel being overtaken.

8           (2) If a vessel operator is in doubt as to whether he  
9           or she is overtaking another vessel, the operator shall  
10           assume he or she is overtaking the other vessel and shall  
11           act accordingly.

12           (3) Any subsequent alteration of the bearing between  
13           the 2 vessels shall not make the overtaking vessel a  
14           crossing vessel within the meaning of this Section or  
15           relieve the overtaking operator of the duty to keep clear  
16           of the overtaken vessel until finally past and clear.

17           (4) When overtaking in a narrow channel or canal, the  
18           operator of a power-driven vessel intending to overtake  
19           another power-driven vessel shall proceed to pass safety  
20           only after indicating his or her intention by sounding the  
21           horn as follows:

22                   (a) one short blast from the horn signifies a  
23                   request to pass on the overtaken vessel's starboard  
24                   side;

25                   (b) 2 short blasts from the horn signify a request  
26                   to pass on the overtaken vessel's port side.

1           (5) The operator of the power-driven vessel being  
2 overtaken shall:

3           (a) acknowledge the request by sounding the same  
4 signal; or

5           (b) sound 5 short blasts from the horn to indicate  
6 danger or to warn the overtaking vessel not to pass.

7           No response from the overtaken vessel shall be  
8 interpreted as an indication of danger and is the same as  
9 if 5 short blasts from the horn were sounded. In the  
10 absence of an audible signal or horn, a light signal  
11 device using the appropriate number of rapid bursts of  
12 light may be used.

13 D. Sailing vessels.

14           (1) The operator of a power-driven vessel shall yield  
15 the right-of-way to any nonpowered or sailing vessel  
16 unless the nonpowered vessel is overtaking the  
17 power-driven vessel or ~~Sailboats and Rowboats. When a~~  
18 ~~motorboat is approaching a boat propelled solely by sails~~  
19 ~~or oars, the motorboat must yield the right of way to the~~  
20 ~~sailboat or rowboat except,~~ when a large craft is  
21 navigating in a confined channel, the large craft has the  
22 right-of-way ~~right of way~~ over a boat propelled solely by  
23 oars or sails.

24           (2) If 2 sailing vessels are approaching one another,  
25 so as to involve risk of collision, one of them shall keep  
26 out of the way of the other as follows:



1           (a) If each has the wind on a different side, the  
2           vessel that has the wind on the port side shall give  
3           way to the other vessel.

4           (b) If both have the wind on the same side, the  
5           vessel that is to windward shall give way to the vessel  
6           that is to leeward.

7           (c) If a vessel with the wind on the port side sees  
8           a vessel to windward and cannot determine with  
9           certainty whether the other vessel has the wind on the  
10           port or starboard side, the vessel shall give way to  
11           the other vessel.

12        (Source: P.A. 82-783.)

13                               ARTICLE 20. AMENDATORY PROVISIONS

14           Section 20-5. The Secretary of State Act is amended by  
15           changing Section 18 as follows:

16                       (15 ILCS 305/18)

17           Sec. 18. Electronic Filing Supplemental Deposits into  
18           Department of Business Services Special Operations Fund. When  
19           a submission to the Secretary of State is made electronically,  
20           but does not include a request for expedited services,  
21           pursuant to the provisions of this amendatory Act of the 100th  
22           General Assembly up to \$25 for each such transaction under the  
23           General Not For Profit Corporation Act of 1986 and up to \$50

1 from each such transaction under the Business Corporation Act  
2 of 1983, the Limited Liability Company Act, or the Uniform  
3 Limited Partnership Act (2001) shall be deposited into the  
4 Department of Business Services Special Operations Fund, and  
5 the remainder of any fee deposited into the General Revenue  
6 Fund. However, in no circumstance may the supplemental  
7 deposits provided by this Section cause the total deposits  
8 into the Special Operations Fund in any fiscal year from  
9 electronic submissions under the Business Corporation Act of  
10 1983, the General Not For Profit Corporation Act of 1986, the  
11 Limited Liability Company Act, the Uniform Partnership Act  
12 (1997), and the Uniform Limited Partnership Act (2001),  
13 whether or not for expedited services, to exceed \$11,326,225.  
14 The Secretary of State has the authority to adopt rules  
15 necessary to implement this Section, in accordance with the  
16 Illinois Administrative Procedure Act. This Section does not  
17 apply on or after July 1, 2023 ~~2021~~.

18 (Source: P.A. 100-186, eff. 7-1-18.)

19 Section 20-10. The Illinois Housing Development Act is  
20 amended by adding Section 7.32 as follows:

21 (20 ILCS 3805/7.32 new)

22 Sec. 7.32. American Rescue Plan Homeowner Assistance and  
23 Emergency Rental Assistance. The Authority may receive,  
24 directly or indirectly, federal funds from the Homeowner

1 Assistance Fund authorized under Section 3206 of the federal  
2 American Rescue Plan Act of 2021 (Public Law 117-2), and may  
3 use the funds only in the manner and for the purposes  
4 authorized therein and in related federal guidance. The  
5 Authority may receive, directly or indirectly, federal funds  
6 from the Emergency Rental Assistance Program authorized under  
7 Section 3201 of the federal American Rescue Plan Act of 2021  
8 and Section 501 of Subtitle A of Title V of Division N of the  
9 Consolidated Appropriations Act, 2021 (Public Law 116-260),  
10 and may use the funds only in the manner and for the purposes  
11 authorized therein and in related federal guidance.

12 Section 20-15. The General Assembly Operations Act is  
13 amended by changing Section 20 as follows:

14 (25 ILCS 10/20)

15 (Section scheduled to be repealed on July 1, 2021)

16 Sec. 20. Legislative Budget Oversight Commission.

17 (a) The General Assembly hereby finds and declares that  
18 the State is confronted with an unprecedented fiscal crisis.  
19 In light of this crisis, and the challenges it presents for the  
20 budgeting process, the General Assembly hereby establishes the  
21 Legislative Budget Oversight Commission. The purpose of the  
22 Commission is: to monitor budget management actions taken by  
23 the Office of the Governor or Governor's Office of Management  
24 and Budget; and to oversee the distribution and expenditure of

1 federal financial relief for State and local governments  
2 related to the COVID-19 pandemic.

3 (b) At the request of the Commission, units of local  
4 governments and State agency directors or their respective  
5 designees shall report to the Commission on the status and  
6 distribution of federal CARES money and any other federal  
7 financial relief related to the COVID-19 pandemic.

8 (c) In anticipation of constantly changing and  
9 unpredictable economic circumstances, the Commission will  
10 provide a means for the Governor's Office and the General  
11 Assembly to maintain open communication about necessary budget  
12 management actions during these unprecedented times. Beginning  
13 August 15, 2020, the Governor's Office of Management and  
14 Budget shall submit a monthly written report to the Commission  
15 reporting any budget management actions taken by the Office of  
16 the Governor, Governor's Office of Management and Budget, or  
17 any State agency. On a quarterly basis, the Governor or his or  
18 her designee shall give a report to the Commission and each  
19 member thereof. The report shall be given either in person or  
20 by telephonic or videoconferencing means. The report shall  
21 include:

22 (1) any budget management actions taken by the Office  
23 of the Governor, Governor's Office of Management and  
24 Budget, or any agency or board under the Office of the  
25 Governor in the prior quarter;

26 (2) year-to-date revenues as compared to anticipated

1 revenues; ~~and~~

2 (3) year-to-date expenditures as compared to the  
3 Fiscal Year 2021 budget as enacted; ~~—~~

4 (4) a list, by program, of the number of grants  
5 awarded, the aggregate amount of such grant awards, and  
6 the aggregate amount of awards actually paid with respect  
7 to all grants awarded from federal funds from the  
8 Coronavirus Relief Fund in accordance with Section 5001 of  
9 the federal Coronavirus Aid, Relief, and Economic Security  
10 (CARES) Act or from the Coronavirus State Fiscal Recovery  
11 Fund in accordance with Section 9901 of the federal  
12 American Rescue Plan Act of 2021, which shall identify the  
13 number of grants awarded, the aggregate amount of such  
14 grant awards, and the aggregate amount of such awards  
15 actually paid to grantees located in or serving a  
16 disproportionately impacted area, as defined in the  
17 program from which the grant is awarded; and

18 (5) any additional items reasonably requested by the  
19 Commission.

20 (d) The Legislative Budget Oversight Commission shall  
21 consist of the following members:

22 (1) 7 members of the House of Representatives  
23 appointed by the Speaker of the House of Representatives;

24 (2) 7 members of the Senate appointed by the Senate  
25 President;

26 (3) 4 members of the House of Representatives

1 appointed by the Minority Leader of the House of  
2 Representatives; and

3 (4) 4 members of the Senate appointed by the Senate  
4 Minority Leader.

5 (e) The Speaker of the House of Representatives and the  
6 Senate President shall each appoint one member of the  
7 Commission to serve as a co-chair. The members of the  
8 Commission shall serve without compensation.

9 (f) As used in this Section:

10 "Budget management action" means any transfer between  
11 appropriation lines exceeding 2%, fund transfer, designation  
12 of appropriation lines as reserve, or any other discretionary  
13 action taken with regard to the Fiscal Year 2021 budget as  
14 enacted;

15 "State agency" means all officers, boards, commissions,  
16 departments, and agencies created by the Constitution, by law,  
17 by Executive Order, or by order of the Governor in the  
18 Executive Branch, other than the Offices of the Attorney  
19 General, Secretary of State, Comptroller, or Treasurer.

20 (g) This Section is repealed July 1, 2022 ~~2021~~.

21 (Source: P.A. 101-636, eff. 6-10-20.)

22 Section 20-20. The Illinois Procurement Code is amended by  
23 changing Section 1-13 as follows:

24 (30 ILCS 500/1-13)

1           Sec. 1-13. Applicability to public institutions of higher  
2 education.

3           (a) This Code shall apply to public institutions of higher  
4 education, regardless of the source of the funds with which  
5 contracts are paid, except as provided in this Section.

6           (b) Except as provided in this Section, this Code shall  
7 not apply to procurements made by or on behalf of public  
8 institutions of higher education for any of the following:

9           (1) Memberships in professional, academic, research,  
10 or athletic organizations on behalf of a public  
11 institution of higher education, an employee of a public  
12 institution of higher education, or a student at a public  
13 institution of higher education.

14           (2) Procurement expenditures for events or activities  
15 paid for exclusively by revenues generated by the event or  
16 activity, gifts or donations for the event or activity,  
17 private grants, or any combination thereof.

18           (3) Procurement expenditures for events or activities  
19 for which the use of specific potential contractors is  
20 mandated or identified by the sponsor of the event or  
21 activity, provided that the sponsor is providing a  
22 majority of the funding for the event or activity.

23           (4) Procurement expenditures necessary to provide  
24 athletic, artistic or musical services, performances,  
25 events, or productions by or for a public institution of  
26 higher education.

1           (5) Procurement expenditures for periodicals, books,  
2           subscriptions, database licenses, and other publications  
3           procured for use by a university library or academic  
4           department, except for expenditures related to procuring  
5           textbooks for student use or materials for resale or  
6           rental.

7           (6) Procurement expenditures for placement of students  
8           in externships, practicums, field experiences, and for  
9           medical residencies and rotations.

10          (7) Contracts for programming and broadcast license  
11          rights for university-operated radio and television  
12          stations.

13          (8) Procurement expenditures necessary to perform  
14          sponsored research and other sponsored activities under  
15          grants and contracts funded by the sponsor or by sources  
16          other than State appropriations.

17          (9) Contracts with a foreign entity for research or  
18          educational activities, provided that the foreign entity  
19          either does not maintain an office in the United States or  
20          is the sole source of the service or product.

21          Notice of each contract entered into by a public institution  
22          of higher education that is related to the procurement of  
23          goods and services identified in items (1) through (9) of this  
24          subsection shall be published in the Procurement Bulletin  
25          within 14 calendar days after contract execution. The Chief  
26          Procurement Officer shall prescribe the form and content of



1 the notice. Each public institution of higher education shall  
2 provide the Chief Procurement Officer, on a monthly basis, in  
3 the form and content prescribed by the Chief Procurement  
4 Officer, a report of contracts that are related to the  
5 procurement of goods and services identified in this  
6 subsection. At a minimum, this report shall include the name  
7 of the contractor, a description of the supply or service  
8 provided, the total amount of the contract, the term of the  
9 contract, and the exception to the Code utilized. A copy of any  
10 or all of these contracts shall be made available to the Chief  
11 Procurement Officer immediately upon request. The Chief  
12 Procurement Officer shall submit a report to the Governor and  
13 General Assembly no later than November 1 of each year that  
14 shall include, at a minimum, an annual summary of the monthly  
15 information reported to the Chief Procurement Officer.

16 (b-5) Except as provided in this subsection, the  
17 provisions of this Code shall not apply to contracts for  
18 medical supplies, and to contracts for medical services  
19 necessary for the delivery of care and treatment at medical,  
20 dental, or veterinary teaching facilities utilized by Southern  
21 Illinois University or the University of Illinois and at any  
22 university-operated health care center or dispensary that  
23 provides care, treatment, and medications for students,  
24 faculty and staff. Other supplies and services needed for  
25 these teaching facilities shall be subject to the jurisdiction  
26 of the Chief Procurement Officer for Public Institutions of

1 Higher Education who may establish expedited procurement  
2 procedures and may waive or modify certification, contract,  
3 hearing, process and registration requirements required by the  
4 Code. All procurements made under this subsection shall be  
5 documented and may require publication in the Illinois  
6 Procurement Bulletin.

7 (b-10) Procurements made by or on behalf of the University  
8 of Illinois for investment services scheduled to expire June  
9 2021 ~~2020~~ may be extended through June 2022 ~~2021~~ without being  
10 subject to the requirements of this Code. Any contract  
11 extended, renewed, or entered pursuant to this exception shall  
12 be published on the Executive Ethics Commission's website  
13 within 5 days of contract execution. This subsection is  
14 inoperative on and after July 1, 2022 ~~2021~~.

15 (c) Procurements made by or on behalf of public  
16 institutions of higher education for the fulfillment of a  
17 grant shall be made in accordance with the requirements of  
18 this Code to the extent practical.

19 Upon the written request of a public institution of higher  
20 education, the Chief Procurement Officer may waive contract,  
21 registration, certification, and hearing requirements of this  
22 Code if, based on the item to be procured or the terms of a  
23 grant, compliance is impractical. The public institution of  
24 higher education shall provide the Chief Procurement Officer  
25 with specific reasons for the waiver, including the necessity  
26 of contracting with a particular potential contractor, and

1 shall certify that an effort was made in good faith to comply  
2 with the provisions of this Code. The Chief Procurement  
3 Officer shall provide written justification for any waivers.  
4 By November 1 of each year, the Chief Procurement Officer  
5 shall file a report with the General Assembly identifying each  
6 contract approved with waivers and providing the justification  
7 given for any waivers for each of those contracts. Notice of  
8 each waiver made under this subsection shall be published in  
9 the Procurement Bulletin within 14 calendar days after  
10 contract execution. The Chief Procurement Officer shall  
11 prescribe the form and content of the notice.

12 (d) Notwithstanding this Section, a waiver of the  
13 registration requirements of Section 20-160 does not permit a  
14 business entity and any affiliated entities or affiliated  
15 persons to make campaign contributions if otherwise prohibited  
16 by Section 50-37. The total amount of contracts awarded in  
17 accordance with this Section shall be included in determining  
18 the aggregate amount of contracts or pending bids of a  
19 business entity and any affiliated entities or affiliated  
20 persons.

21 (e) Notwithstanding subsection (e) of Section 50-10.5 of  
22 this Code, the Chief Procurement Officer, with the approval of  
23 the Executive Ethics Commission, may permit a public  
24 institution of higher education to accept a bid or enter into a  
25 contract with a business that assisted the public institution  
26 of higher education in determining whether there is a need for

1 a contract or assisted in reviewing, drafting, or preparing  
2 documents related to a bid or contract, provided that the bid  
3 or contract is essential to research administered by the  
4 public institution of higher education and it is in the best  
5 interest of the public institution of higher education to  
6 accept the bid or contract. For purposes of this subsection,  
7 "business" includes all individuals with whom a business is  
8 affiliated, including, but not limited to, any officer, agent,  
9 employee, consultant, independent contractor, director,  
10 partner, manager, or shareholder of a business. The Executive  
11 Ethics Commission may promulgate rules and regulations for the  
12 implementation and administration of the provisions of this  
13 subsection (e).

14 (f) As used in this Section:

15 "Grant" means non-appropriated funding provided by a  
16 federal or private entity to support a project or program  
17 administered by a public institution of higher education and  
18 any non-appropriated funding provided to a sub-recipient of  
19 the grant.

20 "Public institution of higher education" means Chicago  
21 State University, Eastern Illinois University, Governors State  
22 University, Illinois State University, Northeastern Illinois  
23 University, Northern Illinois University, Southern Illinois  
24 University, University of Illinois, Western Illinois  
25 University, and, for purposes of this Code only, the Illinois  
26 Mathematics and Science Academy.

1 (g) (Blank).

2 (h) The General Assembly finds and declares that:

3 (1) Public Act 98-1076, which took effect on January  
4 1, 2015, changed the repeal date set for this Section from  
5 December 31, 2014 to December 31, 2016.

6 (2) The Statute on Statutes sets forth general rules  
7 on the repeal of statutes and the construction of multiple  
8 amendments, but Section 1 of that Act also states that  
9 these rules will not be observed when the result would be  
10 "inconsistent with the manifest intent of the General  
11 Assembly or repugnant to the context of the statute".

12 (3) This amendatory Act of the 100th General Assembly  
13 manifests the intention of the General Assembly to remove  
14 the repeal of this Section.

15 (4) This Section was originally enacted to protect,  
16 promote, and preserve the general welfare. Any  
17 construction of this Section that results in the repeal of  
18 this Section on December 31, 2014 would be inconsistent  
19 with the manifest intent of the General Assembly and  
20 repugnant to the context of this Code.

21 It is hereby declared to have been the intent of the  
22 General Assembly that this Section not be subject to repeal on  
23 December 31, 2014.

24 This Section shall be deemed to have been in continuous  
25 effect since December 20, 2011 (the effective date of Public  
26 Act 97-643), and it shall continue to be in effect

1 henceforward until it is otherwise lawfully repealed. All  
2 previously enacted amendments to this Section taking effect on  
3 or after December 31, 2014, are hereby validated.

4 All actions taken in reliance on or pursuant to this  
5 Section by any public institution of higher education, person,  
6 or entity are hereby validated.

7 In order to ensure the continuing effectiveness of this  
8 Section, it is set forth in full and re-enacted by this  
9 amendatory Act of the 100th General Assembly. This  
10 re-enactment is intended as a continuation of this Section. It  
11 is not intended to supersede any amendment to this Section  
12 that is enacted by the 100th General Assembly.

13 In this amendatory Act of the 100th General Assembly, the  
14 base text of the reenacted Section is set forth as amended by  
15 Public Act 98-1076. Striking and underscoring is used only to  
16 show changes being made to the base text.

17 This Section applies to all procurements made on or before  
18 the effective date of this amendatory Act of the 100th General  
19 Assembly.

20 (Source: P.A. 100-43, eff. 8-9-17; 101-640, eff. 6-12-20.)

21 Section 20-25. The Grant Accountability and Transparency  
22 Act is amended by changing Section 45 as follows:

23 (30 ILCS 708/45)

24 Sec. 45. Applicability.

1 (a) The requirements established under this Act apply to  
2 State grant-making agencies that make State and federal  
3 pass-through awards to non-federal entities. These  
4 requirements apply to all costs related to State and federal  
5 pass-through awards. The requirements established under this  
6 Act do not apply to private awards.

7 (a-5) Nothing in this Act shall prohibit the use of State  
8 funds for purposes of federal match or maintenance of effort.

9 (b) The terms and conditions of State, federal, and  
10 pass-through awards apply to subawards and subrecipients  
11 unless a particular Section of this Act or the terms and  
12 conditions of the State or federal award specifically indicate  
13 otherwise. Non-federal entities shall comply with requirements  
14 of this Act regardless of whether the non-federal entity is a  
15 recipient or subrecipient of a State or federal pass-through  
16 award. Pass-through entities shall comply with the  
17 requirements set forth under the rules adopted under  
18 subsection (a) of Section 20 of this Act, but not to any  
19 requirements in this Act directed towards State or federal  
20 awarding agencies, unless the requirements of the State or  
21 federal awards indicate otherwise.

22 When a non-federal entity is awarded a cost-reimbursement  
23 contract, only 2 CFR 200.330 through 200.332 are incorporated  
24 by reference into the contract. However, when the Cost  
25 Accounting Standards are applicable to the contract, they take  
26 precedence over the requirements of this Act unless they are

1 in conflict with Subpart F of 2 CFR 200. In addition, costs  
2 that are made unallowable under 10 U.S.C. 2324(e) and 41  
3 U.S.C. 4304(a), as described in the Federal Acquisition  
4 Regulations, subpart 31.2 and subpart 31.603, are always  
5 unallowable. For requirements other than those covered in  
6 Subpart D of 2 CFR 200.330 through 200.332, the terms of the  
7 contract and the Federal Acquisition Regulations apply.

8 With the exception of Subpart F of 2 CFR 200, which is  
9 required by the Single Audit Act, in any circumstances where  
10 the provisions of federal statutes or regulations differ from  
11 the provisions of this Act, the provision of the federal  
12 statutes or regulations govern. This includes, for agreements  
13 with Indian tribes, the provisions of the Indian  
14 Self-Determination and Education and Assistance Act, as  
15 amended, 25 U.S.C. 450-458ddd-2.

16 (c) State grant-making agencies may apply subparts A  
17 through E of 2 CFR 200 to for-profit entities, foreign public  
18 entities, or foreign organizations, except where the awarding  
19 agency determines that the application of these subparts would  
20 be inconsistent with the international obligations of the  
21 United States or the statute or regulations of a foreign  
22 government.

23 (d) 2 CFR 200.101 specifies how 2 CFR 200 is applicable to  
24 different types of awards. The same applicability applies to  
25 this Act.

26 (e) (Blank).



1 (f) For public institutions of higher education, the  
2 provisions of this Act apply only to awards funded by State  
3 appropriations and federal pass-through awards from a State  
4 agency to public institutions of higher education.

5 (g) Each grant-making agency shall enhance its processes  
6 to monitor and address noncompliance with reporting  
7 requirements and with program performance standards. Where  
8 applicable, the process may include a corrective action plan.  
9 The monitoring process shall include a plan for tracking and  
10 documenting performance-based contracting decisions.

11 (h) Except for subsections (b) and (d) of this Section,  
12 the provisions of this Act do not apply to grants appropriated  
13 from the Essential Government Services Support Fund under  
14 Section 6z-128 of the State Finance Act.

15 (Source: P.A. 100-676, eff. 1-1-19; 100-863, eff. 8-14-18;  
16 101-81, eff. 7-12-19.)

17 Section 20-30. The School Construction Law is amended by  
18 changing Section 5-300 as follows:

19 (105 ILCS 230/5-300)

20 Sec. 5-300. Early childhood construction grants.

21 (a) The Capital Development Board is authorized to make  
22 grants to public school districts and not-for-profit entities  
23 for early childhood construction projects. These grants shall  
24 be paid out of moneys appropriated for that purpose from the

1 School Construction Fund. No grants may be awarded to entities  
2 providing services within private residences. A public school  
3 district or other eligible entity must provide local matching  
4 funds in the following manner: in an amount equal to 10% of the  
5 grant under this Section.

6 (1) A public school district assigned to Tier 1 under  
7 Section 18-8.15 of the School Code or any other eligible  
8 entity in an area encompassed by that district must  
9 provide local matching funds in an amount equal to 3% of  
10 the grant awarded under this Section.

11 (2) A public school district assigned to Tier 2 under  
12 Section 18-8.15 of the School Code or any other eligible  
13 entity in an area encompassed by that district must  
14 provide local matching funds in an amount equal to 7.5% of  
15 the grant awarded under this Section.

16 (3) A public school district assigned to Tier 3 under  
17 Section 18-8.15 of the School Code or any other eligible  
18 entity in an area encompassed by that district must  
19 provide local matching funds in an amount equal to 8.75%  
20 of the grant awarded under this Section.

21 (4) A public school district assigned to Tier 4 under  
22 Section 18-8.15 of the School Code or any other eligible  
23 entity in an area encompassed by that district must  
24 provide local matching funds in an amount equal to 10% of  
25 the grant awarded under this Section.

26 A public school district or other eligible entity has no

1 entitlement to a grant under this Section.

2 (b) The Capital Development Board shall adopt rules to  
3 implement this Section. These rules need not be the same as the  
4 rules for school construction project grants or school  
5 maintenance project grants. The rules may specify:

6 (1) the manner of applying for grants;

7 (2) project eligibility requirements;

8 (3) restrictions on the use of grant moneys;

9 (4) the manner in which school districts and other  
10 eligible entities must account for the use of grant  
11 moneys;

12 (5) requirements that new or improved facilities be  
13 used for early childhood and other related programs for a  
14 period of at least 10 years; and

15 (6) any other provision that the Capital Development  
16 Board determines to be necessary or useful for the  
17 administration of this Section.

18 (b-5) When grants are made to non-profit corporations for  
19 the acquisition or construction of new facilities, the Capital  
20 Development Board or any State agency it so designates shall  
21 hold title to or place a lien on the facility for a period of  
22 10 years after the date of the grant award, after which title  
23 to the facility shall be transferred to the non-profit  
24 corporation or the lien shall be removed, provided that the  
25 non-profit corporation has complied with the terms of its  
26 grant agreement. When grants are made to non-profit

1 corporations for the purpose of renovation or rehabilitation,  
2 if the non-profit corporation does not comply with item (5) of  
3 subsection (b) of this Section, the Capital Development Board  
4 or any State agency it so designates shall recover the grant  
5 pursuant to the procedures outlined in the Illinois Grant  
6 Funds Recovery Act.

7 (c) The Capital Development Board, in consultation with  
8 the State Board of Education, shall establish standards for  
9 the determination of priority needs concerning early childhood  
10 projects based on projects located in communities in the State  
11 with the greatest underserved population of young children,  
12 utilizing Census data and other reliable local early childhood  
13 service data.

14 (d) In each school year in which early childhood  
15 construction project grants are awarded, 20% of the total  
16 amount awarded shall be awarded to a school district with a  
17 population of more than 500,000, provided that the school  
18 district complies with the requirements of this Section and  
19 the rules adopted under this Section.

20 (Source: P.A. 96-37, eff. 7-13-09; 96-1402, eff. 7-29-10.)

21 Section 20-35. The College and Career Success for All  
22 Students Act is amended by changing Section 25 as follows:

23 (105 ILCS 302/25)

24 Sec. 25. AP exam fee waiver program. Subject to

1 appropriation, the State Board of Education shall create,  
2 under the College and Career Success for All Students program  
3 set forth in this Act, a program in public schools where any  
4 student who qualifies ~~at least 40% of students qualify~~ for  
5 free or reduced-price lunches will have ~~whereby~~ fees charged  
6 by the College Board for Advanced Placement exams reduced, via  
7 State subsidy, to the greatest extent possible based on the  
8 appropriation. ~~are waived by the school, but paid for by the~~  
9 ~~State, for those students who do not qualify for a fee waiver~~  
10 ~~provided by federal funds or the College Board.~~

11 (Source: P.A. 95-491, eff. 8-28-07.)

12 Section 20-40. The Nursing Home Care Act is amended by  
13 changing Section 3-202.05 as follows:

14 (210 ILCS 45/3-202.05)

15 Sec. 3-202.05. Staffing ratios effective July 1, 2010 and  
16 thereafter.

17 (a) For the purpose of computing staff to resident ratios,  
18 direct care staff shall include:

- 19 (1) registered nurses;
- 20 (2) licensed practical nurses;
- 21 (3) certified nurse assistants;
- 22 (4) psychiatric services rehabilitation aides;
- 23 (5) rehabilitation and therapy aides;
- 24 (6) psychiatric services rehabilitation coordinators;

1 (7) assistant directors of nursing;

2 (8) 50% of the Director of Nurses' time; and

3 (9) 30% of the Social Services Directors' time.

4 The Department shall, by rule, allow certain facilities  
5 subject to 77 Ill. Admin. Code 300.4000 and following (Subpart  
6 S) to utilize specialized clinical staff, as defined in rules,  
7 to count towards the staffing ratios.

8 Within 120 days of the effective date of this amendatory  
9 Act of the 97th General Assembly, the Department shall  
10 promulgate rules specific to the staffing requirements for  
11 facilities federally defined as Institutions for Mental  
12 Disease. These rules shall recognize the unique nature of  
13 individuals with chronic mental health conditions, shall  
14 include minimum requirements for specialized clinical staff,  
15 including clinical social workers, psychiatrists,  
16 psychologists, and direct care staff set forth in paragraphs  
17 (4) through (6) and any other specialized staff which may be  
18 utilized and deemed necessary to count toward staffing ratios.

19 Within 120 days of the effective date of this amendatory  
20 Act of the 97th General Assembly, the Department shall  
21 promulgate rules specific to the staffing requirements for  
22 facilities licensed under the Specialized Mental Health  
23 Rehabilitation Act of 2013. These rules shall recognize the  
24 unique nature of individuals with chronic mental health  
25 conditions, shall include minimum requirements for specialized  
26 clinical staff, including clinical social workers,

1 psychiatrists, psychologists, and direct care staff set forth  
2 in paragraphs (4) through (6) and any other specialized staff  
3 which may be utilized and deemed necessary to count toward  
4 staffing ratios.

5 (b) (Blank).

6 (b-5) For purposes of the minimum staffing ratios in this  
7 Section, all residents shall be classified as requiring either  
8 skilled care or intermediate care.

9 As used in this subsection:

10 "Intermediate care" means basic nursing care and other  
11 restorative services under periodic medical direction.

12 "Skilled care" means skilled nursing care, continuous  
13 skilled nursing observations, restorative nursing, and other  
14 services under professional direction with frequent medical  
15 supervision.

16 (c) Facilities shall notify the Department within 60 days  
17 after the effective date of this amendatory Act of the 96th  
18 General Assembly, in a form and manner prescribed by the  
19 Department, of the staffing ratios in effect on the effective  
20 date of this amendatory Act of the 96th General Assembly for  
21 both intermediate and skilled care and the number of residents  
22 receiving each level of care.

23 (d) (1) (Blank).

24 (2) (Blank).

25 (3) (Blank).

26 (4) (Blank).

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  
7 amendatory Act of the 97th General Assembly, a minimum of 25%  
8 of nursing and personal care time shall be provided by  
9 licensed nurses, with at least 10% of nursing and personal  
10 care time provided by registered nurses. These minimum  
11 requirements shall remain in effect until an acuity based  
12 registered nurse requirement is promulgated by rule concurrent  
13 with the adoption of the Resource Utilization Group  
14 classification-based payment methodology, as provided in  
15 Section 5-5.2 of the Illinois Public Aid Code. Registered  
16 nurses and licensed practical nurses employed by a facility in  
17 excess of these requirements may be used to satisfy the  
18 remaining 75% of the nursing and personal care time  
19 requirements. Notwithstanding this subsection, no staffing  
20 requirement in statute in effect on the effective date of this  
21 amendatory Act of the 97th General Assembly shall be reduced  
22 on account of this subsection.

23           (f) The Department shall submit proposed rules for  
24 adoption by January 1, 2020 establishing a system for  
25 determining compliance with minimum staffing set forth in this  
26 Section and the requirements of 77 Ill. Adm. Code 300.1230



1 adjusted for any waivers granted under Section 3-303.1.  
2 Compliance shall be determined quarterly by comparing the  
3 number of hours provided per resident per day using the  
4 Centers for Medicare and Medicaid Services' payroll-based  
5 journal and the facility's daily census, broken down by  
6 intermediate and skilled care as self-reported by the facility  
7 to the Department on a quarterly basis. The Department shall  
8 use the quarterly payroll-based journal and the self-reported  
9 census to calculate the number of hours provided per resident  
10 per day and compare this ratio to the minimum staffing  
11 standards required under this Section, as impacted by any  
12 waivers granted under Section 3-303.1. Discrepancies between  
13 job titles contained in this Section and the payroll-based  
14 journal shall be addressed by rule. The manner in which the  
15 Department requests payroll-based journal information to be  
16 submitted shall align with the federal Centers for Medicare  
17 and Medicaid Services' requirements that allow providers to  
18 submit the quarterly data in an aggregate manner.

19 (g) The Department shall submit proposed rules for  
20 adoption by January 1, 2020 establishing monetary penalties  
21 for facilities not in compliance with minimum staffing  
22 standards under this Section. No monetary penalty may be  
23 issued for noncompliance during the implementation period,  
24 which shall be July 1, 2020 through December 31, 2021  
25 ~~September 30, 2020~~. If a facility is found to be noncompliant  
26 during the implementation period, the Department shall provide

1 a written notice identifying the staffing deficiencies and  
2 require the facility to provide a sufficiently detailed  
3 correction plan to meet the statutory minimum staffing levels.  
4 Monetary penalties shall be imposed beginning no later than  
5 January 1, 2022 ~~January 1, 2021~~ and quarterly thereafter and  
6 shall be based on the latest quarter for which the Department  
7 has data. Monetary penalties shall be established based on a  
8 formula that calculates on a daily basis the cost of wages and  
9 benefits for the missing staffing hours. All notices of  
10 noncompliance shall include the computations used to determine  
11 noncompliance and establishing the variance between minimum  
12 staffing ratios and the Department's computations. The penalty  
13 for the first offense shall be 125% of the cost of wages and  
14 benefits for the missing staffing hours. The penalty shall  
15 increase to 150% of the cost of wages and benefits for the  
16 missing staffing hours for the second offense and 200% the  
17 cost of wages and benefits for the missing staffing hours for  
18 the third and all subsequent offenses. The penalty shall be  
19 imposed regardless of whether the facility has committed other  
20 violations of this Act during the same period that the  
21 staffing offense occurred. The penalty may not be waived, but  
22 the Department shall have the discretion to determine the  
23 gravity of the violation in situations where there is no more  
24 than a 10% deviation from the staffing requirements and make  
25 appropriate adjustments to the penalty. The Department is  
26 granted discretion to waive the penalty when unforeseen

1 circumstances have occurred that resulted in call-offs of  
2 scheduled staff. This provision shall be applied no more than  
3 6 times per quarter. Nothing in this Section diminishes a  
4 facility's right to appeal.

5 (Source: P.A. 101-10, eff. 6-5-19.)

6 Section 20-45. The Specialized Mental Health  
7 Rehabilitation Act of 2013 is amended by changing Section  
8 5-101 and by adding Sections 5-108, 5-109, 5-110, 5-111, and  
9 5-112 as follows:

10 (210 ILCS 49/5-101)

11 Sec. 5-101. Managed care entity, coordinated care entity,  
12 and accountable care entity payments. For facilities licensed  
13 by the Department of Public Health under this Act, the payment  
14 for services provided shall be determined by negotiation with  
15 managed care entities, coordinated care entities, or  
16 accountable care entities. However, ~~for 3 years after the~~  
17 ~~effective date of this Act,~~ in no event shall the  
18 reimbursement rate paid to facilities licensed under this Act  
19 be less than the rate in effect on July 1, 2021 ~~June 30, 2013~~  
20 ~~less \$7.07 times the number of occupied bed days, as that term~~  
21 ~~is defined in Article V-B of the Illinois Public Aid Code, for~~  
22 ~~each facility previously licensed under the Nursing Home Care~~  
23 ~~Act on June 30, 2013; or the rate in effect on June 30, 2013~~  
24 ~~for each facility licensed under the Specialized Mental Health~~

1 ~~Rehabilitation Act on June 30, 2013.~~ Any adjustment in the  
2 support component or the capital component, including the real  
3 estate tax per diem rate, for facilities licensed by the  
4 Department of Public Health under the Nursing Home Care Act  
5 shall apply equally to facilities licensed by the Department  
6 of Public Health under this Act ~~for the duration of the~~  
7 ~~provisional licensure period as defined in Section 4-105 of~~  
8 ~~this Act.~~

9 The Department of Healthcare and Family Services shall  
10 publish a reimbursement rate for triage, crisis stabilization,  
11 and transitional living services by December 1, 2014.

12 (Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14.)

13 (210 ILCS 49/5-108 new)

14 Sec. 5-108. Infection prevention and facility safety  
15 improvement payments. Payments will be awarded to facilities  
16 on a per bed basis with the funded appropriation for Fiscal  
17 Year 2022 divided by the number of licensed beds in each  
18 facility. Facilities will receive an equal amount for every  
19 licensed bed from the amount appropriated. Facilities shall  
20 use these funds for improvements to their facilities that  
21 promote infection prevention or improve the safety within the  
22 facility. Funding may be used for, but are not limited to, the  
23 following: restroom renovations to promote infection  
24 prevention, kitchen and food delivery alterations that promote  
25 infection prevention, and HVAC or air filtration upgrades that

1 promote infection prevention. Facilities must attest to the  
2 Department of Healthcare and Family Services that the funding  
3 was utilized for the purpose of infection prevention and  
4 control or improved facility safety. If the facility does not  
5 attest to the usage of the payments or cannot document the  
6 usage of payments the Department shall recoup the expenditure  
7 of funds by withholding payment of rate.

8 (210 ILCS 49/5-109 new)

9 Sec. 5-109. Communication quality improvement payments.  
10 Payments will be awarded to facilities on a per bed basis with  
11 the funded appropriation for Fiscal Year 2022 divided by the  
12 number of licensed beds in each facility. Facilities will  
13 receive an equal amount for every licensed bed from the amount  
14 appropriated. Facilities shall use these funds for  
15 improvements to their facilities that increase access to  
16 digital communications or facilitate safe and private personal  
17 communications. Funding may be used for, but are not limited  
18 to, the following: the purchase of personal communication  
19 devices for facility use, the enhancement of broadband access  
20 and bandwidth, and the establishment or improvement of general  
21 meeting areas for the benefit of residents and employees.  
22 Facilities must attest to the Department of Healthcare and  
23 Family Services that the funding was utilized for the purpose  
24 of communication, technological improvements, or facility  
25 training aid. If the facility does not attest to the usage of

1 the payments or cannot document the usage of payments the  
2 Department shall recoup the expenditure of funds by  
3 withholding payment of rate.

4 (210 ILCS 49/5-110 new)

5 Sec. 5-110. Staff longevity payments. Payments will be  
6 awarded to facilities on a per bed basis with the funded  
7 appropriation for Fiscal Year 2022 divided by the number of  
8 licensed beds in each facility. Facilities will receive an  
9 equal amount for every licensed bed from the amount  
10 appropriated. Facilities shall use these funds to grant an  
11 extra week of payment to any direct care staff who has worked  
12 continuously in the same facility since March 1, 2020 through  
13 the time in which payments are awarded to facilities for this  
14 purpose by the Department of Healthcare and Family Services.  
15 Facilities must attest to the Department of Healthcare and  
16 Family Services that the funding was utilized for the purpose  
17 of providing the staff longevity payments as detailed in this  
18 Section. If the facility does not attest to the usage of the  
19 payments or cannot document the usage of payments the  
20 Department shall recoup the expenditure of funds by  
21 withholding payment of rate.

22 (210 ILCS 49/5-111 new)

23 Sec. 5-111. Recruitment and Retention of Direct Care  
24 Staff. Facilities shall receive funding to assist with the

1 recruitment and retention of direct care staff. Funding will  
2 be distributed based on the total number of licensed beds  
3 within a facility with the appropriated amount being divided  
4 by the total number of licensed beds in the State.

5 (210 ILCS 49/5-112 new)

6 Sec. 5-112. Bed reduction payments. The Department of  
7 Healthcare and Family Services shall make payments to  
8 facilities licensed under this Act for the purpose of reducing  
9 bed capacity and room occupancy. Facilities desiring to  
10 participate in these payments shall submit a proposal to the  
11 Department for review. In the proposal the facility shall  
12 detail the number of beds that are seeking to eliminate and the  
13 price they are requesting to eliminate those beds. The  
14 facility shall also detail in their proposal if the effected  
15 beds would reduce room occupancy from 3 or 4 beds to double  
16 occupancy or is the bed elimination would create single  
17 occupancy. Priority will be given to proposals that eliminate  
18 the use of three-person or four-person occupancy rooms.  
19 Proposals shall be collected by the Department within a  
20 specific time period and the Department will negotiate all  
21 payments before making final awards to ensure that the funding  
22 appropriated is sufficient to fund the awards. Payments shall  
23 not be less than \$25,000 per bed and proposals to eliminate  
24 beds that lead to single occupancy rooms shall receive an  
25 additional \$10,000 per bed over and above any other negotiated

1 bed elimination payment. Before a facility can receive payment  
2 under this Section, the facility must receive approval from  
3 the Department of Public Health for the permanent removal of  
4 the beds for which they are receiving payment. Payment for the  
5 elimination of the beds shall be made within 15 days of the  
6 facility notifying the Department of Public Health about the  
7 bed license elimination. Under no circumstances shall a  
8 facility be allowed to increase the capacity of a facility  
9 once payment has been received for the elimination of beds.

10 Section 20-50. The Pharmacy Practice Act is amended by  
11 changing Section 3 as follows:

12 (225 ILCS 85/3)

13 (Section scheduled to be repealed on January 1, 2023)

14 Sec. 3. Definitions. For the purpose of this Act, except  
15 where otherwise limited therein:

16 (a) "Pharmacy" or "drugstore" means and includes every  
17 store, shop, pharmacy department, or other place where  
18 pharmacist care is provided by a pharmacist (1) where drugs,  
19 medicines, or poisons are dispensed, sold or offered for sale  
20 at retail, or displayed for sale at retail; or (2) where  
21 prescriptions of physicians, dentists, advanced practice  
22 registered nurses, physician assistants, veterinarians,  
23 podiatric physicians, or optometrists, within the limits of  
24 their licenses, are compounded, filled, or dispensed; or (3)



1 which has upon it or displayed within it, or affixed to or used  
2 in connection with it, a sign bearing the word or words  
3 "Pharmacist", "Druggist", "Pharmacy", "Pharmaceutical Care",  
4 "Apothecary", "Drugstore", "Medicine Store", "Prescriptions",  
5 "Drugs", "Dispensary", "Medicines", or any word or words of  
6 similar or like import, either in the English language or any  
7 other language; or (4) where the characteristic prescription  
8 sign (Rx) or similar design is exhibited; or (5) any store, or  
9 shop, or other place with respect to which any of the above  
10 words, objects, signs or designs are used in any  
11 advertisement.

12 (b) "Drugs" means and includes (1) articles recognized in  
13 the official United States Pharmacopoeia/National Formulary  
14 (USP/NF), or any supplement thereto and being intended for and  
15 having for their main use the diagnosis, cure, mitigation,  
16 treatment or prevention of disease in man or other animals, as  
17 approved by the United States Food and Drug Administration,  
18 but does not include devices or their components, parts, or  
19 accessories; and (2) all other articles intended for and  
20 having for their main use the diagnosis, cure, mitigation,  
21 treatment or prevention of disease in man or other animals, as  
22 approved by the United States Food and Drug Administration,  
23 but does not include devices or their components, parts, or  
24 accessories; and (3) articles (other than food) having for  
25 their main use and intended to affect the structure or any  
26 function of the body of man or other animals; and (4) articles

1 having for their main use and intended for use as a component  
2 or any articles specified in clause (1), (2) or (3); but does  
3 not include devices or their components, parts or accessories.

4 (c) "Medicines" means and includes all drugs intended for  
5 human or veterinary use approved by the United States Food and  
6 Drug Administration.

7 (d) "Practice of pharmacy" means:

8 (1) the interpretation and the provision of assistance  
9 in the monitoring, evaluation, and implementation of  
10 prescription drug orders;

11 (2) the dispensing of prescription drug orders;

12 (3) participation in drug and device selection;

13 (4) drug administration limited to the administration  
14 of oral, topical, injectable, and inhalation as follows:

15 (A) in the context of patient education on the  
16 proper use or delivery of medications;

17 (B) vaccination of patients 7 ~~14~~ years of age and  
18 older pursuant to a valid prescription or standing  
19 order, by a physician licensed to practice medicine in  
20 all its branches, upon completion of appropriate  
21 training, including how to address contraindications  
22 and adverse reactions set forth by rule, with  
23 notification to the patient's physician and  
24 appropriate record retention, or pursuant to hospital  
25 pharmacy and therapeutics committee policies and  
26 procedures. Eligible vaccines are those listed on the

1           U.S. Centers for Disease Control and Prevention (CDC)  
2           Recommended Immunization Schedule, the CDC's Health  
3           Information for International Travel, or the U.S. Food  
4           and Drug Administration's Vaccines Licensed and  
5           Authorized for Use in the United States. As applicable  
6           to the State's Medicaid program and other payers,  
7           vaccines ordered and administered in accordance with  
8           this subsection shall be covered and reimbursed at no  
9           less than the rate that the vaccine is reimbursed when  
10           ordered and administered by a physician;

11           (B-5) following the initial administration of  
12           long-acting or extended-release ~~extended-release~~ form  
13           opioid antagonists by a physician licensed to practice  
14           medicine in all its branches, administration of  
15           injections of long-acting or extended-release form  
16           opioid antagonists for the treatment of substance use  
17           disorder, pursuant to a valid prescription by a  
18           physician licensed to practice medicine in all its  
19           branches, upon completion of appropriate training,  
20           including how to address contraindications and adverse  
21           reactions, including, but not limited to, respiratory  
22           depression and the performance of cardiopulmonary  
23           resuscitation, set forth by rule, with notification to  
24           the patient's physician and appropriate record  
25           retention, or pursuant to hospital pharmacy and  
26           therapeutics committee policies and procedures;

1 (C) administration of injections of  
2 alpha-hydroxyprogesterone caproate, pursuant to a  
3 valid prescription, by a physician licensed to  
4 practice medicine in all its branches, upon completion  
5 of appropriate training, including how to address  
6 contraindications and adverse reactions set forth by  
7 rule, with notification to the patient's physician and  
8 appropriate record retention, or pursuant to hospital  
9 pharmacy and therapeutics committee policies and  
10 procedures; and

11 (D) administration of injections of long-term  
12 antipsychotic medications pursuant to a valid  
13 prescription by a physician licensed to practice  
14 medicine in all its branches, upon completion of  
15 appropriate training conducted by an Accreditation  
16 Council of Pharmaceutical Education accredited  
17 provider, including how to address contraindications  
18 and adverse reactions set forth by rule, with  
19 notification to the patient's physician and  
20 appropriate record retention, or pursuant to hospital  
21 pharmacy and therapeutics committee policies and  
22 procedures.

23 (5) (blank) ~~vaccination of patients ages 10 through 13~~  
24 ~~limited to the Influenza (inactivated influenza vaccine~~  
25 ~~and live attenuated influenza intranasal vaccine) and Tdap~~  
26 ~~(defined as tetanus, diphtheria, acellular pertussis)~~

1 ~~vaccines, pursuant to a valid prescription or standing~~  
2 ~~order, by a physician licensed to practice medicine in all~~  
3 ~~its branches, upon completion of appropriate training,~~  
4 ~~including how to address contraindications and adverse~~  
5 ~~reactions set forth by rule, with notification to the~~  
6 ~~patient's physician and appropriate record retention, or~~  
7 ~~pursuant to hospital pharmacy and therapeutics committee~~  
8 ~~policies and procedures;~~

9 (6) drug regimen review;

10 (7) drug or drug-related research;

11 (8) the provision of patient counseling;

12 (9) the practice of telepharmacy;

13 (10) the provision of those acts or services necessary  
14 to provide pharmacist care;

15 (11) medication therapy management; ~~and~~

16 (12) the responsibility for compounding and labeling  
17 of drugs and devices (except labeling by a manufacturer,  
18 repackager, or distributor of non-prescription drugs and  
19 commercially packaged legend drugs and devices), proper  
20 and safe storage of drugs and devices, and maintenance of  
21 required records; ~~+~~

22 (13) initiation, ordering, and administration of a  
23 test, including COVID test, that is waived under the  
24 federal Clinical Laboratory Improvement Amendments of 1988  
25 approved or authorized by the Food and Drug  
26 Administration. Pharmacists may collect specimens,

1 evaluate results, notify and report patient results, and  
2 refer patients to other health care providers for  
3 follow-up care. Pharmacists may delegate under their  
4 authority, to trained pharmacy technicians and pharmacy  
5 interns, the ability to administer tests. Pharmacists must  
6 provide notification to the patient's health care provider  
7 pursuant to the patient's authorization and contact  
8 information provided by the patient and ensure appropriate  
9 record retention, or pursuant to hospital pharmacy and  
10 therapeutics committee policies and procedures; and

11 (14) the initiation of drugs, drug categories, or  
12 devices that are initiated pursuant to a valid  
13 prescription or a standing order by a physician licensed  
14 to practice medicine in all its branches and in accordance  
15 with the product's federal Food and Drug  
16 Administration-approved labeling and that are limited to  
17 the following conditions: (A) influenza; (B)  
18 Streptococcus; (C) lice; (D) skin conditions, such as  
19 ringworm and athlete's foot; (E) human immunodeficiency  
20 virus pre-exposure prophylaxis; (F) human immunodeficiency  
21 virus post-exposure prophylaxis; and (G) minor,  
22 uncomplicated infections. Pharmacists must provide  
23 notification to the patient's health care provider  
24 pursuant to the patient's authorization and contact  
25 information provided by the patient and ensure appropriate  
26 record retention, or pursuant to hospital pharmacy and

1       therapeutics committee policies and procedures.

2       As applicable to the State's Medicaid program and other  
3 payers, tests ordered and administered in accordance with  
4 paragraphs (13) and (14) of this subsection (d) shall be  
5 covered and reimbursed at no less than 85% of the rate that the  
6 test is covered and reimbursed when ordered or administered by  
7 physicians.

8       A pharmacist who performs any of the acts defined as the  
9 practice of pharmacy in this State must be actively licensed  
10 as a pharmacist under this Act.

11       (e) "Prescription" means and includes any written, oral,  
12 facsimile, or electronically transmitted order for drugs or  
13 medical devices, issued by a physician licensed to practice  
14 medicine in all its branches, dentist, veterinarian, podiatric  
15 physician, or optometrist, within the limits of his or her  
16 license, by a physician assistant in accordance with  
17 subsection (f) of Section 4, or by an advanced practice  
18 registered nurse in accordance with subsection (g) of Section  
19 4, containing the following: (1) name of the patient; (2) date  
20 when prescription was issued; (3) name and strength of drug or  
21 description of the medical device prescribed; and (4)  
22 quantity; (5) directions for use; (6) prescriber's name,  
23 address, and signature; and (7) DEA registration number where  
24 required, for controlled substances. The prescription may, but  
25 is not required to, list the illness, disease, or condition  
26 for which the drug or device is being prescribed. DEA

1 registration numbers shall not be required on inpatient drug  
2 orders. A prescription for medication other than controlled  
3 substances shall be valid for up to 15 months from the date  
4 issued for the purpose of refills, unless the prescription  
5 states otherwise.

6 (f) "Person" means and includes a natural person,  
7 partnership, association, corporation, government entity, or  
8 any other legal entity.

9 (g) "Department" means the Department of Financial and  
10 Professional Regulation.

11 (h) "Board of Pharmacy" or "Board" means the State Board  
12 of Pharmacy of the Department of Financial and Professional  
13 Regulation.

14 (i) "Secretary" means the Secretary of Financial and  
15 Professional Regulation.

16 (j) "Drug product selection" means the interchange for a  
17 prescribed pharmaceutical product in accordance with Section  
18 25 of this Act and Section 3.14 of the Illinois Food, Drug and  
19 Cosmetic Act.

20 (k) "Inpatient drug order" means an order issued by an  
21 authorized prescriber for a resident or patient of a facility  
22 licensed under the Nursing Home Care Act, the ID/DD Community  
23 Care Act, the MC/DD Act, the Specialized Mental Health  
24 Rehabilitation Act of 2013, the Hospital Licensing Act, or the  
25 University of Illinois Hospital Act, or a facility which is  
26 operated by the Department of Human Services (as successor to



1 the Department of Mental Health and Developmental  
2 Disabilities) or the Department of Corrections.

3 (k-5) "Pharmacist" means an individual health care  
4 professional and provider currently licensed by this State to  
5 engage in the practice of pharmacy.

6 (l) "Pharmacist in charge" means the licensed pharmacist  
7 whose name appears on a pharmacy license and who is  
8 responsible for all aspects of the operation related to the  
9 practice of pharmacy.

10 (m) "Dispense" or "dispensing" means the interpretation,  
11 evaluation, and implementation of a prescription drug order,  
12 including the preparation and delivery of a drug or device to a  
13 patient or patient's agent in a suitable container  
14 appropriately labeled for subsequent administration to or use  
15 by a patient in accordance with applicable State and federal  
16 laws and regulations. "Dispense" or "dispensing" does not mean  
17 the physical delivery to a patient or a patient's  
18 representative in a home or institution by a designee of a  
19 pharmacist or by common carrier. "Dispense" or "dispensing"  
20 also does not mean the physical delivery of a drug or medical  
21 device to a patient or patient's representative by a  
22 pharmacist's designee within a pharmacy or drugstore while the  
23 pharmacist is on duty and the pharmacy is open.

24 (n) "Nonresident pharmacy" means a pharmacy that is  
25 located in a state, commonwealth, or territory of the United  
26 States, other than Illinois, that delivers, dispenses, or

1 distributes, through the United States Postal Service,  
2 commercially acceptable parcel delivery service, or other  
3 common carrier, to Illinois residents, any substance which  
4 requires a prescription.

5 (o) "Compounding" means the preparation and mixing of  
6 components, excluding flavorings, (1) as the result of a  
7 prescriber's prescription drug order or initiative based on  
8 the prescriber-patient-pharmacist relationship in the course  
9 of professional practice or (2) for the purpose of, or  
10 incident to, research, teaching, or chemical analysis and not  
11 for sale or dispensing. "Compounding" includes the preparation  
12 of drugs or devices in anticipation of receiving prescription  
13 drug orders based on routine, regularly observed dispensing  
14 patterns. Commercially available products may be compounded  
15 for dispensing to individual patients only if all of the  
16 following conditions are met: (i) the commercial product is  
17 not reasonably available from normal distribution channels in  
18 a timely manner to meet the patient's needs and (ii) the  
19 prescribing practitioner has requested that the drug be  
20 compounded.

21 (p) (Blank).

22 (q) (Blank).

23 (r) "Patient counseling" means the communication between a  
24 pharmacist or a student pharmacist under the supervision of a  
25 pharmacist and a patient or the patient's representative about  
26 the patient's medication or device for the purpose of

1 optimizing proper use of prescription medications or devices.  
2 "Patient counseling" may include without limitation (1)  
3 obtaining a medication history; (2) acquiring a patient's  
4 allergies and health conditions; (3) facilitation of the  
5 patient's understanding of the intended use of the medication;  
6 (4) proper directions for use; (5) significant potential  
7 adverse events; (6) potential food-drug interactions; and (7)  
8 the need to be compliant with the medication therapy. A  
9 pharmacy technician may only participate in the following  
10 aspects of patient counseling under the supervision of a  
11 pharmacist: (1) obtaining medication history; (2) providing  
12 the offer for counseling by a pharmacist or student  
13 pharmacist; and (3) acquiring a patient's allergies and health  
14 conditions.

15 (s) "Patient profiles" or "patient drug therapy record"  
16 means the obtaining, recording, and maintenance of patient  
17 prescription information, including prescriptions for  
18 controlled substances, and personal information.

19 (t) (Blank).

20 (u) "Medical device" or "device" means an instrument,  
21 apparatus, implement, machine, contrivance, implant, in vitro  
22 reagent, or other similar or related article, including any  
23 component part or accessory, required under federal law to  
24 bear the label "Caution: Federal law requires dispensing by or  
25 on the order of a physician". A seller of goods and services  
26 who, only for the purpose of retail sales, compounds, sells,

1 rents, or leases medical devices shall not, by reasons  
2 thereof, be required to be a licensed pharmacy.

3 (v) "Unique identifier" means an electronic signature,  
4 handwritten signature or initials, thumb print, or other  
5 acceptable biometric or electronic identification process as  
6 approved by the Department.

7 (w) "Current usual and customary retail price" means the  
8 price that a pharmacy charges to a non-third-party payor.

9 (x) "Automated pharmacy system" means a mechanical system  
10 located within the confines of the pharmacy or remote location  
11 that performs operations or activities, other than compounding  
12 or administration, relative to storage, packaging, dispensing,  
13 or distribution of medication, and which collects, controls,  
14 and maintains all transaction information.

15 (y) "Drug regimen review" means and includes the  
16 evaluation of prescription drug orders and patient records for  
17 (1) known allergies; (2) drug or potential therapy  
18 contraindications; (3) reasonable dose, duration of use, and  
19 route of administration, taking into consideration factors  
20 such as age, gender, and contraindications; (4) reasonable  
21 directions for use; (5) potential or actual adverse drug  
22 reactions; (6) drug-drug interactions; (7) drug-food  
23 interactions; (8) drug-disease contraindications; (9)  
24 therapeutic duplication; (10) patient laboratory values when  
25 authorized and available; (11) proper utilization (including  
26 over or under utilization) and optimum therapeutic outcomes;

1 and (12) abuse and misuse.

2 (z) "Electronically transmitted prescription" means a  
3 prescription that is created, recorded, or stored by  
4 electronic means; issued and validated with an electronic  
5 signature; and transmitted by electronic means directly from  
6 the prescriber to a pharmacy. An electronic prescription is  
7 not an image of a physical prescription that is transferred by  
8 electronic means from computer to computer, facsimile to  
9 facsimile, or facsimile to computer.

10 (aa) "Medication therapy management services" means a  
11 distinct service or group of services offered by licensed  
12 pharmacists, physicians licensed to practice medicine in all  
13 its branches, advanced practice registered nurses authorized  
14 in a written agreement with a physician licensed to practice  
15 medicine in all its branches, or physician assistants  
16 authorized in guidelines by a supervising physician that  
17 optimize therapeutic outcomes for individual patients through  
18 improved medication use. In a retail or other non-hospital  
19 pharmacy, medication therapy management services shall consist  
20 of the evaluation of prescription drug orders and patient  
21 medication records to resolve conflicts with the following:

22 (1) known allergies;

23 (2) drug or potential therapy contraindications;

24 (3) reasonable dose, duration of use, and route of  
25 administration, taking into consideration factors such as  
26 age, gender, and contraindications;

- 1 (4) reasonable directions for use;
- 2 (5) potential or actual adverse drug reactions;
- 3 (6) drug-drug interactions;
- 4 (7) drug-food interactions;
- 5 (8) drug-disease contraindications;
- 6 (9) identification of therapeutic duplication;
- 7 (10) patient laboratory values when authorized and
- 8 available;
- 9 (11) proper utilization (including over or under
- 10 utilization) and optimum therapeutic outcomes; and
- 11 (12) drug abuse and misuse.

12 "Medication therapy management services" includes the  
13 following:

- 14 (1) documenting the services delivered and
- 15 communicating the information provided to patients'
- 16 prescribers within an appropriate time frame, not to
- 17 exceed 48 hours;
- 18 (2) providing patient counseling designed to enhance a
- 19 patient's understanding and the appropriate use of his or
- 20 her medications; and
- 21 (3) providing information, support services, and
- 22 resources designed to enhance a patient's adherence with
- 23 his or her prescribed therapeutic regimens.

24 "Medication therapy management services" may also include  
25 patient care functions authorized by a physician licensed to  
26 practice medicine in all its branches for his or her

1 identified patient or groups of patients under specified  
2 conditions or limitations in a standing order from the  
3 physician.

4 "Medication therapy management services" in a licensed  
5 hospital may also include the following:

6 (1) reviewing assessments of the patient's health  
7 status; and

8 (2) following protocols of a hospital pharmacy and  
9 therapeutics committee with respect to the fulfillment of  
10 medication orders.

11 (bb) "Pharmacist care" means the provision by a pharmacist  
12 of medication therapy management services, with or without the  
13 dispensing of drugs or devices, intended to achieve outcomes  
14 that improve patient health, quality of life, and comfort and  
15 enhance patient safety.

16 (cc) "Protected health information" means individually  
17 identifiable health information that, except as otherwise  
18 provided, is:

19 (1) transmitted by electronic media;

20 (2) maintained in any medium set forth in the  
21 definition of "electronic media" in the federal Health  
22 Insurance Portability and Accountability Act; or

23 (3) transmitted or maintained in any other form or  
24 medium.

25 "Protected health information" does not include  
26 individually identifiable health information found in:

1           (1) education records covered by the federal Family  
2           Educational Right and Privacy Act; or

3           (2) employment records held by a licensee in its role  
4           as an employer.

5           (dd) "Standing order" means a specific order for a patient  
6           or group of patients issued by a physician licensed to  
7           practice medicine in all its branches in Illinois.

8           (ee) "Address of record" means the designated address  
9           recorded by the Department in the applicant's application file  
10          or licensee's license file maintained by the Department's  
11          licensure maintenance unit.

12          (ff) "Home pharmacy" means the location of a pharmacy's  
13          primary operations.

14          (gg) "Email address of record" means the designated email  
15          address recorded by the Department in the applicant's  
16          application file or the licensee's license file, as maintained  
17          by the Department's licensure maintenance unit.

18          (Source: P.A. 100-208, eff. 1-1-18; 100-497, eff. 9-8-17;  
19          100-513, eff. 1-1-18; 100-804, eff. 1-1-19; 100-863, eff.  
20          8-14-18; 101-349, eff. 1-1-20; revised 8-21-20.)

21                 Section 20-55. The Illinois Public Aid Code is amended by  
22                 changing Section 12-4.35 and by adding Section 5-5.06b as  
23                 follows:

24                         (305 ILCS 5/5-5.06b new)



1       Sec. 5-5.06b. Dental services. On and after July 1, 2021,  
2       dental services provided to adults and children under the  
3       medical assistance program may be established and paid at no  
4       less than the rates published by the Department and effective  
5       January 1, 2020 for all local health departments as the fee  
6       schedule for children and adult recipients but shall include  
7       the following dental procedures and amounts: D0140 \$19.12,  
8       D0150 \$24.84, D0220 \$6.61, D0230 \$4.48, D0272 \$11.09, D0274  
9       \$19.94, D1110 \$48.38, D2140 \$36.40, D2150 \$56.82, D2391  
10       \$36.40, D2392 \$56.82, D5110 \$444.09, D5120 \$444.09, D7140  
11       \$46.16, D7210 \$67.73.

12           (305 ILCS 5/12-4.35)

13       Sec. 12-4.35. Medical services for certain noncitizens.

14       (a) Notwithstanding Section 1-11 of this Code or Section  
15       20(a) of the Children's Health Insurance Program Act, the  
16       Department of Healthcare and Family Services may provide  
17       medical services to noncitizens who have not yet attained 19  
18       years of age and who are not eligible for medical assistance  
19       under Article V of this Code or under the Children's Health  
20       Insurance Program created by the Children's Health Insurance  
21       Program Act due to their not meeting the otherwise applicable  
22       provisions of Section 1-11 of this Code or Section 20(a) of the  
23       Children's Health Insurance Program Act. The medical services  
24       available, standards for eligibility, and other conditions of  
25       participation under this Section shall be established by rule

1 by the Department; however, any such rule shall be at least as  
2 restrictive as the rules for medical assistance under Article  
3 V of this Code or the Children's Health Insurance Program  
4 created by the Children's Health Insurance Program Act.

5 (a-5) Notwithstanding Section 1-11 of this Code, the  
6 Department of Healthcare and Family Services may provide  
7 medical assistance in accordance with Article V of this Code  
8 to noncitizens over the age of 65 years of age who are not  
9 eligible for medical assistance under Article V of this Code  
10 due to their not meeting the otherwise applicable provisions  
11 of Section 1-11 of this Code, whose income is at or below 100%  
12 of the federal poverty level after deducting the costs of  
13 medical or other remedial care, and who would otherwise meet  
14 the eligibility requirements in Section 5-2 of this Code. The  
15 medical services available, standards for eligibility, and  
16 other conditions of participation under this Section shall be  
17 established by rule by the Department; however, any such rule  
18 shall be at least as restrictive as the rules for medical  
19 assistance under Article V of this Code.

20 (a-6) By May 30, 2022, notwithstanding Section 1-11 of  
21 this Code, the Department of Healthcare and Family Services  
22 may provide medical services to noncitizens 55 years of age  
23 through 64 years of age who (i) are not eligible for medical  
24 assistance under Article V of this Code due to their not  
25 meeting the otherwise applicable provisions of Section 1-11 of  
26 this Code and (ii) have income at or below 133% of the federal

1 poverty level plus 5% for the applicable family size as  
2 determined under applicable federal law and regulations.  
3 Persons eligible for medical services under this amendatory  
4 Act of the 102nd General Assembly shall receive benefits  
5 identical to the benefits provided under the Health Benefits  
6 Service Package as that term is defined in subsection (m) of  
7 Section 5-1.1 of this Code.

8 (b) The Department is authorized to take any action,  
9 including without limitation cessation or limitation of  
10 enrollment, reduction of available medical services, and  
11 changing standards for eligibility, that is deemed necessary  
12 by the Department during a State fiscal year to assure that  
13 payments under this Section do not exceed available funds.

14 (c) Continued enrollment of individuals into the program  
15 created under subsection (a) of this Section in any fiscal  
16 year is contingent upon continued enrollment of individuals  
17 into the Children's Health Insurance Program during that  
18 fiscal year.

19 (d) (Blank).

20 (Source: P.A. 101-636, eff. 6-10-20.)

21 Section 20-60. The Children's Mental Health Act of 2003 is  
22 amended by changing Section 5 as follows:

23 (405 ILCS 49/5)

24 Sec. 5. Children's Mental Health Plan.

1           (a) The State of Illinois shall develop a Children's  
2 Mental Health Plan containing short-term and long-term  
3 recommendations to provide comprehensive, coordinated mental  
4 health prevention, early intervention, and treatment services  
5 for children from birth through age 18. This Plan shall  
6 include but not be limited to:

7           (1) Coordinated provider services and interagency  
8 referral networks for children from birth through age 18  
9 to maximize resources and minimize duplication of  
10 services.

11           (2) Guidelines for incorporating social and emotional  
12 development into school learning standards and educational  
13 programs, pursuant to Section 15 of this Act.

14           (3) Protocols for implementing screening and  
15 assessment of children prior to any admission to an  
16 inpatient hospital for psychiatric services, pursuant to  
17 subsection (a) of Section 5-5.23 of the Illinois Public  
18 Aid Code.

19           (4) Recommendations regarding a State budget for  
20 children's mental health prevention, early intervention,  
21 and treatment across all State agencies.

22           (5) Recommendations for State and local mechanisms for  
23 integrating federal, State, and local funding sources for  
24 children's mental health.

25           (6) Recommendations for building a qualified and  
26 adequately trained workforce prepared to provide mental

1 health services for children from birth through age 18 and  
2 their families.

3 (7) Recommendations for facilitating research on best  
4 practices and model programs, and dissemination of this  
5 information to Illinois policymakers, practitioners, and  
6 the general public through training, technical assistance,  
7 and educational materials.

8 (8) Recommendations for a comprehensive, multi-faceted  
9 public awareness campaign to reduce the stigma of mental  
10 illness and educate families, the general public, and  
11 other key audiences about the benefits of children's  
12 social and emotional development, and how to access  
13 services.

14 (9) Recommendations for creating a quality-driven  
15 children's mental health system with shared accountability  
16 among key State agencies and programs that conducts  
17 ongoing needs assessments, uses outcome indicators and  
18 benchmarks to measure progress, and implements quality  
19 data tracking and reporting systems.

20 (10) Recommendations for ensuring all Illinois youth  
21 receive mental health education and have access to mental  
22 health care in the school setting. In developing these  
23 recommendations, the Children's Mental Health Partnership  
24 created under subsection (b) shall consult with the State  
25 Board of Education, education practitioners, including,  
26 but not limited to, administrators, regional

1       superintendents of schools, teachers, and school support  
2       personnel, health care professionals, including mental  
3       health professionals and child health leaders, disability  
4       advocates, and other representatives as necessary to  
5       ensure the interests of all students are represented.

6       (b) The Children's Mental Health Partnership (hereafter  
7       referred to as "the Partnership") is created. The Partnership  
8       shall have the responsibility of developing and monitoring the  
9       implementation of the Children's Mental Health Plan as  
10      approved by the Governor. The Children's Mental Health  
11      Partnership shall be comprised of: the Secretary of Human  
12      Services or his or her designee; the State Superintendent of  
13      Education or his or her designee; the directors of the  
14      departments of Children and Family Services, Healthcare and  
15      Family Services, Public Health, and Juvenile Justice, or their  
16      designees; the head of the Illinois Violence Prevention  
17      Authority, or his or her designee; the Attorney General or his  
18      or her designee; up to 25 representatives of community mental  
19      health authorities and statewide mental health, children and  
20      family advocacy, early childhood, education, health, substance  
21      abuse, violence prevention, and juvenile justice organizations  
22      or associations, to be appointed by the Governor; and 2  
23      members of each caucus of the House of Representatives and  
24      Senate appointed by the Speaker of the House of  
25      Representatives and the President of the Senate, respectively.  
26      The Governor shall appoint the Partnership Chair and shall

1 designate a Governor's staff liaison to work with the  
2 Partnership.

3 (c) The Partnership shall submit a Preliminary Plan to the  
4 Governor on September 30, 2004 and shall submit the Final Plan  
5 on June 30, 2005. Thereafter, on September 30 of each year, the  
6 Partnership shall submit an annual report to the Governor on  
7 the progress of Plan implementation and recommendations for  
8 revisions in the Plan. The Final Plan and annual reports  
9 submitted in subsequent years shall include estimates of  
10 savings achieved in prior fiscal years under subsection (a) of  
11 Section 5-5.23 of the Illinois Public Aid Code and federal  
12 financial participation received under subsection (b) of  
13 Section 5-5.23 of that Code. The Department of Healthcare and  
14 Family Services shall provide technical assistance in  
15 developing these estimates and reports.

16 (Source: P.A. 94-696, eff. 6-1-06; 95-331, eff. 8-21-07.)

17 Section 20-62. The Compassionate Use of Medical Cannabis  
18 Program Act is amended by changing Section 62 as follows:

19 (410 ILCS 130/62)

20 Sec. 62. Opioid Alternative Pilot Program.

21 (a) The Department of Public Health shall establish the  
22 Opioid Alternative Pilot Program. Licensed dispensing  
23 organizations shall allow persons with a written certification  
24 from a certifying health care professional under Section 36 to

1 purchase medical cannabis upon enrollment in the Opioid  
2 Alternative Pilot Program. The Department of Public Health  
3 shall adopt rules or establish procedures allowing qualified  
4 veterans to participate in the Opioid Alternative Pilot  
5 Program. For a person to receive medical cannabis under this  
6 Section, the person must present the written certification  
7 along with a valid driver's license or state identification  
8 card to the licensed dispensing organization specified in his  
9 or her application. The dispensing organization shall verify  
10 the person's status as an Opioid Alternative Pilot Program  
11 participant through the Department of Public Health's online  
12 verification system.

13 (b) The Opioid Alternative Pilot Program shall be limited  
14 to participation by Illinois residents age 21 and older.

15 (c) The Department of Financial and Professional  
16 Regulation shall specify that all licensed dispensing  
17 organizations participating in the Opioid Alternative Pilot  
18 Program use the Illinois Cannabis Tracking System. The  
19 Department of Public Health shall establish and maintain the  
20 Illinois Cannabis Tracking System. The Illinois Cannabis  
21 Tracking System shall be used to collect information about all  
22 persons participating in the Opioid Alternative Pilot Program  
23 and shall be used to track the sale of medical cannabis for  
24 verification purposes.

25 Each dispensing organization shall retain a copy of the  
26 Opioid Alternative Pilot Program certification and other



1 identifying information as required by the Department of  
2 Financial and Professional Regulation, the Department of  
3 Public Health, and the Illinois State Police in the Illinois  
4 Cannabis Tracking System.

5 The Illinois Cannabis Tracking System shall be accessible  
6 to the Department of Financial and Professional Regulation,  
7 Department of Public Health, Department of Agriculture, and  
8 the Illinois State Police.

9 The Department of Financial and Professional Regulation in  
10 collaboration with the Department of Public Health shall  
11 specify the data requirements for the Opioid Alternative Pilot  
12 Program by licensed dispensing organizations; including, but  
13 not limited to, the participant's full legal name, address,  
14 and date of birth, date on which the Opioid Alternative Pilot  
15 Program certification was issued, length of the participation  
16 in the Program, including the start and end date to purchase  
17 medical cannabis, name of the issuing physician, copy of the  
18 participant's current driver's license or State identification  
19 card, and phone number.

20 The Illinois Cannabis Tracking System shall provide  
21 verification of a person's participation in the Opioid  
22 Alternative Pilot Program for law enforcement at any time and  
23 on any day.

24 (d) The certification for Opioid Alternative Pilot Program  
25 participant must be issued by a certifying health care  
26 professional who is licensed to practice in Illinois under the

1 Medical Practice Act of 1987, the Nurse Practice Act, or the  
2 Physician Assistant Practice Act of 1987 and who is in good  
3 standing and holds a controlled substances license under  
4 Article III of the Illinois Controlled Substances Act.

5 The certification for an Opioid Alternative Pilot Program  
6 participant shall be written within 90 days before the  
7 participant submits his or her certification to the dispensing  
8 organization.

9 The written certification uploaded to the Illinois  
10 Cannabis Tracking System shall be accessible to the Department  
11 of Public Health.

12 (e) Upon verification of the individual's valid  
13 certification and enrollment in the Illinois Cannabis Tracking  
14 System, the dispensing organization may dispense the medical  
15 cannabis, in amounts not exceeding 2.5 ounces of medical  
16 cannabis per 14-day period to the participant at the  
17 participant's specified dispensary for no more than 90 days.

18 An Opioid Alternative Pilot Program participant shall not  
19 be registered as a medical cannabis cardholder. The dispensing  
20 organization shall verify that the person is not an active  
21 registered qualifying patient prior to enrollment in the  
22 Opioid Alternative Pilot Program and each time medical  
23 cannabis is dispensed.

24 Upon receipt of a written certification under the Opioid  
25 Alternative Pilot Program, the Department of Public Health  
26 shall electronically forward the patient's identification

1 information to the Prescription Monitoring Program established  
2 under the Illinois Controlled Substances Act and certify that  
3 the individual is permitted to engage in the medical use of  
4 cannabis. For the purposes of patient care, the Prescription  
5 Monitoring Program shall make a notation on the person's  
6 prescription record stating that the person has a written  
7 certification under the Opioid Alternative Pilot Program and  
8 is a patient who is entitled to the lawful medical use of  
9 cannabis. If the person is no longer authorized to engage in  
10 the medical use of cannabis, the Department of Public Health  
11 shall notify the Prescription Monitoring Program and  
12 Department of Human Services to remove the notation from the  
13 person's record. The Department of Human Services and the  
14 Prescription Monitoring Program shall establish a system by  
15 which the information may be shared electronically. This  
16 confidential list may not be combined or linked in any manner  
17 with any other list or database except as provided in this  
18 Section.

19 (f) An Opioid Alternative Pilot Program participant shall  
20 not be considered a qualifying patient with a debilitating  
21 medical condition under this Act and shall be provided access  
22 to medical cannabis solely for the duration of the  
23 participant's certification. Nothing in this Section shall be  
24 construed to limit or prohibit an Opioid Alternative Pilot  
25 Program participant who has a debilitating medical condition  
26 from applying to the Compassionate Use of Medical Cannabis

1 Program.

2 (g) A person with a provisional registration under Section  
3 55 shall not be considered an Opioid Alternative Pilot Program  
4 participant.

5 (h) The Department of Financial and Professional  
6 Regulation and the Department of Public Health shall submit  
7 emergency rulemaking to implement the changes made by this  
8 amendatory Act of the 100th General Assembly by December 1,  
9 2018. The Department of Financial and Professional Regulation,  
10 the Department of Agriculture, the Department of Human  
11 Services, the Department of Public Health, and the Illinois  
12 State Police shall utilize emergency purchase authority for 12  
13 months after the effective date of this amendatory Act of the  
14 100th General Assembly for the purpose of implementing the  
15 changes made by this amendatory Act of the 100th General  
16 Assembly.

17 (i) Dispensing organizations are not authorized to  
18 dispense medical cannabis to Opioid Alternative Pilot Program  
19 participants until administrative rules are approved by the  
20 Joint Committee on Administrative Rules and go into effect.

21 (j) The provisions of this Section are inoperative on and  
22 after July 1, 2025 ~~2020~~.

23 (Source: P.A. 100-1114, eff. 8-28-18; 101-363, eff. 8-9-19.)

24 Section 20-65. The Cadmium-Safe Kids Act is amended by  
25 changing Section 30 as follows:

1 (430 ILCS 140/30)

2 Sec. 30. Enforcement and penalties.

3 (a) The Attorney General is responsible for administering  
4 and ensuring compliance with this Act, including the  
5 development and adoption of any rules, if necessary, for the  
6 implementation and enforcement of this Act.

7 (b) The Attorney General shall develop and implement a  
8 process for receiving and handling complaints from individuals  
9 regarding possible violations of this Act.

10 (c) The Attorney General may conduct any investigation  
11 deemed necessary regarding possible violations of this Act  
12 including, without limitation, the issuance of subpoenas to:

13 (i) require the filing of a statement or report or answer  
14 interrogatories in writing as to all information relevant to  
15 the alleged violations; (ii) examine under oath any person who  
16 possesses knowledge or information directly related to the  
17 alleged violations; and (iii) examine any record, book,  
18 document, account, or paper necessary to investigate the  
19 alleged violation.

20 (d) Service by the Attorney General of any notice  
21 requiring a person to file a statement or report, or of a  
22 subpoena upon any person, shall be made:

23 (1) personally by delivery of a duly executed copy  
24 thereof to the person to be served or, if a person is not a  
25 natural person, in the manner provided in the Code of

1 Civil Procedure when a complaint is filed; or

2 (2) by mailing by certified mail a duly executed copy  
3 thereof to the person to be served at his or her last known  
4 abode or principal place of business within this State.

5 (e) If the Attorney General determines that there is a  
6 reason to believe that a violation of the Act has occurred,  
7 then the Attorney General may bring an action in the name of  
8 the People of the State to obtain temporary, preliminary, or  
9 permanent injunctive relief for any act, policy, or practice  
10 that violates this Act.

11 (f) If any person fails or refuses to file any statement or  
12 report, or obey any subpoena, issued pursuant to subsection  
13 (c) of this Section, then the Attorney General may proceed to  
14 initiate a civil action pursuant to subsection (e) of this  
15 Section, or file a complaint in the circuit court for the  
16 granting of injunctive relief, including restraining the  
17 conduct that is alleged to violate this Act until the person  
18 files the statement or report, or obeys the subpoena.

19 (g) Relief that may be granted.

20 (1) In any civil action brought pursuant to subsection  
21 (e) of this Section, the Attorney General may obtain as a  
22 remedy, equitable relief (including any permanent or  
23 preliminary injunction, temporary restraining order, or  
24 other order, including an order enjoining the defendant  
25 from engaging in a violation or ordering any action as may  
26 be appropriate). In addition, the Attorney General may

1 request and the Court may impose a civil penalty in an  
2 amount not to exceed \$50,000 for each violation. For  
3 purposes of this subsection, each item and each standard  
4 constitutes a separate violation.

5 (2) A civil penalty imposed or a settlement or other  
6 payment made pursuant to this Act shall be made payable to  
7 the Attorney General's State Projects and Court Ordered  
8 Distribution Fund, which is created as a special fund in  
9 the State Treasury. This paragraph shall constitute a  
10 continuing appropriation of the amounts received by this  
11 Fund. Moneys in the Fund shall be used for the performance  
12 of any function pertaining to the exercise of the duties  
13 of the Attorney General. ~~Money in the Fund shall be used,~~  
14 ~~subject to appropriation, for the performance of any~~  
15 ~~function pertaining to the exercise of the duties of the~~  
16 ~~Attorney General including but not limited to enforcement~~  
17 ~~of any law of this State, product testing, and conducting~~  
18 ~~public education programs.~~

19 (3) Any funds collected under this Section in an  
20 action in which the State's Attorney has prevailed shall  
21 be retained by the county in which he or she serves.

22 (h) The penalties and injunctions provided in this Act are  
23 in addition to any penalties, injunctions, or other relief  
24 provided under any other law. Nothing in this Act shall bar a  
25 cause of action by the State for any other penalty,  
26 injunction, or relief provided by any other law.

1 (Source: P.A. 96-1379, eff. 7-29-10.)

2 Section 20-70. The State's Attorneys Appellate  
3 Prosecutor's Act is amended by changing Sections 3, 4.12, 9,  
4 and 9.01 as follows:

5 (725 ILCS 210/3) (from Ch. 14, par. 203)

6 Sec. 3. There is created the Office of the State's  
7 Attorneys Appellate Prosecutor as a judicial agency of state  
8 government.

9 (a) The Office of the State's Attorneys Appellate  
10 Prosecutor shall be governed by a board of governors which  
11 shall consist of 10 members as follows:

12 (1) Eight State's Attorneys, 2 to be elected from each  
13 District containing less than 3,000,000 inhabitants;

14 (2) The State's Attorney of Cook County or his or her  
15 designee; and

16 (3) One State's Attorney to be bi-annually ~~annually~~  
17 appointed by the other 9 members.

18 (b) Voting for elected members shall be by District with  
19 each of the State's Attorneys voting from their respective  
20 district. Each board member must be duly elected or appointed  
21 and serving as State's Attorney in the district from which he  
22 was elected or appointed.

23 (c) Elected members shall serve for a term of 2 years  
24 commencing upon their election and until their successors are



1 duly elected or appointed and qualified.

2 (d) An bi-annually ~~annual~~ election of members of the board  
3 shall be held within 30 days prior or subsequent to the  
4 beginning of the each odd numbered calendar ~~fiscal~~ year, and  
5 the board shall certify the results to the Secretary of State.

6 (e) The board shall promulgate rules of procedure for the  
7 election of its members and the conduct of its meetings and  
8 shall elect a Chairman and a Vice-Chairman and such other  
9 officers as it deems appropriate. The board shall meet at  
10 least once every 3 months, and in addition thereto as directed  
11 by the Chairman, or upon the special call of any 5 members of  
12 the board, in writing, sent to the Chairman, designating the  
13 time and place of the meeting.

14 (f) Five members of the board shall constitute a quorum  
15 for the purpose of transacting business.

16 (g) Members of the board shall serve without compensation,  
17 but shall be reimbursed for necessary expenses incurred in the  
18 performance of their duties.

19 (h) A position shall be vacated by either a member's  
20 resignation, removal or inability to serve as State's  
21 Attorney.

22 (i) Vacancies on the board of elected members shall be  
23 filled within 90 days of the occurrence of the vacancy by a  
24 special election held by the State's Attorneys in the district  
25 where the vacancy occurred. Vacancies on the board of the  
26 appointed member shall be filled within 90 days of the

1 occurrence of the vacancy by a special election by the  
2 members. In the case of a special election, the tabulation and  
3 certification of the results may be conducted at any regularly  
4 scheduled quarterly or special meeting called for that  
5 purpose. A member elected or appointed to fill such position  
6 shall serve for the unexpired term of the member whom he is  
7 succeeding. Any member may be re-elected or re-appointed for  
8 additional terms.

9 (Source: P.A. 99-208, eff. 7-30-15.)

10 (725 ILCS 210/4.12)

11 Sec. 4.12. Best Practices Protocol Committee. The Board  
12 ~~may shall~~ establish a Best Practices Protocol Committee which  
13 ~~may shall~~ evaluate and recommend a Best Practices Protocol on  
14 specific issues related to the implementation of the criminal  
15 justice system ~~investigation and prosecution of serious~~  
16 ~~criminal offenses~~. The Best Practices Committee ~~may shall~~  
17 review ~~the causes of wrongful convictions~~ and make  
18 recommendations to improve and enhance public safety, with due  
19 consideration for the rights of the accused and the rights of  
20 crime victims. ~~The Best Practices Protocol Committee shall:~~

21 ~~(1) Propose enhanced procedures relevant to the~~  
22 ~~investigation and prosecution of criminal offenses.~~

23 ~~(2) Collaborate with law enforcement partners in the~~  
24 ~~development of enhanced procedures.~~

25 ~~(3) Review public and private sector reports dealing~~

1 ~~with reduction of wrongful convictions.~~

2 ~~(4) Identify and assess innovations to the criminal~~  
3 ~~justice system.~~

4 ~~(5) Examine scientific studies concerning new~~  
5 ~~procedures.~~

6 ~~(6) Create training programs for prosecutors and~~  
7 ~~police on the best practice protocols developed by the~~  
8 ~~Committee in collaboration with law enforcement.~~

9 ~~(7) Review specific proposals submitted by the General~~  
10 ~~Assembly by way of resolution and report back its findings~~  
11 ~~and recommendations in a timely manner.~~

12 (Source: P.A. 98-938, eff. 8-15-14.)

13 (725 ILCS 210/9) (from Ch. 14, par. 209)

14 Sec. 9. There is created a special fund in the State  
15 Treasury designated as the State's Attorneys Appellate  
16 Prosecutor's County Fund which is to be held in trust for this  
17 purpose. It shall be funded from contributions collected from  
18 the counties in the program, other than moneys received from  
19 the counties for the programs and publications authorized by  
20 Section 4.10 of this Act. The contributions shall be based on  
21 proportional ~~pro-rated~~ shares as determined by the board based  
22 on the populations of the participating counties and their  
23 level of participation. This fund is to be used exclusively  
24 for the expenses of the Office.

25 (Source: P.A. 84-1062.)

1 (725 ILCS 210/9.01) (from Ch. 14, par. 209.01)

2 Sec. 9.01. ~~The For State fiscal years beginning on or~~  
3 ~~after July 1, 2017, the~~ General Assembly shall appropriate  
4 money for the expenses of the Office, other than the expenses  
5 of the Office incident to the programs and publications  
6 authorized by Section 4.10 of this Act, from such Funds and in  
7 such amounts as it may determine except for employees in the  
8 collective bargaining unit, for which all personal services  
9 expenses shall be paid from the General Revenue Fund.

10 (Source: P.A. 101-10, eff. 6-5-19.)

11 Section 20-75. The Biometric Information Privacy Act is  
12 amended by changing Sections 10, 15, and 25 and by adding  
13 Section 35 as follows:

14 (740 ILCS 14/10)

15 Sec. 10. Definitions. In this Act:

16 "Biometric identifier" means a retina or iris scan,  
17 fingerprint, voiceprint, or scan of hand or face geometry.  
18 Biometric identifiers do not include writing samples, written  
19 signatures, photographs, human biological samples used for  
20 valid scientific testing or screening, demographic data,  
21 tattoo descriptions, or physical descriptions such as height,  
22 weight, hair color, or eye color. Biometric identifiers do not  
23 include donated organs, tissues, or parts as defined in the

1 Illinois Anatomical Gift Act or blood or serum stored on  
2 behalf of recipients or potential recipients of living or  
3 cadaveric transplants and obtained or stored by a federally  
4 designated organ procurement agency. Biometric identifiers do  
5 not include biological materials regulated under the Genetic  
6 Information Privacy Act. Biometric identifiers do not include  
7 information captured from a patient in a health care setting  
8 or information collected, used, or stored for health care  
9 treatment, payment, or operations under the federal Health  
10 Insurance Portability and Accountability Act of 1996.  
11 Biometric identifiers do not include an X-ray, roentgen  
12 process, computed tomography, MRI, PET scan, mammography, or  
13 other image or film of the human anatomy used to diagnose,  
14 prognose, or treat an illness or other medical condition or to  
15 further validate scientific testing or screening. Biometric  
16 identifiers do not include information captured and converted  
17 to a mathematical representation, including, but not limited  
18 to, a numeric string or similar method that cannot be used to  
19 recreate the biometric identifier.

20 "Biometric information" means any information, regardless  
21 of how it is captured, converted, stored, or shared, based on  
22 an individual's biometric identifier used to identify an  
23 individual. Biometric information does not include information  
24 derived from items or procedures excluded under the definition  
25 of biometric identifiers.

26 "Biometric lock" means a device that is used to grant

1 access to a person and converts the person's biometric  
2 identifier or biometric information to a mathematical  
3 representation, including, but not limited to, a numeric  
4 string or similar method that cannot be used to recreate the  
5 person's biometric identifier.

6 "Biometric time clock" means a device that is used for  
7 time management and converts a person's biometric identifier  
8 or biometric information to a mathematical representation,  
9 including, but not limited to, a numeric string or similar  
10 method that cannot be used to recreate the person's biometric  
11 identifier.

12 "Confidential and sensitive information" means personal  
13 information that can be used to uniquely identify an  
14 individual or an individual's account or property. Examples of  
15 confidential and sensitive information include, but are not  
16 limited to, a genetic marker, genetic testing information, a  
17 unique identifier number to locate an account or property, an  
18 account number, a PIN number, a pass code, a driver's license  
19 number, or a social security number.

20 "Electronic signature" means a signature in electronic  
21 form attached to or logically associated with an electronic  
22 record.

23 "In writing" includes, but is not limited to, electronic  
24 communications or notices.

25 "Private entity" means any individual, partnership,  
26 corporation, limited liability company, association, or other

1 group, however organized. A private entity does not include a  
2 State or local government agency. A private entity does not  
3 include any court of Illinois, a clerk of the court, or a judge  
4 or justice thereof.

5 "Security purpose" means for the purpose of preventing  
6 retail theft, fraud, or any other misappropriation or theft of  
7 a thing of value, including protecting property from trespass,  
8 controlling access to property, or protecting any person from  
9 stalking, violence, or harassment, and including assisting a  
10 law enforcement investigation.

11 "Written release" means informed written consent or, in  
12 the context of employment, a release executed by an employee  
13 as a condition of employment. Written release includes  
14 electronic communications, and such a release or communication  
15 by electronic signature of the employee as provided under  
16 Section 5-120 of the Electronic Commerce Security Act.

17 (Source: P.A. 95-994, eff. 10-3-08.)

18 (740 ILCS 14/15)

19 Sec. 15. Retention; collection; disclosure; destruction.

20 (a) A private entity in possession of biometric  
21 identifiers or biometric information must develop a written  
22 policy, made available to the public, establishing a retention  
23 schedule and guidelines for permanently destroying biometric  
24 identifiers and biometric information when the initial purpose  
25 for collecting or obtaining such identifiers or information

1 has been satisfied or within 3 years of the individual's last  
2 interaction with the private entity, whichever occurs first.  
3 Absent a valid warrant or subpoena issued by a court of  
4 competent jurisdiction, a private entity in possession of  
5 biometric identifiers or biometric information must comply  
6 with its established retention schedule and destruction  
7 guidelines.

8 (b) No private entity may collect, capture, purchase,  
9 receive through trade, or otherwise obtain a person's or a  
10 customer's biometric identifier or biometric information,  
11 unless it first:

12 (1) informs the subject or the subject's legally  
13 authorized representative in writing that a biometric  
14 identifier or biometric information is being collected or  
15 stored;

16 (2) informs the subject or the subject's legally  
17 authorized representative in writing of the specific  
18 purpose and length of term for which a biometric  
19 identifier or biometric information is being collected,  
20 stored, and used; and

21 (3) receives a written release executed by the subject  
22 of the biometric identifier or biometric information or  
23 the subject's legally authorized representative.

24 (b-5) If the biometric identifier or biometric information  
25 is collected or captured for the same repeated process, the  
26 private entity is only required to inform the subject or



1 receive consent pursuant paragraphs (1), (2), and (3) of  
2 subsection (b) during the initial collection.

3 (b-10) A private entity may collect, capture, or otherwise  
4 obtain a person's or a customer's biometric identifier or  
5 biometric information without satisfying the requirements of  
6 subsection (b) if:

7 (1) the private entity collects, captures, or  
8 otherwise obtains a person's or a customer's biometric  
9 identifier or biometric information for a security  
10 purpose;

11 (2) the private entity uses the biometric identifier  
12 or information only for a security purpose;

13 (3) the private entity retains the biometric  
14 identifier or information no longer than is reasonably  
15 necessary to satisfy a security purpose; and

16 (4) the private entity documents a process and time  
17 frame to delete any biometric information used for the  
18 purposes identified in this subsection.

19 (c) No private entity in possession of a biometric  
20 identifier or biometric information may sell, lease, trade, or  
21 otherwise profit from a person's or a customer's biometric  
22 identifier or biometric information.

23 (d) No private entity in possession of a biometric  
24 identifier or biometric information may disclose, redisclose,  
25 or otherwise disseminate a person's or a customer's biometric  
26 identifier or biometric information unless:

1           (1) the subject of the biometric identifier or  
2 biometric information or the subject's legally authorized  
3 representative consents to the disclosure or redisclosure;

4           (2) the disclosure or redisclosure completes a  
5 financial transaction requested or authorized by the  
6 subject of the biometric identifier or the biometric  
7 information or the subject's legally authorized  
8 representative;

9           (3) the disclosure or redisclosure is required by  
10 State or federal law or municipal ordinance; or

11           (4) the disclosure is required pursuant to a valid  
12 warrant or subpoena issued by a court of competent  
13 jurisdiction.

14           (e) A private entity in possession of a biometric  
15 identifier or biometric information shall:

16           (1) store, transmit, and protect from disclosure all  
17 biometric identifiers and biometric information using the  
18 reasonable standard of care within the private entity's  
19 industry; and

20           (2) store, transmit, and protect from disclosure all  
21 biometric identifiers and biometric information in a  
22 manner that is the same as or more protective than the  
23 manner in which the private entity stores, transmits, and  
24 protects other confidential and sensitive information.

25           (Source: P.A. 95-994, eff. 10-3-08.)

1 (740 ILCS 14/25)

2 Sec. 25. Construction.

3 (a) Nothing in this Act shall be construed to impact the  
4 admission or discovery of biometric identifiers and biometric  
5 information in any action of any kind in any court, or before  
6 any tribunal, board, agency, or person.

7 (b) Nothing in this Act shall be construed to conflict  
8 with the X-Ray Retention Act, the federal Health Insurance  
9 Portability and Accountability Act of 1996 and the rules  
10 promulgated under either Act.

11 (c) Nothing in this Act shall be deemed to apply in any  
12 manner to a financial institution or an affiliate of a  
13 financial institution that is subject to Title V of the  
14 federal Gramm-Leach-Bliley Act of 1999 and the rules  
15 promulgated thereunder.

16 (d) Nothing in this Act shall be construed to conflict  
17 with the Private Detective, Private Alarm, Private Security,  
18 Fingerprint Vendor, and Locksmith Act of 2004 and the rules  
19 promulgated thereunder or information captured by an alarm  
20 system as defined by that Act installed by a person licensed  
21 under that Act and the rules adopted thereunder.

22 (e) Nothing in this Act shall be construed to apply to a  
23 contractor, subcontractor, or agent of a State agency or local  
24 unit of government when working for that State agency or local  
25 unit of government.

26 (f) Nothing in this Act shall be construed to apply to

1 information captured by a biometric time clock or biometric  
2 lock that converts a person's biometric identifier to a  
3 mathematical representation, including, but not limited to, a  
4 numeric string or similar method that cannot be used to  
5 recreate the person's biometric identifier.

6 (Source: P.A. 95-994, eff. 10-3-08.)

7 (740 ILCS 14/35 new)

8 Sec. 35. Department of Labor website. The Department of  
9 Labor shall provide on its website information for employers  
10 regarding the requirements of this Act.

11 Section 20-80. The Workers' Compensation Act is amended by  
12 changing Sections 5, 13, and 14 as follows:

13 (820 ILCS 305/5) (from Ch. 48, par. 138.5)

14 Sec. 5. Damages; minors; third-party liability.

15 (a) Except as provided in Section 1.2, no common law or  
16 statutory right to recover damages from the employer, his  
17 insurer, his broker, any service organization that is wholly  
18 owned by the employer, his insurer or his broker and that  
19 provides safety service, advice or recommendations for the  
20 employer or the agents or employees of any of them for injury  
21 or death sustained by any employee while engaged in the line of  
22 his duty as such employee, other than the compensation herein  
23 provided, is available to any employee who is covered by the

1 provisions of this Act, to any one wholly or partially  
2 dependent upon him, the legal representatives of his estate,  
3 or any one otherwise entitled to recover damages for such  
4 injury.

5       However, in any action now pending or hereafter begun to  
6 enforce a common law or statutory right to recover damages for  
7 negligently causing the injury or death of any employee it is  
8 not necessary to allege in the complaint that either the  
9 employee or the employer or both were not governed by the  
10 provisions of this Act or of any similar Act in force in this  
11 or any other State.

12       Moreover, nothing in this Act limits, prevents, or  
13 preempts a recovery by an employee under the Biometric  
14 Information Privacy Act.

15       Any illegally employed minor or his legal representatives  
16 shall, except as hereinafter provided, have the right within 6  
17 months after the time of injury or death, or within 6 months  
18 after the appointment of a legal representative, whichever  
19 shall be later, to file with the Commission a rejection of his  
20 right to the benefits under this Act, in which case such  
21 illegally employed minor or his legal representatives shall  
22 have the right to pursue his or their common law or statutory  
23 remedies to recover damages for such injury or death.

24       No payment of compensation under this Act shall be made to  
25 an illegally employed minor, or his legal representatives,  
26 unless such payment and the waiver of his right to reject the

1 benefits of this Act has first been approved by the Commission  
2 or any member thereof, and if such payment and the waiver of  
3 his right of rejection has been so approved such payment is a  
4 bar to a subsequent rejection of the provisions of this Act.

5 (b) Where the injury or death for which compensation is  
6 payable under this Act was caused under circumstances creating  
7 a legal liability for damages on the part of some person other  
8 than his employer to pay damages, then legal proceedings may  
9 be taken against such other person to recover damages  
10 notwithstanding such employer's payment of or liability to pay  
11 compensation under this Act. In such case, however, if the  
12 action against such other person is brought by the injured  
13 employee or his personal representative and judgment is  
14 obtained and paid, or settlement is made with such other  
15 person, either with or without suit, then from the amount  
16 received by such employee or personal representative there  
17 shall be paid to the employer the amount of compensation paid  
18 or to be paid by him to such employee or personal  
19 representative including amounts paid or to be paid pursuant  
20 to paragraph (a) of Section 8 of this Act.

21 Out of any reimbursement received by the employer pursuant  
22 to this Section the employer shall pay his pro rata share of  
23 all costs and reasonably necessary expenses in connection with  
24 such third-party claim, action or suit and where the services  
25 of an attorney at law of the employee or dependents have  
26 resulted in or substantially contributed to the procurement by

1 suit, settlement or otherwise of the proceeds out of which the  
2 employer is reimbursed, then, in the absence of other  
3 agreement, the employer shall pay such attorney 25% of the  
4 gross amount of such reimbursement.

5 If the injured employee or his personal representative  
6 agrees to receive compensation from the employer or accept  
7 from the employer any payment on account of such compensation,  
8 or to institute proceedings to recover the same, the employer  
9 may have or claim a lien upon any award, judgment or fund out  
10 of which such employee might be compensated from such third  
11 party.

12 In such actions brought by the employee or his personal  
13 representative, he shall forthwith notify his employer by  
14 personal service or registered mail, of such fact and of the  
15 name of the court in which the suit is brought, filing proof  
16 thereof in the action. The employer may, at any time  
17 thereafter join in the action upon his motion so that all  
18 orders of court after hearing and judgment shall be made for  
19 his protection. No release or settlement of claim for damages  
20 by reason of such injury or death, and no satisfaction of  
21 judgment in such proceedings shall be valid without the  
22 written consent of both employer and employee or his personal  
23 representative, except in the case of the employers, such  
24 consent is not required where the employer has been fully  
25 indemnified or protected by Court order.

26 In the event the employee or his personal representative

1 fails to institute a proceeding against such third person at  
2 any time prior to 3 months before such action would be barred,  
3 the employer may in his own name or in the name of the  
4 employee, or his personal representative, commence a  
5 proceeding against such other person for the recovery of  
6 damages on account of such injury or death to the employee, and  
7 out of any amount recovered the employer shall pay over to the  
8 injured employee or his personal representatives all sums  
9 collected from such other person by judgment or otherwise in  
10 excess of the amount of such compensation paid or to be paid  
11 under this Act, including amounts paid or to be paid pursuant  
12 to paragraph (a) of Section 8 of this Act, and costs,  
13 attorney's fees and reasonable expenses as may be incurred by  
14 such employer in making such collection or in enforcing such  
15 liability.

16 (Source: P.A. 101-6, eff. 5-17-19.)

17 (820 ILCS 305/13) (from Ch. 48, par. 138.13)

18 Sec. 13. There is created an Illinois Workers'  
19 Compensation Commission consisting of 10 members to be  
20 appointed by the Governor, by and with the consent of the  
21 Senate, 3 of whom shall be representative citizens of the  
22 employing class operating under this Act and 3 of whom shall be  
23 from a labor organization recognized under the National Labor  
24 Relations Act or an attorney who has represented labor  
25 organizations or has represented employees in workers'



1 compensation cases, and 4 of whom shall be representative  
2 citizens not identified with either the employing or employee  
3 classes. Not more than 6 members of the Commission shall be of  
4 the same political party.

5 One of the members not identified with either the  
6 employing or employee classes shall be designated by the  
7 Governor as Chairman. The Chairman shall be the chief  
8 administrative and executive officer of the Commission; and he  
9 or she shall have general supervisory authority over all  
10 personnel of the Commission, including arbitrators and  
11 Commissioners, and the final authority in all administrative  
12 matters relating to the Commissioners, including but not  
13 limited to the assignment and distribution of cases and  
14 assignment of Commissioners to the panels, except in the  
15 promulgation of procedural rules and orders under Section 16  
16 and in the determination of cases under this Act.

17 Notwithstanding the general supervisory authority of the  
18 Chairman, each Commissioner, except those assigned to the  
19 temporary panel, shall have the authority to hire and  
20 supervise 2 staff attorneys each. Such staff attorneys shall  
21 report directly to the individual Commissioner.

22 A formal training program for newly-appointed  
23 Commissioners shall be implemented. The training program shall  
24 include the following:

25 (a) substantive and procedural aspects of the office  
26 of Commissioner;

1 (b) current issues in workers' compensation law and  
2 practice;

3 (c) medical lectures by specialists in areas such as  
4 orthopedics, ophthalmology, psychiatry, rehabilitation  
5 counseling;

6 (d) orientation to each operational unit of the  
7 Illinois Workers' Compensation Commission;

8 (e) observation of experienced arbitrators and  
9 Commissioners conducting hearings of cases, combined with  
10 the opportunity to discuss evidence presented and rulings  
11 made;

12 (f) the use of hypothetical cases requiring the  
13 newly-appointed Commissioner to issue judgments as a means  
14 to evaluating knowledge and writing ability;

15 (g) writing skills;

16 (h) professional and ethical standards pursuant to  
17 Section 1.1 of this Act;

18 (i) detection of workers' compensation fraud and  
19 reporting obligations of Commission employees and  
20 appointees;

21 (j) standards of evidence-based medical treatment and  
22 best practices for measuring and improving quality and  
23 health care outcomes in the workers' compensation system,  
24 including but not limited to the use of the American  
25 Medical Association's "Guides to the Evaluation of  
26 Permanent Impairment" and the practice of utilization

1 review; and

2 (k) substantive and procedural aspects of coal  
3 workers' pneumoconiosis (black lung) cases.

4 A formal and ongoing professional development program  
5 including, but not limited to, the above-noted areas shall be  
6 implemented to keep Commissioners informed of recent  
7 developments and issues and to assist them in maintaining and  
8 enhancing their professional competence. Each Commissioner  
9 shall complete 20 hours of training in the above-noted areas  
10 during every 2 years such Commissioner shall remain in office.

11 The Commissioner candidates, other than the Chairman, must  
12 meet one of the following qualifications: (a) licensed to  
13 practice law in the State of Illinois; or (b) served as an  
14 arbitrator at the Illinois Workers' Compensation Commission  
15 for at least 3 years; or (c) has at least 4 years of  
16 professional labor relations experience. The Chairman  
17 candidate must have public or private sector management and  
18 budget experience, as determined by the Governor.

19 Each Commissioner shall devote full time to his duties and  
20 any Commissioner who is an attorney-at-law shall not engage in  
21 the practice of law, nor shall any Commissioner hold any other  
22 office or position of profit under the United States or this  
23 State or any municipal corporation or political subdivision of  
24 this State, nor engage in any other business, employment, or  
25 vocation.

26 The term of office of each member of the Commission

1 holding office on the effective date of this amendatory Act of  
2 1989 is abolished, but the incumbents shall continue to  
3 exercise all of the powers and be subject to all of the duties  
4 of Commissioners until their respective successors are  
5 appointed and qualified.

6 The Illinois Workers' Compensation Commission shall  
7 administer this Act.

8 In the promulgation of procedural rules, the determination  
9 of cases heard en banc, and other matters determined by the  
10 full Commission, the Chairman's vote shall break a tie in the  
11 event of a tie vote.

12 The members shall be appointed by the Governor, with the  
13 advice and consent of the Senate, as follows:

14 (a) After the effective date of this amendatory Act of  
15 1989, 3 members, at least one of each political party, and  
16 one of whom shall be a representative citizen of the  
17 employing class operating under this Act, one of whom  
18 shall be a representative citizen of the class of  
19 employees covered under this Act, and one of whom shall be  
20 a representative citizen not identified with either the  
21 employing or employee classes, shall be appointed to hold  
22 office until the third Monday in January of 1993, and  
23 until their successors are appointed and qualified, and 4  
24 members, one of whom shall be a representative citizen of  
25 the employing class operating under this Act, one of whom  
26 shall be a representative citizen of the class of

1 employees covered in this Act, and two of whom shall be  
2 representative citizens not identified with either the  
3 employing or employee classes, one of whom shall be  
4 designated by the Governor as Chairman (at least one of  
5 each of the two major political parties) shall be  
6 appointed to hold office until the third Monday of January  
7 in 1991, and until their successors are appointed and  
8 qualified.

9 (a-5) Notwithstanding any other provision of this  
10 Section, the term of each member of the Commission who was  
11 appointed by the Governor and is in office on June 30, 2003  
12 shall terminate at the close of business on that date or  
13 when all of the successor members to be appointed pursuant  
14 to this amendatory Act of the 93rd General Assembly have  
15 been appointed by the Governor, whichever occurs later. As  
16 soon as possible, the Governor shall appoint persons to  
17 fill the vacancies created by this amendatory Act. Of the  
18 initial commissioners appointed pursuant to this  
19 amendatory Act of the 93rd General Assembly, 3 shall be  
20 appointed for terms ending on the third Monday in January,  
21 2005, and 4 shall be appointed for terms ending on the  
22 third Monday in January, 2007.

23 (a-10) After the effective date of this amendatory Act  
24 of the 94th General Assembly, the Commission shall be  
25 increased to 10 members. As soon as possible after the  
26 effective date of this amendatory Act of the 94th General

1 Assembly, the Governor shall appoint, by and with the  
2 consent of the Senate, the 3 members added to the  
3 Commission under this amendatory Act of the 94th General  
4 Assembly, one of whom shall be a representative citizen of  
5 the employing class operating under this Act, one of whom  
6 shall be a representative of the class of employees  
7 covered under this Act, and one of whom shall be a  
8 representative citizen not identified with either the  
9 employing or employee classes. Of the members appointed  
10 under this amendatory Act of the 94th General Assembly,  
11 one shall be appointed for a term ending on the third  
12 Monday in January, 2007, and 2 shall be appointed for  
13 terms ending on the third Monday in January, 2009, and  
14 until their successors are appointed and qualified.

15 (b) Members shall thereafter be appointed to hold  
16 office for terms of 4 years from the third Monday in  
17 January of the year of their appointment, and until their  
18 successors are appointed and qualified. All such  
19 appointments shall be made so that the composition of the  
20 Commission is in accordance with the provisions of the  
21 first paragraph of this Section.

22 Each Commissioner shall receive an annual salary equal to  
23 70% of that of a Circuit Court Judge in the Judicial Circuit  
24 constituted by the First Judicial District under the Salaries  
25 Act; the Chairman shall receive an annual salary of 5% more  
26 than the other Commissioners.

1       ~~The Chairman shall receive an annual salary of \$42,500, or~~  
2 ~~a salary set by the Compensation Review Board, whichever is~~  
3 ~~greater, and each other member shall receive an annual salary~~  
4 ~~of \$38,000, or a salary set by the Compensation Review Board,~~  
5 ~~whichever is greater.~~

6       In case of a vacancy in the office of a Commissioner during  
7 the recess of the Senate, the Governor shall make a temporary  
8 appointment until the next meeting of the Senate, when he  
9 shall nominate some person to fill such office. Any person so  
10 nominated who is confirmed by the Senate shall hold office  
11 during the remainder of the term and until his successor is  
12 appointed and qualified.

13       The Illinois Workers' Compensation Commission created by  
14 this amendatory Act of 1989 shall succeed to all the rights,  
15 powers, duties, obligations, records and other property and  
16 employees of the Industrial Commission which it replaces as  
17 modified by this amendatory Act of 1989 and all applications  
18 and reports to actions and proceedings of such prior  
19 Industrial Commission shall be considered as applications and  
20 reports to actions and proceedings of the Illinois Workers'  
21 Compensation Commission created by this amendatory Act of  
22 1989.

23       Notwithstanding any other provision of this Act, in the  
24 event the Chairman shall make a finding that a member is or  
25 will be unavailable to fulfill the responsibilities of his or  
26 her office, the Chairman shall advise the Governor and the

1 member in writing and shall designate a certified arbitrator  
2 to serve as acting Commissioner. The certified arbitrator  
3 shall act as a Commissioner until the member resumes the  
4 duties of his or her office or until a new member is appointed  
5 by the Governor, by and with the consent of the Senate, if a  
6 vacancy occurs in the office of the Commissioner, but in no  
7 event shall a certified arbitrator serve in the capacity of  
8 Commissioner for more than 6 months from the date of  
9 appointment by the Chairman. A finding by the Chairman that a  
10 member is or will be unavailable to fulfill the  
11 responsibilities of his or her office shall be based upon  
12 notice to the Chairman by a member that he or she will be  
13 unavailable or facts and circumstances made known to the  
14 Chairman which lead him to reasonably find that a member is  
15 unavailable to fulfill the responsibilities of his or her  
16 office. The designation of a certified arbitrator to act as a  
17 Commissioner shall be considered representative of citizens  
18 not identified with either the employing or employee classes  
19 and the arbitrator shall serve regardless of his or her  
20 political affiliation. A certified arbitrator who serves as an  
21 acting Commissioner shall have all the rights and powers of a  
22 Commissioner, including salary.

23 Notwithstanding any other provision of this Act, the  
24 Governor shall appoint a special panel of Commissioners  
25 comprised of 3 members who shall be chosen by the Governor, by  
26 and with the consent of the Senate, from among the current



1 ranks of certified arbitrators. Three members shall hold  
2 office until the Commission in consultation with the Governor  
3 determines that the caseload on review has been reduced  
4 sufficiently to allow cases to proceed in a timely manner or  
5 for a term of 18 months from the effective date of their  
6 appointment by the Governor, whichever shall be earlier. The 3  
7 members shall be considered representative of citizens not  
8 identified with either the employing or employee classes and  
9 shall serve regardless of political affiliation. Each of the 3  
10 members shall have only such rights and powers of a  
11 Commissioner necessary to dispose of those cases assigned to  
12 the special panel. Each of the 3 members appointed to the  
13 special panel shall receive the same salary as other  
14 Commissioners for the duration of the panel.

15 The Commission may have an Executive Director; if so, the  
16 Executive Director shall be appointed by the Governor with the  
17 advice and consent of the Senate. The salary and duties of the  
18 Executive Director shall be fixed by the Commission.

19 On the effective date of this amendatory Act of the 93rd  
20 General Assembly, the name of the Industrial Commission is  
21 changed to the Illinois Workers' Compensation Commission.  
22 References in any law, appropriation, rule, form, or other  
23 document: (i) to the Industrial Commission are deemed, in  
24 appropriate contexts, to be references to the Illinois  
25 Workers' Compensation Commission for all purposes; (ii) to the  
26 Industrial Commission Operations Fund are deemed, in

1 appropriate contexts, to be references to the Illinois  
2 Workers' Compensation Commission Operations Fund for all  
3 purposes; (iii) to the Industrial Commission Operations Fund  
4 Fee are deemed, in appropriate contexts, to be references to  
5 the Illinois Workers' Compensation Commission Operations Fund  
6 Fee for all purposes; and (iv) to the Industrial Commission  
7 Operations Fund Surcharge are deemed, in appropriate contexts,  
8 to be references to the Illinois Workers' Compensation  
9 Commission Operations Fund Surcharge for all purposes.

10 (Source: P.A. 101-384, eff. 1-1-20.)

11 (820 ILCS 305/14) (from Ch. 48, par. 138.14)

12 Sec. 14. The Commission shall appoint a secretary, an  
13 assistant secretary, and arbitrators and shall employ such  
14 assistants and clerical help as may be necessary. Arbitrators  
15 shall be appointed pursuant to this Section, notwithstanding  
16 any provision of the Personnel Code.

17 Each arbitrator appointed after June 28, 2011 shall be  
18 required to demonstrate in writing his or her knowledge of and  
19 expertise in the law of and judicial processes of the Workers'  
20 Compensation Act and the Workers' Occupational Diseases Act.

21 A formal training program for newly-hired arbitrators  
22 shall be implemented. The training program shall include the  
23 following:

24 (a) substantive and procedural aspects of the  
25 arbitrator position;

1 (b) current issues in workers' compensation law and  
2 practice;

3 (c) medical lectures by specialists in areas such as  
4 orthopedics, ophthalmology, psychiatry, rehabilitation  
5 counseling;

6 (d) orientation to each operational unit of the  
7 Illinois Workers' Compensation Commission;

8 (e) observation of experienced arbitrators conducting  
9 hearings of cases, combined with the opportunity to  
10 discuss evidence presented and rulings made;

11 (f) the use of hypothetical cases requiring the  
12 trainee to issue judgments as a means to evaluating  
13 knowledge and writing ability;

14 (g) writing skills;

15 (h) professional and ethical standards pursuant to  
16 Section 1.1 of this Act;

17 (i) detection of workers' compensation fraud and  
18 reporting obligations of Commission employees and  
19 appointees;

20 (j) standards of evidence-based medical treatment and  
21 best practices for measuring and improving quality and  
22 health care outcomes in the workers' compensation system,  
23 including but not limited to the use of the American  
24 Medical Association's "Guides to the Evaluation of  
25 Permanent Impairment" and the practice of utilization  
26 review; and

1           (k) substantive and procedural aspects of coal  
2 workers' pneumoconiosis (black lung) cases.

3           A formal and ongoing professional development program  
4 including, but not limited to, the above-noted areas shall be  
5 implemented to keep arbitrators informed of recent  
6 developments and issues and to assist them in maintaining and  
7 enhancing their professional competence. Each arbitrator shall  
8 complete 20 hours of training in the above-noted areas during  
9 every 2 years such arbitrator shall remain in office.

10           Each arbitrator shall devote full time to his or her  
11 duties and shall serve when assigned as an acting Commissioner  
12 when a Commissioner is unavailable in accordance with the  
13 provisions of Section 13 of this Act. Any arbitrator who is an  
14 attorney-at-law shall not engage in the practice of law, nor  
15 shall any arbitrator hold any other office or position of  
16 profit under the United States or this State or any municipal  
17 corporation or political subdivision of this State.  
18 Notwithstanding any other provision of this Act to the  
19 contrary, an arbitrator who serves as an acting Commissioner  
20 in accordance with the provisions of Section 13 of this Act  
21 shall continue to serve in the capacity of Commissioner until  
22 a decision is reached in every case heard by that arbitrator  
23 while serving as an acting Commissioner.

24           Notwithstanding any other provision of this Section, the  
25 term of all arbitrators serving on June 28, 2011 (the  
26 effective date of Public Act 97-18), including any arbitrators

1 on administrative leave, shall terminate at the close of  
2 business on July 1, 2011, but the incumbents shall continue to  
3 exercise all of their duties until they are reappointed or  
4 their successors are appointed.

5 On and after June 28, 2011 (the effective date of Public  
6 Act 97-18), arbitrators shall be appointed to 3-year terms as  
7 follows:

8 (1) All appointments shall be made by the Governor  
9 with the advice and consent of the Senate.

10 (2) For their initial appointments, 12 arbitrators  
11 shall be appointed to terms expiring July 1, 2012; 12  
12 arbitrators shall be appointed to terms expiring July 1,  
13 2013; and all additional arbitrators shall be appointed to  
14 terms expiring July 1, 2014. Thereafter, all arbitrators  
15 shall be appointed to 3-year terms.

16 Upon the expiration of a term, the Chairman shall evaluate  
17 the performance of the arbitrator and may recommend to the  
18 Governor that he or she be reappointed to a second or  
19 subsequent term by the Governor with the advice and consent of  
20 the Senate.

21 Each arbitrator appointed on or after June 28, 2011 (the  
22 effective date of Public Act 97-18) and who has not previously  
23 served as an arbitrator for the Commission shall be required  
24 to be authorized to practice law in this State by the Supreme  
25 Court, and to maintain this authorization throughout his or  
26 her term of employment.

1           The performance of all arbitrators shall be reviewed by  
2 the Chairman on an annual basis. The Chairman shall allow  
3 input from the Commissioners in all such reviews.

4           The Commission shall assign no fewer than 3 arbitrators to  
5 each hearing site. The Commission shall establish a procedure  
6 to ensure that the arbitrators assigned to each hearing site  
7 are assigned cases on a random basis. No arbitrator shall hear  
8 cases in any county, other than Cook County, for more than 2  
9 years in each 3-year term.

10          The Secretary and each arbitrator shall receive a per  
11 annum salary of 5% ~~\$4,000~~ less than the per annum salary of  
12 members of The Illinois Workers' Compensation Commission as  
13 provided in Section 13 of this Act, payable in equal monthly  
14 installments.

15          The members of the Commission, Arbitrators and other  
16 employees whose duties require them to travel, shall have  
17 reimbursed to them their actual traveling expenses and  
18 disbursements made or incurred by them in the discharge of  
19 their official duties while away from their place of residence  
20 in the performance of their duties.

21          The Commission shall provide itself with a seal for the  
22 authentication of its orders, awards and proceedings upon  
23 which shall be inscribed the name of the Commission and the  
24 words "Illinois--Seal".

25          The Secretary or Assistant Secretary, under the direction  
26 of the Commission, shall have charge and custody of the seal of

1 the Commission and also have charge and custody of all  
2 records, files, orders, proceedings, decisions, awards and  
3 other documents on file with the Commission. He shall furnish  
4 certified copies, under the seal of the Commission, of any  
5 such records, files, orders, proceedings, decisions, awards  
6 and other documents on file with the Commission as may be  
7 required. Certified copies so furnished by the Secretary or  
8 Assistant Secretary shall be received in evidence before the  
9 Commission or any Arbitrator thereof, and in all courts,  
10 provided that the original of such certified copy is otherwise  
11 competent and admissible in evidence. The Secretary or  
12 Assistant Secretary shall perform such other duties as may be  
13 prescribed from time to time by the Commission.

14 (Source: P.A. 98-40, eff. 6-28-13; 99-642, eff. 7-28-16.)

15 ARTICLE 25. HORSE RACING PURSE EQUITY FUND

16 Section 25-5. The State Finance Act is amended by adding  
17 Sections 5.941 and 6z-129 as follows:

18 (30 ILCS 105/5.941 new)

19 Sec. 5.941. The Horse Facing Purse Equity Fund.

20 (30 ILCS 105/6z-129 new)

21 Sec. 6z-129. Horse Facing Purse Equity Fund. Within 60  
22 calendar days of funds being deposited in the Horse Racing

1 Purse Equity Fund, the Department of Agriculture shall make  
2 grants, the division of which shall be divided based upon the  
3 annual agreement of all legally recognized horsemen's  
4 associations for the sole purpose of augmenting purses. For  
5 purposes of this Section, a legally recognized horsemen  
6 association is that horsemen association representing the  
7 largest number of owners, trainers, jockeys or Standardbred  
8 drivers who race horses at an Illinois organizational licensee  
9 and that enter into agreements with Illinois organization  
10 licenses to govern the racing meet and that also provide  
11 required consents pursuant to the Illinois Horse Racing Act of  
12 1975.

13 Section 25-10. The Illinois Horse Racing Act of 1975 is  
14 amended by changing Section 28.1 as follows:

15 (230 ILCS 5/28.1)

16 Sec. 28.1. Payments.

17 (a) Beginning on January 1, 2000, moneys collected by the  
18 Department of Revenue and the Racing Board pursuant to Section  
19 26 or Section 27 of this Act shall be deposited into the Horse  
20 Racing Fund, which is hereby created as a special fund in the  
21 State Treasury.

22 (b) Appropriations, as approved by the General Assembly,  
23 may be made from the Horse Racing Fund to the Board to pay the  
24 salaries of the Board members, secretary, stewards, directors



1 of mutuels, veterinarians, representatives, accountants,  
2 clerks, stenographers, inspectors and other employees of the  
3 Board, and all expenses of the Board incident to the  
4 administration of this Act, including, but not limited to, all  
5 expenses and salaries incident to the taking of saliva and  
6 urine samples in accordance with the rules and regulations of  
7 the Board.

8 (c) (Blank).

9 (d) Beginning January 1, 2000, payments to all programs in  
10 existence on the effective date of this amendatory Act of 1999  
11 that are identified in Sections 26(c), 26(f), 26(h)(11)(C),  
12 and 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h)  
13 of Section 30, and subsections (a), (b), (c), (d), (e), (f),  
14 (g), and (h) of Section 31 shall be made from the General  
15 Revenue Fund at the funding levels determined by amounts paid  
16 under this Act in calendar year 1998. Beginning on the  
17 effective date of this amendatory Act of the 93rd General  
18 Assembly, payments to the Peoria Park District shall be made  
19 from the General Revenue Fund at the funding level determined  
20 by amounts paid to that park district for museum purposes  
21 under this Act in calendar year 1994.

22 If an inter-track wagering location licensee's facility  
23 changes its location, then the payments associated with that  
24 facility under this subsection (d) for museum purposes shall  
25 be paid to the park district in the area where the facility  
26 relocates, and the payments shall be used for museum purposes.

1 If the facility does not relocate to a park district, then the  
2 payments shall be paid to the taxing district that is  
3 responsible for park or museum expenditures.

4 (e) Beginning July 1, 2006, the payment authorized under  
5 subsection (d) to museums and aquariums located in park  
6 districts of over 500,000 population shall be paid to museums,  
7 aquariums, and zoos in amounts determined by Museums in the  
8 Park, an association of museums, aquariums, and zoos located  
9 on Chicago Park District property.

10 (f) Beginning July 1, 2007, the Children's Discovery  
11 Museum in Normal, Illinois shall receive payments from the  
12 General Revenue Fund at the funding level determined by the  
13 amounts paid to the Miller Park Zoo in Bloomington, Illinois  
14 under this Section in calendar year 2006.

15 (g) On August 31, 2021, after subtracting all lapse period  
16 spending from the June 30 balance of the prior fiscal year, the  
17 Comptroller shall transfer to the Horse Racing Purse Equity  
18 Fund 75% of the balance within the Horse Racing Fund.

19 (Source: P.A. 98-624, eff. 1-29-14.)

20 ARTICLE 30. REVENUE

21 Section 30-5. The Illinois Income Tax Act is amended by  
22 changing Sections 203, 207, 214, 220, 221, 222, and 704A as  
23 follows:

1 (35 ILCS 5/203) (from Ch. 120, par. 2-203)

2 Sec. 203. Base income defined.

3 (a) Individuals.

4 (1) In general. In the case of an individual, base  
5 income means an amount equal to the taxpayer's adjusted  
6 gross income for the taxable year as modified by paragraph  
7 (2).

8 (2) Modifications. The adjusted gross income referred  
9 to in paragraph (1) shall be modified by adding thereto  
10 the sum of the following amounts:

11 (A) An amount equal to all amounts paid or accrued  
12 to the taxpayer as interest or dividends during the  
13 taxable year to the extent excluded from gross income  
14 in the computation of adjusted gross income, except  
15 stock dividends of qualified public utilities  
16 described in Section 305(e) of the Internal Revenue  
17 Code;

18 (B) An amount equal to the amount of tax imposed by  
19 this Act to the extent deducted from gross income in  
20 the computation of adjusted gross income for the  
21 taxable year;

22 (C) An amount equal to the amount received during  
23 the taxable year as a recovery or refund of real  
24 property taxes paid with respect to the taxpayer's  
25 principal residence under the Revenue Act of 1939 and  
26 for which a deduction was previously taken under

1           subparagraph (L) of this paragraph (2) prior to July  
2           1, 1991, the retrospective application date of Article  
3           4 of Public Act 87-17. In the case of multi-unit or  
4           multi-use structures and farm dwellings, the taxes on  
5           the taxpayer's principal residence shall be that  
6           portion of the total taxes for the entire property  
7           which is attributable to such principal residence;

8           (D) An amount equal to the amount of the capital  
9           gain deduction allowable under the Internal Revenue  
10          Code, to the extent deducted from gross income in the  
11          computation of adjusted gross income;

12          (D-5) An amount, to the extent not included in  
13          adjusted gross income, equal to the amount of money  
14          withdrawn by the taxpayer in the taxable year from a  
15          medical care savings account and the interest earned  
16          on the account in the taxable year of a withdrawal  
17          pursuant to subsection (b) of Section 20 of the  
18          Medical Care Savings Account Act or subsection (b) of  
19          Section 20 of the Medical Care Savings Account Act of  
20          2000;

21          (D-10) For taxable years ending after December 31,  
22          1997, an amount equal to any eligible remediation  
23          costs that the individual deducted in computing  
24          adjusted gross income and for which the individual  
25          claims a credit under subsection (1) of Section 201;

26          (D-15) For taxable years 2001 and thereafter, an

1 amount equal to the bonus depreciation deduction taken  
2 on the taxpayer's federal income tax return for the  
3 taxable year under subsection (k) of Section 168 of  
4 the Internal Revenue Code;

5 (D-16) If the taxpayer sells, transfers, abandons,  
6 or otherwise disposes of property for which the  
7 taxpayer was required in any taxable year to make an  
8 addition modification under subparagraph (D-15), then  
9 an amount equal to the aggregate amount of the  
10 deductions taken in all taxable years under  
11 subparagraph (Z) with respect to that property.

12 If the taxpayer continues to own property through  
13 the last day of the last tax year for which a  
14 subtraction is allowed with respect to that property  
15 under subparagraph (Z) ~~the taxpayer may claim a~~  
16 ~~depreciation deduction for federal income tax purposes~~  
17 and for which the taxpayer was allowed in any taxable  
18 year to make a subtraction modification under  
19 subparagraph (Z), then an amount equal to that  
20 subtraction modification.

21 The taxpayer is required to make the addition  
22 modification under this subparagraph only once with  
23 respect to any one piece of property;

24 (D-17) An amount equal to the amount otherwise  
25 allowed as a deduction in computing base income for  
26 interest paid, accrued, or incurred, directly or

1 indirectly, (i) for taxable years ending on or after  
2 December 31, 2004, to a foreign person who would be a  
3 member of the same unitary business group but for the  
4 fact that foreign person's business activity outside  
5 the United States is 80% or more of the foreign  
6 person's total business activity and (ii) for taxable  
7 years ending on or after December 31, 2008, to a person  
8 who would be a member of the same unitary business  
9 group but for the fact that the person is prohibited  
10 under Section 1501(a)(27) from being included in the  
11 unitary business group because he or she is ordinarily  
12 required to apportion business income under different  
13 subsections of Section 304. The addition modification  
14 required by this subparagraph shall be reduced to the  
15 extent that dividends were included in base income of  
16 the unitary group for the same taxable year and  
17 received by the taxpayer or by a member of the  
18 taxpayer's unitary business group (including amounts  
19 included in gross income under Sections 951 through  
20 964 of the Internal Revenue Code and amounts included  
21 in gross income under Section 78 of the Internal  
22 Revenue Code) with respect to the stock of the same  
23 person to whom the interest was paid, accrued, or  
24 incurred.

25 This paragraph shall not apply to the following:

26 (i) an item of interest paid, accrued, or

1 incurred, directly or indirectly, to a person who  
2 is subject in a foreign country or state, other  
3 than a state which requires mandatory unitary  
4 reporting, to a tax on or measured by net income  
5 with respect to such interest; or

6 (ii) an item of interest paid, accrued, or  
7 incurred, directly or indirectly, to a person if  
8 the taxpayer can establish, based on a  
9 preponderance of the evidence, both of the  
10 following:

11 (a) the person, during the same taxable  
12 year, paid, accrued, or incurred, the interest  
13 to a person that is not a related member, and

14 (b) the transaction giving rise to the  
15 interest expense between the taxpayer and the  
16 person did not have as a principal purpose the  
17 avoidance of Illinois income tax, and is paid  
18 pursuant to a contract or agreement that  
19 reflects an arm's-length interest rate and  
20 terms; or

21 (iii) the taxpayer can establish, based on  
22 clear and convincing evidence, that the interest  
23 paid, accrued, or incurred relates to a contract  
24 or agreement entered into at arm's-length rates  
25 and terms and the principal purpose for the  
26 payment is not federal or Illinois tax avoidance;

1           or

2                   (iv) an item of interest paid, accrued, or  
3                   incurred, directly or indirectly, to a person if  
4                   the taxpayer establishes by clear and convincing  
5                   evidence that the adjustments are unreasonable; or  
6                   if the taxpayer and the Director agree in writing  
7                   to the application or use of an alternative method  
8                   of apportionment under Section 304(f).

9                   Nothing in this subsection shall preclude the  
10                  Director from making any other adjustment  
11                  otherwise allowed under Section 404 of this Act  
12                  for any tax year beginning after the effective  
13                  date of this amendment provided such adjustment is  
14                  made pursuant to regulation adopted by the  
15                  Department and such regulations provide methods  
16                  and standards by which the Department will utilize  
17                  its authority under Section 404 of this Act;

18                  (D-18) An amount equal to the amount of intangible  
19                  expenses and costs otherwise allowed as a deduction in  
20                  computing base income, and that were paid, accrued, or  
21                  incurred, directly or indirectly, (i) for taxable  
22                  years ending on or after December 31, 2004, to a  
23                  foreign person who would be a member of the same  
24                  unitary business group but for the fact that the  
25                  foreign person's business activity outside the United  
26                  States is 80% or more of that person's total business



1 activity and (ii) for taxable years ending on or after  
2 December 31, 2008, to a person who would be a member of  
3 the same unitary business group but for the fact that  
4 the person is prohibited under Section 1501(a)(27)  
5 from being included in the unitary business group  
6 because he or she is ordinarily required to apportion  
7 business income under different subsections of Section  
8 304. The addition modification required by this  
9 subparagraph shall be reduced to the extent that  
10 dividends were included in base income of the unitary  
11 group for the same taxable year and received by the  
12 taxpayer or by a member of the taxpayer's unitary  
13 business group (including amounts included in gross  
14 income under Sections 951 through 964 of the Internal  
15 Revenue Code and amounts included in gross income  
16 under Section 78 of the Internal Revenue Code) with  
17 respect to the stock of the same person to whom the  
18 intangible expenses and costs were directly or  
19 indirectly paid, incurred, or accrued. The preceding  
20 sentence does not apply to the extent that the same  
21 dividends caused a reduction to the addition  
22 modification required under Section 203(a)(2)(D-17) of  
23 this Act. As used in this subparagraph, the term  
24 "intangible expenses and costs" includes (1) expenses,  
25 losses, and costs for, or related to, the direct or  
26 indirect acquisition, use, maintenance or management,

1 ownership, sale, exchange, or any other disposition of  
2 intangible property; (2) losses incurred, directly or  
3 indirectly, from factoring transactions or discounting  
4 transactions; (3) royalty, patent, technical, and  
5 copyright fees; (4) licensing fees; and (5) other  
6 similar expenses and costs. For purposes of this  
7 subparagraph, "intangible property" includes patents,  
8 patent applications, trade names, trademarks, service  
9 marks, copyrights, mask works, trade secrets, and  
10 similar types of intangible assets.

11 This paragraph shall not apply to the following:

12 (i) any item of intangible expenses or costs  
13 paid, accrued, or incurred, directly or  
14 indirectly, from a transaction with a person who  
15 is subject in a foreign country or state, other  
16 than a state which requires mandatory unitary  
17 reporting, to a tax on or measured by net income  
18 with respect to such item; or

19 (ii) any item of intangible expense or cost  
20 paid, accrued, or incurred, directly or  
21 indirectly, if the taxpayer can establish, based  
22 on a preponderance of the evidence, both of the  
23 following:

24 (a) the person during the same taxable  
25 year paid, accrued, or incurred, the  
26 intangible expense or cost to a person that is

1 not a related member, and

2 (b) the transaction giving rise to the  
3 intangible expense or cost between the  
4 taxpayer and the person did not have as a  
5 principal purpose the avoidance of Illinois  
6 income tax, and is paid pursuant to a contract  
7 or agreement that reflects arm's-length terms;  
8 or

9 (iii) any item of intangible expense or cost  
10 paid, accrued, or incurred, directly or  
11 indirectly, from a transaction with a person if  
12 the taxpayer establishes by clear and convincing  
13 evidence, that the adjustments are unreasonable;  
14 or if the taxpayer and the Director agree in  
15 writing to the application or use of an  
16 alternative method of apportionment under Section  
17 304(f);

18 Nothing in this subsection shall preclude the  
19 Director from making any other adjustment  
20 otherwise allowed under Section 404 of this Act  
21 for any tax year beginning after the effective  
22 date of this amendment provided such adjustment is  
23 made pursuant to regulation adopted by the  
24 Department and such regulations provide methods  
25 and standards by which the Department will utilize  
26 its authority under Section 404 of this Act;

1           (D-19) For taxable years ending on or after  
2           December 31, 2008, an amount equal to the amount of  
3           insurance premium expenses and costs otherwise allowed  
4           as a deduction in computing base income, and that were  
5           paid, accrued, or incurred, directly or indirectly, to  
6           a person who would be a member of the same unitary  
7           business group but for the fact that the person is  
8           prohibited under Section 1501(a)(27) from being  
9           included in the unitary business group because he or  
10          she is ordinarily required to apportion business  
11          income under different subsections of Section 304. The  
12          addition modification required by this subparagraph  
13          shall be reduced to the extent that dividends were  
14          included in base income of the unitary group for the  
15          same taxable year and received by the taxpayer or by a  
16          member of the taxpayer's unitary business group  
17          (including amounts included in gross income under  
18          Sections 951 through 964 of the Internal Revenue Code  
19          and amounts included in gross income under Section 78  
20          of the Internal Revenue Code) with respect to the  
21          stock of the same person to whom the premiums and costs  
22          were directly or indirectly paid, incurred, or  
23          accrued. The preceding sentence does not apply to the  
24          extent that the same dividends caused a reduction to  
25          the addition modification required under Section  
26          203(a)(2)(D-17) or Section 203(a)(2)(D-18) of this

1 Act;i-

2 (D-20) For taxable years beginning on or after  
3 January 1, 2002 and ending on or before December 31,  
4 2006, in the case of a distribution from a qualified  
5 tuition program under Section 529 of the Internal  
6 Revenue Code, other than (i) a distribution from a  
7 College Savings Pool created under Section 16.5 of the  
8 State Treasurer Act or (ii) a distribution from the  
9 Illinois Prepaid Tuition Trust Fund, an amount equal  
10 to the amount excluded from gross income under Section  
11 529(c)(3)(B). For taxable years beginning on or after  
12 January 1, 2007, in the case of a distribution from a  
13 qualified tuition program under Section 529 of the  
14 Internal Revenue Code, other than (i) a distribution  
15 from a College Savings Pool created under Section 16.5  
16 of the State Treasurer Act, (ii) a distribution from  
17 the Illinois Prepaid Tuition Trust Fund, or (iii) a  
18 distribution from a qualified tuition program under  
19 Section 529 of the Internal Revenue Code that (I)  
20 adopts and determines that its offering materials  
21 comply with the College Savings Plans Network's  
22 disclosure principles and (II) has made reasonable  
23 efforts to inform in-state residents of the existence  
24 of in-state qualified tuition programs by informing  
25 Illinois residents directly and, where applicable, to  
26 inform financial intermediaries distributing the

1 program to inform in-state residents of the existence  
2 of in-state qualified tuition programs at least  
3 annually, an amount equal to the amount excluded from  
4 gross income under Section 529(c)(3)(B).

5 For the purposes of this subparagraph (D-20), a  
6 qualified tuition program has made reasonable efforts  
7 if it makes disclosures (which may use the term  
8 "in-state program" or "in-state plan" and need not  
9 specifically refer to Illinois or its qualified  
10 programs by name) (i) directly to prospective  
11 participants in its offering materials or makes a  
12 public disclosure, such as a website posting; and (ii)  
13 where applicable, to intermediaries selling the  
14 out-of-state program in the same manner that the  
15 out-of-state program distributes its offering  
16 materials;

17 (D-20.5) For taxable years beginning on or after  
18 January 1, 2018, in the case of a distribution from a  
19 qualified ABLE program under Section 529A of the  
20 Internal Revenue Code, other than a distribution from  
21 a qualified ABLE program created under Section 16.6 of  
22 the State Treasurer Act, an amount equal to the amount  
23 excluded from gross income under Section 529A(c)(1)(B)  
24 of the Internal Revenue Code;

25 (D-21) For taxable years beginning on or after  
26 January 1, 2007, in the case of transfer of moneys from

1 a qualified tuition program under Section 529 of the  
2 Internal Revenue Code that is administered by the  
3 State to an out-of-state program, an amount equal to  
4 the amount of moneys previously deducted from base  
5 income under subsection (a) (2) (Y) of this Section;

6 (D-21.5) For taxable years beginning on or after  
7 January 1, 2018, in the case of the transfer of moneys  
8 from a qualified tuition program under Section 529 or  
9 a qualified ABLE program under Section 529A of the  
10 Internal Revenue Code that is administered by this  
11 State to an ABLE account established under an  
12 out-of-state ABLE account program, an amount equal to  
13 the contribution component of the transferred amount  
14 that was previously deducted from base income under  
15 subsection (a) (2) (Y) or subsection (a) (2) (HH) of this  
16 Section;

17 (D-22) For taxable years beginning on or after  
18 January 1, 2009, and prior to January 1, 2018, in the  
19 case of a nonqualified withdrawal or refund of moneys  
20 from a qualified tuition program under Section 529 of  
21 the Internal Revenue Code administered by the State  
22 that is not used for qualified expenses at an eligible  
23 education institution, an amount equal to the  
24 contribution component of the nonqualified withdrawal  
25 or refund that was previously deducted from base  
26 income under subsection (a) (2) (y) of this Section,

1 provided that the withdrawal or refund did not result  
2 from the beneficiary's death or disability. For  
3 taxable years beginning on or after January 1, 2018:  
4 (1) in the case of a nonqualified withdrawal or  
5 refund, as defined under Section 16.5 of the State  
6 Treasurer Act, of moneys from a qualified tuition  
7 program under Section 529 of the Internal Revenue Code  
8 administered by the State, an amount equal to the  
9 contribution component of the nonqualified withdrawal  
10 or refund that was previously deducted from base  
11 income under subsection (a)(2)(Y) of this Section, and  
12 (2) in the case of a nonqualified withdrawal or refund  
13 from a qualified ABLE program under Section 529A of  
14 the Internal Revenue Code administered by the State  
15 that is not used for qualified disability expenses, an  
16 amount equal to the contribution component of the  
17 nonqualified withdrawal or refund that was previously  
18 deducted from base income under subsection (a)(2)(HH)  
19 of this Section;

20 (D-23) An amount equal to the credit allowable to  
21 the taxpayer under Section 218(a) of this Act,  
22 determined without regard to Section 218(c) of this  
23 Act;

24 (D-24) For taxable years ending on or after  
25 December 31, 2017, an amount equal to the deduction  
26 allowed under Section 199 of the Internal Revenue Code



1           for the taxable year;

2           and by deducting from the total so obtained the sum of the  
3           following amounts:

4                   (E) For taxable years ending before December 31,  
5                   2001, any amount included in such total in respect of  
6                   any compensation (including but not limited to any  
7                   compensation paid or accrued to a serviceman while a  
8                   prisoner of war or missing in action) paid to a  
9                   resident by reason of being on active duty in the Armed  
10                  Forces of the United States and in respect of any  
11                  compensation paid or accrued to a resident who as a  
12                  governmental employee was a prisoner of war or missing  
13                  in action, and in respect of any compensation paid to a  
14                  resident in 1971 or thereafter for annual training  
15                  performed pursuant to Sections 502 and 503, Title 32,  
16                  United States Code as a member of the Illinois  
17                  National Guard or, beginning with taxable years ending  
18                  on or after December 31, 2007, the National Guard of  
19                  any other state. For taxable years ending on or after  
20                  December 31, 2001, any amount included in such total  
21                  in respect of any compensation (including but not  
22                  limited to any compensation paid or accrued to a  
23                  serviceman while a prisoner of war or missing in  
24                  action) paid to a resident by reason of being a member  
25                  of any component of the Armed Forces of the United  
26                  States and in respect of any compensation paid or

1 accrued to a resident who as a governmental employee  
2 was a prisoner of war or missing in action, and in  
3 respect of any compensation paid to a resident in 2001  
4 or thereafter by reason of being a member of the  
5 Illinois National Guard or, beginning with taxable  
6 years ending on or after December 31, 2007, the  
7 National Guard of any other state. The provisions of  
8 this subparagraph (E) are exempt from the provisions  
9 of Section 250;

10 (F) An amount equal to all amounts included in  
11 such total pursuant to the provisions of Sections  
12 402(a), 402(c), 403(a), 403(b), 406(a), 407(a), and  
13 408 of the Internal Revenue Code, or included in such  
14 total as distributions under the provisions of any  
15 retirement or disability plan for employees of any  
16 governmental agency or unit, or retirement payments to  
17 retired partners, which payments are excluded in  
18 computing net earnings from self employment by Section  
19 1402 of the Internal Revenue Code and regulations  
20 adopted pursuant thereto;

21 (G) The valuation limitation amount;

22 (H) An amount equal to the amount of any tax  
23 imposed by this Act which was refunded to the taxpayer  
24 and included in such total for the taxable year;

25 (I) An amount equal to all amounts included in  
26 such total pursuant to the provisions of Section 111

1 of the Internal Revenue Code as a recovery of items  
2 previously deducted from adjusted gross income in the  
3 computation of taxable income;

4 (J) An amount equal to those dividends included in  
5 such total which were paid by a corporation which  
6 conducts business operations in a River Edge  
7 Redevelopment Zone or zones created under the River  
8 Edge Redevelopment Zone Act, and conducts  
9 substantially all of its operations in a River Edge  
10 Redevelopment Zone or zones. This subparagraph (J) is  
11 exempt from the provisions of Section 250;

12 (K) An amount equal to those dividends included in  
13 such total that were paid by a corporation that  
14 conducts business operations in a federally designated  
15 Foreign Trade Zone or Sub-Zone and that is designated  
16 a High Impact Business located in Illinois; provided  
17 that dividends eligible for the deduction provided in  
18 subparagraph (J) of paragraph (2) of this subsection  
19 shall not be eligible for the deduction provided under  
20 this subparagraph (K);

21 (L) For taxable years ending after December 31,  
22 1983, an amount equal to all social security benefits  
23 and railroad retirement benefits included in such  
24 total pursuant to Sections 72(r) and 86 of the  
25 Internal Revenue Code;

26 (M) With the exception of any amounts subtracted

1 under subparagraph (N), an amount equal to the sum of  
2 all amounts disallowed as deductions by (i) Sections  
3 171(a)(2),~~7~~ and 265(a)(2) of the Internal Revenue Code,  
4 and all amounts of expenses allocable to interest and  
5 disallowed as deductions by Section 265(a)(1) of the  
6 Internal Revenue Code; and (ii) for taxable years  
7 ending on or after August 13, 1999, Sections  
8 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the  
9 Internal Revenue Code, plus, for taxable years ending  
10 on or after December 31, 2011, Section 45G(e)(3) of  
11 the Internal Revenue Code and, for taxable years  
12 ending on or after December 31, 2008, any amount  
13 included in gross income under Section 87 of the  
14 Internal Revenue Code; the provisions of this  
15 subparagraph are exempt from the provisions of Section  
16 250;

17 (N) An amount equal to all amounts included in  
18 such total which are exempt from taxation by this  
19 State either by reason of its statutes or Constitution  
20 or by reason of the Constitution, treaties or statutes  
21 of the United States; provided that, in the case of any  
22 statute of this State that exempts income derived from  
23 bonds or other obligations from the tax imposed under  
24 this Act, the amount exempted shall be the interest  
25 net of bond premium amortization;

26 (O) An amount equal to any contribution made to a

1 job training project established pursuant to the Tax  
2 Increment Allocation Redevelopment Act;

3 (P) An amount equal to the amount of the deduction  
4 used to compute the federal income tax credit for  
5 restoration of substantial amounts held under claim of  
6 right for the taxable year pursuant to Section 1341 of  
7 the Internal Revenue Code or of any itemized deduction  
8 taken from adjusted gross income in the computation of  
9 taxable income for restoration of substantial amounts  
10 held under claim of right for the taxable year;

11 (Q) An amount equal to any amounts included in  
12 such total, received by the taxpayer as an  
13 acceleration in the payment of life, endowment or  
14 annuity benefits in advance of the time they would  
15 otherwise be payable as an indemnity for a terminal  
16 illness;

17 (R) An amount equal to the amount of any federal or  
18 State bonus paid to veterans of the Persian Gulf War;

19 (S) An amount, to the extent included in adjusted  
20 gross income, equal to the amount of a contribution  
21 made in the taxable year on behalf of the taxpayer to a  
22 medical care savings account established under the  
23 Medical Care Savings Account Act or the Medical Care  
24 Savings Account Act of 2000 to the extent the  
25 contribution is accepted by the account administrator  
26 as provided in that Act;

1           (T) An amount, to the extent included in adjusted  
2 gross income, equal to the amount of interest earned  
3 in the taxable year on a medical care savings account  
4 established under the Medical Care Savings Account Act  
5 or the Medical Care Savings Account Act of 2000 on  
6 behalf of the taxpayer, other than interest added  
7 pursuant to item (D-5) of this paragraph (2);

8           (U) For one taxable year beginning on or after  
9 January 1, 1994, an amount equal to the total amount of  
10 tax imposed and paid under subsections (a) and (b) of  
11 Section 201 of this Act on grant amounts received by  
12 the taxpayer under the Nursing Home Grant Assistance  
13 Act during the taxpayer's taxable years 1992 and 1993;

14           (V) Beginning with tax years ending on or after  
15 December 31, 1995 and ending with tax years ending on  
16 or before December 31, 2004, an amount equal to the  
17 amount paid by a taxpayer who is a self-employed  
18 taxpayer, a partner of a partnership, or a shareholder  
19 in a Subchapter S corporation for health insurance or  
20 long-term care insurance for that taxpayer or that  
21 taxpayer's spouse or dependents, to the extent that  
22 the amount paid for that health insurance or long-term  
23 care insurance may be deducted under Section 213 of  
24 the Internal Revenue Code, has not been deducted on  
25 the federal income tax return of the taxpayer, and  
26 does not exceed the taxable income attributable to

1           that taxpayer's income, self-employment income, or  
2           Subchapter S corporation income; except that no  
3           deduction shall be allowed under this item (V) if the  
4           taxpayer is eligible to participate in any health  
5           insurance or long-term care insurance plan of an  
6           employer of the taxpayer or the taxpayer's spouse. The  
7           amount of the health insurance and long-term care  
8           insurance subtracted under this item (V) shall be  
9           determined by multiplying total health insurance and  
10          long-term care insurance premiums paid by the taxpayer  
11          times a number that represents the fractional  
12          percentage of eligible medical expenses under Section  
13          213 of the Internal Revenue Code of 1986 not actually  
14          deducted on the taxpayer's federal income tax return;

15           (W) For taxable years beginning on or after  
16          January 1, 1998, all amounts included in the  
17          taxpayer's federal gross income in the taxable year  
18          from amounts converted from a regular IRA to a Roth  
19          IRA. This paragraph is exempt from the provisions of  
20          Section 250;

21           (X) For taxable year 1999 and thereafter, an  
22          amount equal to the amount of any (i) distributions,  
23          to the extent includible in gross income for federal  
24          income tax purposes, made to the taxpayer because of  
25          his or her status as a victim of persecution for racial  
26          or religious reasons by Nazi Germany or any other Axis

1 regime or as an heir of the victim and (ii) items of  
2 income, to the extent includible in gross income for  
3 federal income tax purposes, attributable to, derived  
4 from or in any way related to assets stolen from,  
5 hidden from, or otherwise lost to a victim of  
6 persecution for racial or religious reasons by Nazi  
7 Germany or any other Axis regime immediately prior to,  
8 during, and immediately after World War II, including,  
9 but not limited to, interest on the proceeds  
10 receivable as insurance under policies issued to a  
11 victim of persecution for racial or religious reasons  
12 by Nazi Germany or any other Axis regime by European  
13 insurance companies immediately prior to and during  
14 World War II; provided, however, this subtraction from  
15 federal adjusted gross income does not apply to assets  
16 acquired with such assets or with the proceeds from  
17 the sale of such assets; provided, further, this  
18 paragraph shall only apply to a taxpayer who was the  
19 first recipient of such assets after their recovery  
20 and who is a victim of persecution for racial or  
21 religious reasons by Nazi Germany or any other Axis  
22 regime or as an heir of the victim. The amount of and  
23 the eligibility for any public assistance, benefit, or  
24 similar entitlement is not affected by the inclusion  
25 of items (i) and (ii) of this paragraph in gross income  
26 for federal income tax purposes. This paragraph is



1 exempt from the provisions of Section 250;

2 (Y) For taxable years beginning on or after  
3 January 1, 2002 and ending on or before December 31,  
4 2004, moneys contributed in the taxable year to a  
5 College Savings Pool account under Section 16.5 of the  
6 State Treasurer Act, except that amounts excluded from  
7 gross income under Section 529(c)(3)(C)(i) of the  
8 Internal Revenue Code shall not be considered moneys  
9 contributed under this subparagraph (Y). For taxable  
10 years beginning on or after January 1, 2005, a maximum  
11 of \$10,000 contributed in the taxable year to (i) a  
12 College Savings Pool account under Section 16.5 of the  
13 State Treasurer Act or (ii) the Illinois Prepaid  
14 Tuition Trust Fund, except that amounts excluded from  
15 gross income under Section 529(c)(3)(C)(i) of the  
16 Internal Revenue Code shall not be considered moneys  
17 contributed under this subparagraph (Y). For purposes  
18 of this subparagraph, contributions made by an  
19 employer on behalf of an employee, or matching  
20 contributions made by an employee, shall be treated as  
21 made by the employee. This subparagraph (Y) is exempt  
22 from the provisions of Section 250;

23 (Z) For taxable years 2001 and thereafter, for the  
24 taxable year in which the bonus depreciation deduction  
25 is taken on the taxpayer's federal income tax return  
26 under subsection (k) of Section 168 of the Internal

1 Revenue Code and for each applicable taxable year  
2 thereafter, an amount equal to "x", where:

3 (1) "y" equals the amount of the depreciation  
4 deduction taken for the taxable year on the  
5 taxpayer's federal income tax return on property  
6 for which the bonus depreciation deduction was  
7 taken in any year under subsection (k) of Section  
8 168 of the Internal Revenue Code, but not  
9 including the bonus depreciation deduction;

10 (2) for taxable years ending on or before  
11 December 31, 2005, "x" equals "y" multiplied by 30  
12 and then divided by 70 (or "y" multiplied by  
13 0.429); and

14 (3) for taxable years ending after December  
15 31, 2005:

16 (i) for property on which a bonus  
17 depreciation deduction of 30% of the adjusted  
18 basis was taken, "x" equals "y" multiplied by  
19 30 and then divided by 70 (or "y" multiplied  
20 by 0.429); ~~and~~

21 (ii) for property on which a bonus  
22 depreciation deduction of 50% of the adjusted  
23 basis was taken, "x" equals "y" multiplied by  
24 1.0; ~~and~~

25 (iii) for property on which a bonus  
26 depreciation deduction of 100% of the adjusted

1 basis was taken in a taxable year ending on or  
2 after December 31, 2021, "x" equals the  
3 depreciation deduction that would be allowed  
4 on that property if the taxpayer had made the  
5 election under Section 168(k)(7) of the  
6 Internal Revenue Code to not claim bonus  
7 depreciation on that property; and

8 (iv) for property on which a bonus  
9 depreciation deduction of a percentage other  
10 than 30%, 50% or 100% of the adjusted basis  
11 was taken in a taxable year ending on or after  
12 December 31, 2021, "x" equals "y" multiplied  
13 by 100 times the percentage bonus depreciation  
14 on the property (that is, 100(bonus%)) and  
15 then divided by 100 times 1 minus the  
16 percentage bonus depreciation on the property  
17 (that is, 100(1-bonus%)).

18 The aggregate amount deducted under this  
19 subparagraph in all taxable years for any one piece of  
20 property may not exceed the amount of the bonus  
21 depreciation deduction taken on that property on the  
22 taxpayer's federal income tax return under subsection  
23 (k) of Section 168 of the Internal Revenue Code. This  
24 subparagraph (Z) is exempt from the provisions of  
25 Section 250;

26 (AA) If the taxpayer sells, transfers, abandons,

1 or otherwise disposes of property for which the  
2 taxpayer was required in any taxable year to make an  
3 addition modification under subparagraph (D-15), then  
4 an amount equal to that addition modification.

5 If the taxpayer continues to own property through  
6 the last day of the last tax year for which a  
7 subtraction is allowed with respect to that property  
8 under subparagraph (Z) ~~the taxpayer may claim a~~  
9 ~~depreciation deduction for federal income tax purposes~~  
10 and for which the taxpayer was required in any taxable  
11 year to make an addition modification under  
12 subparagraph (D-15), then an amount equal to that  
13 addition modification.

14 The taxpayer is allowed to take the deduction  
15 under this subparagraph only once with respect to any  
16 one piece of property.

17 This subparagraph (AA) is exempt from the  
18 provisions of Section 250;

19 (BB) Any amount included in adjusted gross income,  
20 other than salary, received by a driver in a  
21 ridesharing arrangement using a motor vehicle;

22 (CC) The amount of (i) any interest income (net of  
23 the deductions allocable thereto) taken into account  
24 for the taxable year with respect to a transaction  
25 with a taxpayer that is required to make an addition  
26 modification with respect to such transaction under

1           Section           203(a)(2)(D-17),           203(b)(2)(E-12),  
2           203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed  
3           the amount of that addition modification, and (ii) any  
4           income from intangible property (net of the deductions  
5           allocable thereto) taken into account for the taxable  
6           year with respect to a transaction with a taxpayer  
7           that is required to make an addition modification with  
8           respect to such transaction under Section  
9           203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or  
10          203(d)(2)(D-8), but not to exceed the amount of that  
11          addition modification. This subparagraph (CC) is  
12          exempt from the provisions of Section 250;

13           (DD) An amount equal to the interest income taken  
14          into account for the taxable year (net of the  
15          deductions allocable thereto) with respect to  
16          transactions with (i) a foreign person who would be a  
17          member of the taxpayer's unitary business group but  
18          for the fact that the foreign person's business  
19          activity outside the United States is 80% or more of  
20          that person's total business activity and (ii) for  
21          taxable years ending on or after December 31, 2008, to  
22          a person who would be a member of the same unitary  
23          business group but for the fact that the person is  
24          prohibited under Section 1501(a)(27) from being  
25          included in the unitary business group because he or  
26          she is ordinarily required to apportion business

1 income under different subsections of Section 304, but  
2 not to exceed the addition modification required to be  
3 made for the same taxable year under Section  
4 203(a)(2)(D-17) for interest paid, accrued, or  
5 incurred, directly or indirectly, to the same person.  
6 This subparagraph (DD) is exempt from the provisions  
7 of Section 250;

8 (EE) An amount equal to the income from intangible  
9 property taken into account for the taxable year (net  
10 of the deductions allocable thereto) with respect to  
11 transactions with (i) a foreign person who would be a  
12 member of the taxpayer's unitary business group but  
13 for the fact that the foreign person's business  
14 activity outside the United States is 80% or more of  
15 that person's total business activity and (ii) for  
16 taxable years ending on or after December 31, 2008, to  
17 a person who would be a member of the same unitary  
18 business group but for the fact that the person is  
19 prohibited under Section 1501(a)(27) from being  
20 included in the unitary business group because he or  
21 she is ordinarily required to apportion business  
22 income under different subsections of Section 304, but  
23 not to exceed the addition modification required to be  
24 made for the same taxable year under Section  
25 203(a)(2)(D-18) for intangible expenses and costs  
26 paid, accrued, or incurred, directly or indirectly, to

1 the same foreign person. This subparagraph (EE) is  
2 exempt from the provisions of Section 250;

3 (FF) An amount equal to any amount awarded to the  
4 taxpayer during the taxable year by the Court of  
5 Claims under subsection (c) of Section 8 of the Court  
6 of Claims Act for time unjustly served in a State  
7 prison. This subparagraph (FF) is exempt from the  
8 provisions of Section 250;

9 (GG) For taxable years ending on or after December  
10 31, 2011, in the case of a taxpayer who was required to  
11 add back any insurance premiums under Section  
12 203(a)(2)(D-19), such taxpayer may elect to subtract  
13 that part of a reimbursement received from the  
14 insurance company equal to the amount of the expense  
15 or loss (including expenses incurred by the insurance  
16 company) that would have been taken into account as a  
17 deduction for federal income tax purposes if the  
18 expense or loss had been uninsured. If a taxpayer  
19 makes the election provided for by this subparagraph  
20 (GG), the insurer to which the premiums were paid must  
21 add back to income the amount subtracted by the  
22 taxpayer pursuant to this subparagraph (GG). This  
23 subparagraph (GG) is exempt from the provisions of  
24 Section 250; and

25 (HH) For taxable years beginning on or after  
26 January 1, 2018 and prior to January 1, 2023, a maximum

1 of \$10,000 contributed in the taxable year to a  
2 qualified ABLE account under Section 16.6 of the State  
3 Treasurer Act, except that amounts excluded from gross  
4 income under Section 529(c)(3)(C)(i) or Section  
5 529A(c)(1)(C) of the Internal Revenue Code shall not  
6 be considered moneys contributed under this  
7 subparagraph (HH). For purposes of this subparagraph  
8 (HH), contributions made by an employer on behalf of  
9 an employee, or matching contributions made by an  
10 employee, shall be treated as made by the employee.

11 (b) Corporations.

12 (1) In general. In the case of a corporation, base  
13 income means an amount equal to the taxpayer's taxable  
14 income for the taxable year as modified by paragraph (2).

15 (2) Modifications. The taxable income referred to in  
16 paragraph (1) shall be modified by adding thereto the sum  
17 of the following amounts:

18 (A) An amount equal to all amounts paid or accrued  
19 to the taxpayer as interest and all distributions  
20 received from regulated investment companies during  
21 the taxable year to the extent excluded from gross  
22 income in the computation of taxable income;

23 (B) An amount equal to the amount of tax imposed by  
24 this Act to the extent deducted from gross income in  
25 the computation of taxable income for the taxable



1 year;

2 (C) In the case of a regulated investment company,  
3 an amount equal to the excess of (i) the net long-term  
4 capital gain for the taxable year, over (ii) the  
5 amount of the capital gain dividends designated as  
6 such in accordance with Section 852(b)(3)(C) of the  
7 Internal Revenue Code and any amount designated under  
8 Section 852(b)(3)(D) of the Internal Revenue Code,  
9 attributable to the taxable year (this amendatory Act  
10 of 1995 (Public Act 89-89) is declarative of existing  
11 law and is not a new enactment);

12 (D) The amount of any net operating loss deduction  
13 taken in arriving at taxable income, other than a net  
14 operating loss carried forward from a taxable year  
15 ending prior to December 31, 1986;

16 (E) For taxable years in which a net operating  
17 loss carryback or carryforward from a taxable year  
18 ending prior to December 31, 1986 is an element of  
19 taxable income under paragraph (1) of subsection (e)  
20 or subparagraph (E) of paragraph (2) of subsection  
21 (e), the amount by which addition modifications other  
22 than those provided by this subparagraph (E) exceeded  
23 subtraction modifications in such earlier taxable  
24 year, with the following limitations applied in the  
25 order that they are listed:

26 (i) the addition modification relating to the

1 net operating loss carried back or forward to the  
2 taxable year from any taxable year ending prior to  
3 December 31, 1986 shall be reduced by the amount  
4 of addition modification under this subparagraph  
5 (E) which related to that net operating loss and  
6 which was taken into account in calculating the  
7 base income of an earlier taxable year, and

8 (ii) the addition modification relating to the  
9 net operating loss carried back or forward to the  
10 taxable year from any taxable year ending prior to  
11 December 31, 1986 shall not exceed the amount of  
12 such carryback or carryforward;

13 For taxable years in which there is a net  
14 operating loss carryback or carryforward from more  
15 than one other taxable year ending prior to December  
16 31, 1986, the addition modification provided in this  
17 subparagraph (E) shall be the sum of the amounts  
18 computed independently under the preceding provisions  
19 of this subparagraph (E) for each such taxable year;

20 (E-5) For taxable years ending after December 31,  
21 1997, an amount equal to any eligible remediation  
22 costs that the corporation deducted in computing  
23 adjusted gross income and for which the corporation  
24 claims a credit under subsection (1) of Section 201;

25 (E-10) For taxable years 2001 and thereafter, an  
26 amount equal to the bonus depreciation deduction taken

1 on the taxpayer's federal income tax return for the  
2 taxable year under subsection (k) of Section 168 of  
3 the Internal Revenue Code;

4 (E-11) If the taxpayer sells, transfers, abandons,  
5 or otherwise disposes of property for which the  
6 taxpayer was required in any taxable year to make an  
7 addition modification under subparagraph (E-10), then  
8 an amount equal to the aggregate amount of the  
9 deductions taken in all taxable years under  
10 subparagraph (T) with respect to that property.

11 If the taxpayer continues to own property through  
12 the last day of the last tax year for which a  
13 subtraction is allowed with respect to that property  
14 under subparagraph (T) which the taxpayer may claim a  
15 depreciation deduction for federal income tax purposes  
16 and for which the taxpayer was allowed in any taxable  
17 year to make a subtraction modification under  
18 subparagraph (T), then an amount equal to that  
19 subtraction modification.

20 The taxpayer is required to make the addition  
21 modification under this subparagraph only once with  
22 respect to any one piece of property;

23 (E-12) An amount equal to the amount otherwise  
24 allowed as a deduction in computing base income for  
25 interest paid, accrued, or incurred, directly or  
26 indirectly, (i) for taxable years ending on or after

1 December 31, 2004, to a foreign person who would be a  
2 member of the same unitary business group but for the  
3 fact the foreign person's business activity outside  
4 the United States is 80% or more of the foreign  
5 person's total business activity and (ii) for taxable  
6 years ending on or after December 31, 2008, to a person  
7 who would be a member of the same unitary business  
8 group but for the fact that the person is prohibited  
9 under Section 1501(a)(27) from being included in the  
10 unitary business group because he or she is ordinarily  
11 required to apportion business income under different  
12 subsections of Section 304. The addition modification  
13 required by this subparagraph shall be reduced to the  
14 extent that dividends were included in base income of  
15 the unitary group for the same taxable year and  
16 received by the taxpayer or by a member of the  
17 taxpayer's unitary business group (including amounts  
18 included in gross income pursuant to Sections 951  
19 through 964 of the Internal Revenue Code and amounts  
20 included in gross income under Section 78 of the  
21 Internal Revenue Code) with respect to the stock of  
22 the same person to whom the interest was paid,  
23 accrued, or incurred.

24 This paragraph shall not apply to the following:

25 (i) an item of interest paid, accrued, or  
26 incurred, directly or indirectly, to a person who

1 is subject in a foreign country or state, other  
2 than a state which requires mandatory unitary  
3 reporting, to a tax on or measured by net income  
4 with respect to such interest; or

5 (ii) an item of interest paid, accrued, or  
6 incurred, directly or indirectly, to a person if  
7 the taxpayer can establish, based on a  
8 preponderance of the evidence, both of the  
9 following:

10 (a) the person, during the same taxable  
11 year, paid, accrued, or incurred, the interest  
12 to a person that is not a related member, and

13 (b) the transaction giving rise to the  
14 interest expense between the taxpayer and the  
15 person did not have as a principal purpose the  
16 avoidance of Illinois income tax, and is paid  
17 pursuant to a contract or agreement that  
18 reflects an arm's-length interest rate and  
19 terms; or

20 (iii) the taxpayer can establish, based on  
21 clear and convincing evidence, that the interest  
22 paid, accrued, or incurred relates to a contract  
23 or agreement entered into at arm's-length rates  
24 and terms and the principal purpose for the  
25 payment is not federal or Illinois tax avoidance;  
26 or

1 (iv) an item of interest paid, accrued, or  
2 incurred, directly or indirectly, to a person if  
3 the taxpayer establishes by clear and convincing  
4 evidence that the adjustments are unreasonable; or  
5 if the taxpayer and the Director agree in writing  
6 to the application or use of an alternative method  
7 of apportionment under Section 304(f).

8 Nothing in this subsection shall preclude the  
9 Director from making any other adjustment  
10 otherwise allowed under Section 404 of this Act  
11 for any tax year beginning after the effective  
12 date of this amendment provided such adjustment is  
13 made pursuant to regulation adopted by the  
14 Department and such regulations provide methods  
15 and standards by which the Department will utilize  
16 its authority under Section 404 of this Act;

17 (E-13) An amount equal to the amount of intangible  
18 expenses and costs otherwise allowed as a deduction in  
19 computing base income, and that were paid, accrued, or  
20 incurred, directly or indirectly, (i) for taxable  
21 years ending on or after December 31, 2004, to a  
22 foreign person who would be a member of the same  
23 unitary business group but for the fact that the  
24 foreign person's business activity outside the United  
25 States is 80% or more of that person's total business  
26 activity and (ii) for taxable years ending on or after

1 December 31, 2008, to a person who would be a member of  
2 the same unitary business group but for the fact that  
3 the person is prohibited under Section 1501(a)(27)  
4 from being included in the unitary business group  
5 because he or she is ordinarily required to apportion  
6 business income under different subsections of Section  
7 304. The addition modification required by this  
8 subparagraph shall be reduced to the extent that  
9 dividends were included in base income of the unitary  
10 group for the same taxable year and received by the  
11 taxpayer or by a member of the taxpayer's unitary  
12 business group (including amounts included in gross  
13 income pursuant to Sections 951 through 964 of the  
14 Internal Revenue Code and amounts included in gross  
15 income under Section 78 of the Internal Revenue Code)  
16 with respect to the stock of the same person to whom  
17 the intangible expenses and costs were directly or  
18 indirectly paid, incurred, or accrued. The preceding  
19 sentence shall not apply to the extent that the same  
20 dividends caused a reduction to the addition  
21 modification required under Section 203(b)(2)(E-12) of  
22 this Act. As used in this subparagraph, the term  
23 "intangible expenses and costs" includes (1) expenses,  
24 losses, and costs for, or related to, the direct or  
25 indirect acquisition, use, maintenance or management,  
26 ownership, sale, exchange, or any other disposition of

1 intangible property; (2) losses incurred, directly or  
2 indirectly, from factoring transactions or discounting  
3 transactions; (3) royalty, patent, technical, and  
4 copyright fees; (4) licensing fees; and (5) other  
5 similar expenses and costs. For purposes of this  
6 subparagraph, "intangible property" includes patents,  
7 patent applications, trade names, trademarks, service  
8 marks, copyrights, mask works, trade secrets, and  
9 similar types of intangible assets.

10 This paragraph shall not apply to the following:

11 (i) any item of intangible expenses or costs  
12 paid, accrued, or incurred, directly or  
13 indirectly, from a transaction with a person who  
14 is subject in a foreign country or state, other  
15 than a state which requires mandatory unitary  
16 reporting, to a tax on or measured by net income  
17 with respect to such item; or

18 (ii) any item of intangible expense or cost  
19 paid, accrued, or incurred, directly or  
20 indirectly, if the taxpayer can establish, based  
21 on a preponderance of the evidence, both of the  
22 following:

23 (a) the person during the same taxable  
24 year paid, accrued, or incurred, the  
25 intangible expense or cost to a person that is  
26 not a related member, and



1           (b) the transaction giving rise to the  
2           intangible expense or cost between the  
3           taxpayer and the person did not have as a  
4           principal purpose the avoidance of Illinois  
5           income tax, and is paid pursuant to a contract  
6           or agreement that reflects arm's-length terms;  
7           or

8           (iii) any item of intangible expense or cost  
9           paid, accrued, or incurred, directly or  
10          indirectly, from a transaction with a person if  
11          the taxpayer establishes by clear and convincing  
12          evidence, that the adjustments are unreasonable;  
13          or if the taxpayer and the Director agree in  
14          writing to the application or use of an  
15          alternative method of apportionment under Section  
16          304(f);

17          Nothing in this subsection shall preclude the  
18          Director from making any other adjustment  
19          otherwise allowed under Section 404 of this Act  
20          for any tax year beginning after the effective  
21          date of this amendment provided such adjustment is  
22          made pursuant to regulation adopted by the  
23          Department and such regulations provide methods  
24          and standards by which the Department will utilize  
25          its authority under Section 404 of this Act;

26          (E-14) For taxable years ending on or after

1 December 31, 2008, an amount equal to the amount of  
2 insurance premium expenses and costs otherwise allowed  
3 as a deduction in computing base income, and that were  
4 paid, accrued, or incurred, directly or indirectly, to  
5 a person who would be a member of the same unitary  
6 business group but for the fact that the person is  
7 prohibited under Section 1501(a)(27) from being  
8 included in the unitary business group because he or  
9 she is ordinarily required to apportion business  
10 income under different subsections of Section 304. The  
11 addition modification required by this subparagraph  
12 shall be reduced to the extent that dividends were  
13 included in base income of the unitary group for the  
14 same taxable year and received by the taxpayer or by a  
15 member of the taxpayer's unitary business group  
16 (including amounts included in gross income under  
17 Sections 951 through 964 of the Internal Revenue Code  
18 and amounts included in gross income under Section 78  
19 of the Internal Revenue Code) with respect to the  
20 stock of the same person to whom the premiums and costs  
21 were directly or indirectly paid, incurred, or  
22 accrued. The preceding sentence does not apply to the  
23 extent that the same dividends caused a reduction to  
24 the addition modification required under Section  
25 203(b)(2)(E-12) or Section 203(b)(2)(E-13) of this  
26 Act;

1 (E-15) For taxable years beginning after December  
2 31, 2008, any deduction for dividends paid by a  
3 captive real estate investment trust that is allowed  
4 to a real estate investment trust under Section  
5 857(b)(2)(B) of the Internal Revenue Code for  
6 dividends paid;

7 (E-16) An amount equal to the credit allowable to  
8 the taxpayer under Section 218(a) of this Act,  
9 determined without regard to Section 218(c) of this  
10 Act;

11 (E-17) For taxable years ending on or after  
12 December 31, 2017, an amount equal to the deduction  
13 allowed under Section 199 of the Internal Revenue Code  
14 for the taxable year;

15 (E-18) for taxable years beginning after December  
16 31, 2018, an amount equal to the deduction allowed  
17 under Section 250(a)(1)(A) of the Internal Revenue  
18 Code for the taxable year; ~~;~~

19 (E-19) for taxable years ending on or after June  
20 30, 2021, an amount equal to the deduction allowed  
21 under Section 250(a)(1)(B)(i) of the Internal Revenue  
22 Code for the taxable year;

23 (E-20) for taxable years ending on or after June  
24 30, 2021, an amount equal to the deduction allowed  
25 under Sections 243(e) and 245A(a) of the Internal  
26 Revenue Code for the taxable year.

1 and by deducting from the total so obtained the sum of the  
2 following amounts:

3 (F) An amount equal to the amount of any tax  
4 imposed by this Act which was refunded to the taxpayer  
5 and included in such total for the taxable year;

6 (G) An amount equal to any amount included in such  
7 total under Section 78 of the Internal Revenue Code;

8 (H) In the case of a regulated investment company,  
9 an amount equal to the amount of exempt interest  
10 dividends as defined in subsection (b)(5) of Section  
11 852 of the Internal Revenue Code, paid to shareholders  
12 for the taxable year;

13 (I) With the exception of any amounts subtracted  
14 under subparagraph (J), an amount equal to the sum of  
15 all amounts disallowed as deductions by (i) Sections  
16 171(a)(2) ~~7~~ and 265(a)(2) and amounts disallowed as  
17 interest expense by Section 291(a)(3) of the Internal  
18 Revenue Code, and all amounts of expenses allocable to  
19 interest and disallowed as deductions by Section  
20 265(a)(1) of the Internal Revenue Code; and (ii) for  
21 taxable years ending on or after August 13, 1999,  
22 Sections 171(a)(2), 265, 280C, 291(a)(3), and  
23 832(b)(5)(B)(i) of the Internal Revenue Code, plus,  
24 for tax years ending on or after December 31, 2011,  
25 amounts disallowed as deductions by Section 45G(e)(3)  
26 of the Internal Revenue Code and, for taxable years

1 ending on or after December 31, 2008, any amount  
2 included in gross income under Section 87 of the  
3 Internal Revenue Code and the policyholders' share of  
4 tax-exempt interest of a life insurance company under  
5 Section 807(a)(2)(B) of the Internal Revenue Code (in  
6 the case of a life insurance company with gross income  
7 from a decrease in reserves for the tax year) or  
8 Section 807(b)(1)(B) of the Internal Revenue Code (in  
9 the case of a life insurance company allowed a  
10 deduction for an increase in reserves for the tax  
11 year); the provisions of this subparagraph are exempt  
12 from the provisions of Section 250;

13 (J) An amount equal to all amounts included in  
14 such total which are exempt from taxation by this  
15 State either by reason of its statutes or Constitution  
16 or by reason of the Constitution, treaties or statutes  
17 of the United States; provided that, in the case of any  
18 statute of this State that exempts income derived from  
19 bonds or other obligations from the tax imposed under  
20 this Act, the amount exempted shall be the interest  
21 net of bond premium amortization;

22 (K) An amount equal to those dividends included in  
23 such total which were paid by a corporation which  
24 conducts business operations in a River Edge  
25 Redevelopment Zone or zones created under the River  
26 Edge Redevelopment Zone Act and conducts substantially

1 all of its operations in a River Edge Redevelopment  
2 Zone or zones. This subparagraph (K) is exempt from  
3 the provisions of Section 250;

4 (L) An amount equal to those dividends included in  
5 such total that were paid by a corporation that  
6 conducts business operations in a federally designated  
7 Foreign Trade Zone or Sub-Zone and that is designated  
8 a High Impact Business located in Illinois; provided  
9 that dividends eligible for the deduction provided in  
10 subparagraph (K) of paragraph 2 of this subsection  
11 shall not be eligible for the deduction provided under  
12 this subparagraph (L);

13 (M) For any taxpayer that is a financial  
14 organization within the meaning of Section 304(c) of  
15 this Act, an amount included in such total as interest  
16 income from a loan or loans made by such taxpayer to a  
17 borrower, to the extent that such a loan is secured by  
18 property which is eligible for the River Edge  
19 Redevelopment Zone Investment Credit. To determine the  
20 portion of a loan or loans that is secured by property  
21 eligible for a Section 201(f) investment credit to the  
22 borrower, the entire principal amount of the loan or  
23 loans between the taxpayer and the borrower should be  
24 divided into the basis of the Section 201(f)  
25 investment credit property which secures the loan or  
26 loans, using for this purpose the original basis of

1           such property on the date that it was placed in service  
2           in the River Edge Redevelopment Zone. The subtraction  
3           modification available to the taxpayer in any year  
4           under this subsection shall be that portion of the  
5           total interest paid by the borrower with respect to  
6           such loan attributable to the eligible property as  
7           calculated under the previous sentence. This  
8           subparagraph (M) is exempt from the provisions of  
9           Section 250;

10           (M-1) For any taxpayer that is a financial  
11           organization within the meaning of Section 304(c) of  
12           this Act, an amount included in such total as interest  
13           income from a loan or loans made by such taxpayer to a  
14           borrower, to the extent that such a loan is secured by  
15           property which is eligible for the High Impact  
16           Business Investment Credit. To determine the portion  
17           of a loan or loans that is secured by property eligible  
18           for a Section 201(h) investment credit to the  
19           borrower, the entire principal amount of the loan or  
20           loans between the taxpayer and the borrower should be  
21           divided into the basis of the Section 201(h)  
22           investment credit property which secures the loan or  
23           loans, using for this purpose the original basis of  
24           such property on the date that it was placed in service  
25           in a federally designated Foreign Trade Zone or  
26           Sub-Zone located in Illinois. No taxpayer that is

1 eligible for the deduction provided in subparagraph  
2 (M) of paragraph (2) of this subsection shall be  
3 eligible for the deduction provided under this  
4 subparagraph (M-1). The subtraction modification  
5 available to taxpayers in any year under this  
6 subsection shall be that portion of the total interest  
7 paid by the borrower with respect to such loan  
8 attributable to the eligible property as calculated  
9 under the previous sentence;

10 (N) Two times any contribution made during the  
11 taxable year to a designated zone organization to the  
12 extent that the contribution (i) qualifies as a  
13 charitable contribution under subsection (c) of  
14 Section 170 of the Internal Revenue Code and (ii)  
15 must, by its terms, be used for a project approved by  
16 the Department of Commerce and Economic Opportunity  
17 under Section 11 of the Illinois Enterprise Zone Act  
18 or under Section 10-10 of the River Edge Redevelopment  
19 Zone Act. This subparagraph (N) is exempt from the  
20 provisions of Section 250;

21 (O) An amount equal to: (i) 85% for taxable years  
22 ending on or before December 31, 1992, or, a  
23 percentage equal to the percentage allowable under  
24 Section 243(a)(1) of the Internal Revenue Code of 1986  
25 for taxable years ending after December 31, 1992, of  
26 the amount by which dividends included in taxable



1 income and received from a corporation that is not  
2 created or organized under the laws of the United  
3 States or any state or political subdivision thereof,  
4 including, for taxable years ending on or after  
5 December 31, 1988, dividends received or deemed  
6 received or paid or deemed paid under Sections 951  
7 through 965 of the Internal Revenue Code, exceed the  
8 amount of the modification provided under subparagraph  
9 (G) of paragraph (2) of this subsection (b) which is  
10 related to such dividends, and including, for taxable  
11 years ending on or after December 31, 2008, dividends  
12 received from a captive real estate investment trust;  
13 plus (ii) 100% of the amount by which dividends,  
14 included in taxable income and received, including,  
15 for taxable years ending on or after December 31,  
16 1988, dividends received or deemed received or paid or  
17 deemed paid under Sections 951 through 964 of the  
18 Internal Revenue Code and including, for taxable years  
19 ending on or after December 31, 2008, dividends  
20 received from a captive real estate investment trust,  
21 from any such corporation specified in clause (i) that  
22 would but for the provisions of Section 1504(b)(3) of  
23 the Internal Revenue Code be treated as a member of the  
24 affiliated group which includes the dividend  
25 recipient, exceed the amount of the modification  
26 provided under subparagraph (G) of paragraph (2) of

1           this subsection (b) which is related to such  
2           dividends. For taxable years ending on or after June  
3           30, 2021, (i) for purposes of this subparagraph, the  
4           term "dividend" does not include any amount treated as  
5           a dividend under Section 1248 of the Internal Revenue  
6           Code, and (ii) this subparagraph shall not apply to  
7           dividends for which a deduction is allowed under  
8           Section 245(a) of the Internal Revenue Code. This  
9           subparagraph (O) is exempt from the provisions of  
10          Section 250 of this Act;

11           (P) An amount equal to any contribution made to a  
12          job training project established pursuant to the Tax  
13          Increment Allocation Redevelopment Act;

14           (Q) An amount equal to the amount of the deduction  
15          used to compute the federal income tax credit for  
16          restoration of substantial amounts held under claim of  
17          right for the taxable year pursuant to Section 1341 of  
18          the Internal Revenue Code;

19           (R) On and after July 20, 1999, in the case of an  
20          attorney-in-fact with respect to whom an interinsurer  
21          or a reciprocal insurer has made the election under  
22          Section 835 of the Internal Revenue Code, 26 U.S.C.  
23          835, an amount equal to the excess, if any, of the  
24          amounts paid or incurred by that interinsurer or  
25          reciprocal insurer in the taxable year to the  
26          attorney-in-fact over the deduction allowed to that

1 interinsurer or reciprocal insurer with respect to the  
2 attorney-in-fact under Section 835(b) of the Internal  
3 Revenue Code for the taxable year; the provisions of  
4 this subparagraph are exempt from the provisions of  
5 Section 250;

6 (S) For taxable years ending on or after December  
7 31, 1997, in the case of a Subchapter S corporation, an  
8 amount equal to all amounts of income allocable to a  
9 shareholder subject to the Personal Property Tax  
10 Replacement Income Tax imposed by subsections (c) and  
11 (d) of Section 201 of this Act, including amounts  
12 allocable to organizations exempt from federal income  
13 tax by reason of Section 501(a) of the Internal  
14 Revenue Code. This subparagraph (S) is exempt from the  
15 provisions of Section 250;

16 (T) For taxable years 2001 and thereafter, for the  
17 taxable year in which the bonus depreciation deduction  
18 is taken on the taxpayer's federal income tax return  
19 under subsection (k) of Section 168 of the Internal  
20 Revenue Code and for each applicable taxable year  
21 thereafter, an amount equal to "x", where:

22 (1) "y" equals the amount of the depreciation  
23 deduction taken for the taxable year on the  
24 taxpayer's federal income tax return on property  
25 for which the bonus depreciation deduction was  
26 taken in any year under subsection (k) of Section

1 168 of the Internal Revenue Code, but not  
2 including the bonus depreciation deduction;

3 (2) for taxable years ending on or before  
4 December 31, 2005, "x" equals "y" multiplied by 30  
5 and then divided by 70 (or "y" multiplied by  
6 0.429); and

7 (3) for taxable years ending after December  
8 31, 2005:

9 (i) for property on which a bonus  
10 depreciation deduction of 30% of the adjusted  
11 basis was taken, "x" equals "y" multiplied by  
12 30 and then divided by 70 (or "y" multiplied  
13 by 0.429); ~~and~~

14 (ii) for property on which a bonus  
15 depreciation deduction of 50% of the adjusted  
16 basis was taken, "x" equals "y" multiplied by  
17 1.0; ~~and~~

18 (iii) for property on which a bonus  
19 depreciation deduction of 100% of the adjusted  
20 basis was taken in a taxable year ending on or  
21 after December 31, 2021, "x" equals the  
22 depreciation deduction that would be allowed  
23 on that property if the taxpayer had made the  
24 election under Section 168(k)(7) of the  
25 Internal Revenue Code to not claim bonus  
26 depreciation on that property; and

1                   (iv) for property on which a bonus  
2                   depreciation deduction of a percentage other  
3                   than 30%, 50% or 100% of the adjusted basis  
4                   was taken in a taxable year ending on or after  
5                   December 31, 2021, "x" equals "y" multiplied  
6                   by 100 times the percentage bonus depreciation  
7                   on the property (that is, 100(bonus%)) and  
8                   then divided by 100 times 1 minus the  
9                   percentage bonus depreciation on the property  
10                   (that is, 100(1-bonus%)).

11                   The aggregate amount deducted under this  
12                   subparagraph in all taxable years for any one piece of  
13                   property may not exceed the amount of the bonus  
14                   depreciation deduction taken on that property on the  
15                   taxpayer's federal income tax return under subsection  
16                   (k) of Section 168 of the Internal Revenue Code. This  
17                   subparagraph (T) is exempt from the provisions of  
18                   Section 250;

19                   (U) If the taxpayer sells, transfers, abandons, or  
20                   otherwise disposes of property for which the taxpayer  
21                   was required in any taxable year to make an addition  
22                   modification under subparagraph (E-10), then an amount  
23                   equal to that addition modification.

24                   If the taxpayer continues to own property through  
25                   the last day of the last tax year for which a  
26                   subtraction is allowed with respect to that property

1           under subparagraph (T) the taxpayer may claim a  
2           ~~depreciation deduction for federal income tax purposes~~  
3           and for which the taxpayer was required in any taxable  
4           year to make an addition modification under  
5           subparagraph (E-10), then an amount equal to that  
6           addition modification.

7           The taxpayer is allowed to take the deduction  
8           under this subparagraph only once with respect to any  
9           one piece of property.

10          This subparagraph (U) is exempt from the  
11          provisions of Section 250;

12          (V) The amount of: (i) any interest income (net of  
13          the deductions allocable thereto) taken into account  
14          for the taxable year with respect to a transaction  
15          with a taxpayer that is required to make an addition  
16          modification with respect to such transaction under  
17          Section        203(a)(2)(D-17),        203(b)(2)(E-12),  
18          203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed  
19          the amount of such addition modification, (ii) any  
20          income from intangible property (net of the deductions  
21          allocable thereto) taken into account for the taxable  
22          year with respect to a transaction with a taxpayer  
23          that is required to make an addition modification with  
24          respect to such transaction under Section  
25          203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or  
26          203(d)(2)(D-8), but not to exceed the amount of such

1 addition modification, and (iii) any insurance premium  
2 income (net of deductions allocable thereto) taken  
3 into account for the taxable year with respect to a  
4 transaction with a taxpayer that is required to make  
5 an addition modification with respect to such  
6 transaction under Section 203(a)(2)(D-19), Section  
7 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section  
8 203(d)(2)(D-9), but not to exceed the amount of that  
9 addition modification. This subparagraph (V) is exempt  
10 from the provisions of Section 250;

11 (W) An amount equal to the interest income taken  
12 into account for the taxable year (net of the  
13 deductions allocable thereto) with respect to  
14 transactions with (i) a foreign person who would be a  
15 member of the taxpayer's unitary business group but  
16 for the fact that the foreign person's business  
17 activity outside the United States is 80% or more of  
18 that person's total business activity and (ii) for  
19 taxable years ending on or after December 31, 2008, to  
20 a person who would be a member of the same unitary  
21 business group but for the fact that the person is  
22 prohibited under Section 1501(a)(27) from being  
23 included in the unitary business group because he or  
24 she is ordinarily required to apportion business  
25 income under different subsections of Section 304, but  
26 not to exceed the addition modification required to be

1           made for the same taxable year under Section  
2           203(b)(2)(E-12) for interest paid, accrued, or  
3           incurred, directly or indirectly, to the same person.  
4           This subparagraph (W) is exempt from the provisions of  
5           Section 250;

6           (X) An amount equal to the income from intangible  
7           property taken into account for the taxable year (net  
8           of the deductions allocable thereto) with respect to  
9           transactions with (i) a foreign person who would be a  
10          member of the taxpayer's unitary business group but  
11          for the fact that the foreign person's business  
12          activity outside the United States is 80% or more of  
13          that person's total business activity and (ii) for  
14          taxable years ending on or after December 31, 2008, to  
15          a person who would be a member of the same unitary  
16          business group but for the fact that the person is  
17          prohibited under Section 1501(a)(27) from being  
18          included in the unitary business group because he or  
19          she is ordinarily required to apportion business  
20          income under different subsections of Section 304, but  
21          not to exceed the addition modification required to be  
22          made for the same taxable year under Section  
23          203(b)(2)(E-13) for intangible expenses and costs  
24          paid, accrued, or incurred, directly or indirectly, to  
25          the same foreign person. This subparagraph (X) is  
26          exempt from the provisions of Section 250;



1           (Y) For taxable years ending on or after December  
2           31, 2011, in the case of a taxpayer who was required to  
3           add back any insurance premiums under Section  
4           203(b)(2)(E-14), such taxpayer may elect to subtract  
5           that part of a reimbursement received from the  
6           insurance company equal to the amount of the expense  
7           or loss (including expenses incurred by the insurance  
8           company) that would have been taken into account as a  
9           deduction for federal income tax purposes if the  
10          expense or loss had been uninsured. If a taxpayer  
11          makes the election provided for by this subparagraph  
12          (Y), the insurer to which the premiums were paid must  
13          add back to income the amount subtracted by the  
14          taxpayer pursuant to this subparagraph (Y). This  
15          subparagraph (Y) is exempt from the provisions of  
16          Section 250; and

17          (Z) The difference between the nondeductible  
18          controlled foreign corporation dividends under Section  
19          965(e)(3) of the Internal Revenue Code over the  
20          taxable income of the taxpayer, computed without  
21          regard to Section 965(e)(2)(A) of the Internal Revenue  
22          Code, and without regard to any net operating loss  
23          deduction. This subparagraph (Z) is exempt from the  
24          provisions of Section 250.

25          (3) Special rule. For purposes of paragraph (2)(A),  
26          "gross income" in the case of a life insurance company,

1 for tax years ending on and after December 31, 1994, and  
2 prior to December 31, 2011, shall mean the gross  
3 investment income for the taxable year and, for tax years  
4 ending on or after December 31, 2011, shall mean all  
5 amounts included in life insurance gross income under  
6 Section 803(a) (3) of the Internal Revenue Code.

7 (c) Trusts and estates.

8 (1) In general. In the case of a trust or estate, base  
9 income means an amount equal to the taxpayer's taxable  
10 income for the taxable year as modified by paragraph (2).

11 (2) Modifications. Subject to the provisions of  
12 paragraph (3), the taxable income referred to in paragraph  
13 (1) shall be modified by adding thereto the sum of the  
14 following amounts:

15 (A) An amount equal to all amounts paid or accrued  
16 to the taxpayer as interest or dividends during the  
17 taxable year to the extent excluded from gross income  
18 in the computation of taxable income;

19 (B) In the case of (i) an estate, \$600; (ii) a  
20 trust which, under its governing instrument, is  
21 required to distribute all of its income currently,  
22 \$300; and (iii) any other trust, \$100, but in each such  
23 case, only to the extent such amount was deducted in  
24 the computation of taxable income;

25 (C) An amount equal to the amount of tax imposed by

1           this Act to the extent deducted from gross income in  
2           the computation of taxable income for the taxable  
3           year;

4           (D) The amount of any net operating loss deduction  
5           taken in arriving at taxable income, other than a net  
6           operating loss carried forward from a taxable year  
7           ending prior to December 31, 1986;

8           (E) For taxable years in which a net operating  
9           loss carryback or carryforward from a taxable year  
10          ending prior to December 31, 1986 is an element of  
11          taxable income under paragraph (1) of subsection (e)  
12          or subparagraph (E) of paragraph (2) of subsection  
13          (e), the amount by which addition modifications other  
14          than those provided by this subparagraph (E) exceeded  
15          subtraction modifications in such taxable year, with  
16          the following limitations applied in the order that  
17          they are listed:

18                 (i) the addition modification relating to the  
19                 net operating loss carried back or forward to the  
20                 taxable year from any taxable year ending prior to  
21                 December 31, 1986 shall be reduced by the amount  
22                 of addition modification under this subparagraph  
23                 (E) which related to that net operating loss and  
24                 which was taken into account in calculating the  
25                 base income of an earlier taxable year, and

26                 (ii) the addition modification relating to the

1 net operating loss carried back or forward to the  
2 taxable year from any taxable year ending prior to  
3 December 31, 1986 shall not exceed the amount of  
4 such carryback or carryforward;

5 For taxable years in which there is a net  
6 operating loss carryback or carryforward from more  
7 than one other taxable year ending prior to December  
8 31, 1986, the addition modification provided in this  
9 subparagraph (E) shall be the sum of the amounts  
10 computed independently under the preceding provisions  
11 of this subparagraph (E) for each such taxable year;

12 (F) For taxable years ending on or after January  
13 1, 1989, an amount equal to the tax deducted pursuant  
14 to Section 164 of the Internal Revenue Code if the  
15 trust or estate is claiming the same tax for purposes  
16 of the Illinois foreign tax credit under Section 601  
17 of this Act;

18 (G) An amount equal to the amount of the capital  
19 gain deduction allowable under the Internal Revenue  
20 Code, to the extent deducted from gross income in the  
21 computation of taxable income;

22 (G-5) For taxable years ending after December 31,  
23 1997, an amount equal to any eligible remediation  
24 costs that the trust or estate deducted in computing  
25 adjusted gross income and for which the trust or  
26 estate claims a credit under subsection (1) of Section

1           201;

2           (G-10) For taxable years 2001 and thereafter, an  
3 amount equal to the bonus depreciation deduction taken  
4 on the taxpayer's federal income tax return for the  
5 taxable year under subsection (k) of Section 168 of  
6 the Internal Revenue Code; and

7           (G-11) If the taxpayer sells, transfers, abandons,  
8 or otherwise disposes of property for which the  
9 taxpayer was required in any taxable year to make an  
10 addition modification under subparagraph (G-10), then  
11 an amount equal to the aggregate amount of the  
12 deductions taken in all taxable years under  
13 subparagraph (R) with respect to that property.

14           If the taxpayer continues to own property through  
15 the last day of the last tax year for which a  
16 subtraction is allowed with respect to that property  
17 under subparagraph (R) ~~the taxpayer may claim a~~  
18 ~~depreciation deduction for federal income tax purposes~~  
19 and for which the taxpayer was allowed in any taxable  
20 year to make a subtraction modification under  
21 subparagraph (R), then an amount equal to that  
22 subtraction modification.

23           The taxpayer is required to make the addition  
24 modification under this subparagraph only once with  
25 respect to any one piece of property;

26           (G-12) An amount equal to the amount otherwise

1 allowed as a deduction in computing base income for  
2 interest paid, accrued, or incurred, directly or  
3 indirectly, (i) for taxable years ending on or after  
4 December 31, 2004, to a foreign person who would be a  
5 member of the same unitary business group but for the  
6 fact that the foreign person's business activity  
7 outside the United States is 80% or more of the foreign  
8 person's total business activity and (ii) for taxable  
9 years ending on or after December 31, 2008, to a person  
10 who would be a member of the same unitary business  
11 group but for the fact that the person is prohibited  
12 under Section 1501(a)(27) from being included in the  
13 unitary business group because he or she is ordinarily  
14 required to apportion business income under different  
15 subsections of Section 304. The addition modification  
16 required by this subparagraph shall be reduced to the  
17 extent that dividends were included in base income of  
18 the unitary group for the same taxable year and  
19 received by the taxpayer or by a member of the  
20 taxpayer's unitary business group (including amounts  
21 included in gross income pursuant to Sections 951  
22 through 964 of the Internal Revenue Code and amounts  
23 included in gross income under Section 78 of the  
24 Internal Revenue Code) with respect to the stock of  
25 the same person to whom the interest was paid,  
26 accrued, or incurred.

1 This paragraph shall not apply to the following:

2 (i) an item of interest paid, accrued, or  
3 incurred, directly or indirectly, to a person who  
4 is subject in a foreign country or state, other  
5 than a state which requires mandatory unitary  
6 reporting, to a tax on or measured by net income  
7 with respect to such interest; or

8 (ii) an item of interest paid, accrued, or  
9 incurred, directly or indirectly, to a person if  
10 the taxpayer can establish, based on a  
11 preponderance of the evidence, both of the  
12 following:

13 (a) the person, during the same taxable  
14 year, paid, accrued, or incurred, the interest  
15 to a person that is not a related member, and

16 (b) the transaction giving rise to the  
17 interest expense between the taxpayer and the  
18 person did not have as a principal purpose the  
19 avoidance of Illinois income tax, and is paid  
20 pursuant to a contract or agreement that  
21 reflects an arm's-length interest rate and  
22 terms; or

23 (iii) the taxpayer can establish, based on  
24 clear and convincing evidence, that the interest  
25 paid, accrued, or incurred relates to a contract  
26 or agreement entered into at arm's-length rates

1           and terms and the principal purpose for the  
2           payment is not federal or Illinois tax avoidance;  
3           or

4                   (iv) an item of interest paid, accrued, or  
5           incurred, directly or indirectly, to a person if  
6           the taxpayer establishes by clear and convincing  
7           evidence that the adjustments are unreasonable; or  
8           if the taxpayer and the Director agree in writing  
9           to the application or use of an alternative method  
10          of apportionment under Section 304(f).

11           Nothing in this subsection shall preclude the  
12          Director from making any other adjustment  
13          otherwise allowed under Section 404 of this Act  
14          for any tax year beginning after the effective  
15          date of this amendment provided such adjustment is  
16          made pursuant to regulation adopted by the  
17          Department and such regulations provide methods  
18          and standards by which the Department will utilize  
19          its authority under Section 404 of this Act;

20           (G-13) An amount equal to the amount of intangible  
21          expenses and costs otherwise allowed as a deduction in  
22          computing base income, and that were paid, accrued, or  
23          incurred, directly or indirectly, (i) for taxable  
24          years ending on or after December 31, 2004, to a  
25          foreign person who would be a member of the same  
26          unitary business group but for the fact that the



1 foreign person's business activity outside the United  
2 States is 80% or more of that person's total business  
3 activity and (ii) for taxable years ending on or after  
4 December 31, 2008, to a person who would be a member of  
5 the same unitary business group but for the fact that  
6 the person is prohibited under Section 1501(a)(27)  
7 from being included in the unitary business group  
8 because he or she is ordinarily required to apportion  
9 business income under different subsections of Section  
10 304. The addition modification required by this  
11 subparagraph shall be reduced to the extent that  
12 dividends were included in base income of the unitary  
13 group for the same taxable year and received by the  
14 taxpayer or by a member of the taxpayer's unitary  
15 business group (including amounts included in gross  
16 income pursuant to Sections 951 through 964 of the  
17 Internal Revenue Code and amounts included in gross  
18 income under Section 78 of the Internal Revenue Code)  
19 with respect to the stock of the same person to whom  
20 the intangible expenses and costs were directly or  
21 indirectly paid, incurred, or accrued. The preceding  
22 sentence shall not apply to the extent that the same  
23 dividends caused a reduction to the addition  
24 modification required under Section 203(c)(2)(G-12) of  
25 this Act. As used in this subparagraph, the term  
26 "intangible expenses and costs" includes: (1)

1 expenses, losses, and costs for or related to the  
2 direct or indirect acquisition, use, maintenance or  
3 management, ownership, sale, exchange, or any other  
4 disposition of intangible property; (2) losses  
5 incurred, directly or indirectly, from factoring  
6 transactions or discounting transactions; (3) royalty,  
7 patent, technical, and copyright fees; (4) licensing  
8 fees; and (5) other similar expenses and costs. For  
9 purposes of this subparagraph, "intangible property"  
10 includes patents, patent applications, trade names,  
11 trademarks, service marks, copyrights, mask works,  
12 trade secrets, and similar types of intangible assets.

13 This paragraph shall not apply to the following:

14 (i) any item of intangible expenses or costs  
15 paid, accrued, or incurred, directly or  
16 indirectly, from a transaction with a person who  
17 is subject in a foreign country or state, other  
18 than a state which requires mandatory unitary  
19 reporting, to a tax on or measured by net income  
20 with respect to such item; or

21 (ii) any item of intangible expense or cost  
22 paid, accrued, or incurred, directly or  
23 indirectly, if the taxpayer can establish, based  
24 on a preponderance of the evidence, both of the  
25 following:

26 (a) the person during the same taxable

1 year paid, accrued, or incurred, the  
2 intangible expense or cost to a person that is  
3 not a related member, and

4 (b) the transaction giving rise to the  
5 intangible expense or cost between the  
6 taxpayer and the person did not have as a  
7 principal purpose the avoidance of Illinois  
8 income tax, and is paid pursuant to a contract  
9 or agreement that reflects arm's-length terms;  
10 or

11 (iii) any item of intangible expense or cost  
12 paid, accrued, or incurred, directly or  
13 indirectly, from a transaction with a person if  
14 the taxpayer establishes by clear and convincing  
15 evidence, that the adjustments are unreasonable;  
16 or if the taxpayer and the Director agree in  
17 writing to the application or use of an  
18 alternative method of apportionment under Section  
19 304(f);

20 Nothing in this subsection shall preclude the  
21 Director from making any other adjustment  
22 otherwise allowed under Section 404 of this Act  
23 for any tax year beginning after the effective  
24 date of this amendment provided such adjustment is  
25 made pursuant to regulation adopted by the  
26 Department and such regulations provide methods

1           and standards by which the Department will utilize  
2           its authority under Section 404 of this Act;

3           (G-14) For taxable years ending on or after  
4           December 31, 2008, an amount equal to the amount of  
5           insurance premium expenses and costs otherwise allowed  
6           as a deduction in computing base income, and that were  
7           paid, accrued, or incurred, directly or indirectly, to  
8           a person who would be a member of the same unitary  
9           business group but for the fact that the person is  
10          prohibited under Section 1501(a)(27) from being  
11          included in the unitary business group because he or  
12          she is ordinarily required to apportion business  
13          income under different subsections of Section 304. The  
14          addition modification required by this subparagraph  
15          shall be reduced to the extent that dividends were  
16          included in base income of the unitary group for the  
17          same taxable year and received by the taxpayer or by a  
18          member of the taxpayer's unitary business group  
19          (including amounts included in gross income under  
20          Sections 951 through 964 of the Internal Revenue Code  
21          and amounts included in gross income under Section 78  
22          of the Internal Revenue Code) with respect to the  
23          stock of the same person to whom the premiums and costs  
24          were directly or indirectly paid, incurred, or  
25          accrued. The preceding sentence does not apply to the  
26          extent that the same dividends caused a reduction to

1 the addition modification required under Section  
2 203(c)(2)(G-12) or Section 203(c)(2)(G-13) of this  
3 Act;

4 (G-15) An amount equal to the credit allowable to  
5 the taxpayer under Section 218(a) of this Act,  
6 determined without regard to Section 218(c) of this  
7 Act;

8 (G-16) For taxable years ending on or after  
9 December 31, 2017, an amount equal to the deduction  
10 allowed under Section 199 of the Internal Revenue Code  
11 for the taxable year;

12 and by deducting from the total so obtained the sum of the  
13 following amounts:

14 (H) An amount equal to all amounts included in  
15 such total pursuant to the provisions of Sections  
16 402(a), 402(c), 403(a), 403(b), 406(a), 407(a) and 408  
17 of the Internal Revenue Code or included in such total  
18 as distributions under the provisions of any  
19 retirement or disability plan for employees of any  
20 governmental agency or unit, or retirement payments to  
21 retired partners, which payments are excluded in  
22 computing net earnings from self employment by Section  
23 1402 of the Internal Revenue Code and regulations  
24 adopted pursuant thereto;

25 (I) The valuation limitation amount;

26 (J) An amount equal to the amount of any tax

1 imposed by this Act which was refunded to the taxpayer  
2 and included in such total for the taxable year;

3 (K) An amount equal to all amounts included in  
4 taxable income as modified by subparagraphs (A), (B),  
5 (C), (D), (E), (F) and (G) which are exempt from  
6 taxation by this State either by reason of its  
7 statutes or Constitution or by reason of the  
8 Constitution, treaties or statutes of the United  
9 States; provided that, in the case of any statute of  
10 this State that exempts income derived from bonds or  
11 other obligations from the tax imposed under this Act,  
12 the amount exempted shall be the interest net of bond  
13 premium amortization;

14 (L) With the exception of any amounts subtracted  
15 under subparagraph (K), an amount equal to the sum of  
16 all amounts disallowed as deductions by (i) Sections  
17 171(a)(2) and 265(a)(2) of the Internal Revenue Code,  
18 and all amounts of expenses allocable to interest and  
19 disallowed as deductions by Section 265(a)(1) of the  
20 Internal Revenue Code; and (ii) for taxable years  
21 ending on or after August 13, 1999, Sections  
22 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the  
23 Internal Revenue Code, plus, (iii) for taxable years  
24 ending on or after December 31, 2011, Section  
25 45G(e)(3) of the Internal Revenue Code and, for  
26 taxable years ending on or after December 31, 2008,

1 any amount included in gross income under Section 87  
2 of the Internal Revenue Code; the provisions of this  
3 subparagraph are exempt from the provisions of Section  
4 250;

5 (M) An amount equal to those dividends included in  
6 such total which were paid by a corporation which  
7 conducts business operations in a River Edge  
8 Redevelopment Zone or zones created under the River  
9 Edge Redevelopment Zone Act and conducts substantially  
10 all of its operations in a River Edge Redevelopment  
11 Zone or zones. This subparagraph (M) is exempt from  
12 the provisions of Section 250;

13 (N) An amount equal to any contribution made to a  
14 job training project established pursuant to the Tax  
15 Increment Allocation Redevelopment Act;

16 (O) An amount equal to those dividends included in  
17 such total that were paid by a corporation that  
18 conducts business operations in a federally designated  
19 Foreign Trade Zone or Sub-Zone and that is designated  
20 a High Impact Business located in Illinois; provided  
21 that dividends eligible for the deduction provided in  
22 subparagraph (M) of paragraph (2) of this subsection  
23 shall not be eligible for the deduction provided under  
24 this subparagraph (O);

25 (P) An amount equal to the amount of the deduction  
26 used to compute the federal income tax credit for

1 restoration of substantial amounts held under claim of  
2 right for the taxable year pursuant to Section 1341 of  
3 the Internal Revenue Code;

4 (Q) For taxable year 1999 and thereafter, an  
5 amount equal to the amount of any (i) distributions,  
6 to the extent includible in gross income for federal  
7 income tax purposes, made to the taxpayer because of  
8 his or her status as a victim of persecution for racial  
9 or religious reasons by Nazi Germany or any other Axis  
10 regime or as an heir of the victim and (ii) items of  
11 income, to the extent includible in gross income for  
12 federal income tax purposes, attributable to, derived  
13 from or in any way related to assets stolen from,  
14 hidden from, or otherwise lost to a victim of  
15 persecution for racial or religious reasons by Nazi  
16 Germany or any other Axis regime immediately prior to,  
17 during, and immediately after World War II, including,  
18 but not limited to, interest on the proceeds  
19 receivable as insurance under policies issued to a  
20 victim of persecution for racial or religious reasons  
21 by Nazi Germany or any other Axis regime by European  
22 insurance companies immediately prior to and during  
23 World War II; provided, however, this subtraction from  
24 federal adjusted gross income does not apply to assets  
25 acquired with such assets or with the proceeds from  
26 the sale of such assets; provided, further, this



1 paragraph shall only apply to a taxpayer who was the  
2 first recipient of such assets after their recovery  
3 and who is a victim of persecution for racial or  
4 religious reasons by Nazi Germany or any other Axis  
5 regime or as an heir of the victim. The amount of and  
6 the eligibility for any public assistance, benefit, or  
7 similar entitlement is not affected by the inclusion  
8 of items (i) and (ii) of this paragraph in gross income  
9 for federal income tax purposes. This paragraph is  
10 exempt from the provisions of Section 250;

11 (R) For taxable years 2001 and thereafter, for the  
12 taxable year in which the bonus depreciation deduction  
13 is taken on the taxpayer's federal income tax return  
14 under subsection (k) of Section 168 of the Internal  
15 Revenue Code and for each applicable taxable year  
16 thereafter, an amount equal to "x", where:

17 (1) "y" equals the amount of the depreciation  
18 deduction taken for the taxable year on the  
19 taxpayer's federal income tax return on property  
20 for which the bonus depreciation deduction was  
21 taken in any year under subsection (k) of Section  
22 168 of the Internal Revenue Code, but not  
23 including the bonus depreciation deduction;

24 (2) for taxable years ending on or before  
25 December 31, 2005, "x" equals "y" multiplied by 30  
26 and then divided by 70 (or "y" multiplied by

1 0.429); and

2 (3) for taxable years ending after December  
3 31, 2005:

4 (i) for property on which a bonus  
5 depreciation deduction of 30% of the adjusted  
6 basis was taken, "x" equals "y" multiplied by  
7 30 and then divided by 70 (or "y" multiplied  
8 by 0.429); ~~and~~

9 (ii) for property on which a bonus  
10 depreciation deduction of 50% of the adjusted  
11 basis was taken, "x" equals "y" multiplied by  
12 1.0; ~~and~~

13 (iii) for property on which a bonus  
14 depreciation deduction of 100% of the adjusted  
15 basis was taken in a taxable year ending on or  
16 after December 31, 2021, "x" equals the  
17 depreciation deduction that would be allowed  
18 on that property if the taxpayer had made the  
19 election under Section 168(k)(7) of the  
20 Internal Revenue Code to not claim bonus  
21 depreciation on that property; and

22 (iv) for property on which a bonus  
23 depreciation deduction of a percentage other  
24 than 30%, 50% or 100% of the adjusted basis  
25 was taken in a taxable year ending on or after  
26 December 31, 2021, "x" equals "y" multiplied

1           by 100 times the percentage bonus depreciation  
2           on the property (that is, 100(bonus%)) and  
3           then divided by 100 times 1 minus the  
4           percentage bonus depreciation on the property  
5           (that is, 100(1-bonus%)).

6           The aggregate amount deducted under this  
7           subparagraph in all taxable years for any one piece of  
8           property may not exceed the amount of the bonus  
9           depreciation deduction taken on that property on the  
10          taxpayer's federal income tax return under subsection  
11          (k) of Section 168 of the Internal Revenue Code. This  
12          subparagraph (R) is exempt from the provisions of  
13          Section 250;

14          (S) If the taxpayer sells, transfers, abandons, or  
15          otherwise disposes of property for which the taxpayer  
16          was required in any taxable year to make an addition  
17          modification under subparagraph (G-10), then an amount  
18          equal to that addition modification.

19          If the taxpayer continues to own property through  
20          the last day of the last tax year for which a  
21          subtraction is allowed with respect to that property  
22          under subparagraph (R) the taxpayer may claim a  
23          ~~depreciation deduction for federal income tax purposes~~  
24          and for which the taxpayer was required in any taxable  
25          year to make an addition modification under  
26          subparagraph (G-10), then an amount equal to that

1 addition modification.

2 The taxpayer is allowed to take the deduction  
3 under this subparagraph only once with respect to any  
4 one piece of property.

5 This subparagraph (S) is exempt from the  
6 provisions of Section 250;

7 (T) The amount of (i) any interest income (net of  
8 the deductions allocable thereto) taken into account  
9 for the taxable year with respect to a transaction  
10 with a taxpayer that is required to make an addition  
11 modification with respect to such transaction under  
12 Section 203(a)(2)(D-17), 203(b)(2)(E-12),  
13 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed  
14 the amount of such addition modification and (ii) any  
15 income from intangible property (net of the deductions  
16 allocable thereto) taken into account for the taxable  
17 year with respect to a transaction with a taxpayer  
18 that is required to make an addition modification with  
19 respect to such transaction under Section  
20 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or  
21 203(d)(2)(D-8), but not to exceed the amount of such  
22 addition modification. This subparagraph (T) is exempt  
23 from the provisions of Section 250;

24 (U) An amount equal to the interest income taken  
25 into account for the taxable year (net of the  
26 deductions allocable thereto) with respect to

1 transactions with (i) a foreign person who would be a  
2 member of the taxpayer's unitary business group but  
3 for the fact the foreign person's business activity  
4 outside the United States is 80% or more of that  
5 person's total business activity and (ii) for taxable  
6 years ending on or after December 31, 2008, to a person  
7 who would be a member of the same unitary business  
8 group but for the fact that the person is prohibited  
9 under Section 1501(a)(27) from being included in the  
10 unitary business group because he or she is ordinarily  
11 required to apportion business income under different  
12 subsections of Section 304, but not to exceed the  
13 addition modification required to be made for the same  
14 taxable year under Section 203(c)(2)(G-12) for  
15 interest paid, accrued, or incurred, directly or  
16 indirectly, to the same person. This subparagraph (U)  
17 is exempt from the provisions of Section 250;

18 (V) An amount equal to the income from intangible  
19 property taken into account for the taxable year (net  
20 of the deductions allocable thereto) with respect to  
21 transactions with (i) a foreign person who would be a  
22 member of the taxpayer's unitary business group but  
23 for the fact that the foreign person's business  
24 activity outside the United States is 80% or more of  
25 that person's total business activity and (ii) for  
26 taxable years ending on or after December 31, 2008, to

1 a person who would be a member of the same unitary  
2 business group but for the fact that the person is  
3 prohibited under Section 1501(a)(27) from being  
4 included in the unitary business group because he or  
5 she is ordinarily required to apportion business  
6 income under different subsections of Section 304, but  
7 not to exceed the addition modification required to be  
8 made for the same taxable year under Section  
9 203(c)(2)(G-13) for intangible expenses and costs  
10 paid, accrued, or incurred, directly or indirectly, to  
11 the same foreign person. This subparagraph (V) is  
12 exempt from the provisions of Section 250;

13 (W) in the case of an estate, an amount equal to  
14 all amounts included in such total pursuant to the  
15 provisions of Section 111 of the Internal Revenue Code  
16 as a recovery of items previously deducted by the  
17 decedent from adjusted gross income in the computation  
18 of taxable income. This subparagraph (W) is exempt  
19 from Section 250;

20 (X) an amount equal to the refund included in such  
21 total of any tax deducted for federal income tax  
22 purposes, to the extent that deduction was added back  
23 under subparagraph (F). This subparagraph (X) is  
24 exempt from the provisions of Section 250;

25 (Y) For taxable years ending on or after December  
26 31, 2011, in the case of a taxpayer who was required to

1 add back any insurance premiums under Section  
2 203(c)(2)(G-14), such taxpayer may elect to subtract  
3 that part of a reimbursement received from the  
4 insurance company equal to the amount of the expense  
5 or loss (including expenses incurred by the insurance  
6 company) that would have been taken into account as a  
7 deduction for federal income tax purposes if the  
8 expense or loss had been uninsured. If a taxpayer  
9 makes the election provided for by this subparagraph  
10 (Y), the insurer to which the premiums were paid must  
11 add back to income the amount subtracted by the  
12 taxpayer pursuant to this subparagraph (Y). This  
13 subparagraph (Y) is exempt from the provisions of  
14 Section 250; and

15 (Z) For taxable years beginning after December 31,  
16 2018 and before January 1, 2026, the amount of excess  
17 business loss of the taxpayer disallowed as a  
18 deduction by Section 461(l)(1)(B) of the Internal  
19 Revenue Code.

20 (3) Limitation. The amount of any modification  
21 otherwise required under this subsection shall, under  
22 regulations prescribed by the Department, be adjusted by  
23 any amounts included therein which were properly paid,  
24 credited, or required to be distributed, or permanently  
25 set aside for charitable purposes pursuant to Internal  
26 Revenue Code Section 642(c) during the taxable year.

1 (d) Partnerships.

2 (1) In general. In the case of a partnership, base  
3 income means an amount equal to the taxpayer's taxable  
4 income for the taxable year as modified by paragraph (2).

5 (2) Modifications. The taxable income referred to in  
6 paragraph (1) shall be modified by adding thereto the sum  
7 of the following amounts:

8 (A) An amount equal to all amounts paid or accrued  
9 to the taxpayer as interest or dividends during the  
10 taxable year to the extent excluded from gross income  
11 in the computation of taxable income;

12 (B) An amount equal to the amount of tax imposed by  
13 this Act to the extent deducted from gross income for  
14 the taxable year;

15 (C) The amount of deductions allowed to the  
16 partnership pursuant to Section 707 (c) of the  
17 Internal Revenue Code in calculating its taxable  
18 income;

19 (D) An amount equal to the amount of the capital  
20 gain deduction allowable under the Internal Revenue  
21 Code, to the extent deducted from gross income in the  
22 computation of taxable income;

23 (D-5) For taxable years 2001 and thereafter, an  
24 amount equal to the bonus depreciation deduction taken  
25 on the taxpayer's federal income tax return for the



1 taxable year under subsection (k) of Section 168 of  
2 the Internal Revenue Code;

3 (D-6) If the taxpayer sells, transfers, abandons,  
4 or otherwise disposes of property for which the  
5 taxpayer was required in any taxable year to make an  
6 addition modification under subparagraph (D-5), then  
7 an amount equal to the aggregate amount of the  
8 deductions taken in all taxable years under  
9 subparagraph (O) with respect to that property.

10 If the taxpayer continues to own property through  
11 the last day of the last tax year for which a  
12 subtraction is allowed with respect to that property  
13 under subparagraph (O) ~~the taxpayer may claim a~~  
14 ~~depreciation deduction for federal income tax purposes~~  
15 and for which the taxpayer was allowed in any taxable  
16 year to make a subtraction modification under  
17 subparagraph (O), then an amount equal to that  
18 subtraction modification.

19 The taxpayer is required to make the addition  
20 modification under this subparagraph only once with  
21 respect to any one piece of property;

22 (D-7) An amount equal to the amount otherwise  
23 allowed as a deduction in computing base income for  
24 interest paid, accrued, or incurred, directly or  
25 indirectly, (i) for taxable years ending on or after  
26 December 31, 2004, to a foreign person who would be a

1 member of the same unitary business group but for the  
2 fact the foreign person's business activity outside  
3 the United States is 80% or more of the foreign  
4 person's total business activity and (ii) for taxable  
5 years ending on or after December 31, 2008, to a person  
6 who would be a member of the same unitary business  
7 group but for the fact that the person is prohibited  
8 under Section 1501(a)(27) from being included in the  
9 unitary business group because he or she is ordinarily  
10 required to apportion business income under different  
11 subsections of Section 304. The addition modification  
12 required by this subparagraph shall be reduced to the  
13 extent that dividends were included in base income of  
14 the unitary group for the same taxable year and  
15 received by the taxpayer or by a member of the  
16 taxpayer's unitary business group (including amounts  
17 included in gross income pursuant to Sections 951  
18 through 964 of the Internal Revenue Code and amounts  
19 included in gross income under Section 78 of the  
20 Internal Revenue Code) with respect to the stock of  
21 the same person to whom the interest was paid,  
22 accrued, or incurred.

23 This paragraph shall not apply to the following:

24 (i) an item of interest paid, accrued, or  
25 incurred, directly or indirectly, to a person who  
26 is subject in a foreign country or state, other

1 than a state which requires mandatory unitary  
2 reporting, to a tax on or measured by net income  
3 with respect to such interest; or

4 (ii) an item of interest paid, accrued, or  
5 incurred, directly or indirectly, to a person if  
6 the taxpayer can establish, based on a  
7 preponderance of the evidence, both of the  
8 following:

9 (a) the person, during the same taxable  
10 year, paid, accrued, or incurred, the interest  
11 to a person that is not a related member, and

12 (b) the transaction giving rise to the  
13 interest expense between the taxpayer and the  
14 person did not have as a principal purpose the  
15 avoidance of Illinois income tax, and is paid  
16 pursuant to a contract or agreement that  
17 reflects an arm's-length interest rate and  
18 terms; or

19 (iii) the taxpayer can establish, based on  
20 clear and convincing evidence, that the interest  
21 paid, accrued, or incurred relates to a contract  
22 or agreement entered into at arm's-length rates  
23 and terms and the principal purpose for the  
24 payment is not federal or Illinois tax avoidance;  
25 or

26 (iv) an item of interest paid, accrued, or

1           incurred, directly or indirectly, to a person if  
2           the taxpayer establishes by clear and convincing  
3           evidence that the adjustments are unreasonable; or  
4           if the taxpayer and the Director agree in writing  
5           to the application or use of an alternative method  
6           of apportionment under Section 304(f).

7           Nothing in this subsection shall preclude the  
8           Director from making any other adjustment  
9           otherwise allowed under Section 404 of this Act  
10          for any tax year beginning after the effective  
11          date of this amendment provided such adjustment is  
12          made pursuant to regulation adopted by the  
13          Department and such regulations provide methods  
14          and standards by which the Department will utilize  
15          its authority under Section 404 of this Act; and

16          (D-8) An amount equal to the amount of intangible  
17          expenses and costs otherwise allowed as a deduction in  
18          computing base income, and that were paid, accrued, or  
19          incurred, directly or indirectly, (i) for taxable  
20          years ending on or after December 31, 2004, to a  
21          foreign person who would be a member of the same  
22          unitary business group but for the fact that the  
23          foreign person's business activity outside the United  
24          States is 80% or more of that person's total business  
25          activity and (ii) for taxable years ending on or after  
26          December 31, 2008, to a person who would be a member of

1 the same unitary business group but for the fact that  
2 the person is prohibited under Section 1501(a)(27)  
3 from being included in the unitary business group  
4 because he or she is ordinarily required to apportion  
5 business income under different subsections of Section  
6 304. The addition modification required by this  
7 subparagraph shall be reduced to the extent that  
8 dividends were included in base income of the unitary  
9 group for the same taxable year and received by the  
10 taxpayer or by a member of the taxpayer's unitary  
11 business group (including amounts included in gross  
12 income pursuant to Sections 951 through 964 of the  
13 Internal Revenue Code and amounts included in gross  
14 income under Section 78 of the Internal Revenue Code)  
15 with respect to the stock of the same person to whom  
16 the intangible expenses and costs were directly or  
17 indirectly paid, incurred or accrued. The preceding  
18 sentence shall not apply to the extent that the same  
19 dividends caused a reduction to the addition  
20 modification required under Section 203(d)(2)(D-7) of  
21 this Act. As used in this subparagraph, the term  
22 "intangible expenses and costs" includes (1) expenses,  
23 losses, and costs for, or related to, the direct or  
24 indirect acquisition, use, maintenance or management,  
25 ownership, sale, exchange, or any other disposition of  
26 intangible property; (2) losses incurred, directly or

1 indirectly, from factoring transactions or discounting  
2 transactions; (3) royalty, patent, technical, and  
3 copyright fees; (4) licensing fees; and (5) other  
4 similar expenses and costs. For purposes of this  
5 subparagraph, "intangible property" includes patents,  
6 patent applications, trade names, trademarks, service  
7 marks, copyrights, mask works, trade secrets, and  
8 similar types of intangible assets;

9 This paragraph shall not apply to the following:

10 (i) any item of intangible expenses or costs  
11 paid, accrued, or incurred, directly or  
12 indirectly, from a transaction with a person who  
13 is subject in a foreign country or state, other  
14 than a state which requires mandatory unitary  
15 reporting, to a tax on or measured by net income  
16 with respect to such item; or

17 (ii) any item of intangible expense or cost  
18 paid, accrued, or incurred, directly or  
19 indirectly, if the taxpayer can establish, based  
20 on a preponderance of the evidence, both of the  
21 following:

22 (a) the person during the same taxable  
23 year paid, accrued, or incurred, the  
24 intangible expense or cost to a person that is  
25 not a related member, and

26 (b) the transaction giving rise to the

1           intangible expense or cost between the  
2           taxpayer and the person did not have as a  
3           principal purpose the avoidance of Illinois  
4           income tax, and is paid pursuant to a contract  
5           or agreement that reflects arm's-length terms;  
6           or

7           (iii) any item of intangible expense or cost  
8           paid, accrued, or incurred, directly or  
9           indirectly, from a transaction with a person if  
10          the taxpayer establishes by clear and convincing  
11          evidence, that the adjustments are unreasonable;  
12          or if the taxpayer and the Director agree in  
13          writing to the application or use of an  
14          alternative method of apportionment under Section  
15          304(f);

16          Nothing in this subsection shall preclude the  
17          Director from making any other adjustment  
18          otherwise allowed under Section 404 of this Act  
19          for any tax year beginning after the effective  
20          date of this amendment provided such adjustment is  
21          made pursuant to regulation adopted by the  
22          Department and such regulations provide methods  
23          and standards by which the Department will utilize  
24          its authority under Section 404 of this Act;

25          (D-9) For taxable years ending on or after  
26          December 31, 2008, an amount equal to the amount of

1 insurance premium expenses and costs otherwise allowed  
2 as a deduction in computing base income, and that were  
3 paid, accrued, or incurred, directly or indirectly, to  
4 a person who would be a member of the same unitary  
5 business group but for the fact that the person is  
6 prohibited under Section 1501(a)(27) from being  
7 included in the unitary business group because he or  
8 she is ordinarily required to apportion business  
9 income under different subsections of Section 304. The  
10 addition modification required by this subparagraph  
11 shall be reduced to the extent that dividends were  
12 included in base income of the unitary group for the  
13 same taxable year and received by the taxpayer or by a  
14 member of the taxpayer's unitary business group  
15 (including amounts included in gross income under  
16 Sections 951 through 964 of the Internal Revenue Code  
17 and amounts included in gross income under Section 78  
18 of the Internal Revenue Code) with respect to the  
19 stock of the same person to whom the premiums and costs  
20 were directly or indirectly paid, incurred, or  
21 accrued. The preceding sentence does not apply to the  
22 extent that the same dividends caused a reduction to  
23 the addition modification required under Section  
24 203(d)(2)(D-7) or Section 203(d)(2)(D-8) of this Act;  
25 (D-10) An amount equal to the credit allowable to  
26 the taxpayer under Section 218(a) of this Act,



1           determined without regard to Section 218(c) of this  
2           Act;

3           (D-11) For taxable years ending on or after  
4           December 31, 2017, an amount equal to the deduction  
5           allowed under Section 199 of the Internal Revenue Code  
6           for the taxable year;

7           and by deducting from the total so obtained the following  
8           amounts:

9           (E) The valuation limitation amount;

10           (F) An amount equal to the amount of any tax  
11           imposed by this Act which was refunded to the taxpayer  
12           and included in such total for the taxable year;

13           (G) An amount equal to all amounts included in  
14           taxable income as modified by subparagraphs (A), (B),  
15           (C) and (D) which are exempt from taxation by this  
16           State either by reason of its statutes or Constitution  
17           or by reason of the Constitution, treaties or statutes  
18           of the United States; provided that, in the case of any  
19           statute of this State that exempts income derived from  
20           bonds or other obligations from the tax imposed under  
21           this Act, the amount exempted shall be the interest  
22           net of bond premium amortization;

23           (H) Any income of the partnership which  
24           constitutes personal service income as defined in  
25           Section 1348(b)(1) of the Internal Revenue Code (as in  
26           effect December 31, 1981) or a reasonable allowance

1           for compensation paid or accrued for services rendered  
2           by partners to the partnership, whichever is greater;  
3           this subparagraph (H) is exempt from the provisions of  
4           Section 250;

5           (I) An amount equal to all amounts of income  
6           distributable to an entity subject to the Personal  
7           Property Tax Replacement Income Tax imposed by  
8           subsections (c) and (d) of Section 201 of this Act  
9           including amounts distributable to organizations  
10          exempt from federal income tax by reason of Section  
11          501(a) of the Internal Revenue Code; this subparagraph  
12          (I) is exempt from the provisions of Section 250;

13          (J) With the exception of any amounts subtracted  
14          under subparagraph (G), an amount equal to the sum of  
15          all amounts disallowed as deductions by (i) Sections  
16          171(a)(2), 265(a)(2) of the Internal Revenue Code,  
17          and all amounts of expenses allocable to interest and  
18          disallowed as deductions by Section 265(a)(1) of the  
19          Internal Revenue Code; and (ii) for taxable years  
20          ending on or after August 13, 1999, Sections  
21          171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the  
22          Internal Revenue Code, plus, (iii) for taxable years  
23          ending on or after December 31, 2011, Section  
24          45G(e)(3) of the Internal Revenue Code and, for  
25          taxable years ending on or after December 31, 2008,  
26          any amount included in gross income under Section 87

1 of the Internal Revenue Code; the provisions of this  
2 subparagraph are exempt from the provisions of Section  
3 250;

4 (K) An amount equal to those dividends included in  
5 such total which were paid by a corporation which  
6 conducts business operations in a River Edge  
7 Redevelopment Zone or zones created under the River  
8 Edge Redevelopment Zone Act and conducts substantially  
9 all of its operations from a River Edge Redevelopment  
10 Zone or zones. This subparagraph (K) is exempt from  
11 the provisions of Section 250;

12 (L) An amount equal to any contribution made to a  
13 job training project established pursuant to the Real  
14 Property Tax Increment Allocation Redevelopment Act;

15 (M) An amount equal to those dividends included in  
16 such total that were paid by a corporation that  
17 conducts business operations in a federally designated  
18 Foreign Trade Zone or Sub-Zone and that is designated  
19 a High Impact Business located in Illinois; provided  
20 that dividends eligible for the deduction provided in  
21 subparagraph (K) of paragraph (2) of this subsection  
22 shall not be eligible for the deduction provided under  
23 this subparagraph (M);

24 (N) An amount equal to the amount of the deduction  
25 used to compute the federal income tax credit for  
26 restoration of substantial amounts held under claim of

1 right for the taxable year pursuant to Section 1341 of  
2 the Internal Revenue Code;

3 (O) For taxable years 2001 and thereafter, for the  
4 taxable year in which the bonus depreciation deduction  
5 is taken on the taxpayer's federal income tax return  
6 under subsection (k) of Section 168 of the Internal  
7 Revenue Code and for each applicable taxable year  
8 thereafter, an amount equal to "x", where:

9 (1) "y" equals the amount of the depreciation  
10 deduction taken for the taxable year on the  
11 taxpayer's federal income tax return on property  
12 for which the bonus depreciation deduction was  
13 taken in any year under subsection (k) of Section  
14 168 of the Internal Revenue Code, but not  
15 including the bonus depreciation deduction;

16 (2) for taxable years ending on or before  
17 December 31, 2005, "x" equals "y" multiplied by 30  
18 and then divided by 70 (or "y" multiplied by  
19 0.429); and

20 (3) for taxable years ending after December  
21 31, 2005:

22 (i) for property on which a bonus  
23 depreciation deduction of 30% of the adjusted  
24 basis was taken, "x" equals "y" multiplied by  
25 30 and then divided by 70 (or "y" multiplied  
26 by 0.429); ~~and~~

1 (ii) for property on which a bonus  
2 depreciation deduction of 50% of the adjusted  
3 basis was taken, "x" equals "y" multiplied by  
4 1.0; -

5 (iii) for property on which a bonus  
6 depreciation deduction of 100% of the adjusted  
7 basis was taken in a taxable year ending on or  
8 after December 31, 2021, "x" equals the  
9 depreciation deduction that would be allowed  
10 on that property if the taxpayer had made the  
11 election under Section 168(k)(7) of the  
12 Internal Revenue Code to not claim bonus  
13 deprecation on that property; and

14 (iv) for property on which a bonus  
15 depreciation deduction of a percentage other  
16 than 30%, 50% or 100% of the adjusted basis  
17 was taken in a taxable year ending on or after  
18 December 31, 2021, "x" equals "y" multiplied  
19 by 100 times the percentage bonus depreciation  
20 on the property (that is, 100(bonus%)) and  
21 then divided by 100 times 1 minus the  
22 percentage bonus depreciation on the property  
23 (that is, 100(1-bonus%)).

24 The aggregate amount deducted under this  
25 subparagraph in all taxable years for any one piece of  
26 property may not exceed the amount of the bonus

1 depreciation deduction taken on that property on the  
2 taxpayer's federal income tax return under subsection  
3 (k) of Section 168 of the Internal Revenue Code. This  
4 subparagraph (O) is exempt from the provisions of  
5 Section 250;

6 (P) If the taxpayer sells, transfers, abandons, or  
7 otherwise disposes of property for which the taxpayer  
8 was required in any taxable year to make an addition  
9 modification under subparagraph (D-5), then an amount  
10 equal to that addition modification.

11 If the taxpayer continues to own property through  
12 the last day of the last tax year for which a  
13 subtraction is allowed with respect to that property  
14 under subparagraph (O) ~~the taxpayer may claim a~~  
15 ~~depreciation deduction for federal income tax purposes~~  
16 and for which the taxpayer was required in any taxable  
17 year to make an addition modification under  
18 subparagraph (D-5), then an amount equal to that  
19 addition modification.

20 The taxpayer is allowed to take the deduction  
21 under this subparagraph only once with respect to any  
22 one piece of property.

23 This subparagraph (P) is exempt from the  
24 provisions of Section 250;

25 (Q) The amount of (i) any interest income (net of  
26 the deductions allocable thereto) taken into account

1           for the taxable year with respect to a transaction  
2           with a taxpayer that is required to make an addition  
3           modification with respect to such transaction under  
4           Section           203(a)(2)(D-17),           203(b)(2)(E-12),  
5           203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed  
6           the amount of such addition modification and (ii) any  
7           income from intangible property (net of the deductions  
8           allocable thereto) taken into account for the taxable  
9           year with respect to a transaction with a taxpayer  
10          that is required to make an addition modification with  
11          respect to such transaction under Section  
12          203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or  
13          203(d)(2)(D-8), but not to exceed the amount of such  
14          addition modification. This subparagraph (Q) is exempt  
15          from Section 250;

16           (R) An amount equal to the interest income taken  
17          into account for the taxable year (net of the  
18          deductions allocable thereto) with respect to  
19          transactions with (i) a foreign person who would be a  
20          member of the taxpayer's unitary business group but  
21          for the fact that the foreign person's business  
22          activity outside the United States is 80% or more of  
23          that person's total business activity and (ii) for  
24          taxable years ending on or after December 31, 2008, to  
25          a person who would be a member of the same unitary  
26          business group but for the fact that the person is

1 prohibited under Section 1501(a)(27) from being  
2 included in the unitary business group because he or  
3 she is ordinarily required to apportion business  
4 income under different subsections of Section 304, but  
5 not to exceed the addition modification required to be  
6 made for the same taxable year under Section  
7 203(d)(2)(D-7) for interest paid, accrued, or  
8 incurred, directly or indirectly, to the same person.  
9 This subparagraph (R) is exempt from Section 250;

10 (S) An amount equal to the income from intangible  
11 property taken into account for the taxable year (net  
12 of the deductions allocable thereto) with respect to  
13 transactions with (i) a foreign person who would be a  
14 member of the taxpayer's unitary business group but  
15 for the fact that the foreign person's business  
16 activity outside the United States is 80% or more of  
17 that person's total business activity and (ii) for  
18 taxable years ending on or after December 31, 2008, to  
19 a person who would be a member of the same unitary  
20 business group but for the fact that the person is  
21 prohibited under Section 1501(a)(27) from being  
22 included in the unitary business group because he or  
23 she is ordinarily required to apportion business  
24 income under different subsections of Section 304, but  
25 not to exceed the addition modification required to be  
26 made for the same taxable year under Section



1           203(d)(2)(D-8) for intangible expenses and costs paid,  
2           accrued, or incurred, directly or indirectly, to the  
3           same person. This subparagraph (S) is exempt from  
4           Section 250; and

5           (T) For taxable years ending on or after December  
6           31, 2011, in the case of a taxpayer who was required to  
7           add back any insurance premiums under Section  
8           203(d)(2)(D-9), such taxpayer may elect to subtract  
9           that part of a reimbursement received from the  
10          insurance company equal to the amount of the expense  
11          or loss (including expenses incurred by the insurance  
12          company) that would have been taken into account as a  
13          deduction for federal income tax purposes if the  
14          expense or loss had been uninsured. If a taxpayer  
15          makes the election provided for by this subparagraph  
16          (T), the insurer to which the premiums were paid must  
17          add back to income the amount subtracted by the  
18          taxpayer pursuant to this subparagraph (T). This  
19          subparagraph (T) is exempt from the provisions of  
20          Section 250.

21          (e) Gross income; adjusted gross income; taxable income.

22                 (1) In general. Subject to the provisions of paragraph  
23                 (2) and subsection (b)(3), for purposes of this Section  
24                 and Section 803(e), a taxpayer's gross income, adjusted  
25                 gross income, or taxable income for the taxable year shall

1 mean the amount of gross income, adjusted gross income or  
2 taxable income properly reportable for federal income tax  
3 purposes for the taxable year under the provisions of the  
4 Internal Revenue Code. Taxable income may be less than  
5 zero. However, for taxable years ending on or after  
6 December 31, 1986, net operating loss carryforwards from  
7 taxable years ending prior to December 31, 1986, may not  
8 exceed the sum of federal taxable income for the taxable  
9 year before net operating loss deduction, plus the excess  
10 of addition modifications over subtraction modifications  
11 for the taxable year. For taxable years ending prior to  
12 December 31, 1986, taxable income may never be an amount  
13 in excess of the net operating loss for the taxable year as  
14 defined in subsections (c) and (d) of Section 172 of the  
15 Internal Revenue Code, provided that when taxable income  
16 of a corporation (other than a Subchapter S corporation),  
17 trust, or estate is less than zero and addition  
18 modifications, other than those provided by subparagraph  
19 (E) of paragraph (2) of subsection (b) for corporations or  
20 subparagraph (E) of paragraph (2) of subsection (c) for  
21 trusts and estates, exceed subtraction modifications, an  
22 addition modification must be made under those  
23 subparagraphs for any other taxable year to which the  
24 taxable income less than zero (net operating loss) is  
25 applied under Section 172 of the Internal Revenue Code or  
26 under subparagraph (E) of paragraph (2) of this subsection

1 (e) applied in conjunction with Section 172 of the  
2 Internal Revenue Code.

3 (2) Special rule. For purposes of paragraph (1) of  
4 this subsection, the taxable income properly reportable  
5 for federal income tax purposes shall mean:

6 (A) Certain life insurance companies. In the case  
7 of a life insurance company subject to the tax imposed  
8 by Section 801 of the Internal Revenue Code, life  
9 insurance company taxable income, plus the amount of  
10 distribution from pre-1984 policyholder surplus  
11 accounts as calculated under Section 815a of the  
12 Internal Revenue Code;

13 (B) Certain other insurance companies. In the case  
14 of mutual insurance companies subject to the tax  
15 imposed by Section 831 of the Internal Revenue Code,  
16 insurance company taxable income;

17 (C) Regulated investment companies. In the case of  
18 a regulated investment company subject to the tax  
19 imposed by Section 852 of the Internal Revenue Code,  
20 investment company taxable income;

21 (D) Real estate investment trusts. In the case of  
22 a real estate investment trust subject to the tax  
23 imposed by Section 857 of the Internal Revenue Code,  
24 real estate investment trust taxable income;

25 (E) Consolidated corporations. In the case of a  
26 corporation which is a member of an affiliated group

1 of corporations filing a consolidated income tax  
2 return for the taxable year for federal income tax  
3 purposes, taxable income determined as if such  
4 corporation had filed a separate return for federal  
5 income tax purposes for the taxable year and each  
6 preceding taxable year for which it was a member of an  
7 affiliated group. For purposes of this subparagraph,  
8 the taxpayer's separate taxable income shall be  
9 determined as if the election provided by Section  
10 243(b)(2) of the Internal Revenue Code had been in  
11 effect for all such years;

12 (F) Cooperatives. In the case of a cooperative  
13 corporation or association, the taxable income of such  
14 organization determined in accordance with the  
15 provisions of Section 1381 through 1388 of the  
16 Internal Revenue Code, but without regard to the  
17 prohibition against offsetting losses from patronage  
18 activities against income from nonpatronage  
19 activities; except that a cooperative corporation or  
20 association may make an election to follow its federal  
21 income tax treatment of patronage losses and  
22 nonpatronage losses. In the event such election is  
23 made, such losses shall be computed and carried over  
24 in a manner consistent with subsection (a) of Section  
25 207 of this Act and apportioned by the apportionment  
26 factor reported by the cooperative on its Illinois

1 income tax return filed for the taxable year in which  
2 the losses are incurred. The election shall be  
3 effective for all taxable years with original returns  
4 due on or after the date of the election. In addition,  
5 the cooperative may file an amended return or returns,  
6 as allowed under this Act, to provide that the  
7 election shall be effective for losses incurred or  
8 carried forward for taxable years occurring prior to  
9 the date of the election. Once made, the election may  
10 only be revoked upon approval of the Director. The  
11 Department shall adopt rules setting forth  
12 requirements for documenting the elections and any  
13 resulting Illinois net loss and the standards to be  
14 used by the Director in evaluating requests to revoke  
15 elections. Public Act 96-932 is declaratory of  
16 existing law;

17 (G) Subchapter S corporations. In the case of: (i)  
18 a Subchapter S corporation for which there is in  
19 effect an election for the taxable year under Section  
20 1362 of the Internal Revenue Code, the taxable income  
21 of such corporation determined in accordance with  
22 Section 1363(b) of the Internal Revenue Code, except  
23 that taxable income shall take into account those  
24 items which are required by Section 1363(b)(1) of the  
25 Internal Revenue Code to be separately stated; and  
26 (ii) a Subchapter S corporation for which there is in

1 effect a federal election to opt out of the provisions  
2 of the Subchapter S Revision Act of 1982 and have  
3 applied instead the prior federal Subchapter S rules  
4 as in effect on July 1, 1982, the taxable income of  
5 such corporation determined in accordance with the  
6 federal Subchapter S rules as in effect on July 1,  
7 1982; and

8 (H) Partnerships. In the case of a partnership,  
9 taxable income determined in accordance with Section  
10 703 of the Internal Revenue Code, except that taxable  
11 income shall take into account those items which are  
12 required by Section 703(a)(1) to be separately stated  
13 but which would be taken into account by an individual  
14 in calculating his taxable income.

15 (3) Recapture of business expenses on disposition of  
16 asset or business. Notwithstanding any other law to the  
17 contrary, if in prior years income from an asset or  
18 business has been classified as business income and in a  
19 later year is demonstrated to be non-business income, then  
20 all expenses, without limitation, deducted in such later  
21 year and in the 2 immediately preceding taxable years  
22 related to that asset or business that generated the  
23 non-business income shall be added back and recaptured as  
24 business income in the year of the disposition of the  
25 asset or business. Such amount shall be apportioned to  
26 Illinois using the greater of the apportionment fraction

1           computed for the business under Section 304 of this Act  
2           for the taxable year or the average of the apportionment  
3           fractions computed for the business under Section 304 of  
4           this Act for the taxable year and for the 2 immediately  
5           preceding taxable years.

6           (f) Valuation limitation amount.

7           (1) In general. The valuation limitation amount  
8           referred to in subsections (a) (2) (G), (c) (2) (I) and  
9           (d) (2) (E) is an amount equal to:

10           (A) The sum of the pre-August 1, 1969 appreciation  
11           amounts (to the extent consisting of gain reportable  
12           under the provisions of Section 1245 or 1250 of the  
13           Internal Revenue Code) for all property in respect of  
14           which such gain was reported for the taxable year;  
15           plus

16           (B) The lesser of (i) the sum of the pre-August 1,  
17           1969 appreciation amounts (to the extent consisting of  
18           capital gain) for all property in respect of which  
19           such gain was reported for federal income tax purposes  
20           for the taxable year, or (ii) the net capital gain for  
21           the taxable year, reduced in either case by any amount  
22           of such gain included in the amount determined under  
23           subsection (a) (2) (F) or (c) (2) (H).

24           (2) Pre-August 1, 1969 appreciation amount.

25           (A) If the fair market value of property referred

1 to in paragraph (1) was readily ascertainable on  
2 August 1, 1969, the pre-August 1, 1969 appreciation  
3 amount for such property is the lesser of (i) the  
4 excess of such fair market value over the taxpayer's  
5 basis (for determining gain) for such property on that  
6 date (determined under the Internal Revenue Code as in  
7 effect on that date), or (ii) the total gain realized  
8 and reportable for federal income tax purposes in  
9 respect of the sale, exchange or other disposition of  
10 such property.

11 (B) If the fair market value of property referred  
12 to in paragraph (1) was not readily ascertainable on  
13 August 1, 1969, the pre-August 1, 1969 appreciation  
14 amount for such property is that amount which bears  
15 the same ratio to the total gain reported in respect of  
16 the property for federal income tax purposes for the  
17 taxable year, as the number of full calendar months in  
18 that part of the taxpayer's holding period for the  
19 property ending July 31, 1969 bears to the number of  
20 full calendar months in the taxpayer's entire holding  
21 period for the property.

22 (C) The Department shall prescribe such  
23 regulations as may be necessary to carry out the  
24 purposes of this paragraph.

25 (g) Double deductions. Unless specifically provided



1 otherwise, nothing in this Section shall permit the same item  
2 to be deducted more than once.

3 (h) Legislative intention. Except as expressly provided by  
4 this Section there shall be no modifications or limitations on  
5 the amounts of income, gain, loss or deduction taken into  
6 account in determining gross income, adjusted gross income or  
7 taxable income for federal income tax purposes for the taxable  
8 year, or in the amount of such items entering into the  
9 computation of base income and net income under this Act for  
10 such taxable year, whether in respect of property values as of  
11 August 1, 1969 or otherwise.

12 (Source: P.A. 100-22, eff. 7-6-17; 100-905, eff. 8-17-18;  
13 101-9, eff. 6-5-19; 101-81, eff. 7-12-19; revised 9-20-19.)

14 (35 ILCS 5/207) (from Ch. 120, par. 2-207)

15 Sec. 207. Net Losses.

16 (a) If after applying all of the (i) modifications  
17 provided for in paragraph (2) of Section 203(b), paragraph (2)  
18 of Section 203(c) and paragraph (2) of Section 203(d) and (ii)  
19 the allocation and apportionment provisions of Article 3 of  
20 this Act and subsection (c) of this Section, the taxpayer's  
21 net income results in a loss;

22 (1) for any taxable year ending prior to December 31,  
23 1999, such loss shall be allowed as a carryover or  
24 carryback deduction in the manner allowed under Section

1 172 of the Internal Revenue Code;

2 (2) for any taxable year ending on or after December  
3 31, 1999 and prior to December 31, 2003, such loss shall be  
4 allowed as a carryback to each of the 2 taxable years  
5 preceding the taxable year of such loss and shall be a net  
6 operating loss carryover to each of the 20 taxable years  
7 following the taxable year of such loss; and

8 (3) for any taxable year ending on or after December  
9 31, 2003, such loss shall be allowed as a net operating  
10 loss carryover to each of the 12 taxable years following  
11 the taxable year of such loss, except as provided in  
12 subsection (d).

13 (a-5) Election to relinquish carryback and order of  
14 application of losses.

15 (A) For losses incurred in tax years ending prior  
16 to December 31, 2003, the taxpayer may elect to  
17 relinquish the entire carryback period with respect to  
18 such loss. Such election shall be made in the form and  
19 manner prescribed by the Department and shall be made  
20 by the due date (including extensions of time) for  
21 filing the taxpayer's return for the taxable year in  
22 which such loss is incurred, and such election, once  
23 made, shall be irrevocable.

24 (B) The entire amount of such loss shall be  
25 carried to the earliest taxable year to which such  
26 loss may be carried. The amount of such loss which

1 shall be carried to each of the other taxable years  
2 shall be the excess, if any, of the amount of such loss  
3 over the sum of the deductions for carryback or  
4 carryover of such loss allowable for each of the prior  
5 taxable years to which such loss may be carried.

6 (b) Any loss determined under subsection (a) of this  
7 Section must be carried back or carried forward in the same  
8 manner for purposes of subsections (a) and (b) of Section 201  
9 of this Act as for purposes of subsections (c) and (d) of  
10 Section 201 of this Act.

11 (c) Notwithstanding any other provision of this Act, for  
12 each taxable year ending on or after December 31, 2008, for  
13 purposes of computing the loss for the taxable year under  
14 subsection (a) of this Section and the deduction taken into  
15 account for the taxable year for a net operating loss  
16 carryover under paragraphs (1), (2), and (3) of subsection (a)  
17 of this Section, the loss and net operating loss carryover  
18 shall be reduced in an amount equal to the reduction to the net  
19 operating loss and net operating loss carryover to the taxable  
20 year, respectively, required under Section 108(b)(2)(A) of the  
21 Internal Revenue Code, multiplied by a fraction, the numerator  
22 of which is the amount of discharge of indebtedness income  
23 that is excluded from gross income for the taxable year (but  
24 only if the taxable year ends on or after December 31, 2008)  
25 under Section 108(a) of the Internal Revenue Code and that  
26 would have been allocated and apportioned to this State under

1 Article 3 of this Act but for that exclusion, and the  
2 denominator of which is the total amount of discharge of  
3 indebtedness income excluded from gross income under Section  
4 108(a) of the Internal Revenue Code for the taxable year. The  
5 reduction required under this subsection (c) shall be made  
6 after the determination of Illinois net income for the taxable  
7 year in which the indebtedness is discharged.

8 (d) In the case of a corporation (other than a Subchapter S  
9 corporation), no carryover deduction shall be allowed under  
10 this Section for any taxable year ending after December 31,  
11 2010 and prior to December 31, 2012, and no carryover  
12 deduction shall exceed \$100,000 for any taxable year ending on  
13 or after December 31, 2012 and prior to December 31, 2014 and  
14 for any taxable year ending on or after December 31, 2021 and  
15 prior to December 31, 2024; provided that, for purposes of  
16 determining the taxable years to which a net loss may be  
17 carried under subsection (a) of this Section, no taxable year  
18 for which a deduction is disallowed under this subsection, or  
19 for which the deduction would exceed \$100,000 if not for this  
20 subsection, shall be counted.

21 (e) In the case of a residual interest holder in a real  
22 estate mortgage investment conduit subject to Section 860E of  
23 the Internal Revenue Code, the net loss in subsection (a)  
24 shall be equal to:

25 (1) the amount computed under subsection (a), without  
26 regard to this subsection (e), or if that amount is

1 positive, zero;

2 (2) minus an amount equal to the amount computed under  
3 subsection (a), without regard to this subsection (e),  
4 minus the amount that would be computed under subsection  
5 (a) if the taxpayer's federal taxable income were computed  
6 without regard to Section 860E of the Internal Revenue  
7 Code and without regard to this subsection (e).

8 The modification in this subsection (e) is exempt from the  
9 provisions of Section 250.

10 (Source: P.A. 96-1496, eff. 1-13-11; 97-507, eff. 8-23-11;  
11 97-636, eff. 6-1-12.)

12 (35 ILCS 5/214)

13 Sec. 214. Tax credit for affordable housing donations.

14 (a) Beginning with taxable years ending on or after  
15 December 31, 2001 and until the taxable year ending on  
16 December 31, 2026 ~~December 31, 2021~~, a taxpayer who makes a  
17 donation under Section 7.28 of the Illinois Housing  
18 Development Act is entitled to a credit against the tax  
19 imposed by subsections (a) and (b) of Section 201 in an amount  
20 equal to 50% of the value of the donation. Partners,  
21 shareholders of subchapter S corporations, and owners of  
22 limited liability companies (if the limited liability company  
23 is treated as a partnership for purposes of federal and State  
24 income taxation) are entitled to a credit under this Section  
25 to be determined in accordance with the determination of

1 income and distributive share of income under Sections 702 and  
2 703 and subchapter S of the Internal Revenue Code. Persons or  
3 entities not subject to the tax imposed by subsections (a) and  
4 (b) of Section 201 and who make a donation under Section 7.28  
5 of the Illinois Housing Development Act are entitled to a  
6 credit as described in this subsection and may transfer that  
7 credit as described in subsection (c).

8 (b) If the amount of the credit exceeds the tax liability  
9 for the year, the excess may be carried forward and applied to  
10 the tax liability of the 5 taxable years following the excess  
11 credit year. The tax credit shall be applied to the earliest  
12 year for which there is a tax liability. If there are credits  
13 for more than one year that are available to offset a  
14 liability, the earlier credit shall be applied first.

15 (c) The transfer of the tax credit allowed under this  
16 Section may be made (i) to the purchaser of land that has been  
17 designated solely for affordable housing projects in  
18 accordance with the Illinois Housing Development Act or (ii)  
19 to another donor who has also made a donation in accordance  
20 with Section 7.28 of the Illinois Housing Development Act.

21 (d) A taxpayer claiming the credit provided by this  
22 Section must maintain and record any information that the  
23 Department may require by regulation regarding the project for  
24 which the credit is claimed. When claiming the credit provided  
25 by this Section, the taxpayer must provide information  
26 regarding the taxpayer's donation to the project under the

1 Illinois Housing Development Act.

2 (Source: P.A. 99-915, eff. 12-20-16.)

3 (35 ILCS 5/220)

4 Sec. 220. Angel investment credit.

5 (a) As used in this Section:

6 "Applicant" means a corporation, partnership, limited  
7 liability company, or a natural person that makes an  
8 investment in a qualified new business venture. The term  
9 "applicant" does not include (i) a corporation, partnership,  
10 limited liability company, or a natural person who has a  
11 direct or indirect ownership interest of at least 51% in the  
12 profits, capital, or value of the qualified new business  
13 venture receiving the investment or (ii) a related member.

14 "Claimant" means an applicant certified by the Department  
15 who files a claim for a credit under this Section.

16 "Department" means the Department of Commerce and Economic  
17 Opportunity.

18 "Investment" means money (or its equivalent) given to a  
19 qualified new business venture, at a risk of loss, in  
20 consideration for an equity interest of the qualified new  
21 business venture. The Department may adopt rules to permit  
22 certain forms of contingent equity investments to be  
23 considered eligible for a tax credit under this Section.

24 "Qualified new business venture" means a business that is  
25 registered with the Department under this Section.

1 "Related member" means a person that, with respect to the  
2 applicant, is any one of the following:

3 (1) An individual, if the individual and the members  
4 of the individual's family (as defined in Section 318 of  
5 the Internal Revenue Code) own directly, indirectly,  
6 beneficially, or constructively, in the aggregate, at  
7 least 50% of the value of the outstanding profits,  
8 capital, stock, or other ownership interest in the  
9 qualified new business venture that is the recipient of  
10 the applicant's investment.

11 (2) A partnership, estate, or trust and any partner or  
12 beneficiary, if the partnership, estate, or trust and its  
13 partners or beneficiaries own directly, indirectly,  
14 beneficially, or constructively, in the aggregate, at  
15 least 50% of the profits, capital, stock, or other  
16 ownership interest in the qualified new business venture  
17 that is the recipient of the applicant's investment.

18 (3) A corporation, and any party related to the  
19 corporation in a manner that would require an attribution  
20 of stock from the corporation under the attribution rules  
21 of Section 318 of the Internal Revenue Code, if the  
22 applicant and any other related member own, in the  
23 aggregate, directly, indirectly, beneficially, or  
24 constructively, at least 50% of the value of the  
25 outstanding stock of the qualified new business venture  
26 that is the recipient of the applicant's investment.



1           (4) A corporation and any party related to that  
2 corporation in a manner that would require an attribution  
3 of stock from the corporation to the party or from the  
4 party to the corporation under the attribution rules of  
5 Section 318 of the Internal Revenue Code, if the  
6 corporation and all such related parties own, in the  
7 aggregate, at least 50% of the profits, capital, stock, or  
8 other ownership interest in the qualified new business  
9 venture that is the recipient of the applicant's  
10 investment.

11           (5) A person to or from whom there is attribution of  
12 ownership of stock in the qualified new business venture  
13 that is the recipient of the applicant's investment in  
14 accordance with Section 1563(e) of the Internal Revenue  
15 Code, except that for purposes of determining whether a  
16 person is a related member under this paragraph, "20%"  
17 shall be substituted for "5%" whenever "5%" appears in  
18 Section 1563(e) of the Internal Revenue Code.

19           (b) For taxable years beginning after December 31, 2010,  
20 and ending on or before December 31, 2026 ~~December 31, 2021~~,  
21 subject to the limitations provided in this Section, a  
22 claimant may claim, as a credit against the tax imposed under  
23 subsections (a) and (b) of Section 201 of this Act, an amount  
24 equal to 25% of the claimant's investment made directly in a  
25 qualified new business venture. In order for an investment in  
26 a qualified new business venture to be eligible for tax

1 credits, the business must have applied for and received  
2 certification under subsection (e) for the taxable year in  
3 which the investment was made prior to the date on which the  
4 investment was made. The credit under this Section may not  
5 exceed the taxpayer's Illinois income tax liability for the  
6 taxable year. If the amount of the credit exceeds the tax  
7 liability for the year, the excess may be carried forward and  
8 applied to the tax liability of the 5 taxable years following  
9 the excess credit year. The credit shall be applied to the  
10 earliest year for which there is a tax liability. If there are  
11 credits from more than one tax year that are available to  
12 offset a liability, the earlier credit shall be applied first.  
13 In the case of a partnership or Subchapter S Corporation, the  
14 credit is allowed to the partners or shareholders in  
15 accordance with the determination of income and distributive  
16 share of income under Sections 702 and 704 and Subchapter S of  
17 the Internal Revenue Code.

18 (c) The minimum amount an applicant must invest in any  
19 single qualified new business venture in order to be eligible  
20 for a credit under this Section is \$10,000. The maximum amount  
21 of an applicant's total investment made in any single  
22 qualified new business venture that may be used as the basis  
23 for a credit under this Section is \$2,000,000.

24 (d) The Department shall implement a program to certify an  
25 applicant for an angel investment credit. Upon satisfactory  
26 review, the Department shall issue a tax credit certificate

1 stating the amount of the tax credit to which the applicant is  
2 entitled. The Department shall annually certify that: (i) each  
3 qualified new business venture that receives an angel  
4 investment under this Section has maintained a minimum  
5 employment threshold, as defined by rule, in the State (and  
6 continues to maintain a minimum employment threshold in the  
7 State for a period of no less than 3 years from the issue date  
8 of the last tax credit certificate issued by the Department  
9 with respect to such business pursuant to this Section); and  
10 (ii) the claimant's investment has been made and remains,  
11 except in the event of a qualifying liquidity event, in the  
12 qualified new business venture for no less than 3 years.

13 If an investment for which a claimant is allowed a credit  
14 under subsection (b) is held by the claimant for less than 3  
15 years, other than as a result of a permitted sale of the  
16 investment to person who is not a related member, the claimant  
17 shall pay to the Department of Revenue, in the manner  
18 prescribed by the Department of Revenue, the aggregate amount  
19 of the disqualified credits that the claimant received related  
20 to the subject investment.

21 If the Department determines that a qualified new business  
22 venture failed to maintain a minimum employment threshold in  
23 the State through the date which is 3 years from the issue date  
24 of the last tax credit certificate issued by the Department  
25 with respect to the subject business pursuant to this Section,  
26 the claimant or claimants shall pay to the Department of

1 Revenue, in the manner prescribed by the Department of  
2 Revenue, the aggregate amount of the disqualified credits that  
3 claimant or claimants received related to investments in that  
4 business.

5 (e) The Department shall implement a program to register  
6 qualified new business ventures for purposes of this Section.  
7 A business desiring registration under this Section shall be  
8 required to submit a full and complete application to the  
9 Department. A submitted application shall be effective only  
10 for the taxable year in which it is submitted, and a business  
11 desiring registration under this Section shall be required to  
12 submit a separate application in and for each taxable year for  
13 which the business desires registration. Further, if at any  
14 time prior to the acceptance of an application for  
15 registration under this Section by the Department one or more  
16 events occurs which makes the information provided in that  
17 application materially false or incomplete (in whole or in  
18 part), the business shall promptly notify the Department of  
19 the same. Any failure of a business to promptly provide the  
20 foregoing information to the Department may, at the discretion  
21 of the Department, result in a revocation of a previously  
22 approved application for that business, or disqualification of  
23 the business from future registration under this Section, or  
24 both. The Department may register the business only if all of  
25 the following conditions are satisfied:

26 (1) it has its principal place of business in this

1 State;

2 (2) at least 51% of the employees employed by the  
3 business are employed in this State;

4 (3) the business has the potential for increasing jobs  
5 in this State, increasing capital investment in this  
6 State, or both, as determined by the Department, and  
7 either of the following apply:

8 (A) it is principally engaged in innovation in any  
9 of the following: manufacturing; biotechnology;  
10 nanotechnology; communications; agricultural  
11 sciences; clean energy creation or storage technology;  
12 processing or assembling products, including medical  
13 devices, pharmaceuticals, computer software, computer  
14 hardware, semiconductors, other innovative technology  
15 products, or other products that are produced using  
16 manufacturing methods that are enabled by applying  
17 proprietary technology; or providing services that are  
18 enabled by applying proprietary technology; or

19 (B) it is undertaking pre-commercialization  
20 activity related to proprietary technology that  
21 includes conducting research, developing a new product  
22 or business process, or developing a service that is  
23 principally reliant on applying proprietary  
24 technology;

25 (4) it is not principally engaged in real estate  
26 development, insurance, banking, lending, lobbying,

1 political consulting, professional services provided by  
2 attorneys, accountants, business consultants, physicians,  
3 or health care consultants, wholesale or retail trade,  
4 leisure, hospitality, transportation, or construction,  
5 except construction of power production plants that derive  
6 energy from a renewable energy resource, as defined in  
7 Section 1 of the Illinois Power Agency Act;

8 (5) at the time it is first certified:

9 (A) it has fewer than 100 employees;

10 (B) it has been in operation in Illinois for not  
11 more than 10 consecutive years prior to the year of  
12 certification; and

13 (C) it has received not more than \$10,000,000 in  
14 aggregate investments;

15 (5.1) it agrees to maintain a minimum employment  
16 threshold in the State of Illinois prior to the date which  
17 is 3 years from the issue date of the last tax credit  
18 certificate issued by the Department with respect to that  
19 business pursuant to this Section;

20 (6) (blank); and

21 (7) it has received not more than \$4,000,000 in  
22 investments that qualified for tax credits under this  
23 Section.

24 (f) The Department, in consultation with the Department of  
25 Revenue, shall adopt rules to administer this Section. The  
26 aggregate amount of the tax credits that may be claimed under

1 this Section for investments made in qualified new business  
2 ventures shall be limited at \$10,000,000 per calendar year, of  
3 which \$500,000 shall be reserved for investments made in  
4 qualified new business ventures which are minority-owned  
5 businesses, women-owned businesses, or businesses owned by a  
6 person with a disability (as those terms are used and defined  
7 in the Business Enterprise for Minorities, Women, and Persons  
8 with Disabilities Act), and an additional \$500,000 shall be  
9 reserved for investments made in qualified new business  
10 ventures with their principal place of business in counties  
11 with a population of not more than 250,000. The foregoing  
12 annual allowable amounts shall be allocated by the Department,  
13 on a per calendar quarter basis and prior to the commencement  
14 of each calendar year, in such proportion as determined by the  
15 Department, provided that: (i) the amount initially allocated  
16 by the Department for any one calendar quarter shall not  
17 exceed 35% of the total allowable amount; (ii) any portion of  
18 the allocated allowable amount remaining unused as of the end  
19 of any of the first 3 calendar quarters of a given calendar  
20 year shall be rolled into, and added to, the total allocated  
21 amount for the next available calendar quarter; and (iii) the  
22 reservation of tax credits for investments in minority-owned  
23 businesses, women-owned businesses, businesses owned by a  
24 person with a disability, and in businesses in counties with a  
25 population of not more than 250,000 is limited to the first 3  
26 calendar quarters of a given calendar year, after which they

1 may be claimed by investors in any qualified new business  
2 venture.

3 (g) A claimant may not sell or otherwise transfer a credit  
4 awarded under this Section to another person.

5 (h) On or before March 1 of each year, the Department shall  
6 report to the Governor and to the General Assembly on the tax  
7 credit certificates awarded under this Section for the prior  
8 calendar year.

9 (1) This report must include, for each tax credit  
10 certificate awarded:

11 (A) the name of the claimant and the amount of  
12 credit awarded or allocated to that claimant;

13 (B) the name and address (including the county) of  
14 the qualified new business venture that received the  
15 investment giving rise to the credit, the North  
16 American Industry Classification System (NAICS) code  
17 applicable to that qualified new business venture, and  
18 the number of employees of the qualified new business  
19 venture; and

20 (C) the date of approval by the Department of each  
21 claimant's tax credit certificate.

22 (2) The report must also include:

23 (A) the total number of applicants and the total  
24 number of claimants, including the amount of each tax  
25 credit certificate awarded to a claimant under this  
26 Section in the prior calendar year;



1 (B) the total number of applications from  
2 businesses seeking registration under this Section,  
3 the total number of new qualified business ventures  
4 registered by the Department, and the aggregate amount  
5 of investment upon which tax credit certificates were  
6 issued in the prior calendar year; and

7 (C) the total amount of tax credit certificates  
8 sought by applicants, the amount of each tax credit  
9 certificate issued to a claimant, the aggregate amount  
10 of all tax credit certificates issued in the prior  
11 calendar year and the aggregate amount of tax credit  
12 certificates issued as authorized under this Section  
13 for all calendar years.

14 (i) For each business seeking registration under this  
15 Section after December 31, 2016, the Department shall require  
16 the business to include in its application the North American  
17 Industry Classification System (NAICS) code applicable to the  
18 business and the number of employees of the business at the  
19 time of application. Each business registered by the  
20 Department as a qualified new business venture that receives  
21 an investment giving rise to the issuance of a tax credit  
22 certificate pursuant to this Section shall, for each of the 3  
23 years following the issue date of the last tax credit  
24 certificate issued by the Department with respect to such  
25 business pursuant to this Section, report to the Department  
26 the following:

1           (1) the number of employees and the location at which  
2 those employees are employed, both as of the end of each  
3 year;

4           (2) the amount of additional new capital investment  
5 raised as of the end of each year, if any; and

6           (3) the terms of any liquidity event occurring during  
7 such year; for the purposes of this Section, a "liquidity  
8 event" means any event that would be considered an exit  
9 for an illiquid investment, including any event that  
10 allows the equity holders of the business (or any material  
11 portion thereof) to cash out some or all of their  
12 respective equity interests.

13 (Source: P.A. 100-328, eff. 1-1-18; 100-686, eff. 1-1-19;  
14 100-863, eff. 8-14-18; 101-81, eff. 7-12-19.)

15 (35 ILCS 5/221)

16 Sec. 221. Rehabilitation costs; qualified historic  
17 properties; River Edge Redevelopment Zone.

18 (a) For taxable years that begin on or after January 1,  
19 2012 and begin prior to January 1, 2018, there shall be allowed  
20 a tax credit against the tax imposed by subsections (a) and (b)  
21 of Section 201 of this Act in an amount equal to 25% of  
22 qualified expenditures incurred by a qualified taxpayer during  
23 the taxable year in the restoration and preservation of a  
24 qualified historic structure located in a River Edge  
25 Redevelopment Zone pursuant to a qualified rehabilitation

1 plan, provided that the total amount of such expenditures (i)  
2 must equal \$5,000 or more and (ii) must exceed 50% of the  
3 purchase price of the property.

4 (a-1) For taxable years that begin on or after January 1,  
5 2018 and end prior to January 1, 2027 ~~January 1, 2022~~, there  
6 shall be allowed a tax credit against the tax imposed by  
7 subsections (a) and (b) of Section 201 of this Act in an  
8 aggregate amount equal to 25% of qualified expenditures  
9 incurred by a qualified taxpayer in the restoration and  
10 preservation of a qualified historic structure located in a  
11 River Edge Redevelopment Zone pursuant to a qualified  
12 rehabilitation plan, provided that the total amount of such  
13 expenditures must (i) equal \$5,000 or more and (ii) exceed the  
14 adjusted basis of the qualified historic structure on the  
15 first day the qualified rehabilitation plan begins. For any  
16 rehabilitation project, regardless of duration or number of  
17 phases, the project's compliance with the foregoing provisions  
18 (i) and (ii) shall be determined based on the aggregate amount  
19 of qualified expenditures for the entire project and may  
20 include expenditures incurred under subsection (a), this  
21 subsection, or both subsection (a) and this subsection. If the  
22 qualified rehabilitation plan spans multiple years, the  
23 aggregate credit for the entire project shall be allowed in  
24 the last taxable year, except for phased rehabilitation  
25 projects, which may receive credits upon completion of each  
26 phase. Before obtaining the first phased credit: (A) the total

1 amount of such expenditures must meet the requirements of  
2 provisions (i) and (ii) of this subsection; (B) the  
3 rehabilitated portion of the qualified historic structure must  
4 be placed in service; and (C) the requirements of subsection  
5 (b) must be met.

6 (a-2) For taxable years beginning on or after January 1,  
7 2021 and ending prior to January 1, 2027 ~~January 1, 2022~~, there  
8 shall be allowed a tax credit against the tax imposed by  
9 subsections (a) and (b) of Section 201 as provided in Section  
10 10-10.3 of the River Edge Redevelopment Zone Act. The credit  
11 allowed under this subsection (a-2) shall apply only to  
12 taxpayers that make a capital investment of at least  
13 \$1,000,000 in a qualified rehabilitation plan.

14 The credit or credits may not reduce the taxpayer's  
15 liability to less than zero. If the amount of the credit or  
16 credits exceeds the taxpayer's liability, the excess may be  
17 carried forward and applied against the taxpayer's liability  
18 in succeeding calendar years in the manner provided under  
19 paragraph (4) of Section 211 of this Act. The credit or credits  
20 shall be applied to the earliest year for which there is a tax  
21 liability. If there are credits from more than one taxable  
22 year that are available to offset a liability, the earlier  
23 credit shall be applied first.

24 For partners, shareholders of Subchapter S corporations,  
25 and owners of limited liability companies, if the liability  
26 company is treated as a partnership for the purposes of

1 federal and State income taxation, there shall be allowed a  
2 credit under this Section to be determined in accordance with  
3 the determination of income and distributive share of income  
4 under Sections 702 and 704 and Subchapter S of the Internal  
5 Revenue Code.

6 The total aggregate amount of credits awarded under the  
7 Blue Collar Jobs Act (Article 20 of this amendatory Act of the  
8 101st General Assembly) shall not exceed \$20,000,000 in any  
9 State fiscal year.

10 (b) To obtain a tax credit pursuant to this Section, the  
11 taxpayer must apply with the Department of Natural Resources.  
12 The Department of Natural Resources shall determine the amount  
13 of eligible rehabilitation costs and expenses in addition to  
14 the amount of the River Edge construction jobs credit within  
15 45 days of receipt of a complete application. The taxpayer  
16 must submit a certification of costs prepared by an  
17 independent certified public accountant that certifies (i) the  
18 project expenses, (ii) whether those expenses are qualified  
19 expenditures, and (iii) that the qualified expenditures exceed  
20 the adjusted basis of the qualified historic structure on the  
21 first day the qualified rehabilitation plan commenced. The  
22 Department of Natural Resources is authorized, but not  
23 required, to accept this certification of costs to determine  
24 the amount of qualified expenditures and the amount of the  
25 credit. The Department of Natural Resources shall provide  
26 guidance as to the minimum standards to be followed in the

1 preparation of such certification. The Department of Natural  
2 Resources and the National Park Service shall determine  
3 whether the rehabilitation is consistent with the United  
4 States Secretary of the Interior's Standards for  
5 Rehabilitation.

6 (b-1) Upon completion of the project and approval of the  
7 complete application, the Department of Natural Resources  
8 shall issue a single certificate in the amount of the eligible  
9 credits equal to 25% of qualified expenditures incurred during  
10 the eligible taxable years, as defined in subsections (a) and  
11 (a-1), excepting any credits awarded under subsection (a)  
12 prior to January 1, 2019 (the effective date of Public Act  
13 100-629) and any phased credits issued prior to the eligible  
14 taxable year under subsection (a-1). At the time the  
15 certificate is issued, an issuance fee up to the maximum  
16 amount of 2% of the amount of the credits issued by the  
17 certificate may be collected from the applicant to administer  
18 the provisions of this Section. If collected, this issuance  
19 fee shall be deposited into the Historic Property  
20 Administrative Fund, a special fund created in the State  
21 treasury. Subject to appropriation, moneys in the Historic  
22 Property Administrative Fund shall be provided to the  
23 Department of Natural Resources as reimbursement for the costs  
24 associated with administering this Section.

25 (c) The taxpayer must attach the certificate to the tax  
26 return on which the credits are to be claimed. The tax credit

1 under this Section may not reduce the taxpayer's liability to  
2 less than zero. If the amount of the credit exceeds the tax  
3 liability for the year, the excess credit may be carried  
4 forward and applied to the tax liability of the 5 taxable years  
5 following the excess credit year.

6 (c-1) Subject to appropriation, moneys in the Historic  
7 Property Administrative Fund shall be used, on a biennial  
8 basis beginning at the end of the second fiscal year after  
9 January 1, 2019 (the effective date of Public Act 100-629), to  
10 hire a qualified third party to prepare a biennial report to  
11 assess the overall economic impact to the State from the  
12 qualified rehabilitation projects under this Section completed  
13 in that year and in previous years. The overall economic  
14 impact shall include at least: (1) the direct and indirect or  
15 induced economic impacts of completed projects; (2) temporary,  
16 permanent, and construction jobs created; (3) sales, income,  
17 and property tax generation before, during construction, and  
18 after completion; and (4) indirect neighborhood impact after  
19 completion. The report shall be submitted to the Governor and  
20 the General Assembly. The report to the General Assembly shall  
21 be filed with the Clerk of the House of Representatives and the  
22 Secretary of the Senate in electronic form only, in the manner  
23 that the Clerk and the Secretary shall direct.

24 (c-2) The Department of Natural Resources may adopt rules  
25 to implement this Section in addition to the rules expressly  
26 authorized in this Section.

1 (d) As used in this Section, the following terms have the  
2 following meanings.

3 "Phased rehabilitation" means a project that is completed  
4 in phases, as defined under Section 47 of the federal Internal  
5 Revenue Code and pursuant to National Park Service regulations  
6 at 36 C.F.R. 67.

7 "Placed in service" means the date when the property is  
8 placed in a condition or state of readiness and availability  
9 for a specifically assigned function as defined under Section  
10 47 of the federal Internal Revenue Code and federal Treasury  
11 Regulation Sections 1.46 and 1.48.

12 "Qualified expenditure" means all the costs and expenses  
13 defined as qualified rehabilitation expenditures under Section  
14 47 of the federal Internal Revenue Code that were incurred in  
15 connection with a qualified historic structure.

16 "Qualified historic structure" means a certified historic  
17 structure as defined under Section 47(c)(3) of the federal  
18 Internal Revenue Code.

19 "Qualified rehabilitation plan" means a project that is  
20 approved by the Department of Natural Resources and the  
21 National Park Service as being consistent with the United  
22 States Secretary of the Interior's Standards for  
23 Rehabilitation.

24 "Qualified taxpayer" means the owner of the qualified  
25 historic structure or any other person who qualifies for the  
26 federal rehabilitation credit allowed by Section 47 of the



1 federal Internal Revenue Code with respect to that qualified  
2 historic structure. Partners, shareholders of subchapter S  
3 corporations, and owners of limited liability companies (if  
4 the limited liability company is treated as a partnership for  
5 purposes of federal and State income taxation) are entitled to  
6 a credit under this Section to be determined in accordance  
7 with the determination of income and distributive share of  
8 income under Sections 702 and 703 and subchapter S of the  
9 Internal Revenue Code, provided that credits granted to a  
10 partnership, a limited liability company taxed as a  
11 partnership, or other multiple owners of property shall be  
12 passed through to the partners, members, or owners  
13 respectively on a pro rata basis or pursuant to an executed  
14 agreement among the partners, members, or owners documenting  
15 any alternate distribution method.

16 (Source: P.A. 100-236, eff. 8-18-17; 100-629, eff. 1-1-19;  
17 100-695, eff. 8-3-18; 101-9, eff. 6-5-19; 101-81, eff.  
18 7-12-19.)

19 (35 ILCS 5/222)

20 Sec. 222. Live theater production credit.

21 (a) For tax years beginning on or after January 1, 2012 and  
22 beginning prior to January 1, 2029 ~~January 1, 2022~~, a taxpayer  
23 who has received a tax credit award under the Live Theater  
24 Production Tax Credit Act is entitled to a credit against the  
25 taxes imposed under subsections (a) and (b) of Section 201 of

1 this Act in an amount determined under that Act by the  
2 Department of Commerce and Economic Opportunity.

3 (b) If the taxpayer is a partnership, limited liability  
4 partnership, limited liability company, or Subchapter S  
5 corporation, the tax credit award is allowed to the partners,  
6 unit holders, or shareholders in accordance with the  
7 determination of income and distributive share of income under  
8 Sections 702 and 704 and Subchapter S of the Internal Revenue  
9 Code.

10 (c) A sale, assignment, or transfer of the tax credit  
11 award may be made by the taxpayer earning the credit within one  
12 year after the credit is awarded in accordance with rules  
13 adopted by the Department of Commerce and Economic  
14 Opportunity.

15 (d) The Department of Revenue, in cooperation with the  
16 Department of Commerce and Economic Opportunity, shall adopt  
17 rules to enforce and administer the provisions of this  
18 Section.

19 (e) The tax credit award may not be carried back. If the  
20 amount of the credit exceeds the tax liability for the year,  
21 the excess may be carried forward and applied to the tax  
22 liability of the 5 tax years following the excess credit year.  
23 The tax credit award shall be applied to the earliest year for  
24 which there is a tax liability. If there are credits from more  
25 than one tax year that are available to offset liability, the  
26 earlier credit shall be applied first. In no event may a credit

1 under this Section reduce the taxpayer's liability to less  
2 than zero.

3 (Source: P.A. 100-415, eff. 1-1-18.)

4 (35 ILCS 5/704A)

5 Sec. 704A. Employer's return and payment of tax withheld.

6 (a) In general, every employer who deducts and withholds  
7 or is required to deduct and withhold tax under this Act on or  
8 after January 1, 2008 shall make those payments and returns as  
9 provided in this Section.

10 (b) Returns. Every employer shall, in the form and manner  
11 required by the Department, make returns with respect to taxes  
12 withheld or required to be withheld under this Article 7 for  
13 each quarter beginning on or after January 1, 2008, on or  
14 before the last day of the first month following the close of  
15 that quarter.

16 (c) Payments. With respect to amounts withheld or required  
17 to be withheld on or after January 1, 2008:

18 (1) Semi-weekly payments. For each calendar year, each  
19 employer who withheld or was required to withhold more  
20 than \$12,000 during the one-year period ending on June 30  
21 of the immediately preceding calendar year, payment must  
22 be made:

23 (A) on or before each Friday of the calendar year,  
24 for taxes withheld or required to be withheld on the  
25 immediately preceding Saturday, Sunday, Monday, or

1 Tuesday;

2 (B) on or before each Wednesday of the calendar  
3 year, for taxes withheld or required to be withheld on  
4 the immediately preceding Wednesday, Thursday, or  
5 Friday.

6 Beginning with calendar year 2011, payments made under  
7 this paragraph (1) of subsection (c) must be made by  
8 electronic funds transfer.

9 (2) Semi-weekly payments. Any employer who withholds  
10 or is required to withhold more than \$12,000 in any  
11 quarter of a calendar year is required to make payments on  
12 the dates set forth under item (1) of this subsection (c)  
13 for each remaining quarter of that calendar year and for  
14 the subsequent calendar year.

15 (3) Monthly payments. Each employer, other than an  
16 employer described in items (1) or (2) of this subsection,  
17 shall pay to the Department, on or before the 15th day of  
18 each month the taxes withheld or required to be withheld  
19 during the immediately preceding month.

20 (4) Payments with returns. Each employer shall pay to  
21 the Department, on or before the due date for each return  
22 required to be filed under this Section, any tax withheld  
23 or required to be withheld during the period for which the  
24 return is due and not previously paid to the Department.

25 (d) Regulatory authority. The Department may, by rule:

26 (1) Permit employers, in lieu of the requirements of

1 subsections (b) and (c), to file annual returns due on or  
2 before January 31 of the year for taxes withheld or  
3 required to be withheld during the previous calendar year  
4 and, if the aggregate amounts required to be withheld by  
5 the employer under this Article 7 (other than amounts  
6 required to be withheld under Section 709.5) do not exceed  
7 \$1,000 for the previous calendar year, to pay the taxes  
8 required to be shown on each such return no later than the  
9 due date for such return.

10 (2) Provide that any payment required to be made under  
11 subsection (c)(1) or (c)(2) is deemed to be timely to the  
12 extent paid by electronic funds transfer on or before the  
13 due date for deposit of federal income taxes withheld  
14 from, or federal employment taxes due with respect to, the  
15 wages from which the Illinois taxes were withheld.

16 (3) Designate one or more depositories to which  
17 payment of taxes required to be withheld under this  
18 Article 7 must be paid by some or all employers.

19 (4) Increase the threshold dollar amounts at which  
20 employers are required to make semi-weekly payments under  
21 subsection (c)(1) or (c)(2).

22 (e) Annual return and payment. Every employer who deducts  
23 and withholds or is required to deduct and withhold tax from a  
24 person engaged in domestic service employment, as that term is  
25 defined in Section 3510 of the Internal Revenue Code, may  
26 comply with the requirements of this Section with respect to

1 such employees by filing an annual return and paying the taxes  
2 required to be deducted and withheld on or before the 15th day  
3 of the fourth month following the close of the employer's  
4 taxable year. The Department may allow the employer's return  
5 to be submitted with the employer's individual income tax  
6 return or to be submitted with a return due from the employer  
7 under Section 1400.2 of the Unemployment Insurance Act.

8 (f) Magnetic media and electronic filing. With respect to  
9 taxes withheld in calendar years prior to 2017, any W-2 Form  
10 that, under the Internal Revenue Code and regulations  
11 promulgated thereunder, is required to be submitted to the  
12 Internal Revenue Service on magnetic media or electronically  
13 must also be submitted to the Department on magnetic media or  
14 electronically for Illinois purposes, if required by the  
15 Department.

16 With respect to taxes withheld in 2017 and subsequent  
17 calendar years, the Department may, by rule, require that any  
18 return (including any amended return) under this Section and  
19 any W-2 Form that is required to be submitted to the Department  
20 must be submitted on magnetic media or electronically.

21 The due date for submitting W-2 Forms shall be as  
22 prescribed by the Department by rule.

23 (g) For amounts deducted or withheld after December 31,  
24 2009, a taxpayer who makes an election under subsection (f) of  
25 Section 5-15 of the Economic Development for a Growing Economy  
26 Tax Credit Act for a taxable year shall be allowed a credit

1 against payments due under this Section for amounts withheld  
2 during the first calendar year beginning after the end of that  
3 taxable year equal to the amount of the credit for the  
4 incremental income tax attributable to full-time employees of  
5 the taxpayer awarded to the taxpayer by the Department of  
6 Commerce and Economic Opportunity under the Economic  
7 Development for a Growing Economy Tax Credit Act for the  
8 taxable year and credits not previously claimed and allowed to  
9 be carried forward under Section 211(4) of this Act as  
10 provided in subsection (f) of Section 5-15 of the Economic  
11 Development for a Growing Economy Tax Credit Act. The credit  
12 or credits may not reduce the taxpayer's obligation for any  
13 payment due under this Section to less than zero. If the amount  
14 of the credit or credits exceeds the total payments due under  
15 this Section with respect to amounts withheld during the  
16 calendar year, the excess may be carried forward and applied  
17 against the taxpayer's liability under this Section in the  
18 succeeding calendar years as allowed to be carried forward  
19 under paragraph (4) of Section 211 of this Act. The credit or  
20 credits shall be applied to the earliest year for which there  
21 is a tax liability. If there are credits from more than one  
22 taxable year that are available to offset a liability, the  
23 earlier credit shall be applied first. Each employer who  
24 deducts and withholds or is required to deduct and withhold  
25 tax under this Act and who retains income tax withholdings  
26 under subsection (f) of Section 5-15 of the Economic

1 Development for a Growing Economy Tax Credit Act must make a  
2 return with respect to such taxes and retained amounts in the  
3 form and manner that the Department, by rule, requires and pay  
4 to the Department or to a depository designated by the  
5 Department those withheld taxes not retained by the taxpayer.  
6 For purposes of this subsection (g), the term taxpayer shall  
7 include taxpayer and members of the taxpayer's unitary  
8 business group as defined under paragraph (27) of subsection  
9 (a) of Section 1501 of this Act. This Section is exempt from  
10 the provisions of Section 250 of this Act. No credit awarded  
11 under the Economic Development for a Growing Economy Tax  
12 Credit Act for agreements entered into on or after January 1,  
13 2015 may be credited against payments due under this Section.

14 (h) An employer may claim a credit against payments due  
15 under this Section for amounts withheld during the first  
16 calendar year ending after the date on which a tax credit  
17 certificate was issued under Section 35 of the Small Business  
18 Job Creation Tax Credit Act. The credit shall be equal to the  
19 amount shown on the certificate, but may not reduce the  
20 taxpayer's obligation for any payment due under this Section  
21 to less than zero. If the amount of the credit exceeds the  
22 total payments due under this Section with respect to amounts  
23 withheld during the calendar year, the excess may be carried  
24 forward and applied against the taxpayer's liability under  
25 this Section in the 5 succeeding calendar years. The credit  
26 shall be applied to the earliest year for which there is a tax



1 liability. If there are credits from more than one calendar  
2 year that are available to offset a liability, the earlier  
3 credit shall be applied first. This Section is exempt from the  
4 provisions of Section 250 of this Act.

5 (i) Each employer with 50 or fewer full-time equivalent  
6 employees during the reporting period may claim a credit  
7 against the payments due under this Section for each qualified  
8 employee in an amount equal to the maximum credit allowable.  
9 The credit may be taken against payments due for reporting  
10 periods that begin on or after January 1, 2020, and end on or  
11 before December 31, 2027. An employer may not claim a credit  
12 for an employee who has worked fewer than 90 consecutive days  
13 immediately preceding the reporting period; however, such  
14 credits may accrue during that 90-day period and be claimed  
15 against payments under this Section for future reporting  
16 periods after the employee has worked for the employer at  
17 least 90 consecutive days. In no event may the credit exceed  
18 the employer's liability for the reporting period. Each  
19 employer who deducts and withholds or is required to deduct  
20 and withhold tax under this Act and who retains income tax  
21 withholdings under this subsection must make a return with  
22 respect to such taxes and retained amounts in the form and  
23 manner that the Department, by rule, requires and pay to the  
24 Department or to a depository designated by the Department  
25 those withheld taxes not retained by the employer.

26 For each reporting period, the employer may not claim a

1 credit or credits for more employees than the number of  
2 employees making less than the minimum or reduced wage for the  
3 current calendar year during the last reporting period of the  
4 preceding calendar year. Notwithstanding any other provision  
5 of this subsection, an employer shall not be eligible for  
6 credits for a reporting period unless the average wage paid by  
7 the employer per employee for all employees making less than  
8 \$55,000 during the reporting period is greater than the  
9 average wage paid by the employer per employee for all  
10 employees making less than \$55,000 during the same reporting  
11 period of the prior calendar year.

12 For purposes of this subsection (i):

13 "Compensation paid in Illinois" has the meaning ascribed  
14 to that term under Section 304(a)(2)(B) of this Act.

15 "Employer" and "employee" have the meaning ascribed to  
16 those terms in the Minimum Wage Law, except that "employee"  
17 also includes employees who work for an employer with fewer  
18 than 4 employees. Employers that operate more than one  
19 establishment pursuant to a franchise agreement or that  
20 constitute members of a unitary business group shall aggregate  
21 their employees for purposes of determining eligibility for  
22 the credit.

23 "Full-time equivalent employees" means the ratio of the  
24 number of paid hours during the reporting period and the  
25 number of working hours in that period.

26 "Maximum credit" means the percentage listed below of the

1 difference between the amount of compensation paid in Illinois  
2 to employees who are paid not more than the required minimum  
3 wage reduced by the amount of compensation paid in Illinois to  
4 employees who were paid less than the current required minimum  
5 wage during the reporting period prior to each increase in the  
6 required minimum wage on January 1. If an employer pays an  
7 employee more than the required minimum wage and that employee  
8 previously earned less than the required minimum wage, the  
9 employer may include the portion that does not exceed the  
10 required minimum wage as compensation paid in Illinois to  
11 employees who are paid not more than the required minimum  
12 wage.

13 (1) 25% for reporting periods beginning on or after  
14 January 1, 2020 and ending on or before December 31, 2020;

15 (2) 21% for reporting periods beginning on or after  
16 January 1, 2021 and ending on or before December 31, 2021;

17 (3) 17% for reporting periods beginning on or after  
18 January 1, 2022 and ending on or before December 31, 2022;

19 (4) 13% for reporting periods beginning on or after  
20 January 1, 2023 and ending on or before December 31, 2023;

21 (5) 9% for reporting periods beginning on or after  
22 January 1, 2024 and ending on or before December 31, 2024;

23 (6) 5% for reporting periods beginning on or after  
24 January 1, 2025 and ending on or before December 31, 2025.

25 The amount computed under this subsection may continue to  
26 be claimed for reporting periods beginning on or after January

1 1, 2026 and:

2 (A) ending on or before December 31, 2026 for  
3 employers with more than 5 employees; or

4 (B) ending on or before December 31, 2027 for  
5 employers with no more than 5 employees.

6 "Qualified employee" means an employee who is paid not  
7 more than the required minimum wage and has an average wage  
8 paid per hour by the employer during the reporting period  
9 equal to or greater than his or her average wage paid per hour  
10 by the employer during each reporting period for the  
11 immediately preceding 12 months. A new qualified employee is  
12 deemed to have earned the required minimum wage in the  
13 preceding reporting period.

14 "Reporting period" means the quarter for which a return is  
15 required to be filed under subsection (b) of this Section.

16 (j) For reporting periods beginning on or after January 1,  
17 2021, if a private employer grants all of its employees the  
18 option of taking a paid leave of absence of at least 30 days  
19 for the purpose of serving as an organ donor or bone marrow  
20 donor, then the private employer may take a credit against the  
21 payments due under this Section in an amount equal to the  
22 amount withheld under this Section with respect to wages paid  
23 while the employee is on organ donation leave, not to exceed  
24 \$1,000 in withholdings for each employee who takes organ  
25 donation leave. To be eligible for the credit, such a leave of  
26 absence must be taken without loss of pay, vacation time,

1 compensatory time, personal days, or sick time for at least  
2 the first 30 days of the leave of absence. The private employer  
3 shall adopt rules governing organ donation leave, including  
4 rules that (i) establish conditions and procedures for  
5 requesting and approving leave and (ii) require medical  
6 documentation of the proposed organ or bone marrow donation  
7 before leave is approved by the private employer. A private  
8 employer must provide, in the manner required by the  
9 Department, documentation from the employee's medical  
10 provider, which the private employer receives from the  
11 employee, that verifies the employee's organ donation. The  
12 private employer must also provide, in the manner required by  
13 the Department, documentation that shows that a qualifying  
14 organ donor leave policy was in place and offered to all  
15 qualifying employees at the time the leave was taken. For the  
16 private employer to receive the tax credit, the employee  
17 taking organ donor leave must allow for the applicable medical  
18 records to be disclosed to the Department. If the private  
19 employer cannot provide the required documentation to the  
20 Department, then the private employer is ineligible for the  
21 credit under this Section. A private employer must also  
22 provide, in the form required by the Department, any  
23 additional documentation or information required by the  
24 Department to administer the credit under this Section. The  
25 credit under this subsection (j) shall be taken within one  
26 year after the date upon which the organ donation leave

1 begins. If the leave taken spans into a second tax year, the  
2 employer qualifies for the allowable credit in the later of  
3 the 2 years. If the amount of credit exceeds the tax liability  
4 for the year, the excess may be carried and applied to the tax  
5 liability for the 3 taxable years following the excess credit  
6 year. The tax credit shall be applied to the earliest year for  
7 which there is a tax liability. If there are credits for more  
8 than one year that are available to offset liability, the  
9 earlier credit shall be applied first.

10 Nothing in this subsection (j) prohibits a private  
11 employer from providing an unpaid leave of absence to its  
12 employees for the purpose of serving as an organ donor or bone  
13 marrow donor; however, if the employer's policy provides for  
14 fewer than 30 days of paid leave for organ or bone marrow  
15 donation, then the employer shall not be eligible for the  
16 credit under this Section.

17 As used in this subsection (j):

18 "Organ" means any biological tissue of the human body  
19 that may be donated by a living donor, including, but not  
20 limited to, the kidney, liver, lung, pancreas, intestine,  
21 bone, skin, or any subpart of those organs.

22 "Organ donor" means a person from whose body an organ  
23 is taken to be transferred to the body of another person.

24 "Private employer" means a sole proprietorship,  
25 corporation, partnership, limited liability company, or  
26 other entity with one or more employees. "Private

1       employer" does not include a municipality, county, State  
2       agency, or other public employer.

3       This subsection (j) is exempt from the provisions of  
4       Section 250 of this Act.

5       (Source: P.A. 100-303, eff. 8-24-17; 100-511, eff. 9-18-17;  
6       100-863, eff. 8-14-18; 101-1, eff. 2-19-19.)

7               Section 30-10. The Live Theater Production Tax Credit Act  
8       is amended by changing Sections 10-10 and 10-20 as follows:

9               (35 ILCS 17/10-10)

10              Sec. 10-10. Definitions. As used in this Act:

11              "Accredited theater production" means a for-profit live  
12       stage presentation in a qualified production facility, as  
13       defined in this Section, that is either (i) a pre-Broadway  
14       production, ~~or~~ (ii) a long-run production for which the  
15       aggregate Illinois labor and marketing expenditures exceed  
16       \$100,000, or (iii) a commercial Broadway touring show.

17              "Commercial Broadway touring show" means a production  
18       playing in 3 or more markets across North America and  
19       recognized as a commercial Broadway touring show by the  
20       Broadway League, the national trade association for the  
21       Broadway industry.

22              "Pre-Broadway production" means a live stage production  
23       that, in its original or adaptive version, is performed in a  
24       qualified production facility having a presentation scheduled

1 for Broadway's Theater District in New York City within 12  
2 months after its Illinois presentation.

3 "Long-run production" means a live stage production that  
4 is performed in a qualified production facility for longer  
5 than 8 weeks, with at least 6 performances per week, and  
6 includes a production that spans the end of one tax year and  
7 the commencement of a new tax year that, in combination, meets  
8 the criteria set forth in this definition making it a long-run  
9 production eligible for a theater tax credit award in each tax  
10 year or portion thereof.

11 "Accredited theater production certificate" means a  
12 certificate issued by the Department certifying that the  
13 production is an accredited theater production that meets the  
14 guidelines of this Act.

15 "Applicant" means a taxpayer that is a theater producer,  
16 owner, licensee, operator, or presenter that is presenting or  
17 has presented a live stage presentation located within the  
18 State of Illinois who:

19 (1) owns or licenses the theatrical rights of the  
20 stage presentation for the Illinois production period; or

21 (2) has contracted or will contract directly with the  
22 owner or licensee of the theatrical rights or a person  
23 acting on behalf of the owner or licensee to provide live  
24 performances of the production.

25 An applicant that directly or indirectly owns, controls,  
26 or operates multiple qualified production facilities shall be



1 presumed to be and considered for the purposes of this Act to  
2 be a single applicant; provided, however, that as to each of  
3 the applicant's qualified production facilities, the applicant  
4 shall be eligible to separately and contemporaneously (i)  
5 apply for and obtain accredited theater production  
6 certificates, (ii) stage accredited theater productions, and  
7 (iii) apply for and receive a tax credit award certificate for  
8 each of the applicant's accredited theater productions  
9 performed at each of the applicant's qualified production  
10 facilities.

11 "Department" means the Department of Commerce and Economic  
12 Opportunity.

13 "Director" means the Director of the Department.

14 "Illinois labor expenditure" means gross salary or wages  
15 including, but not limited to, taxes, benefits, and any other  
16 consideration incurred or paid to non-talent employees of the  
17 applicant for services rendered to and on behalf of the  
18 accredited theater production. To qualify as an Illinois labor  
19 expenditure, the expenditure must be:

20 (1) incurred or paid by the applicant on or after the  
21 effective date of the Act for services related to any  
22 portion of an accredited theater production from its  
23 pre-production stages, including, but not limited to, the  
24 writing of the script, casting, hiring of service  
25 providers, purchases from vendors, marketing, advertising,  
26 public relations, load in, rehearsals, performances, other

1 accredited theater production related activities, and load  
2 out;

3 (2) directly attributable to the accredited theater  
4 production;

5 (3) limited to the first \$100,000 of wages incurred or  
6 paid to each employee of an accredited theater production  
7 in each tax year;

8 (4) included in the federal income tax basis of the  
9 property;

10 (5) paid in the tax year for which the applicant is  
11 claiming the tax credit award, or no later than 60 days  
12 after the end of the tax year;

13 (6) paid to persons residing in Illinois at the time  
14 payments were made; and

15 (7) reasonable in the circumstances.

16 "Illinois production spending" means any and all expenses  
17 directly or indirectly incurred relating to an accredited  
18 theater production presented in any qualified production  
19 facility of the applicant, including, but not limited to,  
20 expenditures for:

21 (1) national marketing, public relations, and the  
22 creation and placement of print, electronic, television,  
23 billboard, and other forms of advertising; and

24 (2) the construction and fabrication of scenic  
25 materials and elements; provided, however, that the  
26 maximum amount of expenditures attributable to the

1 construction and fabrication of scenic materials and  
2 elements eligible for a tax credit award shall not exceed  
3 \$500,000 per applicant per production in any single tax  
4 year.

5 "Qualified production facility" means a facility located  
6 in the State in which live theatrical productions are, or are  
7 intended to be, exclusively presented that contains at least  
8 one stage, a seating capacity of 1,200 or more seats, and  
9 dressing rooms, storage areas, and other ancillary amenities  
10 necessary for the accredited theater production.

11 "Tax credit award" means the issuance to a taxpayer by the  
12 Department of a tax credit award in conformance with Sections  
13 10-40 and 10-45 of this Act.

14 "Tax year" means a calendar year for the period January 1  
15 to and including December 31.

16 (Source: P.A. 97-636, eff. 6-1-12.)

17 (35 ILCS 17/10-20)

18 Sec. 10-20. Tax credit award. Subject to the conditions  
19 set forth in this Act, an applicant is entitled to a tax credit  
20 award as approved by the Department for qualifying Illinois  
21 labor expenditures and Illinois production spending for each  
22 tax year in which the applicant is awarded an accredited  
23 theater production certificate issued by the Department. The  
24 amount of tax credits awarded pursuant to this Act shall not  
25 exceed (i) \$2,000,000 in any fiscal year prior to State fiscal

1 year 2021 and (ii) \$4,000,000 per fiscal year beginning in  
2 State fiscal year 2021; provided, however, that beginning in  
3 State fiscal year 2021, \$2,000,000 of the \$4,000,000 cap shall  
4 be reserved for applicants that are operators of qualified  
5 production facilities solely in connection with the  
6 presentation of commercial Broadway touring shows. Credits  
7 shall be awarded on a first-come, first-served basis.  
8 Notwithstanding the foregoing, if the amount of credits  
9 applied for in any fiscal year exceeds the amount authorized  
10 to be awarded under this Section, the excess credit amount  
11 shall be awarded in the next fiscal year in which credits  
12 remain available for award and shall be treated as having been  
13 applied for on the first day of that fiscal year.

14 (Source: P.A. 97-636, eff. 6-1-12.)

15 Section 30-15. The Use Tax Act is amended by changing  
16 Section 3-5 as follows:

17 (35 ILCS 105/3-5)

18 Sec. 3-5. Exemptions. Use of the following tangible  
19 personal property is exempt from the tax imposed by this Act:

20 (1) Personal property purchased from a corporation,  
21 society, association, foundation, institution, or  
22 organization, other than a limited liability company, that is  
23 organized and operated as a not-for-profit service enterprise  
24 for the benefit of persons 65 years of age or older if the

1 personal property was not purchased by the enterprise for the  
2 purpose of resale by the enterprise.

3 (2) Personal property purchased by a not-for-profit  
4 Illinois county fair association for use in conducting,  
5 operating, or promoting the county fair.

6 (3) Personal property purchased by a not-for-profit arts  
7 or cultural organization that establishes, by proof required  
8 by the Department by rule, that it has received an exemption  
9 under Section 501(c)(3) of the Internal Revenue Code and that  
10 is organized and operated primarily for the presentation or  
11 support of arts or cultural programming, activities, or  
12 services. These organizations include, but are not limited to,  
13 music and dramatic arts organizations such as symphony  
14 orchestras and theatrical groups, arts and cultural service  
15 organizations, local arts councils, visual arts organizations,  
16 and media arts organizations. On and after July 1, 2001 (the  
17 effective date of Public Act 92-35), however, an entity  
18 otherwise eligible for this exemption shall not make tax-free  
19 purchases unless it has an active identification number issued  
20 by the Department.

21 (4) Personal property purchased by a governmental body, by  
22 a corporation, society, association, foundation, or  
23 institution organized and operated exclusively for charitable,  
24 religious, or educational purposes, or by a not-for-profit  
25 corporation, society, association, foundation, institution, or  
26 organization that has no compensated officers or employees and

1 that is organized and operated primarily for the recreation of  
2 persons 55 years of age or older. A limited liability company  
3 may qualify for the exemption under this paragraph only if the  
4 limited liability company is organized and operated  
5 exclusively for educational purposes. On and after July 1,  
6 1987, however, no entity otherwise eligible for this exemption  
7 shall make tax-free purchases unless it has an active  
8 exemption identification number issued by the Department.

9 (5) Until July 1, 2003, a passenger car that is a  
10 replacement vehicle to the extent that the purchase price of  
11 the car is subject to the Replacement Vehicle Tax.

12 (6) Until July 1, 2003 and beginning again on September 1,  
13 2004 through August 30, 2014, graphic arts machinery and  
14 equipment, including repair and replacement parts, both new  
15 and used, and including that manufactured on special order,  
16 certified by the purchaser to be used primarily for graphic  
17 arts production, and including machinery and equipment  
18 purchased for lease. Equipment includes chemicals or chemicals  
19 acting as catalysts but only if the chemicals or chemicals  
20 acting as catalysts effect a direct and immediate change upon  
21 a graphic arts product. Beginning on July 1, 2017, graphic  
22 arts machinery and equipment is included in the manufacturing  
23 and assembling machinery and equipment exemption under  
24 paragraph (18).

25 (7) Farm chemicals.

26 (8) Legal tender, currency, medallions, or gold or silver

1 coinage issued by the State of Illinois, the government of the  
2 United States of America, or the government of any foreign  
3 country, and bullion.

4 (9) Personal property purchased from a teacher-sponsored  
5 student organization affiliated with an elementary or  
6 secondary school located in Illinois.

7 (10) A motor vehicle that is used for automobile renting,  
8 as defined in the Automobile Renting Occupation and Use Tax  
9 Act.

10 (11) Farm machinery and equipment, both new and used,  
11 including that manufactured on special order, certified by the  
12 purchaser to be used primarily for production agriculture or  
13 State or federal agricultural programs, including individual  
14 replacement parts for the machinery and equipment, including  
15 machinery and equipment purchased for lease, and including  
16 implements of husbandry defined in Section 1-130 of the  
17 Illinois Vehicle Code, farm machinery and agricultural  
18 chemical and fertilizer spreaders, and nurse wagons required  
19 to be registered under Section 3-809 of the Illinois Vehicle  
20 Code, but excluding other motor vehicles required to be  
21 registered under the Illinois Vehicle Code. Horticultural  
22 polyhouses or hoop houses used for propagating, growing, or  
23 overwintering plants shall be considered farm machinery and  
24 equipment under this item (11). Agricultural chemical tender  
25 tanks and dry boxes shall include units sold separately from a  
26 motor vehicle required to be licensed and units sold mounted

1 on a motor vehicle required to be licensed if the selling price  
2 of the tender is separately stated.

3 Farm machinery and equipment shall include precision  
4 farming equipment that is installed or purchased to be  
5 installed on farm machinery and equipment including, but not  
6 limited to, tractors, harvesters, sprayers, planters, seeders,  
7 or spreaders. Precision farming equipment includes, but is not  
8 limited to, soil testing sensors, computers, monitors,  
9 software, global positioning and mapping systems, and other  
10 such equipment.

11 Farm machinery and equipment also includes computers,  
12 sensors, software, and related equipment used primarily in the  
13 computer-assisted operation of production agriculture  
14 facilities, equipment, and activities such as, but not limited  
15 to, the collection, monitoring, and correlation of animal and  
16 crop data for the purpose of formulating animal diets and  
17 agricultural chemicals. This item (11) is exempt from the  
18 provisions of Section 3-90.

19 (12) Until June 30, 2013, fuel and petroleum products sold  
20 to or used by an air common carrier, certified by the carrier  
21 to be used for consumption, shipment, or storage in the  
22 conduct of its business as an air common carrier, for a flight  
23 destined for or returning from a location or locations outside  
24 the United States without regard to previous or subsequent  
25 domestic stopovers.

26 Beginning July 1, 2013, fuel and petroleum products sold



1 to or used by an air carrier, certified by the carrier to be  
2 used for consumption, shipment, or storage in the conduct of  
3 its business as an air common carrier, for a flight that (i) is  
4 engaged in foreign trade or is engaged in trade between the  
5 United States and any of its possessions and (ii) transports  
6 at least one individual or package for hire from the city of  
7 origination to the city of final destination on the same  
8 aircraft, without regard to a change in the flight number of  
9 that aircraft.

10 (13) Proceeds of mandatory service charges separately  
11 stated on customers' bills for the purchase and consumption of  
12 food and beverages purchased at retail from a retailer, to the  
13 extent that the proceeds of the service charge are in fact  
14 turned over as tips or as a substitute for tips to the  
15 employees who participate directly in preparing, serving,  
16 hosting or cleaning up the food or beverage function with  
17 respect to which the service charge is imposed.

18 (14) Until July 1, 2003, oil field exploration, drilling,  
19 and production equipment, including (i) rigs and parts of  
20 rigs, rotary rigs, cable tool rigs, and workover rigs, (ii)  
21 pipe and tubular goods, including casing and drill strings,  
22 (iii) pumps and pump-jack units, (iv) storage tanks and flow  
23 lines, (v) any individual replacement part for oil field  
24 exploration, drilling, and production equipment, and (vi)  
25 machinery and equipment purchased for lease; but excluding  
26 motor vehicles required to be registered under the Illinois

1 Vehicle Code.

2 (15) Photoprocessing machinery and equipment, including  
3 repair and replacement parts, both new and used, including  
4 that manufactured on special order, certified by the purchaser  
5 to be used primarily for photoprocessing, and including  
6 photoprocessing machinery and equipment purchased for lease.

7 (16) Until July 1, 2023, coal and aggregate exploration,  
8 mining, off-highway hauling, processing, maintenance, and  
9 reclamation equipment, including replacement parts and  
10 equipment, and including equipment purchased for lease, but  
11 excluding motor vehicles required to be registered under the  
12 Illinois Vehicle Code. The changes made to this Section by  
13 Public Act 97-767 apply on and after July 1, 2003, but no claim  
14 for credit or refund is allowed on or after August 16, 2013  
15 (the effective date of Public Act 98-456) for such taxes paid  
16 during the period beginning July 1, 2003 and ending on August  
17 16, 2013 (the effective date of Public Act 98-456).

18 (17) Until July 1, 2003, distillation machinery and  
19 equipment, sold as a unit or kit, assembled or installed by the  
20 retailer, certified by the user to be used only for the  
21 production of ethyl alcohol that will be used for consumption  
22 as motor fuel or as a component of motor fuel for the personal  
23 use of the user, and not subject to sale or resale.

24 (18) Manufacturing and assembling machinery and equipment  
25 used primarily in the process of manufacturing or assembling  
26 tangible personal property for wholesale or retail sale or

1 lease, whether that sale or lease is made directly by the  
2 manufacturer or by some other person, whether the materials  
3 used in the process are owned by the manufacturer or some other  
4 person, or whether that sale or lease is made apart from or as  
5 an incident to the seller's engaging in the service occupation  
6 of producing machines, tools, dies, jigs, patterns, gauges, or  
7 other similar items of no commercial value on special order  
8 for a particular purchaser. The exemption provided by this  
9 paragraph (18) includes production related tangible personal  
10 property, as defined in Section 3-50, purchased on or after  
11 July 1, 2019. The exemption provided by this paragraph (18)  
12 does not include machinery and equipment used in (i) the  
13 generation of electricity for wholesale or retail sale; (ii)  
14 the generation or treatment of natural or artificial gas for  
15 wholesale or retail sale that is delivered to customers  
16 through pipes, pipelines, or mains; or (iii) the treatment of  
17 water for wholesale or retail sale that is delivered to  
18 customers through pipes, pipelines, or mains. The provisions  
19 of Public Act 98-583 are declaratory of existing law as to the  
20 meaning and scope of this exemption. Beginning on July 1,  
21 2017, the exemption provided by this paragraph (18) includes,  
22 but is not limited to, graphic arts machinery and equipment,  
23 as defined in paragraph (6) of this Section.

24 (19) Personal property delivered to a purchaser or  
25 purchaser's donee inside Illinois when the purchase order for  
26 that personal property was received by a florist located

1 outside Illinois who has a florist located inside Illinois  
2 deliver the personal property.

3 (20) Semen used for artificial insemination of livestock  
4 for direct agricultural production.

5 (21) Horses, or interests in horses, registered with and  
6 meeting the requirements of any of the Arabian Horse Club  
7 Registry of America, Appaloosa Horse Club, American Quarter  
8 Horse Association, United States Trotting Association, or  
9 Jockey Club, as appropriate, used for purposes of breeding or  
10 racing for prizes. This item (21) is exempt from the  
11 provisions of Section 3-90, and the exemption provided for  
12 under this item (21) applies for all periods beginning May 30,  
13 1995, but no claim for credit or refund is allowed on or after  
14 January 1, 2008 for such taxes paid during the period  
15 beginning May 30, 2000 and ending on January 1, 2008.

16 (22) Computers and communications equipment utilized for  
17 any hospital purpose and equipment used in the diagnosis,  
18 analysis, or treatment of hospital patients purchased by a  
19 lessor who leases the equipment, under a lease of one year or  
20 longer executed or in effect at the time the lessor would  
21 otherwise be subject to the tax imposed by this Act, to a  
22 hospital that has been issued an active tax exemption  
23 identification number by the Department under Section 1g of  
24 the Retailers' Occupation Tax Act. If the equipment is leased  
25 in a manner that does not qualify for this exemption or is used  
26 in any other non-exempt manner, the lessor shall be liable for

1 the tax imposed under this Act or the Service Use Tax Act, as  
2 the case may be, based on the fair market value of the property  
3 at the time the non-qualifying use occurs. No lessor shall  
4 collect or attempt to collect an amount (however designated)  
5 that purports to reimburse that lessor for the tax imposed by  
6 this Act or the Service Use Tax Act, as the case may be, if the  
7 tax has not been paid by the lessor. If a lessor improperly  
8 collects any such amount from the lessee, the lessee shall  
9 have a legal right to claim a refund of that amount from the  
10 lessor. If, however, that amount is not refunded to the lessee  
11 for any reason, the lessor is liable to pay that amount to the  
12 Department.

13 (23) Personal property purchased by a lessor who leases  
14 the property, under a lease of one year or longer executed or  
15 in effect at the time the lessor would otherwise be subject to  
16 the tax imposed by this Act, to a governmental body that has  
17 been issued an active sales tax exemption identification  
18 number by the Department under Section 1g of the Retailers'  
19 Occupation Tax Act. If the property is leased in a manner that  
20 does not qualify for this exemption or used in any other  
21 non-exempt manner, the lessor shall be liable for the tax  
22 imposed under this Act or the Service Use Tax Act, as the case  
23 may be, based on the fair market value of the property at the  
24 time the non-qualifying use occurs. No lessor shall collect or  
25 attempt to collect an amount (however designated) that  
26 purports to reimburse that lessor for the tax imposed by this

1 Act or the Service Use Tax Act, as the case may be, if the tax  
2 has not been paid by the lessor. If a lessor improperly  
3 collects any such amount from the lessee, the lessee shall  
4 have a legal right to claim a refund of that amount from the  
5 lessor. If, however, that amount is not refunded to the lessee  
6 for any reason, the lessor is liable to pay that amount to the  
7 Department.

8 (24) Beginning with taxable years ending on or after  
9 December 31, 1995 and ending with taxable years ending on or  
10 before December 31, 2004, personal property that is donated  
11 for disaster relief to be used in a State or federally declared  
12 disaster area in Illinois or bordering Illinois by a  
13 manufacturer or retailer that is registered in this State to a  
14 corporation, society, association, foundation, or institution  
15 that has been issued a sales tax exemption identification  
16 number by the Department that assists victims of the disaster  
17 who reside within the declared disaster area.

18 (25) Beginning with taxable years ending on or after  
19 December 31, 1995 and ending with taxable years ending on or  
20 before December 31, 2004, personal property that is used in  
21 the performance of infrastructure repairs in this State,  
22 including but not limited to municipal roads and streets,  
23 access roads, bridges, sidewalks, waste disposal systems,  
24 water and sewer line extensions, water distribution and  
25 purification facilities, storm water drainage and retention  
26 facilities, and sewage treatment facilities, resulting from a

1 State or federally declared disaster in Illinois or bordering  
2 Illinois when such repairs are initiated on facilities located  
3 in the declared disaster area within 6 months after the  
4 disaster.

5 (26) Beginning July 1, 1999, game or game birds purchased  
6 at a "game breeding and hunting preserve area" as that term is  
7 used in the Wildlife Code. This paragraph is exempt from the  
8 provisions of Section 3-90.

9 (27) A motor vehicle, as that term is defined in Section  
10 1-146 of the Illinois Vehicle Code, that is donated to a  
11 corporation, limited liability company, society, association,  
12 foundation, or institution that is determined by the  
13 Department to be organized and operated exclusively for  
14 educational purposes. For purposes of this exemption, "a  
15 corporation, limited liability company, society, association,  
16 foundation, or institution organized and operated exclusively  
17 for educational purposes" means all tax-supported public  
18 schools, private schools that offer systematic instruction in  
19 useful branches of learning by methods common to public  
20 schools and that compare favorably in their scope and  
21 intensity with the course of study presented in tax-supported  
22 schools, and vocational or technical schools or institutes  
23 organized and operated exclusively to provide a course of  
24 study of not less than 6 weeks duration and designed to prepare  
25 individuals to follow a trade or to pursue a manual,  
26 technical, mechanical, industrial, business, or commercial

1 occupation.

2 (28) Beginning January 1, 2000, personal property,  
3 including food, purchased through fundraising events for the  
4 benefit of a public or private elementary or secondary school,  
5 a group of those schools, or one or more school districts if  
6 the events are sponsored by an entity recognized by the school  
7 district that consists primarily of volunteers and includes  
8 parents and teachers of the school children. This paragraph  
9 does not apply to fundraising events (i) for the benefit of  
10 private home instruction or (ii) for which the fundraising  
11 entity purchases the personal property sold at the events from  
12 another individual or entity that sold the property for the  
13 purpose of resale by the fundraising entity and that profits  
14 from the sale to the fundraising entity. This paragraph is  
15 exempt from the provisions of Section 3-90.

16 (29) Beginning January 1, 2000 and through December 31,  
17 2001, new or used automatic vending machines that prepare and  
18 serve hot food and beverages, including coffee, soup, and  
19 other items, and replacement parts for these machines.  
20 Beginning January 1, 2002 and through June 30, 2003, machines  
21 and parts for machines used in commercial, coin-operated  
22 amusement and vending business if a use or occupation tax is  
23 paid on the gross receipts derived from the use of the  
24 commercial, coin-operated amusement and vending machines. This  
25 paragraph is exempt from the provisions of Section 3-90.

26 (30) Beginning January 1, 2001 and through June 30, 2016,



1 food for human consumption that is to be consumed off the  
2 premises where it is sold (other than alcoholic beverages,  
3 soft drinks, and food that has been prepared for immediate  
4 consumption) and prescription and nonprescription medicines,  
5 drugs, medical appliances, and insulin, urine testing  
6 materials, syringes, and needles used by diabetics, for human  
7 use, when purchased for use by a person receiving medical  
8 assistance under Article V of the Illinois Public Aid Code who  
9 resides in a licensed long-term care facility, as defined in  
10 the Nursing Home Care Act, or in a licensed facility as defined  
11 in the ID/DD Community Care Act, the MC/DD Act, or the  
12 Specialized Mental Health Rehabilitation Act of 2013.

13 (31) Beginning on August 2, 2001 (the effective date of  
14 Public Act 92-227), computers and communications equipment  
15 utilized for any hospital purpose and equipment used in the  
16 diagnosis, analysis, or treatment of hospital patients  
17 purchased by a lessor who leases the equipment, under a lease  
18 of one year or longer executed or in effect at the time the  
19 lessor would otherwise be subject to the tax imposed by this  
20 Act, to a hospital that has been issued an active tax exemption  
21 identification number by the Department under Section 1g of  
22 the Retailers' Occupation Tax Act. If the equipment is leased  
23 in a manner that does not qualify for this exemption or is used  
24 in any other nonexempt manner, the lessor shall be liable for  
25 the tax imposed under this Act or the Service Use Tax Act, as  
26 the case may be, based on the fair market value of the property

1 at the time the nonqualifying use occurs. No lessor shall  
2 collect or attempt to collect an amount (however designated)  
3 that purports to reimburse that lessor for the tax imposed by  
4 this Act or the Service Use Tax Act, as the case may be, if the  
5 tax has not been paid by the lessor. If a lessor improperly  
6 collects any such amount from the lessee, the lessee shall  
7 have a legal right to claim a refund of that amount from the  
8 lessor. If, however, that amount is not refunded to the lessee  
9 for any reason, the lessor is liable to pay that amount to the  
10 Department. This paragraph is exempt from the provisions of  
11 Section 3-90.

12 (32) Beginning on August 2, 2001 (the effective date of  
13 Public Act 92-227), personal property purchased by a lessor  
14 who leases the property, under a lease of one year or longer  
15 executed or in effect at the time the lessor would otherwise be  
16 subject to the tax imposed by this Act, to a governmental body  
17 that has been issued an active sales tax exemption  
18 identification number by the Department under Section 1g of  
19 the Retailers' Occupation Tax Act. If the property is leased  
20 in a manner that does not qualify for this exemption or used in  
21 any other nonexempt manner, the lessor shall be liable for the  
22 tax imposed under this Act or the Service Use Tax Act, as the  
23 case may be, based on the fair market value of the property at  
24 the time the nonqualifying use occurs. No lessor shall collect  
25 or attempt to collect an amount (however designated) that  
26 purports to reimburse that lessor for the tax imposed by this

1 Act or the Service Use Tax Act, as the case may be, if the tax  
2 has not been paid by the lessor. If a lessor improperly  
3 collects any such amount from the lessee, the lessee shall  
4 have a legal right to claim a refund of that amount from the  
5 lessor. If, however, that amount is not refunded to the lessee  
6 for any reason, the lessor is liable to pay that amount to the  
7 Department. This paragraph is exempt from the provisions of  
8 Section 3-90.

9 (33) On and after July 1, 2003 and through June 30, 2004,  
10 the use in this State of motor vehicles of the second division  
11 with a gross vehicle weight in excess of 8,000 pounds and that  
12 are subject to the commercial distribution fee imposed under  
13 Section 3-815.1 of the Illinois Vehicle Code. Beginning on  
14 July 1, 2004 and through June 30, 2005, the use in this State  
15 of motor vehicles of the second division: (i) with a gross  
16 vehicle weight rating in excess of 8,000 pounds; (ii) that are  
17 subject to the commercial distribution fee imposed under  
18 Section 3-815.1 of the Illinois Vehicle Code; and (iii) that  
19 are primarily used for commercial purposes. Through June 30,  
20 2005, this exemption applies to repair and replacement parts  
21 added after the initial purchase of such a motor vehicle if  
22 that motor vehicle is used in a manner that would qualify for  
23 the rolling stock exemption otherwise provided for in this  
24 Act. For purposes of this paragraph, the term "used for  
25 commercial purposes" means the transportation of persons or  
26 property in furtherance of any commercial or industrial

1 enterprise, whether for-hire or not.

2 (34) Beginning January 1, 2008, tangible personal property  
3 used in the construction or maintenance of a community water  
4 supply, as defined under Section 3.145 of the Environmental  
5 Protection Act, that is operated by a not-for-profit  
6 corporation that holds a valid water supply permit issued  
7 under Title IV of the Environmental Protection Act. This  
8 paragraph is exempt from the provisions of Section 3-90.

9 (35) Beginning January 1, 2010 and continuing through  
10 December 31, 2024, materials, parts, equipment, components,  
11 and furnishings incorporated into or upon an aircraft as part  
12 of the modification, refurbishment, completion, replacement,  
13 repair, or maintenance of the aircraft. This exemption  
14 includes consumable supplies used in the modification,  
15 refurbishment, completion, replacement, repair, and  
16 maintenance of aircraft, but excludes any materials, parts,  
17 equipment, components, and consumable supplies used in the  
18 modification, replacement, repair, and maintenance of aircraft  
19 engines or power plants, whether such engines or power plants  
20 are installed or uninstalled upon any such aircraft.  
21 "Consumable supplies" include, but are not limited to,  
22 adhesive, tape, sandpaper, general purpose lubricants,  
23 cleaning solution, latex gloves, and protective films. This  
24 exemption applies only to the use of qualifying tangible  
25 personal property by persons who modify, refurbish, complete,  
26 repair, replace, or maintain aircraft and who (i) hold an Air

1 Agency Certificate and are empowered to operate an approved  
2 repair station by the Federal Aviation Administration, (ii)  
3 have a Class IV Rating, and (iii) conduct operations in  
4 accordance with Part 145 of the Federal Aviation Regulations.  
5 The exemption does not include aircraft operated by a  
6 commercial air carrier providing scheduled passenger air  
7 service pursuant to authority issued under Part 121 or Part  
8 129 of the Federal Aviation Regulations. The changes made to  
9 this paragraph (35) by Public Act 98-534 are declarative of  
10 existing law. It is the intent of the General Assembly that the  
11 exemption under this paragraph (35) applies continuously from  
12 January 1, 2010 through December 31, 2024; however, no claim  
13 for credit or refund is allowed for taxes paid as a result of  
14 the disallowance of this exemption on or after January 1, 2015  
15 and prior to the effective date of this amendatory Act of the  
16 101st General Assembly.

17 (36) Tangible personal property purchased by a  
18 public-facilities corporation, as described in Section  
19 11-65-10 of the Illinois Municipal Code, for purposes of  
20 constructing or furnishing a municipal convention hall, but  
21 only if the legal title to the municipal convention hall is  
22 transferred to the municipality without any further  
23 consideration by or on behalf of the municipality at the time  
24 of the completion of the municipal convention hall or upon the  
25 retirement or redemption of any bonds or other debt  
26 instruments issued by the public-facilities corporation in

1 connection with the development of the municipal convention  
2 hall. This exemption includes existing public-facilities  
3 corporations as provided in Section 11-65-25 of the Illinois  
4 Municipal Code. This paragraph is exempt from the provisions  
5 of Section 3-90.

6 (37) Beginning January 1, 2017 and through December 31,  
7 2026, menstrual pads, tampons, and menstrual cups.

8 (38) Merchandise that is subject to the Rental Purchase  
9 Agreement Occupation and Use Tax. The purchaser must certify  
10 that the item is purchased to be rented subject to a rental  
11 purchase agreement, as defined in the Rental Purchase  
12 Agreement Act, and provide proof of registration under the  
13 Rental Purchase Agreement Occupation and Use Tax Act. This  
14 paragraph is exempt from the provisions of Section 3-90.

15 (39) Tangible personal property purchased by a purchaser  
16 who is exempt from the tax imposed by this Act by operation of  
17 federal law. This paragraph is exempt from the provisions of  
18 Section 3-90.

19 (40) Qualified tangible personal property used in the  
20 construction or operation of a data center that has been  
21 granted a certificate of exemption by the Department of  
22 Commerce and Economic Opportunity, whether that tangible  
23 personal property is purchased by the owner, operator, or  
24 tenant of the data center or by a contractor or subcontractor  
25 of the owner, operator, or tenant. Data centers that would  
26 have qualified for a certificate of exemption prior to January

1 1, 2020 had Public Act 101-31 been in effect may apply for and  
2 obtain an exemption for subsequent purchases of computer  
3 equipment or enabling software purchased or leased to upgrade,  
4 supplement, or replace computer equipment or enabling software  
5 purchased or leased in the original investment that would have  
6 qualified.

7 The Department of Commerce and Economic Opportunity shall  
8 grant a certificate of exemption under this item (40) to  
9 qualified data centers as defined by Section 605-1025 of the  
10 Department of Commerce and Economic Opportunity Law of the  
11 Civil Administrative Code of Illinois.

12 For the purposes of this item (40):

13 "Data center" means a building or a series of  
14 buildings rehabilitated or constructed to house working  
15 servers in one physical location or multiple sites within  
16 the State of Illinois.

17 "Qualified tangible personal property" means:  
18 electrical systems and equipment; climate control and  
19 chilling equipment and systems; mechanical systems and  
20 equipment; monitoring and secure systems; emergency  
21 generators; hardware; computers; servers; data storage  
22 devices; network connectivity equipment; racks; cabinets;  
23 telecommunications cabling infrastructure; raised floor  
24 systems; peripheral components or systems; software;  
25 mechanical, electrical, or plumbing systems; battery  
26 systems; cooling systems and towers; temperature control

1 systems; other cabling; and other data center  
2 infrastructure equipment and systems necessary to operate  
3 qualified tangible personal property, including fixtures;  
4 and component parts of any of the foregoing, including  
5 installation, maintenance, repair, refurbishment, and  
6 replacement of qualified tangible personal property to  
7 generate, transform, transmit, distribute, or manage  
8 electricity necessary to operate qualified tangible  
9 personal property; and all other tangible personal  
10 property that is essential to the operations of a computer  
11 data center. The term "qualified tangible personal  
12 property" also includes building materials physically  
13 incorporated in to the qualifying data center. To document  
14 the exemption allowed under this Section, the retailer  
15 must obtain from the purchaser a copy of the certificate  
16 of eligibility issued by the Department of Commerce and  
17 Economic Opportunity.

18 This item (40) is exempt from the provisions of Section  
19 3-90.

20 (Source: P.A. 100-22, eff. 7-6-17; 100-437, eff. 1-1-18;  
21 100-594, eff. 6-29-18; 100-863, eff. 8-14-18; 100-1171, eff.  
22 1-4-19; 101-9, eff. 6-5-19; 101-31, eff. 6-28-19; 101-81, eff.  
23 7-12-19; 101-629, eff. 2-5-20.)

24 Section 30-20. The Service Use Tax Act is amended by  
25 changing Sections 3-5 and 3-10 as follows:



1 (35 ILCS 110/3-5)

2 Sec. 3-5. Exemptions. Use of the following tangible  
3 personal property is exempt from the tax imposed by this Act:

4 (1) Personal property purchased from a corporation,  
5 society, association, foundation, institution, or  
6 organization, other than a limited liability company, that is  
7 organized and operated as a not-for-profit service enterprise  
8 for the benefit of persons 65 years of age or older if the  
9 personal property was not purchased by the enterprise for the  
10 purpose of resale by the enterprise.

11 (2) Personal property purchased by a non-profit Illinois  
12 county fair association for use in conducting, operating, or  
13 promoting the county fair.

14 (3) Personal property purchased by a not-for-profit arts  
15 or cultural organization that establishes, by proof required  
16 by the Department by rule, that it has received an exemption  
17 under Section 501(c)(3) of the Internal Revenue Code and that  
18 is organized and operated primarily for the presentation or  
19 support of arts or cultural programming, activities, or  
20 services. These organizations include, but are not limited to,  
21 music and dramatic arts organizations such as symphony  
22 orchestras and theatrical groups, arts and cultural service  
23 organizations, local arts councils, visual arts organizations,  
24 and media arts organizations. On and after July 1, 2001 (the  
25 effective date of Public Act 92-35), however, an entity

1 otherwise eligible for this exemption shall not make tax-free  
2 purchases unless it has an active identification number issued  
3 by the Department.

4 (4) Legal tender, currency, medallions, or gold or silver  
5 coinage issued by the State of Illinois, the government of the  
6 United States of America, or the government of any foreign  
7 country, and bullion.

8 (5) Until July 1, 2003 and beginning again on September 1,  
9 2004 through August 30, 2014, graphic arts machinery and  
10 equipment, including repair and replacement parts, both new  
11 and used, and including that manufactured on special order or  
12 purchased for lease, certified by the purchaser to be used  
13 primarily for graphic arts production. Equipment includes  
14 chemicals or chemicals acting as catalysts but only if the  
15 chemicals or chemicals acting as catalysts effect a direct and  
16 immediate change upon a graphic arts product. Beginning on  
17 July 1, 2017, graphic arts machinery and equipment is included  
18 in the manufacturing and assembling machinery and equipment  
19 exemption under Section 2 of this Act.

20 (6) Personal property purchased from a teacher-sponsored  
21 student organization affiliated with an elementary or  
22 secondary school located in Illinois.

23 (7) Farm machinery and equipment, both new and used,  
24 including that manufactured on special order, certified by the  
25 purchaser to be used primarily for production agriculture or  
26 State or federal agricultural programs, including individual

1 replacement parts for the machinery and equipment, including  
2 machinery and equipment purchased for lease, and including  
3 implements of husbandry defined in Section 1-130 of the  
4 Illinois Vehicle Code, farm machinery and agricultural  
5 chemical and fertilizer spreaders, and nurse wagons required  
6 to be registered under Section 3-809 of the Illinois Vehicle  
7 Code, but excluding other motor vehicles required to be  
8 registered under the Illinois Vehicle Code. Horticultural  
9 polyhouses or hoop houses used for propagating, growing, or  
10 overwintering plants shall be considered farm machinery and  
11 equipment under this item (7). Agricultural chemical tender  
12 tanks and dry boxes shall include units sold separately from a  
13 motor vehicle required to be licensed and units sold mounted  
14 on a motor vehicle required to be licensed if the selling price  
15 of the tender is separately stated.

16 Farm machinery and equipment shall include precision  
17 farming equipment that is installed or purchased to be  
18 installed on farm machinery and equipment including, but not  
19 limited to, tractors, harvesters, sprayers, planters, seeders,  
20 or spreaders. Precision farming equipment includes, but is not  
21 limited to, soil testing sensors, computers, monitors,  
22 software, global positioning and mapping systems, and other  
23 such equipment.

24 Farm machinery and equipment also includes computers,  
25 sensors, software, and related equipment used primarily in the  
26 computer-assisted operation of production agriculture

1 facilities, equipment, and activities such as, but not limited  
2 to, the collection, monitoring, and correlation of animal and  
3 crop data for the purpose of formulating animal diets and  
4 agricultural chemicals. This item (7) is exempt from the  
5 provisions of Section 3-75.

6 (8) Until June 30, 2013, fuel and petroleum products sold  
7 to or used by an air common carrier, certified by the carrier  
8 to be used for consumption, shipment, or storage in the  
9 conduct of its business as an air common carrier, for a flight  
10 destined for or returning from a location or locations outside  
11 the United States without regard to previous or subsequent  
12 domestic stopovers.

13 Beginning July 1, 2013, fuel and petroleum products sold  
14 to or used by an air carrier, certified by the carrier to be  
15 used for consumption, shipment, or storage in the conduct of  
16 its business as an air common carrier, for a flight that (i) is  
17 engaged in foreign trade or is engaged in trade between the  
18 United States and any of its possessions and (ii) transports  
19 at least one individual or package for hire from the city of  
20 origination to the city of final destination on the same  
21 aircraft, without regard to a change in the flight number of  
22 that aircraft.

23 (9) Proceeds of mandatory service charges separately  
24 stated on customers' bills for the purchase and consumption of  
25 food and beverages acquired as an incident to the purchase of a  
26 service from a serviceman, to the extent that the proceeds of

1 the service charge are in fact turned over as tips or as a  
2 substitute for tips to the employees who participate directly  
3 in preparing, serving, hosting or cleaning up the food or  
4 beverage function with respect to which the service charge is  
5 imposed.

6 (10) Until July 1, 2003, oil field exploration, drilling,  
7 and production equipment, including (i) rigs and parts of  
8 rigs, rotary rigs, cable tool rigs, and workover rigs, (ii)  
9 pipe and tubular goods, including casing and drill strings,  
10 (iii) pumps and pump-jack units, (iv) storage tanks and flow  
11 lines, (v) any individual replacement part for oil field  
12 exploration, drilling, and production equipment, and (vi)  
13 machinery and equipment purchased for lease; but excluding  
14 motor vehicles required to be registered under the Illinois  
15 Vehicle Code.

16 (11) Proceeds from the sale of photoprocessing machinery  
17 and equipment, including repair and replacement parts, both  
18 new and used, including that manufactured on special order,  
19 certified by the purchaser to be used primarily for  
20 photoprocessing, and including photoprocessing machinery and  
21 equipment purchased for lease.

22 (12) Until July 1, 2023, coal and aggregate exploration,  
23 mining, off-highway hauling, processing, maintenance, and  
24 reclamation equipment, including replacement parts and  
25 equipment, and including equipment purchased for lease, but  
26 excluding motor vehicles required to be registered under the

1 Illinois Vehicle Code. The changes made to this Section by  
2 Public Act 97-767 apply on and after July 1, 2003, but no claim  
3 for credit or refund is allowed on or after August 16, 2013  
4 (the effective date of Public Act 98-456) for such taxes paid  
5 during the period beginning July 1, 2003 and ending on August  
6 16, 2013 (the effective date of Public Act 98-456).

7 (13) Semen used for artificial insemination of livestock  
8 for direct agricultural production.

9 (14) Horses, or interests in horses, registered with and  
10 meeting the requirements of any of the Arabian Horse Club  
11 Registry of America, Appaloosa Horse Club, American Quarter  
12 Horse Association, United States Trotting Association, or  
13 Jockey Club, as appropriate, used for purposes of breeding or  
14 racing for prizes. This item (14) is exempt from the  
15 provisions of Section 3-75, and the exemption provided for  
16 under this item (14) applies for all periods beginning May 30,  
17 1995, but no claim for credit or refund is allowed on or after  
18 January 1, 2008 (the effective date of Public Act 95-88) for  
19 such taxes paid during the period beginning May 30, 2000 and  
20 ending on January 1, 2008 (the effective date of Public Act  
21 95-88).

22 (15) Computers and communications equipment utilized for  
23 any hospital purpose and equipment used in the diagnosis,  
24 analysis, or treatment of hospital patients purchased by a  
25 lessor who leases the equipment, under a lease of one year or  
26 longer executed or in effect at the time the lessor would

1 otherwise be subject to the tax imposed by this Act, to a  
2 hospital that has been issued an active tax exemption  
3 identification number by the Department under Section 1g of  
4 the Retailers' Occupation Tax Act. If the equipment is leased  
5 in a manner that does not qualify for this exemption or is used  
6 in any other non-exempt manner, the lessor shall be liable for  
7 the tax imposed under this Act or the Use Tax Act, as the case  
8 may be, based on the fair market value of the property at the  
9 time the non-qualifying use occurs. No lessor shall collect or  
10 attempt to collect an amount (however designated) that  
11 purports to reimburse that lessor for the tax imposed by this  
12 Act or the Use Tax Act, as the case may be, if the tax has not  
13 been paid by the lessor. If a lessor improperly collects any  
14 such amount from the lessee, the lessee shall have a legal  
15 right to claim a refund of that amount from the lessor. If,  
16 however, that amount is not refunded to the lessee for any  
17 reason, the lessor is liable to pay that amount to the  
18 Department.

19 (16) Personal property purchased by a lessor who leases  
20 the property, under a lease of one year or longer executed or  
21 in effect at the time the lessor would otherwise be subject to  
22 the tax imposed by this Act, to a governmental body that has  
23 been issued an active tax exemption identification number by  
24 the Department under Section 1g of the Retailers' Occupation  
25 Tax Act. If the property is leased in a manner that does not  
26 qualify for this exemption or is used in any other non-exempt

1 manner, the lessor shall be liable for the tax imposed under  
2 this Act or the Use Tax Act, as the case may be, based on the  
3 fair market value of the property at the time the  
4 non-qualifying use occurs. No lessor shall collect or attempt  
5 to collect an amount (however designated) that purports to  
6 reimburse that lessor for the tax imposed by this Act or the  
7 Use Tax Act, as the case may be, if the tax has not been paid  
8 by the lessor. If a lessor improperly collects any such amount  
9 from the lessee, the lessee shall have a legal right to claim a  
10 refund of that amount from the lessor. If, however, that  
11 amount is not refunded to the lessee for any reason, the lessor  
12 is liable to pay that amount to the Department.

13 (17) Beginning with taxable years ending on or after  
14 December 31, 1995 and ending with taxable years ending on or  
15 before December 31, 2004, personal property that is donated  
16 for disaster relief to be used in a State or federally declared  
17 disaster area in Illinois or bordering Illinois by a  
18 manufacturer or retailer that is registered in this State to a  
19 corporation, society, association, foundation, or institution  
20 that has been issued a sales tax exemption identification  
21 number by the Department that assists victims of the disaster  
22 who reside within the declared disaster area.

23 (18) Beginning with taxable years ending on or after  
24 December 31, 1995 and ending with taxable years ending on or  
25 before December 31, 2004, personal property that is used in  
26 the performance of infrastructure repairs in this State,



1 including but not limited to municipal roads and streets,  
2 access roads, bridges, sidewalks, waste disposal systems,  
3 water and sewer line extensions, water distribution and  
4 purification facilities, storm water drainage and retention  
5 facilities, and sewage treatment facilities, resulting from a  
6 State or federally declared disaster in Illinois or bordering  
7 Illinois when such repairs are initiated on facilities located  
8 in the declared disaster area within 6 months after the  
9 disaster.

10 (19) Beginning July 1, 1999, game or game birds purchased  
11 at a "game breeding and hunting preserve area" as that term is  
12 used in the Wildlife Code. This paragraph is exempt from the  
13 provisions of Section 3-75.

14 (20) A motor vehicle, as that term is defined in Section  
15 1-146 of the Illinois Vehicle Code, that is donated to a  
16 corporation, limited liability company, society, association,  
17 foundation, or institution that is determined by the  
18 Department to be organized and operated exclusively for  
19 educational purposes. For purposes of this exemption, "a  
20 corporation, limited liability company, society, association,  
21 foundation, or institution organized and operated exclusively  
22 for educational purposes" means all tax-supported public  
23 schools, private schools that offer systematic instruction in  
24 useful branches of learning by methods common to public  
25 schools and that compare favorably in their scope and  
26 intensity with the course of study presented in tax-supported

1 schools, and vocational or technical schools or institutes  
2 organized and operated exclusively to provide a course of  
3 study of not less than 6 weeks duration and designed to prepare  
4 individuals to follow a trade or to pursue a manual,  
5 technical, mechanical, industrial, business, or commercial  
6 occupation.

7 (21) Beginning January 1, 2000, personal property,  
8 including food, purchased through fundraising events for the  
9 benefit of a public or private elementary or secondary school,  
10 a group of those schools, or one or more school districts if  
11 the events are sponsored by an entity recognized by the school  
12 district that consists primarily of volunteers and includes  
13 parents and teachers of the school children. This paragraph  
14 does not apply to fundraising events (i) for the benefit of  
15 private home instruction or (ii) for which the fundraising  
16 entity purchases the personal property sold at the events from  
17 another individual or entity that sold the property for the  
18 purpose of resale by the fundraising entity and that profits  
19 from the sale to the fundraising entity. This paragraph is  
20 exempt from the provisions of Section 3-75.

21 (22) Beginning January 1, 2000 and through December 31,  
22 2001, new or used automatic vending machines that prepare and  
23 serve hot food and beverages, including coffee, soup, and  
24 other items, and replacement parts for these machines.  
25 Beginning January 1, 2002 and through June 30, 2003, machines  
26 and parts for machines used in commercial, coin-operated

1 amusement and vending business if a use or occupation tax is  
2 paid on the gross receipts derived from the use of the  
3 commercial, coin-operated amusement and vending machines. This  
4 paragraph is exempt from the provisions of Section 3-75.

5 (23) Beginning August 23, 2001 and through June 30, 2016,  
6 food for human consumption that is to be consumed off the  
7 premises where it is sold (other than alcoholic beverages,  
8 soft drinks, and food that has been prepared for immediate  
9 consumption) and prescription and nonprescription medicines,  
10 drugs, medical appliances, and insulin, urine testing  
11 materials, syringes, and needles used by diabetics, for human  
12 use, when purchased for use by a person receiving medical  
13 assistance under Article V of the Illinois Public Aid Code who  
14 resides in a licensed long-term care facility, as defined in  
15 the Nursing Home Care Act, or in a licensed facility as defined  
16 in the ID/DD Community Care Act, the MC/DD Act, or the  
17 Specialized Mental Health Rehabilitation Act of 2013.

18 (24) Beginning on August 2, 2001 (the effective date of  
19 Public Act 92-227), computers and communications equipment  
20 utilized for any hospital purpose and equipment used in the  
21 diagnosis, analysis, or treatment of hospital patients  
22 purchased by a lessor who leases the equipment, under a lease  
23 of one year or longer executed or in effect at the time the  
24 lessor would otherwise be subject to the tax imposed by this  
25 Act, to a hospital that has been issued an active tax exemption  
26 identification number by the Department under Section 1g of

1 the Retailers' Occupation Tax Act. If the equipment is leased  
2 in a manner that does not qualify for this exemption or is used  
3 in any other nonexempt manner, the lessor shall be liable for  
4 the tax imposed under this Act or the Use Tax Act, as the case  
5 may be, based on the fair market value of the property at the  
6 time the nonqualifying use occurs. No lessor shall collect or  
7 attempt to collect an amount (however designated) that  
8 purports to reimburse that lessor for the tax imposed by this  
9 Act or the Use Tax Act, as the case may be, if the tax has not  
10 been paid by the lessor. If a lessor improperly collects any  
11 such amount from the lessee, the lessee shall have a legal  
12 right to claim a refund of that amount from the lessor. If,  
13 however, that amount is not refunded to the lessee for any  
14 reason, the lessor is liable to pay that amount to the  
15 Department. This paragraph is exempt from the provisions of  
16 Section 3-75.

17 (25) Beginning on August 2, 2001 (the effective date of  
18 Public Act 92-227), personal property purchased by a lessor  
19 who leases the property, under a lease of one year or longer  
20 executed or in effect at the time the lessor would otherwise be  
21 subject to the tax imposed by this Act, to a governmental body  
22 that has been issued an active tax exemption identification  
23 number by the Department under Section 1g of the Retailers'  
24 Occupation Tax Act. If the property is leased in a manner that  
25 does not qualify for this exemption or is used in any other  
26 nonexempt manner, the lessor shall be liable for the tax

1 imposed under this Act or the Use Tax Act, as the case may be,  
2 based on the fair market value of the property at the time the  
3 nonqualifying use occurs. No lessor shall collect or attempt  
4 to collect an amount (however designated) that purports to  
5 reimburse that lessor for the tax imposed by this Act or the  
6 Use Tax Act, as the case may be, if the tax has not been paid  
7 by the lessor. If a lessor improperly collects any such amount  
8 from the lessee, the lessee shall have a legal right to claim a  
9 refund of that amount from the lessor. If, however, that  
10 amount is not refunded to the lessee for any reason, the lessor  
11 is liable to pay that amount to the Department. This paragraph  
12 is exempt from the provisions of Section 3-75.

13 (26) Beginning January 1, 2008, tangible personal property  
14 used in the construction or maintenance of a community water  
15 supply, as defined under Section 3.145 of the Environmental  
16 Protection Act, that is operated by a not-for-profit  
17 corporation that holds a valid water supply permit issued  
18 under Title IV of the Environmental Protection Act. This  
19 paragraph is exempt from the provisions of Section 3-75.

20 (27) Beginning January 1, 2010 and continuing through  
21 December 31, 2024, materials, parts, equipment, components,  
22 and furnishings incorporated into or upon an aircraft as part  
23 of the modification, refurbishment, completion, replacement,  
24 repair, or maintenance of the aircraft. This exemption  
25 includes consumable supplies used in the modification,  
26 refurbishment, completion, replacement, repair, and

1 maintenance of aircraft, but excludes any materials, parts,  
2 equipment, components, and consumable supplies used in the  
3 modification, replacement, repair, and maintenance of aircraft  
4 engines or power plants, whether such engines or power plants  
5 are installed or uninstalled upon any such aircraft.  
6 "Consumable supplies" include, but are not limited to,  
7 adhesive, tape, sandpaper, general purpose lubricants,  
8 cleaning solution, latex gloves, and protective films. This  
9 exemption applies only to the use of qualifying tangible  
10 personal property transferred incident to the modification,  
11 refurbishment, completion, replacement, repair, or maintenance  
12 of aircraft by persons who (i) hold an Air Agency Certificate  
13 and are empowered to operate an approved repair station by the  
14 Federal Aviation Administration, (ii) have a Class IV Rating,  
15 and (iii) conduct operations in accordance with Part 145 of  
16 the Federal Aviation Regulations. The exemption does not  
17 include aircraft operated by a commercial air carrier  
18 providing scheduled passenger air service pursuant to  
19 authority issued under Part 121 or Part 129 of the Federal  
20 Aviation Regulations. The changes made to this paragraph (27)  
21 by Public Act 98-534 are declarative of existing law. It is the  
22 intent of the General Assembly that the exemption under this  
23 paragraph (27) applies continuously from January 1, 2010  
24 through December 31, 2024; however, no claim for credit or  
25 refund is allowed for taxes paid as a result of the  
26 disallowance of this exemption on or after January 1, 2015 and

1 prior to the effective date of this amendatory Act of the 101st  
2 General Assembly.

3 (28) Tangible personal property purchased by a  
4 public-facilities corporation, as described in Section  
5 11-65-10 of the Illinois Municipal Code, for purposes of  
6 constructing or furnishing a municipal convention hall, but  
7 only if the legal title to the municipal convention hall is  
8 transferred to the municipality without any further  
9 consideration by or on behalf of the municipality at the time  
10 of the completion of the municipal convention hall or upon the  
11 retirement or redemption of any bonds or other debt  
12 instruments issued by the public-facilities corporation in  
13 connection with the development of the municipal convention  
14 hall. This exemption includes existing public-facilities  
15 corporations as provided in Section 11-65-25 of the Illinois  
16 Municipal Code. This paragraph is exempt from the provisions  
17 of Section 3-75.

18 (29) Beginning January 1, 2017 and through December 31,  
19 2026, menstrual pads, tampons, and menstrual cups.

20 (30) Tangible personal property transferred to a purchaser  
21 who is exempt from the tax imposed by this Act by operation of  
22 federal law. This paragraph is exempt from the provisions of  
23 Section 3-75.

24 (31) Qualified tangible personal property used in the  
25 construction or operation of a data center that has been  
26 granted a certificate of exemption by the Department of

1 Commerce and Economic Opportunity, whether that tangible  
2 personal property is purchased by the owner, operator, or  
3 tenant of the data center or by a contractor or subcontractor  
4 of the owner, operator, or tenant. Data centers that would  
5 have qualified for a certificate of exemption prior to January  
6 1, 2020 had this amendatory Act of the 101st General Assembly  
7 been in effect, may apply for and obtain an exemption for  
8 subsequent purchases of computer equipment or enabling  
9 software purchased or leased to upgrade, supplement, or  
10 replace computer equipment or enabling software purchased or  
11 leased in the original investment that would have qualified.

12 The Department of Commerce and Economic Opportunity shall  
13 grant a certificate of exemption under this item (31) to  
14 qualified data centers as defined by Section 605-1025 of the  
15 Department of Commerce and Economic Opportunity Law of the  
16 Civil Administrative Code of Illinois.

17 For the purposes of this item (31):

18 "Data center" means a building or a series of  
19 buildings rehabilitated or constructed to house working  
20 servers in one physical location or multiple sites within  
21 the State of Illinois.

22 "Qualified tangible personal property" means:  
23 electrical systems and equipment; climate control and  
24 chilling equipment and systems; mechanical systems and  
25 equipment; monitoring and secure systems; emergency  
26 generators; hardware; computers; servers; data storage



1 devices; network connectivity equipment; racks; cabinets;  
2 telecommunications cabling infrastructure; raised floor  
3 systems; peripheral components or systems; software;  
4 mechanical, electrical, or plumbing systems; battery  
5 systems; cooling systems and towers; temperature control  
6 systems; other cabling; and other data center  
7 infrastructure equipment and systems necessary to operate  
8 qualified tangible personal property, including fixtures;  
9 and component parts of any of the foregoing, including  
10 installation, maintenance, repair, refurbishment, and  
11 replacement of qualified tangible personal property to  
12 generate, transform, transmit, distribute, or manage  
13 electricity necessary to operate qualified tangible  
14 personal property; and all other tangible personal  
15 property that is essential to the operations of a computer  
16 data center. The term "qualified tangible personal  
17 property" also includes building materials physically  
18 incorporated in to the qualifying data center. To document  
19 the exemption allowed under this Section, the retailer  
20 must obtain from the purchaser a copy of the certificate  
21 of eligibility issued by the Department of Commerce and  
22 Economic Opportunity.

23 This item (31) is exempt from the provisions of Section  
24 3-75.

25 (Source: P.A. 100-22, eff. 7-6-17; 100-594, eff. 6-29-18;  
26 100-1171, eff. 1-4-19; 101-31, eff. 6-28-19; 101-81, eff.

1 7-12-19; 101-629, eff. 2-5-20.)

2 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

3 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
4 Section, the tax imposed by this Act is at the rate of 6.25% of  
5 the selling price of tangible personal property transferred as  
6 an incident to the sale of service, but, for the purpose of  
7 computing this tax, in no event shall the selling price be less  
8 than the cost price of the property to the serviceman.

9 Beginning on July 1, 2000 and through December 31, 2000,  
10 with respect to motor fuel, as defined in Section 1.1 of the  
11 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
12 the Use Tax Act, the tax is imposed at the rate of 1.25%.

13 With respect to gasohol, as defined in the Use Tax Act, the  
14 tax imposed by this Act applies to (i) 70% of the selling price  
15 of property transferred as an incident to the sale of service  
16 on or after January 1, 1990, and before July 1, 2003, (ii) 80%  
17 of the selling price of property transferred as an incident to  
18 the sale of service on or after July 1, 2003 and on or before  
19 July 1, 2017, and (iii) 100% of the selling price thereafter.  
20 If, at any time, however, the tax under this Act on sales of  
21 gasohol, as defined in the Use Tax Act, is imposed at the rate  
22 of 1.25%, then the tax imposed by this Act applies to 100% of  
23 the proceeds of sales of gasohol made during that time.

24 With respect to majority blended ethanol fuel, as defined  
25 in the Use Tax Act, the tax imposed by this Act does not apply

1 to the selling price of property transferred as an incident to  
2 the sale of service on or after July 1, 2003 and on or before  
3 December 31, 2023 but applies to 100% of the selling price  
4 thereafter.

5 With respect to biodiesel blends, as defined in the Use  
6 Tax Act, with no less than 1% and no more than 10% biodiesel,  
7 the tax imposed by this Act applies to (i) 80% of the selling  
8 price of property transferred as an incident to the sale of  
9 service on or after July 1, 2003 and on or before December 31,  
10 2018 and (ii) 100% of the proceeds of the selling price  
11 thereafter. If, at any time, however, the tax under this Act on  
12 sales of biodiesel blends, as defined in the Use Tax Act, with  
13 no less than 1% and no more than 10% biodiesel is imposed at  
14 the rate of 1.25%, then the tax imposed by this Act applies to  
15 100% of the proceeds of sales of biodiesel blends with no less  
16 than 1% and no more than 10% biodiesel made during that time.

17 With respect to 100% biodiesel, as defined in the Use Tax  
18 Act, and biodiesel blends, as defined in the Use Tax Act, with  
19 more than 10% but no more than 99% biodiesel, the tax imposed  
20 by this Act does not apply to the proceeds of the selling price  
21 of property transferred as an incident to the sale of service  
22 on or after July 1, 2003 and on or before December 31, 2023 but  
23 applies to 100% of the selling price thereafter.

24 At the election of any registered serviceman made for each  
25 fiscal year, sales of service in which the aggregate annual  
26 cost price of tangible personal property transferred as an

1 incident to the sales of service is less than 35%, or 75% in  
2 the case of servicemen transferring prescription drugs or  
3 servicemen engaged in graphic arts production, of the  
4 aggregate annual total gross receipts from all sales of  
5 service, the tax imposed by this Act shall be based on the  
6 serviceman's cost price of the tangible personal property  
7 transferred as an incident to the sale of those services.

8 The tax shall be imposed at the rate of 1% on food prepared  
9 for immediate consumption and transferred incident to a sale  
10 of service subject to this Act or the Service Occupation Tax  
11 Act by an entity licensed under the Hospital Licensing Act,  
12 the Nursing Home Care Act, the Assisted Living and Shared  
13 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the  
14 Specialized Mental Health Rehabilitation Act of 2013, or the  
15 Child Care Act of 1969, or an entity that holds a permit issued  
16 pursuant to the Life Care Facilities Act. The tax shall also be  
17 imposed at the rate of 1% on food for human consumption that is  
18 to be consumed off the premises where it is sold (other than  
19 alcoholic beverages, food consisting of or infused with adult  
20 use cannabis, soft drinks, and food that has been prepared for  
21 immediate consumption and is not otherwise included in this  
22 paragraph) and prescription and nonprescription medicines,  
23 drugs, medical appliances, products classified as Class III  
24 medical devices by the United States Food and Drug  
25 Administration that are used for cancer treatment pursuant to  
26 a prescription, as well as any accessories and components

1 related to those devices, modifications to a motor vehicle for  
2 the purpose of rendering it usable by a person with a  
3 disability, and insulin, blood sugar testing materials,  
4 syringes, and needles used by human diabetics. For the  
5 purposes of this Section, until September 1, 2009: the term  
6 "soft drinks" means any complete, finished, ready-to-use,  
7 non-alcoholic drink, whether carbonated or not, including but  
8 not limited to soda water, cola, fruit juice, vegetable juice,  
9 carbonated water, and all other preparations commonly known as  
10 soft drinks of whatever kind or description that are contained  
11 in any closed or sealed bottle, can, carton, or container,  
12 regardless of size; but "soft drinks" does not include coffee,  
13 tea, non-carbonated water, infant formula, milk or milk  
14 products as defined in the Grade A Pasteurized Milk and Milk  
15 Products Act, or drinks containing 50% or more natural fruit  
16 or vegetable juice.

17 Notwithstanding any other provisions of this Act,  
18 beginning September 1, 2009, "soft drinks" means non-alcoholic  
19 beverages that contain natural or artificial sweeteners. "Soft  
20 drinks" do not include beverages that contain milk or milk  
21 products, soy, rice or similar milk substitutes, or greater  
22 than 50% of vegetable or fruit juice by volume.

23 Until August 1, 2009, and notwithstanding any other  
24 provisions of this Act, "food for human consumption that is to  
25 be consumed off the premises where it is sold" includes all  
26 food sold through a vending machine, except soft drinks and

1 food products that are dispensed hot from a vending machine,  
2 regardless of the location of the vending machine. Beginning  
3 August 1, 2009, and notwithstanding any other provisions of  
4 this Act, "food for human consumption that is to be consumed  
5 off the premises where it is sold" includes all food sold  
6 through a vending machine, except soft drinks, candy, and food  
7 products that are dispensed hot from a vending machine,  
8 regardless of the location of the vending machine.

9 Notwithstanding any other provisions of this Act,  
10 beginning September 1, 2009, "food for human consumption that  
11 is to be consumed off the premises where it is sold" does not  
12 include candy. For purposes of this Section, "candy" means a  
13 preparation of sugar, honey, or other natural or artificial  
14 sweeteners in combination with chocolate, fruits, nuts or  
15 other ingredients or flavorings in the form of bars, drops, or  
16 pieces. "Candy" does not include any preparation that contains  
17 flour or requires refrigeration.

18 Notwithstanding any other provisions of this Act,  
19 beginning September 1, 2009, "nonprescription medicines and  
20 drugs" does not include grooming and hygiene products. For  
21 purposes of this Section, "grooming and hygiene products"  
22 includes, but is not limited to, soaps and cleaning solutions,  
23 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
24 lotions and screens, unless those products are available by  
25 prescription only, regardless of whether the products meet the  
26 definition of "over-the-counter-drugs". For the purposes of

1 this paragraph, "over-the-counter-drug" means a drug for human  
2 use that contains a label that identifies the product as a drug  
3 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
4 label includes:

5 (A) A "Drug Facts" panel; or

6 (B) A statement of the "active ingredient(s)" with a  
7 list of those ingredients contained in the compound,  
8 substance or preparation.

9 Beginning on January 1, 2014 (the effective date of Public  
10 Act 98-122), "prescription and nonprescription medicines and  
11 drugs" includes medical cannabis purchased from a registered  
12 dispensing organization under the Compassionate Use of Medical  
13 Cannabis Program Act.

14 As used in this Section, "adult use cannabis" means  
15 cannabis subject to tax under the Cannabis Cultivation  
16 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law  
17 and does not include cannabis subject to tax under the  
18 Compassionate Use of Medical Cannabis Program Act.

19 If the property that is acquired from a serviceman is  
20 acquired outside Illinois and used outside Illinois before  
21 being brought to Illinois for use here and is taxable under  
22 this Act, the "selling price" on which the tax is computed  
23 shall be reduced by an amount that represents a reasonable  
24 allowance for depreciation for the period of prior  
25 out-of-state use.

26 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;

1 102-4, eff. 4-27-21.)

2 Section 30-25. The Service Occupation Tax Act is amended  
3 by changing Sections 3-5 and 3-10 as follows:

4 (35 ILCS 115/3-5)

5 Sec. 3-5. Exemptions. The following tangible personal  
6 property is exempt from the tax imposed by this Act:

7 (1) Personal property sold by a corporation, society,  
8 association, foundation, institution, or organization, other  
9 than a limited liability company, that is organized and  
10 operated as a not-for-profit service enterprise for the  
11 benefit of persons 65 years of age or older if the personal  
12 property was not purchased by the enterprise for the purpose  
13 of resale by the enterprise.

14 (2) Personal property purchased by a not-for-profit  
15 Illinois county fair association for use in conducting,  
16 operating, or promoting the county fair.

17 (3) Personal property purchased by any not-for-profit arts  
18 or cultural organization that establishes, by proof required  
19 by the Department by rule, that it has received an exemption  
20 under Section 501(c)(3) of the Internal Revenue Code and that  
21 is organized and operated primarily for the presentation or  
22 support of arts or cultural programming, activities, or  
23 services. These organizations include, but are not limited to,  
24 music and dramatic arts organizations such as symphony



1 orchestras and theatrical groups, arts and cultural service  
2 organizations, local arts councils, visual arts organizations,  
3 and media arts organizations. On and after July 1, 2001 (the  
4 effective date of Public Act 92-35), however, an entity  
5 otherwise eligible for this exemption shall not make tax-free  
6 purchases unless it has an active identification number issued  
7 by the Department.

8 (4) Legal tender, currency, medallions, or gold or silver  
9 coinage issued by the State of Illinois, the government of the  
10 United States of America, or the government of any foreign  
11 country, and bullion.

12 (5) Until July 1, 2003 and beginning again on September 1,  
13 2004 through August 30, 2014, graphic arts machinery and  
14 equipment, including repair and replacement parts, both new  
15 and used, and including that manufactured on special order or  
16 purchased for lease, certified by the purchaser to be used  
17 primarily for graphic arts production. Equipment includes  
18 chemicals or chemicals acting as catalysts but only if the  
19 chemicals or chemicals acting as catalysts effect a direct and  
20 immediate change upon a graphic arts product. Beginning on  
21 July 1, 2017, graphic arts machinery and equipment is included  
22 in the manufacturing and assembling machinery and equipment  
23 exemption under Section 2 of this Act.

24 (6) Personal property sold by a teacher-sponsored student  
25 organization affiliated with an elementary or secondary school  
26 located in Illinois.

1           (7) Farm machinery and equipment, both new and used,  
2 including that manufactured on special order, certified by the  
3 purchaser to be used primarily for production agriculture or  
4 State or federal agricultural programs, including individual  
5 replacement parts for the machinery and equipment, including  
6 machinery and equipment purchased for lease, and including  
7 implements of husbandry defined in Section 1-130 of the  
8 Illinois Vehicle Code, farm machinery and agricultural  
9 chemical and fertilizer spreaders, and nurse wagons required  
10 to be registered under Section 3-809 of the Illinois Vehicle  
11 Code, but excluding other motor vehicles required to be  
12 registered under the Illinois Vehicle Code. Horticultural  
13 polyhouses or hoop houses used for propagating, growing, or  
14 overwintering plants shall be considered farm machinery and  
15 equipment under this item (7). Agricultural chemical tender  
16 tanks and dry boxes shall include units sold separately from a  
17 motor vehicle required to be licensed and units sold mounted  
18 on a motor vehicle required to be licensed if the selling price  
19 of the tender is separately stated.

20           Farm machinery and equipment shall include precision  
21 farming equipment that is installed or purchased to be  
22 installed on farm machinery and equipment including, but not  
23 limited to, tractors, harvesters, sprayers, planters, seeders,  
24 or spreaders. Precision farming equipment includes, but is not  
25 limited to, soil testing sensors, computers, monitors,  
26 software, global positioning and mapping systems, and other

1 such equipment.

2 Farm machinery and equipment also includes computers,  
3 sensors, software, and related equipment used primarily in the  
4 computer-assisted operation of production agriculture  
5 facilities, equipment, and activities such as, but not limited  
6 to, the collection, monitoring, and correlation of animal and  
7 crop data for the purpose of formulating animal diets and  
8 agricultural chemicals. This item (7) is exempt from the  
9 provisions of Section 3-55.

10 (8) Until June 30, 2013, fuel and petroleum products sold  
11 to or used by an air common carrier, certified by the carrier  
12 to be used for consumption, shipment, or storage in the  
13 conduct of its business as an air common carrier, for a flight  
14 destined for or returning from a location or locations outside  
15 the United States without regard to previous or subsequent  
16 domestic stopovers.

17 Beginning July 1, 2013, fuel and petroleum products sold  
18 to or used by an air carrier, certified by the carrier to be  
19 used for consumption, shipment, or storage in the conduct of  
20 its business as an air common carrier, for a flight that (i) is  
21 engaged in foreign trade or is engaged in trade between the  
22 United States and any of its possessions and (ii) transports  
23 at least one individual or package for hire from the city of  
24 origination to the city of final destination on the same  
25 aircraft, without regard to a change in the flight number of  
26 that aircraft.

1           (9) Proceeds of mandatory service charges separately  
2 stated on customers' bills for the purchase and consumption of  
3 food and beverages, to the extent that the proceeds of the  
4 service charge are in fact turned over as tips or as a  
5 substitute for tips to the employees who participate directly  
6 in preparing, serving, hosting or cleaning up the food or  
7 beverage function with respect to which the service charge is  
8 imposed.

9           (10) Until July 1, 2003, oil field exploration, drilling,  
10 and production equipment, including (i) rigs and parts of  
11 rigs, rotary rigs, cable tool rigs, and workover rigs, (ii)  
12 pipe and tubular goods, including casing and drill strings,  
13 (iii) pumps and pump-jack units, (iv) storage tanks and flow  
14 lines, (v) any individual replacement part for oil field  
15 exploration, drilling, and production equipment, and (vi)  
16 machinery and equipment purchased for lease; but excluding  
17 motor vehicles required to be registered under the Illinois  
18 Vehicle Code.

19           (11) Photoprocessing machinery and equipment, including  
20 repair and replacement parts, both new and used, including  
21 that manufactured on special order, certified by the purchaser  
22 to be used primarily for photoprocessing, and including  
23 photoprocessing machinery and equipment purchased for lease.

24           (12) Until July 1, 2023, coal and aggregate exploration,  
25 mining, off-highway hauling, processing, maintenance, and  
26 reclamation equipment, including replacement parts and

1 equipment, and including equipment purchased for lease, but  
2 excluding motor vehicles required to be registered under the  
3 Illinois Vehicle Code. The changes made to this Section by  
4 Public Act 97-767 apply on and after July 1, 2003, but no claim  
5 for credit or refund is allowed on or after August 16, 2013  
6 (the effective date of Public Act 98-456) for such taxes paid  
7 during the period beginning July 1, 2003 and ending on August  
8 16, 2013 (the effective date of Public Act 98-456).

9 (13) Beginning January 1, 1992 and through June 30, 2016,  
10 food for human consumption that is to be consumed off the  
11 premises where it is sold (other than alcoholic beverages,  
12 soft drinks and food that has been prepared for immediate  
13 consumption) and prescription and non-prescription medicines,  
14 drugs, medical appliances, and insulin, urine testing  
15 materials, syringes, and needles used by diabetics, for human  
16 use, when purchased for use by a person receiving medical  
17 assistance under Article V of the Illinois Public Aid Code who  
18 resides in a licensed long-term care facility, as defined in  
19 the Nursing Home Care Act, or in a licensed facility as defined  
20 in the ID/DD Community Care Act, the MC/DD Act, or the  
21 Specialized Mental Health Rehabilitation Act of 2013.

22 (14) Semen used for artificial insemination of livestock  
23 for direct agricultural production.

24 (15) Horses, or interests in horses, registered with and  
25 meeting the requirements of any of the Arabian Horse Club  
26 Registry of America, Appaloosa Horse Club, American Quarter

1 Horse Association, United States Trotting Association, or  
2 Jockey Club, as appropriate, used for purposes of breeding or  
3 racing for prizes. This item (15) is exempt from the  
4 provisions of Section 3-55, and the exemption provided for  
5 under this item (15) applies for all periods beginning May 30,  
6 1995, but no claim for credit or refund is allowed on or after  
7 January 1, 2008 (the effective date of Public Act 95-88) for  
8 such taxes paid during the period beginning May 30, 2000 and  
9 ending on January 1, 2008 (the effective date of Public Act  
10 95-88).

11 (16) Computers and communications equipment utilized for  
12 any hospital purpose and equipment used in the diagnosis,  
13 analysis, or treatment of hospital patients sold to a lessor  
14 who leases the equipment, under a lease of one year or longer  
15 executed or in effect at the time of the purchase, to a  
16 hospital that has been issued an active tax exemption  
17 identification number by the Department under Section 1g of  
18 the Retailers' Occupation Tax Act.

19 (17) Personal property sold to a lessor who leases the  
20 property, under a lease of one year or longer executed or in  
21 effect at the time of the purchase, to a governmental body that  
22 has been issued an active tax exemption identification number  
23 by the Department under Section 1g of the Retailers'  
24 Occupation Tax Act.

25 (18) Beginning with taxable years ending on or after  
26 December 31, 1995 and ending with taxable years ending on or

1 before December 31, 2004, personal property that is donated  
2 for disaster relief to be used in a State or federally declared  
3 disaster area in Illinois or bordering Illinois by a  
4 manufacturer or retailer that is registered in this State to a  
5 corporation, society, association, foundation, or institution  
6 that has been issued a sales tax exemption identification  
7 number by the Department that assists victims of the disaster  
8 who reside within the declared disaster area.

9 (19) Beginning with taxable years ending on or after  
10 December 31, 1995 and ending with taxable years ending on or  
11 before December 31, 2004, personal property that is used in  
12 the performance of infrastructure repairs in this State,  
13 including but not limited to municipal roads and streets,  
14 access roads, bridges, sidewalks, waste disposal systems,  
15 water and sewer line extensions, water distribution and  
16 purification facilities, storm water drainage and retention  
17 facilities, and sewage treatment facilities, resulting from a  
18 State or federally declared disaster in Illinois or bordering  
19 Illinois when such repairs are initiated on facilities located  
20 in the declared disaster area within 6 months after the  
21 disaster.

22 (20) Beginning July 1, 1999, game or game birds sold at a  
23 "game breeding and hunting preserve area" as that term is used  
24 in the Wildlife Code. This paragraph is exempt from the  
25 provisions of Section 3-55.

26 (21) A motor vehicle, as that term is defined in Section

1 1-146 of the Illinois Vehicle Code, that is donated to a  
2 corporation, limited liability company, society, association,  
3 foundation, or institution that is determined by the  
4 Department to be organized and operated exclusively for  
5 educational purposes. For purposes of this exemption, "a  
6 corporation, limited liability company, society, association,  
7 foundation, or institution organized and operated exclusively  
8 for educational purposes" means all tax-supported public  
9 schools, private schools that offer systematic instruction in  
10 useful branches of learning by methods common to public  
11 schools and that compare favorably in their scope and  
12 intensity with the course of study presented in tax-supported  
13 schools, and vocational or technical schools or institutes  
14 organized and operated exclusively to provide a course of  
15 study of not less than 6 weeks duration and designed to prepare  
16 individuals to follow a trade or to pursue a manual,  
17 technical, mechanical, industrial, business, or commercial  
18 occupation.

19 (22) Beginning January 1, 2000, personal property,  
20 including food, purchased through fundraising events for the  
21 benefit of a public or private elementary or secondary school,  
22 a group of those schools, or one or more school districts if  
23 the events are sponsored by an entity recognized by the school  
24 district that consists primarily of volunteers and includes  
25 parents and teachers of the school children. This paragraph  
26 does not apply to fundraising events (i) for the benefit of



1 private home instruction or (ii) for which the fundraising  
2 entity purchases the personal property sold at the events from  
3 another individual or entity that sold the property for the  
4 purpose of resale by the fundraising entity and that profits  
5 from the sale to the fundraising entity. This paragraph is  
6 exempt from the provisions of Section 3-55.

7 (23) Beginning January 1, 2000 and through December 31,  
8 2001, new or used automatic vending machines that prepare and  
9 serve hot food and beverages, including coffee, soup, and  
10 other items, and replacement parts for these machines.  
11 Beginning January 1, 2002 and through June 30, 2003, machines  
12 and parts for machines used in commercial, coin-operated  
13 amusement and vending business if a use or occupation tax is  
14 paid on the gross receipts derived from the use of the  
15 commercial, coin-operated amusement and vending machines. This  
16 paragraph is exempt from the provisions of Section 3-55.

17 (24) Beginning on August 2, 2001 (the effective date of  
18 Public Act 92-227), computers and communications equipment  
19 utilized for any hospital purpose and equipment used in the  
20 diagnosis, analysis, or treatment of hospital patients sold to  
21 a lessor who leases the equipment, under a lease of one year or  
22 longer executed or in effect at the time of the purchase, to a  
23 hospital that has been issued an active tax exemption  
24 identification number by the Department under Section 1g of  
25 the Retailers' Occupation Tax Act. This paragraph is exempt  
26 from the provisions of Section 3-55.

1           (25) Beginning on August 2, 2001 (the effective date of  
2 Public Act 92-227), personal property sold to a lessor who  
3 leases the property, under a lease of one year or longer  
4 executed or in effect at the time of the purchase, to a  
5 governmental body that has been issued an active tax exemption  
6 identification number by the Department under Section 1g of  
7 the Retailers' Occupation Tax Act. This paragraph is exempt  
8 from the provisions of Section 3-55.

9           (26) Beginning on January 1, 2002 and through June 30,  
10 2016, tangible personal property purchased from an Illinois  
11 retailer by a taxpayer engaged in centralized purchasing  
12 activities in Illinois who will, upon receipt of the property  
13 in Illinois, temporarily store the property in Illinois (i)  
14 for the purpose of subsequently transporting it outside this  
15 State for use or consumption thereafter solely outside this  
16 State or (ii) for the purpose of being processed, fabricated,  
17 or manufactured into, attached to, or incorporated into other  
18 tangible personal property to be transported outside this  
19 State and thereafter used or consumed solely outside this  
20 State. The Director of Revenue shall, pursuant to rules  
21 adopted in accordance with the Illinois Administrative  
22 Procedure Act, issue a permit to any taxpayer in good standing  
23 with the Department who is eligible for the exemption under  
24 this paragraph (26). The permit issued under this paragraph  
25 (26) shall authorize the holder, to the extent and in the  
26 manner specified in the rules adopted under this Act, to

1 purchase tangible personal property from a retailer exempt  
2 from the taxes imposed by this Act. Taxpayers shall maintain  
3 all necessary books and records to substantiate the use and  
4 consumption of all such tangible personal property outside of  
5 the State of Illinois.

6 (27) Beginning January 1, 2008, tangible personal property  
7 used in the construction or maintenance of a community water  
8 supply, as defined under Section 3.145 of the Environmental  
9 Protection Act, that is operated by a not-for-profit  
10 corporation that holds a valid water supply permit issued  
11 under Title IV of the Environmental Protection Act. This  
12 paragraph is exempt from the provisions of Section 3-55.

13 (28) Tangible personal property sold to a  
14 public-facilities corporation, as described in Section  
15 11-65-10 of the Illinois Municipal Code, for purposes of  
16 constructing or furnishing a municipal convention hall, but  
17 only if the legal title to the municipal convention hall is  
18 transferred to the municipality without any further  
19 consideration by or on behalf of the municipality at the time  
20 of the completion of the municipal convention hall or upon the  
21 retirement or redemption of any bonds or other debt  
22 instruments issued by the public-facilities corporation in  
23 connection with the development of the municipal convention  
24 hall. This exemption includes existing public-facilities  
25 corporations as provided in Section 11-65-25 of the Illinois  
26 Municipal Code. This paragraph is exempt from the provisions

1 of Section 3-55.

2 (29) Beginning January 1, 2010 and continuing through  
3 December 31, 2024, materials, parts, equipment, components,  
4 and furnishings incorporated into or upon an aircraft as part  
5 of the modification, refurbishment, completion, replacement,  
6 repair, or maintenance of the aircraft. This exemption  
7 includes consumable supplies used in the modification,  
8 refurbishment, completion, replacement, repair, and  
9 maintenance of aircraft, but excludes any materials, parts,  
10 equipment, components, and consumable supplies used in the  
11 modification, replacement, repair, and maintenance of aircraft  
12 engines or power plants, whether such engines or power plants  
13 are installed or uninstalled upon any such aircraft.  
14 "Consumable supplies" include, but are not limited to,  
15 adhesive, tape, sandpaper, general purpose lubricants,  
16 cleaning solution, latex gloves, and protective films. This  
17 exemption applies only to the transfer of qualifying tangible  
18 personal property incident to the modification, refurbishment,  
19 completion, replacement, repair, or maintenance of an aircraft  
20 by persons who (i) hold an Air Agency Certificate and are  
21 empowered to operate an approved repair station by the Federal  
22 Aviation Administration, (ii) have a Class IV Rating, and  
23 (iii) conduct operations in accordance with Part 145 of the  
24 Federal Aviation Regulations. The exemption does not include  
25 aircraft operated by a commercial air carrier providing  
26 scheduled passenger air service pursuant to authority issued

1 under Part 121 or Part 129 of the Federal Aviation  
2 Regulations. The changes made to this paragraph (29) by Public  
3 Act 98-534 are declarative of existing law. It is the intent of  
4 the General Assembly that the exemption under this paragraph  
5 (29) applies continuously from January 1, 2010 through  
6 December 31, 2024; however, no claim for credit or refund is  
7 allowed for taxes paid as a result of the disallowance of this  
8 exemption on or after January 1, 2015 and prior to the  
9 effective date of this amendatory Act of the 101st General  
10 Assembly.

11 (30) Beginning January 1, 2017 and through December 31,  
12 2026, menstrual pads, tampons, and menstrual cups.

13 (31) Tangible personal property transferred to a purchaser  
14 who is exempt from tax by operation of federal law. This  
15 paragraph is exempt from the provisions of Section 3-55.

16 (32) Qualified tangible personal property used in the  
17 construction or operation of a data center that has been  
18 granted a certificate of exemption by the Department of  
19 Commerce and Economic Opportunity, whether that tangible  
20 personal property is purchased by the owner, operator, or  
21 tenant of the data center or by a contractor or subcontractor  
22 of the owner, operator, or tenant. Data centers that would  
23 have qualified for a certificate of exemption prior to January  
24 1, 2020 had this amendatory Act of the 101st General Assembly  
25 been in effect, may apply for and obtain an exemption for  
26 subsequent purchases of computer equipment or enabling

1 software purchased or leased to upgrade, supplement, or  
2 replace computer equipment or enabling software purchased or  
3 leased in the original investment that would have qualified.

4 The Department of Commerce and Economic Opportunity shall  
5 grant a certificate of exemption under this item (32) to  
6 qualified data centers as defined by Section 605-1025 of the  
7 Department of Commerce and Economic Opportunity Law of the  
8 Civil Administrative Code of Illinois.

9 For the purposes of this item (32):

10 "Data center" means a building or a series of  
11 buildings rehabilitated or constructed to house working  
12 servers in one physical location or multiple sites within  
13 the State of Illinois.

14 "Qualified tangible personal property" means:  
15 electrical systems and equipment; climate control and  
16 chilling equipment and systems; mechanical systems and  
17 equipment; monitoring and secure systems; emergency  
18 generators; hardware; computers; servers; data storage  
19 devices; network connectivity equipment; racks; cabinets;  
20 telecommunications cabling infrastructure; raised floor  
21 systems; peripheral components or systems; software;  
22 mechanical, electrical, or plumbing systems; battery  
23 systems; cooling systems and towers; temperature control  
24 systems; other cabling; and other data center  
25 infrastructure equipment and systems necessary to operate  
26 qualified tangible personal property, including fixtures;

1 and component parts of any of the foregoing, including  
2 installation, maintenance, repair, refurbishment, and  
3 replacement of qualified tangible personal property to  
4 generate, transform, transmit, distribute, or manage  
5 electricity necessary to operate qualified tangible  
6 personal property; and all other tangible personal  
7 property that is essential to the operations of a computer  
8 data center. The term "qualified tangible personal  
9 property" also includes building materials physically  
10 incorporated in to the qualifying data center. To document  
11 the exemption allowed under this Section, the retailer  
12 must obtain from the purchaser a copy of the certificate  
13 of eligibility issued by the Department of Commerce and  
14 Economic Opportunity.

15 This item (32) is exempt from the provisions of Section  
16 3-55.

17 (Source: P.A. 100-22, eff. 7-6-17; 100-594, eff. 6-29-18;  
18 100-1171, eff. 1-4-19; 101-31, eff. 6-28-19; 101-81, eff.  
19 7-12-19; 101-629, eff. 2-5-20.)

20 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

21 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
22 Section, the tax imposed by this Act is at the rate of 6.25% of  
23 the "selling price", as defined in Section 2 of the Service Use  
24 Tax Act, of the tangible personal property. For the purpose of  
25 computing this tax, in no event shall the "selling price" be

1 less than the cost price to the serviceman of the tangible  
2 personal property transferred. The selling price of each item  
3 of tangible personal property transferred as an incident of a  
4 sale of service may be shown as a distinct and separate item on  
5 the serviceman's billing to the service customer. If the  
6 selling price is not so shown, the selling price of the  
7 tangible personal property is deemed to be 50% of the  
8 serviceman's entire billing to the service customer. When,  
9 however, a serviceman contracts to design, develop, and  
10 produce special order machinery or equipment, the tax imposed  
11 by this Act shall be based on the serviceman's cost price of  
12 the tangible personal property transferred incident to the  
13 completion of the contract.

14 Beginning on July 1, 2000 and through December 31, 2000,  
15 with respect to motor fuel, as defined in Section 1.1 of the  
16 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
17 the Use Tax Act, the tax is imposed at the rate of 1.25%.

18 With respect to gasohol, as defined in the Use Tax Act, the  
19 tax imposed by this Act shall apply to (i) 70% of the cost  
20 price of property transferred as an incident to the sale of  
21 service on or after January 1, 1990, and before July 1, 2003,  
22 (ii) 80% of the selling price of property transferred as an  
23 incident to the sale of service on or after July 1, 2003 and on  
24 or before July 1, 2017, and (iii) 100% of the cost price  
25 thereafter. If, at any time, however, the tax under this Act on  
26 sales of gasohol, as defined in the Use Tax Act, is imposed at



1 the rate of 1.25%, then the tax imposed by this Act applies to  
2 100% of the proceeds of sales of gasohol made during that time.

3 With respect to majority blended ethanol fuel, as defined  
4 in the Use Tax Act, the tax imposed by this Act does not apply  
5 to the selling price of property transferred as an incident to  
6 the sale of service on or after July 1, 2003 and on or before  
7 December 31, 2023 but applies to 100% of the selling price  
8 thereafter.

9 With respect to biodiesel blends, as defined in the Use  
10 Tax Act, with no less than 1% and no more than 10% biodiesel,  
11 the tax imposed by this Act applies to (i) 80% of the selling  
12 price of property transferred as an incident to the sale of  
13 service on or after July 1, 2003 and on or before December 31,  
14 2018 and (ii) 100% of the proceeds of the selling price  
15 thereafter. If, at any time, however, the tax under this Act on  
16 sales of biodiesel blends, as defined in the Use Tax Act, with  
17 no less than 1% and no more than 10% biodiesel is imposed at  
18 the rate of 1.25%, then the tax imposed by this Act applies to  
19 100% of the proceeds of sales of biodiesel blends with no less  
20 than 1% and no more than 10% biodiesel made during that time.

21 With respect to 100% biodiesel, as defined in the Use Tax  
22 Act, and biodiesel blends, as defined in the Use Tax Act, with  
23 more than 10% but no more than 99% biodiesel material, the tax  
24 imposed by this Act does not apply to the proceeds of the  
25 selling price of property transferred as an incident to the  
26 sale of service on or after July 1, 2003 and on or before

1 December 31, 2023 but applies to 100% of the selling price  
2 thereafter.

3 At the election of any registered serviceman made for each  
4 fiscal year, sales of service in which the aggregate annual  
5 cost price of tangible personal property transferred as an  
6 incident to the sales of service is less than 35%, or 75% in  
7 the case of servicemen transferring prescription drugs or  
8 servicemen engaged in graphic arts production, of the  
9 aggregate annual total gross receipts from all sales of  
10 service, the tax imposed by this Act shall be based on the  
11 serviceman's cost price of the tangible personal property  
12 transferred incident to the sale of those services.

13 The tax shall be imposed at the rate of 1% on food prepared  
14 for immediate consumption and transferred incident to a sale  
15 of service subject to this Act or the Service Occupation Tax  
16 Act by an entity licensed under the Hospital Licensing Act,  
17 the Nursing Home Care Act, the Assisted Living and Shared  
18 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the  
19 Specialized Mental Health Rehabilitation Act of 2013, or the  
20 Child Care Act of 1969, or an entity that holds a permit issued  
21 pursuant to the Life Care Facilities Act. The tax shall also be  
22 imposed at the rate of 1% on food for human consumption that is  
23 to be consumed off the premises where it is sold (other than  
24 alcoholic beverages, food consisting of or infused with adult  
25 use cannabis, soft drinks, and food that has been prepared for  
26 immediate consumption and is not otherwise included in this

1 paragraph) and prescription and nonprescription medicines,  
2 drugs, medical appliances, products classified as Class III  
3 medical devices by the United States Food and Drug  
4 Administration that are used for cancer treatment pursuant to  
5 a prescription, as well as any accessories and components  
6 related to those devices, modifications to a motor vehicle for  
7 the purpose of rendering it usable by a person with a  
8 disability, and insulin, blood sugar testing materials,  
9 syringes, and needles used by human diabetics. For the  
10 purposes of this Section, until September 1, 2009: the term  
11 "soft drinks" means any complete, finished, ready-to-use,  
12 non-alcoholic drink, whether carbonated or not, including but  
13 not limited to soda water, cola, fruit juice, vegetable juice,  
14 carbonated water, and all other preparations commonly known as  
15 soft drinks of whatever kind or description that are contained  
16 in any closed or sealed can, carton, or container, regardless  
17 of size; but "soft drinks" does not include coffee, tea,  
18 non-carbonated water, infant formula, milk or milk products as  
19 defined in the Grade A Pasteurized Milk and Milk Products Act,  
20 or drinks containing 50% or more natural fruit or vegetable  
21 juice.

22 Notwithstanding any other provisions of this Act,  
23 beginning September 1, 2009, "soft drinks" means non-alcoholic  
24 beverages that contain natural or artificial sweeteners. "Soft  
25 drinks" do not include beverages that contain milk or milk  
26 products, soy, rice or similar milk substitutes, or greater

1 than 50% of vegetable or fruit juice by volume.

2       Until August 1, 2009, and notwithstanding any other  
3 provisions of this Act, "food for human consumption that is to  
4 be consumed off the premises where it is sold" includes all  
5 food sold through a vending machine, except soft drinks and  
6 food products that are dispensed hot from a vending machine,  
7 regardless of the location of the vending machine. Beginning  
8 August 1, 2009, and notwithstanding any other provisions of  
9 this Act, "food for human consumption that is to be consumed  
10 off the premises where it is sold" includes all food sold  
11 through a vending machine, except soft drinks, candy, and food  
12 products that are dispensed hot from a vending machine,  
13 regardless of the location of the vending machine.

14       Notwithstanding any other provisions of this Act,  
15 beginning September 1, 2009, "food for human consumption that  
16 is to be consumed off the premises where it is sold" does not  
17 include candy. For purposes of this Section, "candy" means a  
18 preparation of sugar, honey, or other natural or artificial  
19 sweeteners in combination with chocolate, fruits, nuts or  
20 other ingredients or flavorings in the form of bars, drops, or  
21 pieces. "Candy" does not include any preparation that contains  
22 flour or requires refrigeration.

23       Notwithstanding any other provisions of this Act,  
24 beginning September 1, 2009, "nonprescription medicines and  
25 drugs" does not include grooming and hygiene products. For  
26 purposes of this Section, "grooming and hygiene products"

1 includes, but is not limited to, soaps and cleaning solutions,  
2 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
3 lotions and screens, unless those products are available by  
4 prescription only, regardless of whether the products meet the  
5 definition of "over-the-counter-drugs". For the purposes of  
6 this paragraph, "over-the-counter-drug" means a drug for human  
7 use that contains a label that identifies the product as a drug  
8 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
9 label includes:

10 (A) A "Drug Facts" panel; or

11 (B) A statement of the "active ingredient(s)" with a  
12 list of those ingredients contained in the compound,  
13 substance or preparation.

14 Beginning on January 1, 2014 (the effective date of Public  
15 Act 98-122), "prescription and nonprescription medicines and  
16 drugs" includes medical cannabis purchased from a registered  
17 dispensing organization under the Compassionate Use of Medical  
18 Cannabis Program Act.

19 As used in this Section, "adult use cannabis" means  
20 cannabis subject to tax under the Cannabis Cultivation  
21 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law  
22 and does not include cannabis subject to tax under the  
23 Compassionate Use of Medical Cannabis Program Act.

24 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;  
25 102-4, eff. 4-27-21.)

1           Section 30-30. The Retailers' Occupation Tax Act is  
2 amended by changing Section 2-5 as follows:

3           (35 ILCS 120/2-5)

4           Sec. 2-5. Exemptions. Gross receipts from proceeds from  
5 the sale of the following tangible personal property are  
6 exempt from the tax imposed by this Act:

7           (1) Farm chemicals.

8           (2) Farm machinery and equipment, both new and used,  
9 including that manufactured on special order, certified by  
10 the purchaser to be used primarily for production  
11 agriculture or State or federal agricultural programs,  
12 including individual replacement parts for the machinery  
13 and equipment, including machinery and equipment purchased  
14 for lease, and including implements of husbandry defined  
15 in Section 1-130 of the Illinois Vehicle Code, farm  
16 machinery and agricultural chemical and fertilizer  
17 spreaders, and nurse wagons required to be registered  
18 under Section 3-809 of the Illinois Vehicle Code, but  
19 excluding other motor vehicles required to be registered  
20 under the Illinois Vehicle Code. Horticultural polyhouses  
21 or hoop houses used for propagating, growing, or  
22 overwintering plants shall be considered farm machinery  
23 and equipment under this item (2). Agricultural chemical  
24 tender tanks and dry boxes shall include units sold  
25 separately from a motor vehicle required to be licensed

1 and units sold mounted on a motor vehicle required to be  
2 licensed, if the selling price of the tender is separately  
3 stated.

4 Farm machinery and equipment shall include precision  
5 farming equipment that is installed or purchased to be  
6 installed on farm machinery and equipment including, but  
7 not limited to, tractors, harvesters, sprayers, planters,  
8 seeders, or spreaders. Precision farming equipment  
9 includes, but is not limited to, soil testing sensors,  
10 computers, monitors, software, global positioning and  
11 mapping systems, and other such equipment.

12 Farm machinery and equipment also includes computers,  
13 sensors, software, and related equipment used primarily in  
14 the computer-assisted operation of production agriculture  
15 facilities, equipment, and activities such as, but not  
16 limited to, the collection, monitoring, and correlation of  
17 animal and crop data for the purpose of formulating animal  
18 diets and agricultural chemicals. This item (2) is exempt  
19 from the provisions of Section 2-70.

20 (3) Until July 1, 2003, distillation machinery and  
21 equipment, sold as a unit or kit, assembled or installed  
22 by the retailer, certified by the user to be used only for  
23 the production of ethyl alcohol that will be used for  
24 consumption as motor fuel or as a component of motor fuel  
25 for the personal use of the user, and not subject to sale  
26 or resale.

1           (4) Until July 1, 2003 and beginning again September  
2           1, 2004 through August 30, 2014, graphic arts machinery  
3           and equipment, including repair and replacement parts,  
4           both new and used, and including that manufactured on  
5           special order or purchased for lease, certified by the  
6           purchaser to be used primarily for graphic arts  
7           production. Equipment includes chemicals or chemicals  
8           acting as catalysts but only if the chemicals or chemicals  
9           acting as catalysts effect a direct and immediate change  
10          upon a graphic arts product. Beginning on July 1, 2017,  
11          graphic arts machinery and equipment is included in the  
12          manufacturing and assembling machinery and equipment  
13          exemption under paragraph (14).

14          (5) A motor vehicle that is used for automobile  
15          renting, as defined in the Automobile Renting Occupation  
16          and Use Tax Act. This paragraph is exempt from the  
17          provisions of Section 2-70.

18          (6) Personal property sold by a teacher-sponsored  
19          student organization affiliated with an elementary or  
20          secondary school located in Illinois.

21          (7) Until July 1, 2003, proceeds of that portion of  
22          the selling price of a passenger car the sale of which is  
23          subject to the Replacement Vehicle Tax.

24          (8) Personal property sold to an Illinois county fair  
25          association for use in conducting, operating, or promoting  
26          the county fair.



1           (9) Personal property sold to a not-for-profit arts or  
2           cultural organization that establishes, by proof required  
3           by the Department by rule, that it has received an  
4           exemption under Section 501(c)(3) of the Internal Revenue  
5           Code and that is organized and operated primarily for the  
6           presentation or support of arts or cultural programming,  
7           activities, or services. These organizations include, but  
8           are not limited to, music and dramatic arts organizations  
9           such as symphony orchestras and theatrical groups, arts  
10          and cultural service organizations, local arts councils,  
11          visual arts organizations, and media arts organizations.  
12          On and after July 1, 2001 (the effective date of Public Act  
13          92-35), however, an entity otherwise eligible for this  
14          exemption shall not make tax-free purchases unless it has  
15          an active identification number issued by the Department.

16          (10) Personal property sold by a corporation, society,  
17          association, foundation, institution, or organization,  
18          other than a limited liability company, that is organized  
19          and operated as a not-for-profit service enterprise for  
20          the benefit of persons 65 years of age or older if the  
21          personal property was not purchased by the enterprise for  
22          the purpose of resale by the enterprise.

23          (11) Personal property sold to a governmental body, to  
24          a corporation, society, association, foundation, or  
25          institution organized and operated exclusively for  
26          charitable, religious, or educational purposes, or to a

1 not-for-profit corporation, society, association,  
2 foundation, institution, or organization that has no  
3 compensated officers or employees and that is organized  
4 and operated primarily for the recreation of persons 55  
5 years of age or older. A limited liability company may  
6 qualify for the exemption under this paragraph only if the  
7 limited liability company is organized and operated  
8 exclusively for educational purposes. On and after July 1,  
9 1987, however, no entity otherwise eligible for this  
10 exemption shall make tax-free purchases unless it has an  
11 active identification number issued by the Department.

12 (12) (Blank).

13 (12-5) On and after July 1, 2003 and through June 30,  
14 2004, motor vehicles of the second division with a gross  
15 vehicle weight in excess of 8,000 pounds that are subject  
16 to the commercial distribution fee imposed under Section  
17 3-815.1 of the Illinois Vehicle Code. Beginning on July 1,  
18 2004 and through June 30, 2005, the use in this State of  
19 motor vehicles of the second division: (i) with a gross  
20 vehicle weight rating in excess of 8,000 pounds; (ii) that  
21 are subject to the commercial distribution fee imposed  
22 under Section 3-815.1 of the Illinois Vehicle Code; and  
23 (iii) that are primarily used for commercial purposes.  
24 Through June 30, 2005, this exemption applies to repair  
25 and replacement parts added after the initial purchase of  
26 such a motor vehicle if that motor vehicle is used in a

1 manner that would qualify for the rolling stock exemption  
2 otherwise provided for in this Act. For purposes of this  
3 paragraph, "used for commercial purposes" means the  
4 transportation of persons or property in furtherance of  
5 any commercial or industrial enterprise whether for-hire  
6 or not.

7 (13) Proceeds from sales to owners, lessors, or  
8 shippers of tangible personal property that is utilized by  
9 interstate carriers for hire for use as rolling stock  
10 moving in interstate commerce and equipment operated by a  
11 telecommunications provider, licensed as a common carrier  
12 by the Federal Communications Commission, which is  
13 permanently installed in or affixed to aircraft moving in  
14 interstate commerce.

15 (14) Machinery and equipment that will be used by the  
16 purchaser, or a lessee of the purchaser, primarily in the  
17 process of manufacturing or assembling tangible personal  
18 property for wholesale or retail sale or lease, whether  
19 the sale or lease is made directly by the manufacturer or  
20 by some other person, whether the materials used in the  
21 process are owned by the manufacturer or some other  
22 person, or whether the sale or lease is made apart from or  
23 as an incident to the seller's engaging in the service  
24 occupation of producing machines, tools, dies, jigs,  
25 patterns, gauges, or other similar items of no commercial  
26 value on special order for a particular purchaser. The

1 exemption provided by this paragraph (14) does not include  
2 machinery and equipment used in (i) the generation of  
3 electricity for wholesale or retail sale; (ii) the  
4 generation or treatment of natural or artificial gas for  
5 wholesale or retail sale that is delivered to customers  
6 through pipes, pipelines, or mains; or (iii) the treatment  
7 of water for wholesale or retail sale that is delivered to  
8 customers through pipes, pipelines, or mains. The  
9 provisions of Public Act 98-583 are declaratory of  
10 existing law as to the meaning and scope of this  
11 exemption. Beginning on July 1, 2017, the exemption  
12 provided by this paragraph (14) includes, but is not  
13 limited to, graphic arts machinery and equipment, as  
14 defined in paragraph (4) of this Section.

15 (15) Proceeds of mandatory service charges separately  
16 stated on customers' bills for purchase and consumption of  
17 food and beverages, to the extent that the proceeds of the  
18 service charge are in fact turned over as tips or as a  
19 substitute for tips to the employees who participate  
20 directly in preparing, serving, hosting or cleaning up the  
21 food or beverage function with respect to which the  
22 service charge is imposed.

23 (16) Tangible personal property sold to a purchaser if  
24 the purchaser is exempt from use tax by operation of  
25 federal law. This paragraph is exempt from the provisions  
26 of Section 2-70.

1           (17) Tangible personal property sold to a common  
2 carrier by rail or motor that receives the physical  
3 possession of the property in Illinois and that transports  
4 the property, or shares with another common carrier in the  
5 transportation of the property, out of Illinois on a  
6 standard uniform bill of lading showing the seller of the  
7 property as the shipper or consignor of the property to a  
8 destination outside Illinois, for use outside Illinois.

9           (18) Legal tender, currency, medallions, or gold or  
10 silver coinage issued by the State of Illinois, the  
11 government of the United States of America, or the  
12 government of any foreign country, and bullion.

13           (19) Until July 1, 2003, oil field exploration,  
14 drilling, and production equipment, including (i) rigs and  
15 parts of rigs, rotary rigs, cable tool rigs, and workover  
16 rigs, (ii) pipe and tubular goods, including casing and  
17 drill strings, (iii) pumps and pump-jack units, (iv)  
18 storage tanks and flow lines, (v) any individual  
19 replacement part for oil field exploration, drilling, and  
20 production equipment, and (vi) machinery and equipment  
21 purchased for lease; but excluding motor vehicles required  
22 to be registered under the Illinois Vehicle Code.

23           (20) Photoprocessing machinery and equipment,  
24 including repair and replacement parts, both new and used,  
25 including that manufactured on special order, certified by  
26 the purchaser to be used primarily for photoprocessing,

1 and including photoprocessing machinery and equipment  
2 purchased for lease.

3 (21) Until July 1, 2023, coal and aggregate  
4 exploration, mining, off-highway hauling, processing,  
5 maintenance, and reclamation equipment, including  
6 replacement parts and equipment, and including equipment  
7 purchased for lease, but excluding motor vehicles required  
8 to be registered under the Illinois Vehicle Code. The  
9 changes made to this Section by Public Act 97-767 apply on  
10 and after July 1, 2003, but no claim for credit or refund  
11 is allowed on or after August 16, 2013 (the effective date  
12 of Public Act 98-456) for such taxes paid during the  
13 period beginning July 1, 2003 and ending on August 16,  
14 2013 (the effective date of Public Act 98-456).

15 (22) Until June 30, 2013, fuel and petroleum products  
16 sold to or used by an air carrier, certified by the carrier  
17 to be used for consumption, shipment, or storage in the  
18 conduct of its business as an air common carrier, for a  
19 flight destined for or returning from a location or  
20 locations outside the United States without regard to  
21 previous or subsequent domestic stopovers.

22 Beginning July 1, 2013, fuel and petroleum products  
23 sold to or used by an air carrier, certified by the carrier  
24 to be used for consumption, shipment, or storage in the  
25 conduct of its business as an air common carrier, for a  
26 flight that (i) is engaged in foreign trade or is engaged

1 in trade between the United States and any of its  
2 possessions and (ii) transports at least one individual or  
3 package for hire from the city of origination to the city  
4 of final destination on the same aircraft, without regard  
5 to a change in the flight number of that aircraft.

6 (23) A transaction in which the purchase order is  
7 received by a florist who is located outside Illinois, but  
8 who has a florist located in Illinois deliver the property  
9 to the purchaser or the purchaser's donee in Illinois.

10 (24) Fuel consumed or used in the operation of ships,  
11 barges, or vessels that are used primarily in or for the  
12 transportation of property or the conveyance of persons  
13 for hire on rivers bordering on this State if the fuel is  
14 delivered by the seller to the purchaser's barge, ship, or  
15 vessel while it is afloat upon that bordering river.

16 (25) Except as provided in item (25-5) of this  
17 Section, a motor vehicle sold in this State to a  
18 nonresident even though the motor vehicle is delivered to  
19 the nonresident in this State, if the motor vehicle is not  
20 to be titled in this State, and if a drive-away permit is  
21 issued to the motor vehicle as provided in Section 3-603  
22 of the Illinois Vehicle Code or if the nonresident  
23 purchaser has vehicle registration plates to transfer to  
24 the motor vehicle upon returning to his or her home state.  
25 The issuance of the drive-away permit or having the  
26 out-of-state registration plates to be transferred is

1       prima facie evidence that the motor vehicle will not be  
2       titled in this State.

3           (25-5) The exemption under item (25) does not apply if  
4       the state in which the motor vehicle will be titled does  
5       not allow a reciprocal exemption for a motor vehicle sold  
6       and delivered in that state to an Illinois resident but  
7       titled in Illinois. The tax collected under this Act on  
8       the sale of a motor vehicle in this State to a resident of  
9       another state that does not allow a reciprocal exemption  
10      shall be imposed at a rate equal to the state's rate of tax  
11      on taxable property in the state in which the purchaser is  
12      a resident, except that the tax shall not exceed the tax  
13      that would otherwise be imposed under this Act. At the  
14      time of the sale, the purchaser shall execute a statement,  
15      signed under penalty of perjury, of his or her intent to  
16      title the vehicle in the state in which the purchaser is a  
17      resident within 30 days after the sale and of the fact of  
18      the payment to the State of Illinois of tax in an amount  
19      equivalent to the state's rate of tax on taxable property  
20      in his or her state of residence and shall submit the  
21      statement to the appropriate tax collection agency in his  
22      or her state of residence. In addition, the retailer must  
23      retain a signed copy of the statement in his or her  
24      records. Nothing in this item shall be construed to  
25      require the removal of the vehicle from this state  
26      following the filing of an intent to title the vehicle in



1 the purchaser's state of residence if the purchaser titles  
2 the vehicle in his or her state of residence within 30 days  
3 after the date of sale. The tax collected under this Act in  
4 accordance with this item (25-5) shall be proportionately  
5 distributed as if the tax were collected at the 6.25%  
6 general rate imposed under this Act.

7 (25-7) Beginning on July 1, 2007, no tax is imposed  
8 under this Act on the sale of an aircraft, as defined in  
9 Section 3 of the Illinois Aeronautics Act, if all of the  
10 following conditions are met:

11 (1) the aircraft leaves this State within 15 days  
12 after the later of either the issuance of the final  
13 billing for the sale of the aircraft, or the  
14 authorized approval for return to service, completion  
15 of the maintenance record entry, and completion of the  
16 test flight and ground test for inspection, as  
17 required by 14 C.F.R. 91.407;

18 (2) the aircraft is not based or registered in  
19 this State after the sale of the aircraft; and

20 (3) the seller retains in his or her books and  
21 records and provides to the Department a signed and  
22 dated certification from the purchaser, on a form  
23 prescribed by the Department, certifying that the  
24 requirements of this item (25-7) are met. The  
25 certificate must also include the name and address of  
26 the purchaser, the address of the location where the

1 aircraft is to be titled or registered, the address of  
2 the primary physical location of the aircraft, and  
3 other information that the Department may reasonably  
4 require.

5 For purposes of this item (25-7):

6 "Based in this State" means hangared, stored, or  
7 otherwise used, excluding post-sale customizations as  
8 defined in this Section, for 10 or more days in each  
9 12-month period immediately following the date of the sale  
10 of the aircraft.

11 "Registered in this State" means an aircraft  
12 registered with the Department of Transportation,  
13 Aeronautics Division, or titled or registered with the  
14 Federal Aviation Administration to an address located in  
15 this State.

16 This paragraph (25-7) is exempt from the provisions of  
17 Section 2-70.

18 (26) Semen used for artificial insemination of  
19 livestock for direct agricultural production.

20 (27) Horses, or interests in horses, registered with  
21 and meeting the requirements of any of the Arabian Horse  
22 Club Registry of America, Appaloosa Horse Club, American  
23 Quarter Horse Association, United States Trotting  
24 Association, or Jockey Club, as appropriate, used for  
25 purposes of breeding or racing for prizes. This item (27)  
26 is exempt from the provisions of Section 2-70, and the

1 exemption provided for under this item (27) applies for  
2 all periods beginning May 30, 1995, but no claim for  
3 credit or refund is allowed on or after January 1, 2008  
4 (the effective date of Public Act 95-88) for such taxes  
5 paid during the period beginning May 30, 2000 and ending  
6 on January 1, 2008 (the effective date of Public Act  
7 95-88).

8 (28) Computers and communications equipment utilized  
9 for any hospital purpose and equipment used in the  
10 diagnosis, analysis, or treatment of hospital patients  
11 sold to a lessor who leases the equipment, under a lease of  
12 one year or longer executed or in effect at the time of the  
13 purchase, to a hospital that has been issued an active tax  
14 exemption identification number by the Department under  
15 Section 1g of this Act.

16 (29) Personal property sold to a lessor who leases the  
17 property, under a lease of one year or longer executed or  
18 in effect at the time of the purchase, to a governmental  
19 body that has been issued an active tax exemption  
20 identification number by the Department under Section 1g  
21 of this Act.

22 (30) Beginning with taxable years ending on or after  
23 December 31, 1995 and ending with taxable years ending on  
24 or before December 31, 2004, personal property that is  
25 donated for disaster relief to be used in a State or  
26 federally declared disaster area in Illinois or bordering

1 Illinois by a manufacturer or retailer that is registered  
2 in this State to a corporation, society, association,  
3 foundation, or institution that has been issued a sales  
4 tax exemption identification number by the Department that  
5 assists victims of the disaster who reside within the  
6 declared disaster area.

7 (31) Beginning with taxable years ending on or after  
8 December 31, 1995 and ending with taxable years ending on  
9 or before December 31, 2004, personal property that is  
10 used in the performance of infrastructure repairs in this  
11 State, including but not limited to municipal roads and  
12 streets, access roads, bridges, sidewalks, waste disposal  
13 systems, water and sewer line extensions, water  
14 distribution and purification facilities, storm water  
15 drainage and retention facilities, and sewage treatment  
16 facilities, resulting from a State or federally declared  
17 disaster in Illinois or bordering Illinois when such  
18 repairs are initiated on facilities located in the  
19 declared disaster area within 6 months after the disaster.

20 (32) Beginning July 1, 1999, game or game birds sold  
21 at a "game breeding and hunting preserve area" as that  
22 term is used in the Wildlife Code. This paragraph is  
23 exempt from the provisions of Section 2-70.

24 (33) A motor vehicle, as that term is defined in  
25 Section 1-146 of the Illinois Vehicle Code, that is  
26 donated to a corporation, limited liability company,

1 society, association, foundation, or institution that is  
2 determined by the Department to be organized and operated  
3 exclusively for educational purposes. For purposes of this  
4 exemption, "a corporation, limited liability company,  
5 society, association, foundation, or institution organized  
6 and operated exclusively for educational purposes" means  
7 all tax-supported public schools, private schools that  
8 offer systematic instruction in useful branches of  
9 learning by methods common to public schools and that  
10 compare favorably in their scope and intensity with the  
11 course of study presented in tax-supported schools, and  
12 vocational or technical schools or institutes organized  
13 and operated exclusively to provide a course of study of  
14 not less than 6 weeks duration and designed to prepare  
15 individuals to follow a trade or to pursue a manual,  
16 technical, mechanical, industrial, business, or commercial  
17 occupation.

18 (34) Beginning January 1, 2000, personal property,  
19 including food, purchased through fundraising events for  
20 the benefit of a public or private elementary or secondary  
21 school, a group of those schools, or one or more school  
22 districts if the events are sponsored by an entity  
23 recognized by the school district that consists primarily  
24 of volunteers and includes parents and teachers of the  
25 school children. This paragraph does not apply to  
26 fundraising events (i) for the benefit of private home

1 instruction or (ii) for which the fundraising entity  
2 purchases the personal property sold at the events from  
3 another individual or entity that sold the property for  
4 the purpose of resale by the fundraising entity and that  
5 profits from the sale to the fundraising entity. This  
6 paragraph is exempt from the provisions of Section 2-70.

7 (35) Beginning January 1, 2000 and through December  
8 31, 2001, new or used automatic vending machines that  
9 prepare and serve hot food and beverages, including  
10 coffee, soup, and other items, and replacement parts for  
11 these machines. Beginning January 1, 2002 and through June  
12 30, 2003, machines and parts for machines used in  
13 commercial, coin-operated amusement and vending business  
14 if a use or occupation tax is paid on the gross receipts  
15 derived from the use of the commercial, coin-operated  
16 amusement and vending machines. This paragraph is exempt  
17 from the provisions of Section 2-70.

18 (35-5) Beginning August 23, 2001 and through June 30,  
19 2016, food for human consumption that is to be consumed  
20 off the premises where it is sold (other than alcoholic  
21 beverages, soft drinks, and food that has been prepared  
22 for immediate consumption) and prescription and  
23 nonprescription medicines, drugs, medical appliances, and  
24 insulin, urine testing materials, syringes, and needles  
25 used by diabetics, for human use, when purchased for use  
26 by a person receiving medical assistance under Article V

1 of the Illinois Public Aid Code who resides in a licensed  
2 long-term care facility, as defined in the Nursing Home  
3 Care Act, or a licensed facility as defined in the ID/DD  
4 Community Care Act, the MC/DD Act, or the Specialized  
5 Mental Health Rehabilitation Act of 2013.

6 (36) Beginning August 2, 2001, computers and  
7 communications equipment utilized for any hospital purpose  
8 and equipment used in the diagnosis, analysis, or  
9 treatment of hospital patients sold to a lessor who leases  
10 the equipment, under a lease of one year or longer  
11 executed or in effect at the time of the purchase, to a  
12 hospital that has been issued an active tax exemption  
13 identification number by the Department under Section 1g  
14 of this Act. This paragraph is exempt from the provisions  
15 of Section 2-70.

16 (37) Beginning August 2, 2001, personal property sold  
17 to a lessor who leases the property, under a lease of one  
18 year or longer executed or in effect at the time of the  
19 purchase, to a governmental body that has been issued an  
20 active tax exemption identification number by the  
21 Department under Section 1g of this Act. This paragraph is  
22 exempt from the provisions of Section 2-70.

23 (38) Beginning on January 1, 2002 and through June 30,  
24 2016, tangible personal property purchased from an  
25 Illinois retailer by a taxpayer engaged in centralized  
26 purchasing activities in Illinois who will, upon receipt

1 of the property in Illinois, temporarily store the  
2 property in Illinois (i) for the purpose of subsequently  
3 transporting it outside this State for use or consumption  
4 thereafter solely outside this State or (ii) for the  
5 purpose of being processed, fabricated, or manufactured  
6 into, attached to, or incorporated into other tangible  
7 personal property to be transported outside this State and  
8 thereafter used or consumed solely outside this State. The  
9 Director of Revenue shall, pursuant to rules adopted in  
10 accordance with the Illinois Administrative Procedure Act,  
11 issue a permit to any taxpayer in good standing with the  
12 Department who is eligible for the exemption under this  
13 paragraph (38). The permit issued under this paragraph  
14 (38) shall authorize the holder, to the extent and in the  
15 manner specified in the rules adopted under this Act, to  
16 purchase tangible personal property from a retailer exempt  
17 from the taxes imposed by this Act. Taxpayers shall  
18 maintain all necessary books and records to substantiate  
19 the use and consumption of all such tangible personal  
20 property outside of the State of Illinois.

21 (39) Beginning January 1, 2008, tangible personal  
22 property used in the construction or maintenance of a  
23 community water supply, as defined under Section 3.145 of  
24 the Environmental Protection Act, that is operated by a  
25 not-for-profit corporation that holds a valid water supply  
26 permit issued under Title IV of the Environmental



1 Protection Act. This paragraph is exempt from the  
2 provisions of Section 2-70.

3 (40) Beginning January 1, 2010 and continuing through  
4 December 31, 2024, materials, parts, equipment,  
5 components, and furnishings incorporated into or upon an  
6 aircraft as part of the modification, refurbishment,  
7 completion, replacement, repair, or maintenance of the  
8 aircraft. This exemption includes consumable supplies used  
9 in the modification, refurbishment, completion,  
10 replacement, repair, and maintenance of aircraft, but  
11 excludes any materials, parts, equipment, components, and  
12 consumable supplies used in the modification, replacement,  
13 repair, and maintenance of aircraft engines or power  
14 plants, whether such engines or power plants are installed  
15 or uninstalled upon any such aircraft. "Consumable  
16 supplies" include, but are not limited to, adhesive, tape,  
17 sandpaper, general purpose lubricants, cleaning solution,  
18 latex gloves, and protective films. This exemption applies  
19 only to the sale of qualifying tangible personal property  
20 to persons who modify, refurbish, complete, replace, or  
21 maintain an aircraft and who (i) hold an Air Agency  
22 Certificate and are empowered to operate an approved  
23 repair station by the Federal Aviation Administration,  
24 (ii) have a Class IV Rating, and (iii) conduct operations  
25 in accordance with Part 145 of the Federal Aviation  
26 Regulations. The exemption does not include aircraft

1       operated by a commercial air carrier providing scheduled  
2       passenger air service pursuant to authority issued under  
3       Part 121 or Part 129 of the Federal Aviation Regulations.  
4       The changes made to this paragraph (40) by Public Act  
5       98-534 are declarative of existing law. It is the intent  
6       of the General Assembly that the exemption under this  
7       paragraph (40) applies continuously from January 1, 2010  
8       through December 31, 2024; however, no claim for credit or  
9       refund is allowed for taxes paid as a result of the  
10      disallowance of this exemption on or after January 1, 2015  
11      and prior to the effective date of this amendatory Act of  
12      the 101st General Assembly.

13       (41) Tangible personal property sold to a  
14      public-facilities corporation, as described in Section  
15      11-65-10 of the Illinois Municipal Code, for purposes of  
16      constructing or furnishing a municipal convention hall,  
17      but only if the legal title to the municipal convention  
18      hall is transferred to the municipality without any  
19      further consideration by or on behalf of the municipality  
20      at the time of the completion of the municipal convention  
21      hall or upon the retirement or redemption of any bonds or  
22      other debt instruments issued by the public-facilities  
23      corporation in connection with the development of the  
24      municipal convention hall. This exemption includes  
25      existing public-facilities corporations as provided in  
26      Section 11-65-25 of the Illinois Municipal Code. This

1 paragraph is exempt from the provisions of Section 2-70.

2 (42) Beginning January 1, 2017 and through December  
3 31, 2026, menstrual pads, tampons, and menstrual cups.

4 (43) Merchandise that is subject to the Rental  
5 Purchase Agreement Occupation and Use Tax. The purchaser  
6 must certify that the item is purchased to be rented  
7 subject to a rental purchase agreement, as defined in the  
8 Rental Purchase Agreement Act, and provide proof of  
9 registration under the Rental Purchase Agreement  
10 Occupation and Use Tax Act. This paragraph is exempt from  
11 the provisions of Section 2-70.

12 (44) Qualified tangible personal property used in the  
13 construction or operation of a data center that has been  
14 granted a certificate of exemption by the Department of  
15 Commerce and Economic Opportunity, whether that tangible  
16 personal property is purchased by the owner, operator, or  
17 tenant of the data center or by a contractor or  
18 subcontractor of the owner, operator, or tenant. Data  
19 centers that would have qualified for a certificate of  
20 exemption prior to January 1, 2020 had this amendatory Act  
21 of the 101st General Assembly been in effect, may apply  
22 for and obtain an exemption for subsequent purchases of  
23 computer equipment or enabling software purchased or  
24 leased to upgrade, supplement, or replace computer  
25 equipment or enabling software purchased or leased in the  
26 original investment that would have qualified.

1           The Department of Commerce and Economic Opportunity  
2 shall grant a certificate of exemption under this item  
3 (44) to qualified data centers as defined by Section  
4 605-1025 of the Department of Commerce and Economic  
5 Opportunity Law of the Civil Administrative Code of  
6 Illinois.

7           For the purposes of this item (44):

8           "Data center" means a building or a series of  
9 buildings rehabilitated or constructed to house  
10 working servers in one physical location or multiple  
11 sites within the State of Illinois.

12           "Qualified tangible personal property" means:  
13 electrical systems and equipment; climate control and  
14 chilling equipment and systems; mechanical systems and  
15 equipment; monitoring and secure systems; emergency  
16 generators; hardware; computers; servers; data storage  
17 devices; network connectivity equipment; racks;  
18 cabinets; telecommunications cabling infrastructure;  
19 raised floor systems; peripheral components or  
20 systems; software; mechanical, electrical, or plumbing  
21 systems; battery systems; cooling systems and towers;  
22 temperature control systems; other cabling; and other  
23 data center infrastructure equipment and systems  
24 necessary to operate qualified tangible personal  
25 property, including fixtures; and component parts of  
26 any of the foregoing, including installation,

1 maintenance, repair, refurbishment, and replacement of  
2 qualified tangible personal property to generate,  
3 transform, transmit, distribute, or manage electricity  
4 necessary to operate qualified tangible personal  
5 property; and all other tangible personal property  
6 that is essential to the operations of a computer data  
7 center. The term "qualified tangible personal  
8 property" also includes building materials physically  
9 incorporated in to the qualifying data center. To  
10 document the exemption allowed under this Section, the  
11 retailer must obtain from the purchaser a copy of the  
12 certificate of eligibility issued by the Department of  
13 Commerce and Economic Opportunity.

14 This item (44) is exempt from the provisions of  
15 Section 2-70.

16 (Source: P.A. 100-22, eff. 7-6-17; 100-321, eff. 8-24-17;  
17 100-437, eff. 1-1-18; 100-594, eff. 6-29-18; 100-863, eff.  
18 8-14-18; 100-1171, eff. 1-4-19; 101-31, eff. 6-28-19; 101-81,  
19 eff. 7-12-19; 101-629, eff. 2-5-20.)

20 Section 30-35. The Property Tax Code is amended by  
21 changing Section 10-390 and by adding Section 15-37 as  
22 follows:

23 (35 ILCS 200/10-390)

24 Sec. 10-390. Valuation of supportive living facilities.

1 (a) Notwithstanding Section 1-55, to determine the fair  
2 cash value of any supportive living facility established under  
3 Section 5-5.01a of the Illinois Public Aid Code, in assessing  
4 the facility, a local assessment officer must use the income  
5 capitalization approach. For the purposes of this Section,  
6 gross potential income must not exceed the maximum individual  
7 Supplemental Security Income (SSI) amount, minus a resident's  
8 personal allowance as defined at 89 Ill Admin. Code 146.205,  
9 multiplied by the number of apartments authorized by the  
10 supportive living facility certification.

11 (b) When assessing supportive living facilities, the local  
12 assessment officer may not consider:

13 (1) payments from Medicaid for services provided to  
14 residents of supportive living facilities when such  
15 payments constitute income that is attributable to  
16 services and not attributable to the real estate; or

17 (2) payments by a resident of a supportive living  
18 facility for services that would be paid by Medicaid if  
19 the resident were Medicaid-eligible, when such payments  
20 constitute income that is attributable to services and not  
21 attributable to real estate.

22 (Source: P.A. 94-1086, eff. 1-19-07.)

23 (35 ILCS 200/15-37 new)

24 Sec. 15-37. Educational trade schools. Property that is  
25 owned by a non-profit trust fund and used exclusively for the

1 purposes of educating and training individuals for  
2 occupational, trade, and technical careers and is certified by  
3 the United States Department of Labor as registered with the  
4 Office of Apprenticeship is exempt.

5 Section 30-40. The Business Corporation Act of 1983 is  
6 amended by changing Sections 15.35 and 15.65 as follows:

7 (805 ILCS 5/15.35) (from Ch. 32, par. 15.35)

8 (Section scheduled to be repealed on December 31, 2025)

9 Sec. 15.35. Franchise taxes payable by domestic  
10 corporations. For the privilege of exercising its franchises  
11 in this State, each domestic corporation shall pay to the  
12 Secretary of State the following franchise taxes, computed on  
13 the basis, at the rates and for the periods prescribed in this  
14 Act:

15 (a) An initial franchise tax at the time of filing its  
16 first report of issuance of shares.

17 (b) An additional franchise tax at the time of filing  
18 (1) a report of the issuance of additional shares, or (2) a  
19 report of an increase in paid-in capital without the  
20 issuance of shares, or (3) an amendment to the articles of  
21 incorporation or a report of cumulative changes in paid-in  
22 capital, whenever any amendment or such report discloses  
23 an increase in its paid-in capital over the amount thereof  
24 last reported in any document, other than an annual

1 report, interim annual report or final transition annual  
2 report required by this Act to be filed in the office of  
3 the Secretary of State.

4 (c) An additional franchise tax at the time of filing  
5 a report of paid-in capital following a statutory merger  
6 or consolidation, which discloses that the paid-in capital  
7 of the surviving or new corporation immediately after the  
8 merger or consolidation is greater than the sum of the  
9 paid-in capital of all of the merged or consolidated  
10 corporations as last reported by them in any documents,  
11 other than annual reports, required by this Act to be  
12 filed in the office of the Secretary of State; and in  
13 addition, the surviving or new corporation shall be liable  
14 for a further additional franchise tax on the paid-in  
15 capital of each of the merged or consolidated corporations  
16 as last reported by them in any document, other than an  
17 annual report, required by this Act to be filed with the  
18 Secretary of State from their taxable year end to the next  
19 succeeding anniversary month or, in the case of a  
20 corporation which has established an extended filing  
21 month, the extended filing month of the surviving or new  
22 corporation; however if the taxable year ends within the  
23 2-month ~~2-month~~ period immediately preceding the  
24 anniversary month or, in the case of a corporation which  
25 has established an extended filing month, the extended  
26 filing month of the surviving or new corporation the tax



1 will be computed to the anniversary month or, in the case  
2 of a corporation which has established an extended filing  
3 month, the extended filing month of the surviving or new  
4 corporation in the next succeeding calendar year.

5 (d) An annual franchise tax payable each year with the  
6 annual report which the corporation is required by this  
7 Act to file.

8 ~~(e) On or after January 1, 2020 and prior to January 1,~~  
9 ~~2021, the first \$30 in liability is exempt from the tax imposed~~  
10 ~~under this Section. On or after January 1, 2021 and prior to~~  
11 ~~January 1, 2022, the first \$1,000 in liability is exempt from~~  
12 ~~the tax imposed under this Section. On or after January 1, 2022~~  
13 ~~and prior to January 1, 2023, the first \$10,000 in liability is~~  
14 ~~exempt from the tax imposed under this Section. On or after~~  
15 ~~January 1, 2023 and prior to January 1, 2024, the first~~  
16 ~~\$100,000 in liability is exempt from the tax imposed under~~  
17 ~~this Section. The provisions of this Section shall not require~~  
18 ~~the payment of any franchise tax that would otherwise have~~  
19 ~~been due and payable on or after January 1, 2024. There shall~~  
20 ~~be no refunds or proration of franchise tax for any taxes due~~  
21 ~~and payable on or after January 1, 2024 on the basis that a~~  
22 ~~portion of the corporation's taxable year extends beyond~~  
23 ~~January 1, 2024. This amendatory Act of the 101st General~~  
24 ~~Assembly shall not affect any right accrued or established, or~~  
25 ~~any liability or penalty incurred prior to January 1, 2024.~~

26 ~~(f) This Section is repealed on December 31, 2025.~~

1 (Source: P.A. 101-9, eff. 6-5-19; revised 7-18-19.)

2 (805 ILCS 5/15.65) (from Ch. 32, par. 15.65)

3 (Section scheduled to be repealed on December 31, 2024)

4 Sec. 15.65. Franchise taxes payable by foreign  
5 corporations. For the privilege of exercising its authority to  
6 transact such business in this State as set out in its  
7 application therefor or any amendment thereto, each foreign  
8 corporation shall pay to the Secretary of State the following  
9 franchise taxes, computed on the basis, at the rates and for  
10 the periods prescribed in this Act:

11 (a) An initial franchise tax at the time of filing its  
12 application for authority to transact business in this  
13 State.

14 (b) An additional franchise tax at the time of filing  
15 (1) a report of the issuance of additional shares, or (2) a  
16 report of an increase in paid-in capital without the  
17 issuance of shares, or (3) a report of cumulative changes  
18 in paid-in capital or a report of an exchange or  
19 reclassification of shares, whenever any such report  
20 discloses an increase in its paid-in capital over the  
21 amount thereof last reported in any document, other than  
22 an annual report, interim annual report or final  
23 transition annual report, required by this Act to be filed  
24 in the office of the Secretary of State.

25 (c) Whenever the corporation shall be a party to a

1 statutory merger and shall be the surviving corporation,  
2 an additional franchise tax at the time of filing its  
3 report following merger, if such report discloses that the  
4 amount represented in this State of its paid-in capital  
5 immediately after the merger is greater than the aggregate  
6 of the amounts represented in this State of the paid-in  
7 capital of such of the merged corporations as were  
8 authorized to transact business in this State at the time  
9 of the merger, as last reported by them in any documents,  
10 other than annual reports, required by this Act to be  
11 filed in the office of the Secretary of State; and in  
12 addition, the surviving corporation shall be liable for a  
13 further additional franchise tax on the paid-in capital of  
14 each of the merged corporations as last reported by them  
15 in any document, other than an annual report, required by  
16 this Act to be filed with the Secretary of State, from  
17 their taxable year end to the next succeeding anniversary  
18 month or, in the case of a corporation which has  
19 established an extended filing month, the extended filing  
20 month of the surviving corporation; however if the taxable  
21 year ends within the 2-month ~~2-month~~ period immediately  
22 preceding the anniversary month or the extended filing  
23 month of the surviving corporation, the tax will be  
24 computed to the anniversary or, extended filing month of  
25 the surviving corporation in the next succeeding calendar  
26 year.

1 (d) An annual franchise tax payable each year with any  
2 annual report which the corporation is required by this  
3 Act to file.

4 ~~(e) On or after January 1, 2020 and prior to January 1,~~  
5 ~~2021, the first \$30 in liability is exempt from the tax imposed~~  
6 ~~under this Section. On or after January 1, 2021 and prior to~~  
7 ~~January 1, 2022, the first \$1,000 in liability is exempt from~~  
8 ~~the tax imposed under this Section. On or after January 1, 2022~~  
9 ~~and prior to January 1, 2023, the first \$10,000 in liability is~~  
10 ~~exempt from the tax imposed under this Section. On or after~~  
11 ~~January 1, 2023 and prior to January 1, 2024, the first~~  
12 ~~\$100,000 in liability is exempt from the tax imposed under~~  
13 ~~this Section. The provisions of this Section shall not require~~  
14 ~~the payment of any franchise tax that would otherwise have~~  
15 ~~been due and payable on or after January 1, 2024. There shall~~  
16 ~~be no refunds or proration of franchise tax for any taxes due~~  
17 ~~and payable on or after January 1, 2024 on the basis that a~~  
18 ~~portion of the corporation's taxable year extends beyond~~  
19 ~~January 1, 2024. This amendatory Act of the 101st General~~  
20 ~~Assembly shall not affect any right accrued or established, or~~  
21 ~~any liability or penalty incurred prior to January 1, 2024.~~

22 ~~(f) This Section is repealed on December 31, 2024.~~

23 (Source: P.A. 101-9, eff. 6-5-19; revised 7-18-19.)

1           Section 35-1. Short title. This Act may be cited as the  
2 Reimagine Public Safety Act.

3           Section 35-5. Intent; purposes. This Act creates a  
4 comprehensive approach to ending Illinois' firearm violence  
5 epidemic. Furthermore, the Act reduces significant gaps in  
6 Illinois' mental health treatment system for youth, young  
7 adults, and families that live in areas with chronic exposure  
8 to firearm violence and exhibit mental health conditions  
9 associated with chronic and ongoing trauma.

10           Section 35-10. Definitions. As used in this Act:

11           "Approved technical assistance and training provider"  
12 means an organization that has experience in improving the  
13 outcomes of local community-based organizations by providing  
14 supportive services that address the gaps in their resources  
15 and knowledge about content-based work or provide support and  
16 knowledge about the administration and management of  
17 organizations, or both. Approved technical assistance and  
18 training providers as defined in this Act are intended to  
19 assist community organizations with evaluating the need for  
20 evidenced-based violence prevention services, promising  
21 violence prevention programs, starting up programming, and  
22 strengthening the quality of existing programming.

23           "Communities" means, for municipalities with a 1,000,000  
24 or more population in Illinois, the 77 designated areas

1 defined by the University of Chicago Social Science Research  
2 Committee as amended in 1980.

3 "Concentrated firearm violence" means the 17 most violent  
4 communities in Illinois municipalities greater than one  
5 million residents and the 10 most violent municipalities with  
6 less than 1,000,000 residents and greater than 25,000  
7 residents with the most per capita murders from January 1,  
8 2016 through December 31, 2020.

9 "Criminal justice-involved" means an individual who has  
10 been arrested, indicted, convicted, adjudicated delinquent, or  
11 otherwise detained by criminal justice authorities for  
12 violation of Illinois criminal laws.

13 "Evidence-based high-risk youth intervention services"  
14 means programs that reduce involvement in the criminal justice  
15 system, increase school attendance, and refer high-risk teens  
16 into therapeutic programs that address trauma recovery and  
17 other mental health improvements based on best practices in  
18 the youth intervention services field.

19 "Evidenced-based violence prevention services" means  
20 coordinated programming and services that may include, but are  
21 not limited to, effective emotional or trauma related  
22 therapies, housing, employment training, job placement, family  
23 engagement, or wrap-around support services that are  
24 considered to be best practice for reducing violence within  
25 the field of violence intervention research and practice.

26 "Evidence-based youth development programs" means

1 after-school and summer programming that provides services to  
2 teens to increase their school attendance, school performance,  
3 reduce involvement in the criminal justice system, and develop  
4 nonacademic interests that build social emotional persistence  
5 and intelligence based on best practices in the field of youth  
6 development services for high-risk youth.

7 "Options school" means a secondary school where 75% or  
8 more of attending students have either stopped attending or  
9 failed their secondary school courses since first attending  
10 ninth grade.

11 "Qualified violence prevention organization" means an  
12 organization that manages and employs qualified violence  
13 prevention professionals.

14 "Qualified violence prevention professional" means a  
15 community health worker who renders violence preventive  
16 services.

17 "Social organization" means an organization of individuals  
18 who form the organization for the purposes of enjoyment, work,  
19 and other mutual interests.

20 Section 35-15. Findings. The Illinois General Assembly  
21 finds that:

22 (1) Discreet neighborhoods in municipalities across  
23 Illinois are experiencing concentrated and perpetual firearm  
24 violence that is a public health epidemic.

25 (2) Within neighborhoods experiencing this firearm

1 violence epidemic, violence is concentrated among teens and  
2 young adults that have chronic exposure to the risk of  
3 violence and criminal legal system involvement and related  
4 trauma in small geographic areas where these young people live  
5 or congregate.

6 (3) Firearm violence victimization and perpetration is  
7 highly concentrated in particular neighborhoods, particular  
8 blocks within these neighborhoods, and among a small number of  
9 individuals living in these areas.

10 (4) People who are chronically exposed to the risk of  
11 firearm violence victimization are substantially more likely  
12 to be violently injured or violently injure another person.  
13 People who have been violently injured are substantially more  
14 likely to be violently reinjured. Chronic exposure to violence  
15 additionally leads individuals to engage in behavior, as part  
16 of a cycle of community violence, trauma, and retaliation that  
17 substantially increases their own risk of violent injury or  
18 reinjury.

19 (5) Evidence-based programs that engage individuals at the  
20 highest risk of firearm violence and provide life  
21 stabilization, case management, and culturally competent group  
22 and individual therapy reduce firearm violence victimization  
23 and perpetration and can end Illinois' firearm violence  
24 epidemic.

25 (6) A public health approach to ending Illinois' firearm  
26 violence epidemic requires targeted, integrated behavioral



1 health services and economic opportunity that promotes  
2 self-sufficiency for victims of firearm violence and those  
3 with chronic exposure to the risk of firearm violence  
4 victimization.

5 (7) A public health approach to ending Illinois' firearm  
6 violence epidemic further requires broader preventive  
7 investments in the census tracts and blocks that reduce risk  
8 factors for youth and families living with extreme risk of  
9 firearm violence victimization.

10 (8) A public health approach to ending Illinois' firearm  
11 violence epidemic requires empowering residents and  
12 community-based organizations within impacted neighborhoods to  
13 provide culturally competent care based on lived experience in  
14 these areas and long-term relationships of mutual interest  
15 that promote safety and stability.

16 (9) A public health approach to ending Illinois' firearm  
17 violence epidemic further requires that preventive youth  
18 development services for youth in these neighborhoods be fully  
19 integrated with a team-based model of mental health care to  
20 address trauma recovery for those young people at extreme risk  
21 of firearm violence victimization.

22 (10) Community revitalization can be an effective violence  
23 prevention strategy, provided that revitalization is targeted  
24 to the highest risk geographies within communities and  
25 revitalization efforts are designed and led by individuals  
26 living and working in the impacted communities.

1 Section 35-20. Office of Firearm Violence Prevention.

2 (a) On or before September 1, 2021, an Office of Firearm  
3 Violence Prevention is established within the Department of  
4 Human Services. The Office shall have the authority to  
5 coordinate and integrate all programs and services listed in  
6 this Act and other programs and services the Governor  
7 establishes by executive order to maximize an integrated  
8 approach to reducing Illinois' firearm violence epidemic and  
9 ultimately ending this public health crisis.

10 (b) The Office of Firearm Violence Prevention shall have  
11 grant making authority to distribute funds to qualified  
12 violence prevention organizations, approved technical  
13 assistance and training providers, and qualified evaluation  
14 and assessment organizations to execute the functions  
15 established in this Act and other programs and services the  
16 Governor establishes by executive order for this Office.

17 (c) The Director of the Office of Firearm Violence  
18 Prevention shall be appointed by the Governor with the advice  
19 and consent of the Senate.

20 (d) For Illinois municipalities with a 1,000,000 or more  
21 population, the Office of Firearm Violence Prevention shall  
22 determine the 17 most violent neighborhoods as measured by the  
23 number of firearm-shot victims from January 1, 2016 through  
24 December 31, 2020. These 17 communities shall qualify for  
25 grants under this Act and coordination of other State services

1 from the Office of Firearm Violence Prevention. For Illinois  
2 municipalities with less than 1,000,000 population and greater  
3 than 25,000 residents, the Office of Firearm Violence  
4 Prevention shall identify the 10 municipalities that have the  
5 greatest concentrated firearm violence victims as measured by  
6 the number of firearms victims from January 1, 2016 through  
7 December 31, 2020 divided by the number of residents for each  
8 municipality or area. These 10 municipalities and other  
9 municipalities identified by the Office of Firearm Violence  
10 Prevention shall qualify for grants under this Act and  
11 coordination of other State services from the Office of  
12 Firearm Violence Prevention. The Office of Firearm Violence  
13 Prevention shall consider factors listed in subsection (a) of  
14 Section 35-40 to determine additional municipalities that  
15 qualify for grants under this Act.

16 (e) The Office of Firearm Violence Prevention shall issue  
17 a report to the General Assembly no later than January 1 of  
18 each year that identifies communities within Illinois  
19 municipalities of 1,000,000 or more residents and  
20 municipalities with less than 1,000,000 residents that are  
21 experiencing concentrated firearm violence, explaining the  
22 investments that are being made to reduce concentrated firearm  
23 violence, and making further recommendations on how to end  
24 Illinois' firearm violence epidemic.

25 Section 35-25. Integrated violence prevention and other

1 services.

2 (a) Subject to appropriation, for municipalities with  
3 1,000,000 or more residents, the Office of Firearm Violence  
4 Prevention shall make grants to qualified violence prevention  
5 organizations for evidence-based firearm violence prevention  
6 services. Approved technical assistance and training providers  
7 shall create learning communities for the exchange of  
8 information between community-based organizations in the same  
9 or similar fields. Evidence-based firearm violence prevention  
10 services shall recruit individuals at the highest risk of  
11 firearm violence victimization and provide these individuals  
12 with comprehensive services that reduce their exposure to  
13 chronic firearm violence.

14 (b) Qualified violence prevention organizations shall  
15 develop the following expertise in the geographic areas that  
16 they cover:

17 (1) Analyze and leverage data to identify the people  
18 who will most benefit from firearm violence prevention  
19 services in their geographic areas.

20 (2) Identifying the conflicts that are responsible for  
21 recurring violence.

22 (3) Having relationships with individuals who are most  
23 able to reduce conflicts.

24 (4) Addressing the stabilization and trauma recovery  
25 needs of individuals impacted by violence by providing  
26 direct services for their unmet needs or referring them to

1 other qualified service providers.

2 (5) Having relationships with community members and  
3 community organizations that provide violence prevention  
4 services and get referrals of people who will most benefit  
5 from firearm violence prevention services in their  
6 geographic areas.

7 (6) Providing training and technical assistance to  
8 local law enforcement agencies to improve their  
9 effectiveness without having any role, requirement, or  
10 mandate to participate in the policing, enforcement, or  
11 prosecution of any crime.

12 (c) Qualified violence prevention organizations receiving  
13 grants under this Act shall coordinate services with other  
14 qualified violence prevention organizations in their area.

15 (d) The Office of Firearm Violence Prevention shall name a  
16 Lead Qualified Violence Prevention Convener for each of the 17  
17 neighborhoods and provide a grant of \$50,000 up to \$100,000 to  
18 this organization to coordinate monthly meetings between  
19 qualified violence prevention organizations and youth  
20 development organizations under this Act. The Lead Qualified  
21 Violence Prevention Convener may also receive funding from the  
22 Office of Firearm Violence Prevention for technical assistance  
23 or training when needs are jointly identified. The Lead  
24 Qualified Violence Prevention Convener shall:

25 (1) provide notes on the meetings and summarize  
26 recommendations made at the monthly meetings to improve

1 the effectiveness of violence prevention services based on  
2 review of timely data on shootings and homicides in his or  
3 her relevant neighborhood;

4 (2) attend monthly meetings where the cause of  
5 violence and other neighborhood disputes is discussed and  
6 strategize on how to resolve ongoing conflicts and execute  
7 on agreed plans;

8 (3) provide qualitative review of other qualified  
9 violence prevention organizations in the Lead Qualified  
10 Violence Prevention Convener's neighborhood as required by  
11 the Office of Firearm Violence Prevention;

12 (4) make recommendations to the Office of Firearm  
13 Violence Prevention and local law enforcement on how to  
14 reduce violent conflict in his or her neighborhood;

15 (5) meet on an emergency basis when conflicts that  
16 need immediate attention and resolution arise;

17 (6) share knowledge and strategies of the community  
18 violence dynamic in monthly meetings with local youth  
19 development specialists receiving grants under this Act;

20 (7) select an approved technical assistance and  
21 service training provider and contract with the provider  
22 for agreed upon services; and

23 (8) after meeting with community residents and other  
24 community organizations that have expertise in housing,  
25 mental health, economic development, education, and social  
26 services, make consensus recommendations to the Office of

1 Firearm Violence Prevention on how to target community  
2 revitalization resources available from federal and State  
3 funding sources.

4 The Office of Firearm Violence Prevention shall compile  
5 recommendations from all Lead Qualified Violence Prevention  
6 Conveners and report to the General Assembly bi-annually on  
7 these funding recommendations. The Lead Qualified Violence  
8 Prevention Convener may also serve as a youth development  
9 provider.

10 (e) The Illinois Office of Firearm Violence Prevention  
11 shall select no fewer than 2 and no more than 3 approved  
12 technical assistance and training providers to deliver  
13 technical assistance and training to the qualified violence  
14 prevention organizations that agree to contract with an  
15 approved technical assistance and training provider. Qualified  
16 violence prevention organizations shall have complete  
17 authority to select among the approved technical assistance  
18 services providers funded by the Office of Firearm Violence  
19 Prevention.

20 (f) Approved technical assistance and training providers  
21 may:

22 (1) provide training and certification to qualified  
23 violence prevention professionals on how to perform  
24 violence prevention services and other professional  
25 development to qualified violence prevention  
26 professionals.

1           (2) provide management training on how to manage  
2 qualified violence prevention professionals;

3           (3) provide training and assistance on how to develop  
4 memorandum of understanding for referral services or  
5 create approved provider lists for these referral  
6 services, or both;

7           (4) share lessons learned among qualified violence  
8 prevention professionals and service providers in their  
9 network; and

10          (5) provide technical assistance and training on human  
11 resources, grants management, capacity building, and  
12 fiscal management strategies.

13          (g) Approved technical assistance and training providers  
14 shall:

15           (1) provide additional services identified as  
16 necessary by the Office of Firearm Violence Prevention and  
17 qualified service providers in their network; and

18           (2) receive an annual grant up to \$250,000 plus fees  
19 negotiated for services from participating qualified  
20 violence prevention organizations.

21          (h) Fees negotiated for approved technical assistance and  
22 training providers shall not exceed 12% of awarded grant funds  
23 to a qualified violence prevention organization.

24          (i) The Office of Firearm Violence Prevention shall issue  
25 grants to no fewer than 2 qualified violence prevention  
26 organizations in each of the 17 neighborhoods served and no



1 more than 6 organizations in the 17 neighborhoods served.  
2 Grants shall be for no less than \$400,000 per qualified  
3 violence prevention organization.

4 (j) No qualified violence prevention organization can  
5 serve more than 3 neighborhoods unless the Office of Firearm  
6 Violence Prevention is unable to identify qualified violence  
7 prevention organizations to provide adequate coverage.

8 (k) No approved technical assistance and training provider  
9 shall provide qualified violence prevention services in a  
10 neighborhood under this Act unless the Office of Firearm  
11 Violence Prevention is unable to identify qualified violence  
12 prevention organizations to provide adequate coverage.

13 Section 35-30. Integrated youth services.

14 (a) Subject to appropriation, for municipalities with  
15 1,000,000 or more residents, the Office of Firearm Violence  
16 Prevention shall make grants to qualified youth development  
17 organizations for evidence-based youth after-school and summer  
18 programming. Evidence-based youth development programs shall  
19 provide services to teens that increase their school  
20 attendance, school performance, reduce involvement in the  
21 criminal justice system, and develop nonacademic interests  
22 that build social emotional persistence and intelligence.

23 (b) The Office of Firearm Violence Prevention shall  
24 identify municipal blocks where more than 35% of all  
25 firearm-shot incidents take place and focus all youth

1 development service grants to residents of these municipality  
2 blocks in the 17 targeted neighborhoods. Youth development  
3 service programs shall be required to serve the following  
4 teens before expanding services to the broader community:

5 (1) criminal justice-involved youth;

6 (2) students who are attending or have attended option  
7 schools;

8 (3) family members of individuals working with  
9 qualified violence prevention organizations; and

10 (4) youth living on the blocks where more than 35% of  
11 the violence takes place in a neighborhood.

12 (c) Each program participant enrolled in a youth  
13 development program under this Act shall receive an  
14 individualized needs assessment to determine if the  
15 participant requires intensive youth services as provided for  
16 in Section 35-35 of this Act. The needs assessment should be  
17 the best available instrument that considers the physical and  
18 mental condition of each youth based on the youth's family  
19 ties, financial resources, past substance use, criminal  
20 justice involvement, and trauma related to chronic exposure to  
21 firearm violence behavioral health assessment to determine the  
22 participant's broader support and mental health needs. The  
23 Office of Firearm Violence Prevention shall determine best  
24 practices for referring program participants who are at the  
25 highest risk of violence and criminal justice involvement to  
26 be referred to a youth development intervention program

1 established in Section 35-35.

2 (d) Youth development prevention program participants  
3 shall receive services designed to empower participants with  
4 the social and emotional skills necessary to forge paths of  
5 healthy development and disengagement from high-risk  
6 behaviors. Within the context of engaging social, physical,  
7 and personal development activities, participants should build  
8 resilience and the skills associated with healthy social,  
9 emotional, and identity development.

10 (e) Youth development providers shall develop the  
11 following expertise in the geographic areas they cover:

12 (1) Knowledge of the teens and their social  
13 organization in the blocks they are designated to serve.

14 (2) Youth development organizations receiving grants  
15 under this Act shall be required to coordinate services  
16 with other qualified youth development organizations in  
17 their neighborhood by sharing lessons learned in monthly  
18 meetings.

19 (3) Providing qualitative review of other youth  
20 development organizations in their neighborhood as  
21 required by the Office of Firearm Violence Prevention.

22 (4) Meeting on an emergency basis when conflicts  
23 related to program participants that need immediate  
24 attention and resolution arise.

25 (5) Sharing knowledge and strategies of the  
26 neighborhood violence dynamic in monthly meetings with

1 local qualified violence prevention organizations  
2 receiving grants under this Act.

3 (6) Selecting an approved technical assistance and  
4 service training provider and contract with them for  
5 agreed upon services.

6 (f) The Illinois Office of Firearm Violence Prevention  
7 shall select no fewer than 2 and no more than 3 approved  
8 technical assistance and training providers to deliver  
9 technical assistance and training to the youth development  
10 organizations that agree to contract with an approved  
11 technical assistance and training provider. Youth development  
12 organizations must use an approved technical assistance and  
13 training provider but have complete authority to select among  
14 the approved technical assistance services providers funded by  
15 the Office of Firearm Violence Prevention.

16 (g) Approved technical assistance and training providers  
17 may:

18 (1) provide training and certification to youth  
19 development workers on how to perform outreach services;

20 (2) provide management training on how to manage youth  
21 development workers;

22 (3) provide training and assistance on how to develop  
23 memorandum of understanding for referral services or  
24 create approved provider lists for these referral  
25 services, or both;

26 (4) share lessons learned among youth development

1 service providers in their network; and

2 (5) provide technical assistance and training on human  
3 resources, grants management, capacity building, and  
4 fiscal management strategies.

5 (h) Approved technical assistance and training providers  
6 shall:

7 (1) provide additional services identified as  
8 necessary by the Office of Firearm Violence Prevention and  
9 youth development service providers in their network; and

10 (2) receive an annual grant up to \$250,000 plus fees  
11 negotiated for services from participating youth  
12 development service organizations.

13 (i) Fees negotiated for approved technical assistance and  
14 training providers shall not exceed 10% of awarded grant funds  
15 to a youth development services organization.

16 (j) The Office of Firearm Violence Prevention shall issue  
17 youth development services grants to no fewer than 4 youth  
18 services organizations in each of the 17 neighborhoods served  
19 and no more than 8 organizations in each of the 17  
20 neighborhoods. Youth services grants shall be for no less than  
21 \$400,000 per youth development organization.

22 (k) No youth development organization can serve more than  
23 3 neighborhoods unless the Office of Firearm Violence  
24 Prevention is unable to identify youth development  
25 organizations to provide adequate coverage.

26 (l) No approved technical assistance and training provider

1 shall provide youth development services in any neighborhood  
2 under this Act.

3 Section 35-35. Intensive youth intervention services.

4 (a) Subject to appropriation, for municipalities with  
5 1,000,000 or more residents, the Office of Firearm Violence  
6 Prevention shall issue grants to qualified high-risk youth  
7 intervention organizations for evidence-based intervention  
8 services that reduce involvement in the criminal justice  
9 system, increase school attendance, and refer high-risk teens  
10 into therapeutic programs that address trauma recovery and  
11 other mental health improvements. Each program participant  
12 enrolled in a youth intervention program under this Act shall  
13 receive a nationally recognized comprehensive mental health  
14 assessment delivered by a qualified mental health professional  
15 certified to provide services to Medicaid recipients.

16 (b) Youth intervention program participants shall:

17 (1) receive group-based emotional regulation therapy  
18 that helps them control their emotions and understand how  
19 trauma and stress impacts their thinking and behavior;

20 (2) have youth advocates that accompany them to their  
21 group therapy sessions, assist them with issues that  
22 prevent them from attending school, and address life  
23 skills development activities through weekly coaching; and

24 (3) be required to have trained clinical staff  
25 managing the youth advocate interface with program

1 participants.

2 (c) Youth development service organizations shall be  
3 assigned to the youth intervention service providers for  
4 referrals by the Office of Firearm Violence Prevention.

5 (d) The youth receiving intervention services who are  
6 evaluated to need trauma recovery and other behavioral health  
7 interventions and who have the greatest risk of firearm  
8 violence victimization shall be referred to the family systems  
9 intervention services established in Section 35-55.

10 (e) The Office of Firearm Violence Prevention shall issue  
11 youth intervention grants to no less than 2 youth intervention  
12 organizations and no more than 4 organizations in  
13 municipalities with 1,000,000 or more residents.

14 (f) No youth intervention organization can serve more than  
15 10 neighborhoods.

16 (g) The approved technical assistance and training  
17 providers for youth development programs provided in  
18 subsection (d) of Section 35-30 shall also provide technical  
19 assistance and training to the affiliated youth intervention  
20 service providers.

21 (h) The Office of Firearm Violence Prevention shall  
22 establish payment requirements from youth intervention service  
23 providers to the affiliated approved technical assistance and  
24 training providers.

25 Section 35-40. Services for municipalities with less than

1 1,000,000 residents.

2 (a) The Office of Firearm Violence Prevention shall  
3 identify the 10 municipalities or geographically contiguous  
4 areas in Illinois with less than 1,000,000 residents and more  
5 than 25,000 residents that have the largest concentrated  
6 firearm violence in the last 5 years. These areas shall  
7 qualify for grants under this Act. The Office of Firearm  
8 Violence Prevention shall identify additional municipalities  
9 with more than 25,000 residents and less than 1,000,000  
10 residents that would benefit from violence prevention  
11 services. In identifying the additional municipalities that  
12 qualify for funding under this Section, the Office of Firearm  
13 Violence Prevention shall consider the following factors:

14 (1) the total number of firearms victims in a  
15 potential municipality in the last 5 years;

16 (2) the per capita rate of firearms victims in a  
17 potential municipality in the last 5 years; and

18 (3) the total potential firearms reduction benefit for  
19 the entire State of Illinois by serving the additional  
20 municipality compared to the total benefit of investing in  
21 all other municipalities identified for grants to  
22 municipalities with more than 25,000 residents and less  
23 than 1,000,000 residents.

24 (b) Resources for each of these areas shall be distributed  
25 based on maximizing the total potential reduction in firearms  
26 victimization for all municipalities receiving grants under



1 this Act. The Office of Firearm Violence Prevention may  
2 establish a minimum grant amount for each municipality awarded  
3 grants under this Section to ensure grants will have the  
4 potential to reduce violence in each municipality. The Office  
5 of Firearm Violence Prevention shall maximize the potential  
6 for violence reduction throughout Illinois after determining  
7 the necessary minimum grant amounts to be effective in each  
8 municipality receiving grants under this Section.

9 (c) The Office of Firearm Violence Prevention shall create  
10 local advisory councils for each of the 10 areas designated  
11 for the purpose of obtaining recommendations on how to  
12 distribute funds in these areas to reduce firearm violence  
13 incidents. Local advisory councils shall consist of 5 members  
14 with the following expertise or experience:

15 (1) a representative of a nonelected official in local  
16 government from the designated area;

17 (2) a representative of an elected official at the  
18 local or state level for the area;

19 (3) a representative with public health experience in  
20 firearm violence prevention or youth development; and

21 (4) two residents of the subsection of each area with  
22 the most concentrated firearm violence incidents.

23 (d) The Office of Firearm Violence Prevention shall  
24 provide data to each local council on the characteristics of  
25 firearm violence in the designated area and other relevant  
26 information on the physical and demographic characteristics of

1 the designated area. The Office of Firearm Violence Prevention  
2 shall also provide best available evidence on how to address  
3 the social determinants of health in the designated area in  
4 order to reduce firearm violence.

5 (e) Each local advisory council shall make recommendations  
6 on how to allocate distributed resources for its area based on  
7 information provided to them by the Office of Firearm Violence  
8 Prevention.

9 (f) The Office of Firearm Violence Prevention shall  
10 consider the recommendations and determine how to distribute  
11 funds through grants to community-based organizations and  
12 local governments. To the extent the Office of Firearm  
13 Violence Prevention does not follow a local advisory council's  
14 recommendation on allocation of funds, the Office of Firearm  
15 Violence Prevention shall explain in writing why a different  
16 allocation of resources is more likely to reduce firearm  
17 violence in the designated area.

18 (g) Subject to appropriation, the Office of Firearm  
19 Violence Prevention shall issue grants to local governmental  
20 agencies and community-based organizations to maximize firearm  
21 violence reduction each year. Grants shall be distributed on  
22 or before January 1, 2022 for Fiscal Year 2022. Grants in  
23 proceeding years shall be issued on or before July 15 of the  
24 relevant fiscal year.

25 Section 35-50. Medicaid trauma recovery services for

1 adults.

2 (a) On or before January 15, 2022, the Department of  
3 Healthcare and Family Services shall design, receive approval  
4 from the United States Department of Health and Human  
5 Services, and implement a team-based model of care system to  
6 address trauma recovery from chronic exposure to firearm  
7 violence for Illinois adults.

8 (b) The team-based model of care system shall reimburse  
9 for a minimum of the following services:

10 (1) Outreach services that recruit trauma-exposed  
11 adults into the system and develop supportive  
12 relationships with them based on lived experience in their  
13 communities. Outreach services include both services to  
14 support impacted individuals and group services that  
15 reduce violence between groups that need conflict  
16 resolution.

17 (2) Case management and community support services  
18 that provide stabilization to individuals recovering from  
19 chronic exposure to firearm violence, including group  
20 cognitive behavior therapy sessions and other  
21 evidence-based interventions that promote behavioral  
22 change.

23 (3) Group and individual therapy that addresses  
24 underlying mental health conditions associated with  
25 post-traumatic stress disorder, depression, anxiety,  
26 substance use disorders, intermittent explosive disorder,

1           oppositional defiant disorder, attention deficit  
2           hyperactivity disorder, and other mental conditions as a  
3           result of chronic trauma.

4           (4) Services deemed necessary for the effective  
5           integration of paragraphs (1), (2), and (3).

6           (c) The Department of Healthcare and Family Services shall  
7           develop a reimbursement methodology.

8           Section 35-55. Medicaid trauma recovery services for  
9           children and youth.

10          (a) On or before January 15, 2022, the Department of  
11          Healthcare and Family Services shall design, receive approval  
12          from the United States Department of Health and Human  
13          Services, and implement a team-based model of care to address  
14          trauma recovery from chronic exposure to firearm violence for  
15          Illinois children and youth ages 10 to 17. Services for youth  
16          in care require additional support to maximize their  
17          effectiveness through the family systems model.

18          (b) The team-based model of care shall reimburse for a  
19          minimum of the following services:

20                 (1) Outreach services that recruit trauma-exposed  
21                 children and youth into the system and develop supportive  
22                 relationships with them based on lived experience in their  
23                 communities.

24                 (2) Case management and school support services that  
25                 decrease truancy and criminal justice system involvement.

1           (3) Group and individual therapy that addresses  
2           underlying mental health conditions associated with  
3           post-traumatic stress disorder, depression, anxiety,  
4           substance use disorders, intermittent explosive disorder,  
5           oppositional defiant disorder, attention deficit  
6           hyperactivity disorder, and other mental conditions as a  
7           result of chronic trauma.

8           (4) An evidence-based family systems intervention with  
9           proven results for reduction in anti-social behaviors.

10          (5) Services deemed necessary for the effective  
11          integration of paragraphs (1), (2), (3), and (4).

12          (c) The Department of Healthcare and Family Services shall  
13          develop a reimbursement methodology.

14          Section 35-60. Rulemaking authority; emergency rulemaking  
15          authority. The General Assembly finds that exposure to chronic  
16          firearm violence qualifies for emergency rulemaking under  
17          Section 5-45 of the Illinois Administrative Procedure Act  
18          because exposure to chronic firearm violence is a situation  
19          that reasonably constitutes a threat to public interest,  
20          safety, and welfare. The Department of Healthcare and Family  
21          Services and the Office of Firearm Violence Prevention shall  
22          have rulemaking authority, including emergency rulemaking  
23          authority, as is necessary to implement all elements of this  
24          Act.

1 Section 35-105. The Illinois Administrative Procedure Act  
2 is amended by adding Section 5-45.14 as follows:

3 (5 ILCS 100/5-45.14 new)

4 Sec. 5-45.14. Emergency rulemaking; Reimagine Public  
5 Safety Act. To provide for the expeditious and timely  
6 implementation of the Reimagine Public Safety Act, emergency  
7 rules implementing the Reimagine Public Safety Act may be  
8 adopted in accordance with Section 5-45 by the Department of  
9 Healthcare and Family Services and the Office of Firearm  
10 Violence Prevention. The adoption of emergency rules  
11 authorized by Section 5-45 and this Section is deemed to be  
12 necessary for the public interest, safety, and welfare.

13 This Section is repealed one year after the effective date  
14 of this amendatory Act of the 102nd General Assembly.

15 ARTICLE 99. MISCELLANEOUS PROVISIONS

16 Section 99-95. No acceleration or delay. Where this Act  
17 makes changes in a statute that is represented in this Act by  
18 text that is not yet or no longer in effect (for example, a  
19 Section represented by multiple versions), the use of that  
20 text does not accelerate or delay the taking effect of (i) the  
21 changes made by this Act or (ii) provisions derived from any  
22 other Public Act.

1           Section 99-97. Severability. The provisions of this Act  
2           are severable under Section 1.31 of the Statute on Statutes.

3           Section 99-99. Effective date. This Act takes effect upon  
4           becoming law."