



Sen. Don Harmon

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10200HB2499sam003

LRB102 12818 JWD 27438 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 the
4 following:

5 "ARTICLE 1. SHORT TITLE; PURPOSE

6 Section 1-1. Short title. This Act may be cited as the
7 FY2022 Budget Implementation Act.

8 Section 1-5. Purpose. It is the purpose of this Act to make
9 changes in State programs that are necessary to implement the
10 State budget for Fiscal Year 2022.

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

13 Section 2-5. The State Finance Act is amended by changing

1 Sections 5.67, 5.176, 5.177, 5.857, 5h.5, 6z-6, 6z-32, 6z-63,
2 6z-70, 6z-77, 6z-82, 6z-100, 6z-121, 6z-122, 8.3, 8.12,
3 8.25-4, 8.25e, 8g, 8g-1, 13.2, and 25 and by adding Sections
4 5.938, 5.939, and 6z-128 as follows:

5 (30 ILCS 105/5.67) (from Ch. 127, par. 141.67)

6 Sec. 5.67. The Metropolitan Exposition, Auditorium and
7 Office Building Fund. This Section is repealed June 30, 2021.

8 (Source: P.A. 81-1509.)

9 (30 ILCS 105/5.176) (from Ch. 127, par. 141.176)

10 Sec. 5.176. The Illinois Civic Center Bond Fund. This
11 Section is repealed June 30, 2021.

12 (Source: P.A. 84-1308.)

13 (30 ILCS 105/5.177) (from Ch. 127, par. 141.177)

14 Sec. 5.177. The Illinois Civic Center Bond Retirement and
15 Interest Fund. This Section is repealed June 30, 2021.

16 (Source: P.A. 84-1308.)

17 (30 ILCS 105/5.857)

18 (Section scheduled to be repealed on July 1, 2021)

19 Sec. 5.857. The Capital Development Board Revolving Fund.
20 This Section is repealed July 1, 2022 ~~2021~~.

21 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
22 101-10, 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

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

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

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

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

22 (1) the date each transfer was made;

23 (2) the amount of each transfer;

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

1 and

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

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-6) (from Ch. 127, par. 142z-6)

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

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

18 (30 ILCS 105/6z-32)

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

20 (a) The Partners for Conservation Fund (formerly known as
21 the Conservation 2000 Fund) and the Partners for Conservation
22 Projects Fund (formerly known as the Conservation 2000
23 Projects Fund) are created as special funds in the State
24 Treasury. These funds shall be used to establish a

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

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

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

1 (3) To develop a systematic and long-term program to
2 effectively measure and monitor natural resources and
3 ecological conditions through investments in technology
4 and involvement of scientific experts.

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

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

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

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

1 forth below in fiscal year 1996 and an amount equal to 1/12 of
2 the amount set forth below in each of the other specified
3 fiscal years:

4 Fiscal Year	Amount
5 1996	\$ 3,500,000
6 1997	\$ 9,000,000
7 1998	\$10,000,000
8 1999	\$11,000,000
9 2000	\$12,500,000
10 2001 through 2004	\$14,000,000
11 2005	\$7,000,000
12 2006	\$11,000,000
13 2007	\$0
14 2008 through 2011	\$14,000,000
15 2012	\$12,200,000
16 2013 through 2017	\$14,000,000
17 2018	\$1,500,000
18 2019	\$14,000,000
19 2020	\$7,500,000
20 2021 <u>through 2022</u>	\$14,000,000

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

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

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

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

13 (30 ILCS 105/6z-63)

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

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

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

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

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

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

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

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

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

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

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

1 Beginning in fiscal year 2022, moneys in the Fund may also
2 be appropriated to and used by the Commission on Equity and
3 Inclusion for its operating and administrative expenses
4 related to the Business Enterprise Program, previously
5 administered by the Department.

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

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

19 (e) (Blank).

20 (e-5) (Blank).

21 (e-7) (Blank).

22 (e-10) (Blank).

23 (e-15) (Blank).

24 (e-20) (Blank).

25 (e-25) (Blank).

26 (e-30) (Blank).

1 (e-35) (Blank).

2 (e-40) (Blank).

3 (e-45) (Blank).

4 (e-50) (Blank).

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

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

11 (30 ILCS 105/6z-70)

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

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

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

24 (c) (Blank).

25 (d) (Blank).

1 (e) (Blank) .

2 (f) (Blank) .

3 (g) (Blank) .

4 (h) (Blank) .

5 (i) (Blank) .

6 (j) (Blank) .

7 (k) (Blank) .

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

17 ~~Division of Corporations Registered Limited~~

18 ~~Liability~~-----~~Partnership~~
19 ~~Fund.....\$287,000~~

20 ~~Securities~~-----~~Investors~~-----~~Education~~
21 ~~Fund.....\$1,500,000~~

22 ~~Department of Business Services~~

23 ~~Special~~-----~~Operations~~
24 ~~Fund.....\$3,000,000~~

25 ~~Securities~~-----~~Audit~~-----~~and~~-----~~Enforcement~~
26 ~~Fund.....\$3,500,000~~

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

9 Division of Corporations Registered Limited
 10 Liability Partnership Fund \$287,000
 11 Securities Investors Education Fund.....
 12\$1,500,000
 13 Department of Business Services Special
 14 Operations Fund..... \$4,500,000
 15 Securities Audit and Enforcement Fund..... \$5,000,000
 16 Corporate Franchise Tax Refund Fund..... \$3,000,000

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

25 Division of Corporations Registered Limited
 26 Liability Partnership Fund \$287,000

1 Securities Investors Education Fund..... \$1,500,000
2 Department of Business Services Special
3 Operations Fund..... \$4,500,000
4 Securities Audit and Enforcement Fund..... \$5,000,000
5 Corporate Franchise Tax Refund Fund..... \$3,000,000

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

8 (30 ILCS 105/6z-77)

9 Sec. 6z-77. The Capital Projects Fund. The Capital
10 Projects Fund is created as a special fund in the State
11 Treasury. The State Comptroller and State Treasurer shall
12 transfer from the Capital Projects Fund to the General Revenue
13 Fund \$61,294,550 on October 1, 2009, \$122,589,100 on January
14 1, 2010, and \$61,294,550 on April 1, 2010. Beginning on July 1,
15 2010, and on July 1 and January 1 of each year thereafter, the
16 State Comptroller and State Treasurer shall transfer the sum
17 of \$122,589,100 from the Capital Projects Fund to the General
18 Revenue Fund. In Fiscal Year 2022 only, the State Comptroller
19 and State Treasurer shall transfer up to \$40,000,000 of sports
20 wagering revenues from the Capital Projects Fund to the
21 Rebuild Illinois Projects Fund in one or more transfers as
22 directed by the Governor. Subject to appropriation, the
23 Capital Projects Fund may be used only for capital projects
24 and the payment of debt service on bonds issued for capital
25 projects. All interest earned on moneys in the Fund shall be

1 deposited into the Fund. The Fund shall not be subject to
2 administrative charges or chargebacks, such as but not limited
3 to those authorized under Section 8h.

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

5 (30 ILCS 105/6z-82)

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

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

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

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

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

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

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

~~direct and the State Treasurer shall transfer amounts into the State Police Operations Assistance Fund from the designated funds not exceeding the following totals:~~

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

~~State Police Wireless Service~~

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

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

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

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

(30 ILCS 105/6z-100)

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

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

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

19 (30 ILCS 105/6z-121)

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

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

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

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

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

1 3206, and 9901 of the American Rescue Plan Act of 2021. All
2 federal funds received into the State CURE Fund from the
3 Coronavirus Relief Fund, the Coronavirus State Fiscal Recovery
4 Fund, or any other source under the American Rescue Plan Act of
5 2021, may be transferred or expended by the Illinois Emergency
6 Management Agency at the direction of the Governor for the
7 specific purposes permitted by the federal Coronavirus Aid,
8 Relief, and Economic Security (CARES) Act, the American Rescue
9 Plan Act of 2021, any related regulations or federal guidance,
10 and any terms and conditions of the federal awards received by
11 the State thereunder. The State Comptroller shall direct and
12 the State Treasurer shall transfer, as directed by the
13 Governor in writing, a portion of the federal funds received
14 from the Coronavirus Relief Fund or from any other federal
15 fund pursuant to any other provision of federal law ~~may be~~
16 ~~transferred~~ to the Local Coronavirus Urgent Remediation
17 Emergency (Local CURE) Fund from time to time for the
18 provision and administration of grants to units of local
19 government as permitted by the federal Coronavirus Aid,
20 Relief, and Economic Security (CARES) Act, any related federal
21 guidance, and any other additional federal law that may
22 provide authorization. The State Comptroller shall direct and
23 the State Treasurer shall transfer amounts, as directed by the
24 Governor in writing, from the State CURE Fund to the Essential
25 Government Services Support Fund to be used for the provision
26 of government services as permitted under Section 602(c)(1)(C)

1 of the Social Security Act as enacted by Section 9901 of the
2 American Rescue Plan Act and related federal guidance. Funds
3 in the State CURE Fund also may be transferred to other funds
4 in the State treasury as reimbursement for expenditures made
5 from such other funds if the expenditures are eligible for
6 federal reimbursement under Section 5001 of the federal
7 Coronavirus Aid, Relief, and Economic Security (CARES) Act,
8 the relevant provisions of the American Rescue Plan Act of
9 2021, or any ~~and~~ related federal guidance. ~~Funds in the State~~
10 ~~CURE Fund also may be expended directly on expenditures~~
11 ~~eligible for federal reimbursement under Section 5001 of the~~
12 ~~federal Coronavirus Aid, Relief, and Economic Security (CARES)~~
13 ~~Act and related federal guidance.~~

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

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

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

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

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

24 (h) In addition to any other transfers that may be
25 provided for by law, at the direction of the Governor, the
26 State Comptroller shall direct and the State Treasurer shall

1 transfer the sum of \$45,180,000 from the State CURE Fund to the
2 Local Tourism Fund.

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

4 (30 ILCS 105/6z-122)

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

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

24 (b) A portion of the funds received into either the
25 Disaster Response and Recovery Fund or the State CURE Fund

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

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

1 permitted purposes throughout the covered period.

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

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

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

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

21 (30 ILCS 105/6z-128 new)

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

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

1 directly or indirectly, federal funds from the Coronavirus
2 State Fiscal Recovery Fund in accordance with Section 9901 of
3 the federal American Rescue Plan Act of 2021; and (2) to
4 provide for the use of such funds for purposes permitted by
5 Section 9901 of the American Rescue Plan Act of 2021,
6 including the provision of government services as permitted
7 under Section 602(c)(1)(C) of the Social Security Act as
8 enacted by Section 9901 of the American Rescue Plan Act of
9 2021, and as authorized by this Section.

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

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

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

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

16 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

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

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

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

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

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

25 Appropriations for any of those purposes are payable from
26 the Road Fund. Appropriations may also be made from the Road

1 Fund for the administrative expenses of any State agency that
2 are related to motor vehicles or arise from the use of motor
3 vehicles.

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

10 1. Department of Public Health;

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

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

21 4. Judicial Systems and Agencies.

22 Beginning with fiscal year 1981 and thereafter, no Road
23 Fund monies shall be appropriated to the following Departments
24 or agencies of State government for administration, grants, or
25 operations; but this limitation is not a restriction upon
26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement:

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

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

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

22 Beginning with fiscal year 1984 and thereafter, no Road
23 Fund monies shall be appropriated to the following Departments
24 or agencies of State government for administration, grants, or
25 operations; but this limitation is not a restriction upon
26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement:

2 1. Department of State Police, except not more than
3 40% of the funds appropriated for the Division of
4 Operations;

5 2. State Officers.

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

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

25 first -- to pay the cost of administration of Chapters
26 2 through 10 of the Illinois Vehicle Code; and

1 secondly -- no Road Fund monies derived from fees,
2 excises, or license taxes relating to registration,
3 operation and use of vehicles on public highways or to
4 fuels used for the propulsion of those vehicles, shall be
5 appropriated or expended other than for costs of
6 administering the laws imposing those fees, excises, and
7 license taxes, statutory refunds and adjustments allowed
8 thereunder, administrative costs of the Department of
9 Transportation, including, but not limited to, the
10 operating expenses of the Department relating to the
11 administration of public transportation programs, payment
12 of debts and liabilities incurred in construction and
13 reconstruction of public highways and bridges, acquisition
14 of rights-of-way for and the cost of construction,
15 reconstruction, maintenance, repair, and operation of
16 public highways and bridges under the direction and
17 supervision of the State, political subdivision, or
18 municipality collecting those monies, ~~or during fiscal~~
19 ~~year 2020 only for the purposes of a grant not to exceed~~
20 ~~\$8,394,800 to the Regional Transportation Authority on~~
21 ~~behalf of PACE for the purpose of ADA/Para-transit~~
22 ~~expenses,~~ or during fiscal year 2021 only for the purposes
23 of a grant not to exceed \$8,394,800 to the Regional
24 Transportation Authority on behalf of PACE for the purpose
25 of ADA/Para-transit expenses, or during fiscal year 2022
26 only for the purposes of a grant not to exceed \$8,394,800

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

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

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

1 2010, no road fund moneys shall be appropriated to the
2 Department of State Police. It shall not be lawful to
3 circumvent this limitation on appropriations by governmental
4 reorganization or other methods unless otherwise provided in
5 Section 5g of this Act.

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

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

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

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

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

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

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

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

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

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

26 The additional amounts authorized for expenditure in this

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

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

14 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
15 100-863, eff.8-14-18; 101-10, eff. 6-5-19; 101-636, eff.
16 6-10-20.)

17 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

18 Sec. 8.12. State Pensions Fund.

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

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

13 "Designated retirement systems" means:

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

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

18 (3) the State Universities Retirement System;

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

20 (5) the General Assembly Retirement System.

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

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

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

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

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

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

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

21 (d-1) (Blank).

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

25 (Source: P.A. 100-22, eff. 1-1-18; 100-23, eff. 7-6-17;
26 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 101-10, eff.

1 6-5-19; 101-487, eff. 8-23-19; 101-636, eff. 6-10-20.)

2 (30 ILCS 105/8.25-4) (from Ch. 127, par. 144.25-4)

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

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

24 Beginning with fiscal year 1989 and continuing for each
25 fiscal year thereafter through and including fiscal year 2001,

1 no less than 30 days before the beginning of such fiscal year
2 (except as soon as may be practicable after the effective date
3 of this amendatory Act of 1988 with respect to fiscal year
4 1989) the Chairman of the Illinois Sports Facilities Authority
5 shall certify to the State Comptroller and the State
6 Treasurer, without taking into account any revenues or
7 receipts of the Authority, the lesser of (a) \$18,000,000 and
8 (b) the sum of (i) the amount anticipated to be required by the
9 Authority during the fiscal year to pay principal of and
10 interest on, and other payments relating to, its obligations
11 issued or to be issued under Section 13 of the Illinois Sports
12 Facilities Authority Act, including any deposits required to
13 reserve funds created under any indenture or resolution
14 authorizing issuance of the obligations and payments to
15 providers of credit enhancement, (ii) the amount anticipated
16 to be required by the Authority during the fiscal year to pay
17 obligations under the provisions of any management agreement
18 with respect to a facility or facilities owned by the
19 Authority or of 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 Beginning with fiscal year 2002 and continuing for each
3 fiscal year thereafter, no less than 30 days before the
4 beginning of such fiscal year, the Chairman of the Illinois
5 Sports Facilities Authority shall certify to the State
6 Comptroller and the State Treasurer, without taking into
7 account any revenues or receipts of the Authority, the lesser
8 of (a) an amount equal to the sum of the Advance Amount plus
9 \$10,000,000 and (b) the sum of (i) the amount anticipated to be
10 required by the Authority during the fiscal year to pay
11 principal of and interest on, and other payments relating to,
12 its obligations issued or to be issued under Section 13 of the
13 Illinois Sports Facilities Authority Act, including any
14 deposits required to reserve funds created under any indenture
15 or resolution authorizing issuance of the obligations and
16 payments to providers of credit enhancement, (ii) the amount
17 anticipated to be required by the Authority during the fiscal
18 year to pay obligations under the provisions of any management
19 agreement with respect to a facility or facilities owned by
20 the Authority or any assistance agreement with respect to any
21 facility for which financial assistance is provided under the
22 Illinois Sports Facilities Authority Act, and to pay other
23 capital and operating expenses of the Authority during the
24 fiscal year, including any deposits required to reserve funds
25 created for repair and replacement of capital assets and to
26 meet the obligations of the Authority under any management

1 agreement or assistance agreement, and (iii) any amounts under
2 (i) and (ii) above remaining unpaid from previous years.

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

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

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

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

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

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

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

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

2 Sec. 8.25e. (a) The State Comptroller and the State
3 Treasurer shall automatically transfer on the first day of
4 each month, beginning on February 1, 1988, from the General
5 Revenue Fund to each of the funds then supplemented by the
6 pari-mutuel tax pursuant to Section 28 of the Illinois Horse
7 Racing Act of 1975, an amount equal to (i) the amount of
8 pari-mutuel tax deposited into such fund during the month in
9 fiscal year 1986 which corresponds to the month preceding such
10 transfer, minus (ii) the amount of pari-mutuel tax (or the
11 replacement transfer authorized by subsection (d) of Section
12 8g of this Act and subsection (d) of Section 28.1 of the
13 Illinois Horse Racing Act of 1975) deposited into such fund
14 during the month preceding such transfer; provided, however,
15 that no transfer shall be made to a fund if such amount for
16 that fund is equal to or less than zero and provided that no
17 transfer shall be made to a fund in any fiscal year after the
18 amount deposited into such fund exceeds the amount of
19 pari-mutuel tax deposited into such fund during fiscal year
20 1986.

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

1 months, until the sum of \$16,500,000 has been transferred for
2 the fiscal year beginning July 1, 1989 and until the sum of
3 \$22,000,000 has been transferred for each fiscal year
4 thereafter.

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

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

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

2 (30 ILCS 105/8g)

3 Sec. 8g. Fund transfers.

4 (a) (Blank).

5 (b) (Blank).

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

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

19 Beginning January 1, 2000, on the first day of each month,
20 or as soon as may be practical thereafter, the State
21 Comptroller shall direct and the State Treasurer shall
22 transfer from the General Revenue Fund to each of the special
23 funds from which payments are to be made under subsection (d)
24 of Section 28.1 of the Illinois Horse Racing Act of 1975 an
25 amount equal to 1/12 of the annual amount required for those

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

16 ~~(e) (Blank).~~

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

18 ~~(f 1) (Blank).~~

19 ~~(g) (Blank).~~

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- 19 ~~(cccc) (Blank).~~
- 20 ~~(dddd) (Blank).~~
- 21 ~~(eeee) (Blank).~~

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

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

1 (a) (Blank) .

2 (b) (Blank) .

3 (c) (Blank) .

4 (d) (Blank) .

5 (e) (Blank) .

6 (f) (Blank) .

7 (g) (Blank) .

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13 (m) (Blank) .

14 (n) (Blank) .

15 (o) (Blank) .

16 (p) (Blank) .

17 (q) (Blank) .

18 (r) (Blank). ~~In addition to any other transfers that may~~
19 ~~be provided for by law, on July 1, 2020, or as soon thereafter~~
20 ~~as 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 Grant Accountability and Transparency~~
23 ~~Fund.~~

24 (s) (Blank). ~~In addition to any other transfers that may~~
25 ~~be provided for by law, on July 1, 2020, or as soon thereafter~~
26 ~~as practical, the State Comptroller shall direct and the State~~

1 ~~Treasurer shall transfer the sum of \$500,000 from the General~~
2 ~~Revenue Fund to the Governor's Administrative Fund.~~

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

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

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

24 (w) In addition to any other transfers that may be
25 provided for by law, on July 1, 2021, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$500,000 from the General
2 Revenue Fund to the Grant Accountability and Transparency
3 Fund.

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

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

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

19 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

20 Sec. 13.2. Transfers among line item appropriations.

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

1 made.

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

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

15 (a-2.5) (Blank).

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

25 (a-4) Long-Term Care Rebalancing. The Governor may
26 designate amounts set aside for institutional services

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

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

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

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

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

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

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

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

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

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

24 (c-1) (Blank).

25 (c-2) (Blank).

26 (c-3) (Blank).

1 (c-4) (Blank).

2 (c-5) (Blank).

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

1 ~~include the Attorney General, the Secretary of State, the~~
2 ~~Comptroller, the Treasurer, or the judicial or legislative~~
3 ~~branches.~~

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

1 "State agency" does not include the Attorney General, the
2 Secretary of State, the Comptroller, the Treasurer, or the
3 judicial or legislative branches.

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

1 "State agency" does not include the Attorney General, the
2 Secretary of State, the Comptroller, the Treasurer, or the
3 judicial or legislative branches.

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

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

1 transfers approved by the constitutionally elected officials
2 of the Executive branch other than the Governor, showing the
3 amounts transferred and indicating the dates such changes were
4 entered on the Comptroller's records.

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

16 (1) Disabled Student Personnel Reimbursement (Section
17 14-13.01 of the School Code);

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

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

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

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

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

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

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

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

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

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

18 (30 ILCS 105/25) (from Ch. 127, par. 161)

19 Sec. 25. Fiscal year limitations.

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

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

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

26 (b-2) (Blank).

1 (b-2.5) (Blank).

2 (b-2.6) (Blank).

3 (b-2.6a) (Blank).

4 (b-2.6b) (Blank).

5 (b-2.6c) (Blank).

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

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

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

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

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

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

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

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

1 business on October 31.

2 (b-6) (Blank).

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

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

18 (b-9) (Blank).

19 (c) Further, payments may be made by the Department of
20 Public Health and the Department of Human Services (acting as
21 successor to the Department of Public Health under the
22 Department of Human Services Act) from their respective
23 appropriations for grants for medical care to or on behalf of
24 premature and high-mortality risk infants and their mothers
25 and for grants for supplemental food supplies provided under
26 the United States Department of Agriculture Women, Infants and

1 Children Nutrition Program, for any fiscal year without regard
2 to the fact that the services being compensated for by such
3 payment may have been rendered in a prior fiscal year, except
4 as required by subsection (j) of this Section. Beginning on
5 June 30, 2021, payments made by the Department of Public
6 Health and the Department of Human Services from their
7 respective appropriations for grants for medical care to or on
8 behalf of premature and high-mortality risk infants and their
9 mothers and for grants for supplemental food supplies provided
10 under the United States Department of Agriculture Women,
11 Infants and Children Nutrition Program payable from
12 appropriations that have otherwise expired may be paid out of
13 the expiring appropriations during the 4-month period ending
14 at the close of business on October 31.

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

1 years.

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

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

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

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

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

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

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

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

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

26 (2) issuing credits, refunding through inter-fund

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

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

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

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

1 invoice as defined by the State Prompt Payment Act has not been
2 received by September 30th following the end of the fiscal
3 year in which the service was rendered.

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

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

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

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

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

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

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

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

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

26 (9) \$600,000,000 for outstanding liabilities related

1 to fiscal year 2020; and

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

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

6 (1) Definition of Medical Assistance.

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

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

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

1 Drug Rebate Fund that may be paid in total by the
2 Department from future fiscal year Medical Assistance
3 appropriations to those funds are: \$700,000,000 for
4 fiscal year 2013 and \$100,000,000 for fiscal year 2014
5 and each fiscal year thereafter.

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

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

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

1 compensated for by such payment may have been rendered
2 in a prior fiscal year. Such payments shall not be
3 subject to the requirements of subparagraph (A).

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

12 (1) The changes to this Section made by Public Act 97-691
13 shall be effective for payment of Medical Assistance bills
14 incurred in fiscal year 2013 and future fiscal years. The
15 changes to this Section made by Public Act 97-691 shall not be
16 applied to Medical Assistance bills incurred in fiscal year
17 2012 or prior fiscal years.

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

24 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
25 101-10, eff. 6-5-19; 101-275, eff. 8-9-19; 101-636, eff.
26 6-10-20.)

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

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

12 (5 ILCS 100/5-45.10 new)

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

1 public interest, safety, and welfare.

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

4 (5 ILCS 100/5-45.11 new)

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

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

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

20 (15 ILCS 405/25)

21 Sec. 25. Fund.

22 (a) All cost recoveries, fees for services, and
23 governmental grants received by the Comptroller shall be

1 maintained in a special fund in the State treasury, to be known
2 as the Comptroller's Administrative Fund. Moneys in the
3 Comptroller's Administrative Fund may be utilized by the
4 Comptroller, subject to appropriation, in the discharge of the
5 duties of the office.

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

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

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

19 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

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

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

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

1 funding critical to promoting tourism in a designated
2 geographic area of the State.

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

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

16 To provide for the expeditious and timely implementation
17 of the changes made by this amendatory Act of the 101st General
18 Assembly, emergency rules to implement the changes made by
19 this amendatory Act of the 101st General Assembly may be
20 adopted by the Department subject to the provisions of Section
21 5-45 of the Illinois Administrative Procedure Act.

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

23 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

24 Sec. 605-707. International Tourism Program.

25 (a) The Department of Commerce and Economic Opportunity

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

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

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

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

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

26 (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

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

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

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

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

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

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

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

1 to:

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

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

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

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

1 the provisions of Section 5-45 of the Illinois
2 Administrative Procedure Act.

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

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

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

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

26 (2) A unit of local government receiving financial

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

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

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

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

22 (20 ILCS 605/605-1050)

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

25 (a) Purpose. The Department may receive State funds and,

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

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

1 converted through a grant payment, subsidy, or reimbursement
2 payment to the recipient or, on behalf of the recipient, to the
3 Qualified Partner, or by any other lawful method.

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

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

1 positive COVID-19 cases.

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

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

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

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

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

1 business or organization started after March 1, 2020 in
2 the midst of adverse conditions due to the COVID-19 public
3 health emergency. and is eligible for reimbursement as
4 prescribed by Section 601(a) of the Social Security Act
5 and added by Section 5001 of the CARES Act or other federal
6 legislation addressing the COVID 19 crisis.

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

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

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

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

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

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

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

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

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

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

26 (6) determine which industries and businesses in

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

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

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

10 (20 ILCS 625/2) (from Ch. 127, par. 2602)

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

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

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

8 (20 ILCS 625/4) (from Ch. 127, par. 2604)

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

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

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

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

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

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

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

1 †

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

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

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

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

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

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

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

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

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

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

26 (16) Programs designed to ameliorate the adverse

1 effects of high energy costs on low-income households and
2 ~~the~~ conserve energy.

3 (Source: P.A. 87-926.)

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

6 (20 ILCS 1370/1-65 new)

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

20 Section 3-35. The Mental Health and Developmental
21 Disabilities Administrative Act is amended by changing Section
22 74 as follows:

1 (20 ILCS 1705/74)

2 Sec. 74. Rates and reimbursements.

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

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

1 provisions of this Section.

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

12 (d) For community-based providers serving persons with
13 intellectual/developmental disabilities, subject to federal
14 approval of any relevant Waiver Amendment, the rates taking
15 effect for services delivered on or after January 1, 2022,
16 shall include an increase in the rate methodology sufficient
17 to provide a \$1.50 per hour wage increase for direct support
18 personnel in residential settings and sufficient to provide
19 wages for all residential non-executive direct care staff,
20 excluding direct support personnel, at the federal Department
21 of Labor, Bureau of Labor Statistics' average wage as defined
22 in rule by the Department.

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

1 defined in rule by the Department. The Department shall adopt
2 rules, including emergency rules as authorized by Section 5-45
3 of the Illinois Administrative Procedure Act, to implement the
4 provisions of this subsection (d).

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

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

9 (20 ILCS 1605/20) (from Ch. 120, par. 1170)

10 Sec. 20. State Lottery Fund.

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

22 (b) The receipt and distribution of moneys under Section
23 21.5 of this Act shall be in accordance with Section 21.5.

24 (c) The receipt and distribution of moneys under Section

1 21.6 of this Act shall be in accordance with Section 21.6.

2 (d) The receipt and distribution of moneys under Section
3 21.7 of this Act shall be in accordance with Section 21.7.

4 (e) The receipt and distribution of moneys under Section
5 21.8 of this Act shall be in accordance with Section 21.8.

6 (f) The receipt and distribution of moneys under Section
7 21.9 of this Act shall be in accordance with Section 21.9.

8 (g) The receipt and distribution of moneys under Section
9 21.10 of this Act shall be in accordance with Section 21.10.

10 (h) The receipt and distribution of moneys under Section
11 21.11 of this Act shall be in accordance with Section 21.11.

12 (i) The receipt and distribution of moneys under Section
13 21.12 of this Act shall be in accordance with Section 21.12.

14 (j) The receipt and distribution of moneys under Section
15 21.13 of this Act shall be in accordance with Section 21.13.

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

19 (Source: P.A. 100-647, eff. 7-30-18; 100-1068, eff. 8-24-18;
20 101-81, eff. 7-12-19; 101-561, eff. 8-23-19.)

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

23 (20 ILCS 3305/5) (from Ch. 127, par. 1055)

24 Sec. 5. Illinois Emergency Management Agency.

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

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

1 appropriations of that agency are transferred to the successor
2 agency as of June 30, 1988 (the effective date of this Act).

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

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

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

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

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

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

11 (f) The Illinois Emergency Management Agency shall:

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

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

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

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

1 health emergencies.

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

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

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

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

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

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

26 (7) Establish a register of persons with types of

1 emergency management training and skills in mitigation,
2 preparedness, response, and recovery.

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

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

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

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

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

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

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

1 is being requested. In awarding such grants the Illinois
2 Emergency Management Agency shall consider the
3 recommendations of the Illinois Hospital Association.

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

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

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

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

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

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

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

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

1 assessment; and

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

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

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

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

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

1 organizations to enhance statewide emergency preparedness and
2 response.

3 (Source: P.A. 100-444, eff. 1-1-18; 100-508, eff. 9-15-17;
4 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1179, eff.
5 1-18-19.)

6 (30 ILCS 105/5.414 rep.)

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

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

11 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

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

22 (b) all amounts realized from the additional personal
23 property replacement invested capital taxes imposed by

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

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

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

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

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

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

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

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

1 of distribution of the taxes imposed by Public Act 81-1st
2 Special Session-1 receive less than 60% of the funds such
3 taxing district collected from the 1978 personal property tax.
4 In the event that the total of the allocations made as above
5 provided for all taxing districts, during either of such 3
6 years, exceeds the amount available for distribution the
7 allocation of each taxing district shall be proportionately
8 reduced. Except as provided in Section 13 of this Act, the
9 Department shall then certify, pursuant to appropriation, such
10 allocations to the State Comptroller who shall pay over to the
11 several taxing districts the respective amounts allocated to
12 them.

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

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

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

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

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

1 which such governmental body or school district would receive
2 directly under the provisions of paragraph (2) of this
3 Section, had it levied its own taxes.

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

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

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

1 held, and defined above, shall be transferred by the
2 Treasurer and Comptroller to the Personal Property Tax
3 Replacement Fund within 10 days of such certification.

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

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

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

1 to review for accuracy and completeness the personal property
2 tax collections for each taxing district within Cook County
3 for the 1976 tax year.

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

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

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

1 taxing district shall be added to the Tax Base of the taxing
2 district assuming such powers, duties and obligations.

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

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

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

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

1 the personal property tax collected for the 1977 tax year
2 within the territorial jurisdiction of the district.

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

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

1 1979 and subsequent years' taxes, the County Clerk shall levy
2 and extend taxes against the real estate of each taxing
3 district which will yield the said percentage or percentages
4 of the debt service on such outstanding bonds. The balance of
5 the amount necessary to fully pay such debt service shall
6 constitute a first and prior lien upon the monies received by
7 each such taxing district through the Personal Property Tax
8 Replacement Fund and shall be first applied or set aside for
9 such purpose. In counties having fewer than 3,000,000
10 inhabitants, the amendments to this paragraph as made by
11 Public Act 81-1255 shall be first applicable to 1980 taxes to
12 be collected in 1981.

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

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

17 (30 ILCS 330/16) (from Ch. 127, par. 666)

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

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

26 The Governor shall notify the State Treasurer and

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

1 Except as otherwise herein provided in this Section, such
2 refunding Bonds shall in all other respects be subject to the
3 terms and conditions of this Act.

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

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

9 (30 ILCS 355/5) (from Ch. 85, par. 1395)

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

24 (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

1 being refunded; provided that no refunding Bonds shall be
2 offered for sale unless the net present value of debt service
3 savings to be achieved by the issuance of the refunding Bonds
4 is 3% or more of the principal amount of the refunding Bonds to
5 be issued; and further provided that, except for refunding
6 Bonds sold in fiscal years ~~year~~ 2009, 2010, 2011, 2017, 2018,
7 ~~or~~ 2019, or 2022 the maturities of the refunding Bonds shall
8 not extend beyond the maturities of the Bonds they refund, so
9 that for each fiscal year in the maturity schedule of a
10 particular issue of refunding Bonds, the total amount of
11 refunding principal maturing and redemption amounts due in
12 that fiscal year and all prior fiscal years in that schedule
13 shall be greater than or equal to the total amount of refunded
14 principal and redemption amounts that had been due over that
15 year and all prior fiscal years prior to the refunding.

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

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

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

23 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;
24 100-587, eff. 6-4-18.)

25 Section 3-70. The Illinois Coal Technology Development

1 Assistance Act is amended by changing Section 3 as follows:

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

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

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

18 (1) (Blank).

19 (2) (Blank).

20 (3) (Blank).

21 (4) (Blank).

22 (5) (Blank).

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

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

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

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

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

13 (30 ILCS 750/9-10) (from Ch. 127, par. 2709-10)

14 Sec. 9-10. Federal Programs.

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

22 (b) The Department is authorized to receive and expend
23 federal funds made available pursuant to the federal State
24 Small Business Credit Initiative Act of 2010 as amended by

1 Section 3301 of the federal American Rescue Plan Act of 2021,
2 enacted in response to the COVID-19 public health emergency.

3 (1) Such funds may be deposited into the State Small
4 Business Credit Initiative Fund and may be used by the
5 Department, subject to appropriation, for any permitted
6 purposes in accordance with the federal State Small
7 Business Credit Initiative Act of 2010 as amended by
8 Section 3301 of the federal American Rescue Plan Act of
9 2021 and any related federal guidance.

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

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

1 the Department's implementation of this initiative. The
2 term "small business" includes both for-profit and
3 not-for-profit business enterprises to the extent
4 permitted by federal law and guidance.

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

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

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

13 (35 ILCS 5/901)

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

16 Sec. 901. Collection authority.

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

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

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

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

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

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

21 (c) Deposits Into Income Tax Refund Fund.

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

1 with State fiscal year 1990 and for each fiscal year
2 thereafter, the percentage deposited into the Income Tax
3 Refund Fund during a fiscal year shall be the Annual
4 Percentage. For fiscal year 2011, the Annual Percentage
5 shall be 8.75%. For fiscal year 2012, the Annual
6 Percentage shall be 8.75%. For fiscal year 2013, the
7 Annual Percentage shall be 9.75%. For fiscal year 2014,
8 the Annual Percentage shall be 9.5%. For fiscal year 2015,
9 the Annual Percentage shall be 10%. For fiscal year 2018,
10 the Annual Percentage shall be 9.8%. For fiscal year 2019,
11 the Annual Percentage shall be 9.7%. For fiscal year 2020,
12 the Annual Percentage shall be 9.5%. For fiscal year 2021,
13 the Annual Percentage shall be 9%. For fiscal year 2022,
14 the Annual Percentage shall be 9.25%. For all other fiscal
15 years, the Annual Percentage shall be calculated as a
16 fraction, the numerator of which shall be the amount of
17 refunds approved for payment by the Department during the
18 preceding fiscal year as a result of overpayment of tax
19 liability under subsections (a) and (b)(1), (2), and (3)
20 of Section 201 of this Act plus the amount of such refunds
21 remaining approved but unpaid at the end of the preceding
22 fiscal year, minus the amounts transferred into the Income
23 Tax Refund Fund from the Tobacco Settlement Recovery Fund,
24 and the denominator of which shall be the amounts which
25 will be collected pursuant to subsections (a) and (b)(1),
26 (2), and (3) of Section 201 of this Act during the

1 preceding fiscal year; except that in State fiscal year
2 2002, the Annual Percentage shall in no event exceed 7.6%.
3 The Director of Revenue shall certify the Annual
4 Percentage to the Comptroller on the last business day of
5 the fiscal year immediately preceding the fiscal year for
6 which it is to be effective.

7 (2) Beginning on January 1, 1989 and thereafter, the
8 Department shall deposit a percentage of the amounts
9 collected pursuant to subsections (a) and (b) (6), (7), and
10 (8), (c) and (d) of Section 201 of this Act into a fund in
11 the State treasury known as the Income Tax Refund Fund.
12 Beginning with State fiscal year 1990 and for each fiscal
13 year thereafter, the percentage deposited into the Income
14 Tax Refund Fund during a fiscal year shall be the Annual
15 Percentage. For fiscal year 2011, the Annual Percentage
16 shall be 17.5%. For fiscal year 2012, the Annual
17 Percentage shall be 17.5%. For fiscal year 2013, the
18 Annual Percentage shall be 14%. For fiscal year 2014, the
19 Annual Percentage shall be 13.4%. For fiscal year 2015,
20 the Annual Percentage shall be 14%. For fiscal year 2018,
21 the Annual Percentage shall be 17.5%. For fiscal year
22 2019, the Annual Percentage shall be 15.5%. For fiscal
23 year 2020, the Annual Percentage shall be 14.25%. For
24 fiscal year 2021, the Annual Percentage shall be 14%. For
25 fiscal year 2022, the Annual Percentage shall be 15%. For
26 all other fiscal years, the Annual Percentage shall be

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

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

22 (d) Expenditures from Income Tax Refund Fund.

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

1 transfers pursuant to this subsection (d).

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

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

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

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

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

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

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

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

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

25 (1) beginning February 1, 2015, and prior to February
26 1, 2025, 1/30; and

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

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

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

14 (1) beginning February 1, 2015, and prior to February
15 1, 2025, 1/30; and

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

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

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

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

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

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

14 (40 ILCS 5/21-109.1) (from Ch. 108 1/2, par. 21-109.1)

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

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

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

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

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

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

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

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

1 Modernization Fund back to the Social Security Administration
2 Fund at any time.

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

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

7 (70 ILCS 215/8) (from Ch. 85, par. 1250.8)

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

24 (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

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

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

17 (c) (Blank).

18 (d) (Blank).

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

20 (105 ILCS 5/10-17a) (from Ch. 122, par. 10-17a)

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Board of Education by the Teachers' Retirement System of
2 the State of Illinois;

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

8 (I) a school district's Final Percent of Adequacy, as
9 defined in paragraph (4) of subsection (f) of Section
10 18-8.15 of this Code;

11 (J) a school district's Local Capacity Target, as
12 defined in paragraph (2) of subsection (c) of Section
13 18-8.15 of this Code, displayed as a percentage amount;

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

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

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

1 (N) whether the school offered its students career and
2 technical education opportunities.

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

10 As used in this subsection (2):

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

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

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

1 "Gifted education" means educational services, including
2 differentiated curricula and instructional methods, designed
3 to meet the needs of gifted children as defined in Article 14A
4 of this Code.

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

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

24 (4) Notwithstanding anything to the contrary in this
25 Section, in consultation with key education stakeholders, the
26 State Superintendent shall at any time have the discretion to

1 amend or update any and all metrics on the school, district, or
2 State report card.

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

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

1 Public Act 97-8.

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

6 (105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

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

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

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

24 Before erecting, or purchasing or remodeling such a
25 building the board shall submit the plans and specifications

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

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

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

23 (b) Notwithstanding the provisions of subsection (a), for
24 any school district: (i) that is a tier 1 school, (ii) that has
25 a population of less than 50,000 inhabitants, (iii) whose
26 student population is between 5,800 and 6,300, (iv) in which

1 57% to 62% of students are low-income, and (v) whose average
2 district spending is between \$10,000 to \$12,000 per pupil,
3 until July 1, 2025, no referendum shall be required if at least
4 70% of the cost of the purchase, construction, or building of
5 any such building is paid, or will be paid, with funds received
6 or expected to be received as part of, or otherwise derived
7 from, the federal Consolidated Appropriations Act and the
8 federal American Rescue Plan Act of 2021.

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

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

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

22 (225 ILCS 458/25-5)

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

24 Sec. 25-5. Appraisal Administration Fund; surcharge. The

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

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

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

2 (225 ILCS 458/25-20)

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

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

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

1 purposes related to the powers and duties of the Department.

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

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

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

12 (230 ILCS 5/28) (from Ch. 8, par. 37-28)

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

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

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

1 Exposition, Auditorium and Office Building Fund until such
2 Fund is repealed, and thereafter shall be paid into the
3 General Revenue Fund in the State Treasury.

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

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

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

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

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

1 in Section 32.

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

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

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

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

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

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

1 (4) for personal service of county agricultural
2 advisors and county home advisors;

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

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

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

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

21 (9) (blank);

22 (10) for the expenses of the Department of Commerce
23 and Economic Opportunity under Sections 605-620, 605-625,
24 and 605-630 of the Department of Commerce and Economic
25 Opportunity Law (20 ILCS 605/605-620, 605/605-625, and
26 605/605-630);

1 (11) for remodeling, expanding, and reconstructing
2 facilities destroyed by fire of any Fair and Exposition
3 Authority in counties with a population of 1,000,000 or
4 more inhabitants;

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

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

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

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

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

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

24 (Source: P.A. 99-143, eff. 7-27-15; 99-933, eff. 1-27-17;
25 100-110, eff. 8-15-17; 100-863, eff. 8-14-18.)

1 Section 3-110. The Illinois Gambling Act is amended by
2 changing Section 13 as follows:

3 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

16 20% of annual adjusted gross receipts in excess of
17 \$25,000,000 but not exceeding \$50,000,000;

18 25% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000;

20 30% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000;

22 35% of annual adjusted gross receipts in excess of
23 \$100,000,000.

24 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
25 is imposed on persons engaged in the business of conducting

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

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

8 22.5% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$50,000,000;

10 27.5% of annual adjusted gross receipts in excess of
11 \$50,000,000 but not exceeding \$75,000,000;

12 32.5% of annual adjusted gross receipts in excess of
13 \$75,000,000 but not exceeding \$100,000,000;

14 37.5% of annual adjusted gross receipts in excess of
15 \$100,000,000 but not exceeding \$150,000,000;

16 45% of annual adjusted gross receipts in excess of
17 \$150,000,000 but not exceeding \$200,000,000;

18 50% of annual adjusted gross receipts in excess of
19 \$200,000,000.

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

1 15% of annual adjusted gross receipts up to and
2 including \$25,000,000;

3 27.5% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$37,500,000;

5 32.5% of annual adjusted gross receipts in excess of
6 \$37,500,000 but not exceeding \$50,000,000;

7 37.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 45% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 50% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$250,000,000;

13 70% of annual adjusted gross receipts in excess of
14 \$250,000,000.

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

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

1 initially authorized under this Act. For the purposes of this
2 subsection (a-3), the term "dormant license" means an owners
3 license that is authorized by this Act under which no
4 riverboat gambling operations are being conducted on June 20,
5 2003.

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

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

17 22.5% of annual adjusted gross receipts in excess of
18 \$25,000,000 but not exceeding \$50,000,000;

19 27.5% of annual adjusted gross receipts in excess of
20 \$50,000,000 but not exceeding \$75,000,000;

21 32.5% of annual adjusted gross receipts in excess of
22 \$75,000,000 but not exceeding \$100,000,000;

23 37.5% of annual adjusted gross receipts in excess of
24 \$100,000,000 but not exceeding \$150,000,000;

25 45% of annual adjusted gross receipts in excess of
26 \$150,000,000 but not exceeding \$200,000,000;

1 50% of annual adjusted gross receipts in excess of
2 \$200,000,000.

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

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

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

20 22.5% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$50,000,000;

22 27.5% of annual adjusted gross receipts in excess of
23 \$50,000,000 but not exceeding \$75,000,000;

24 32.5% of annual adjusted gross receipts in excess of
25 \$75,000,000 but not exceeding \$100,000,000;

26 37.5% of annual adjusted gross receipts in excess of

1 \$100,000,000 but not exceeding \$150,000,000;

2 45% of annual adjusted gross receipts in excess of
3 \$150,000,000 but not exceeding \$200,000,000;

4 50% of annual adjusted gross receipts in excess of
5 \$200,000,000.

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

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

10 20% of annual adjusted gross receipts in excess of
11 \$25,000,000.

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

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

1 slot machines, video game of chance gambling, and electronic
2 gambling games shall be at the following rates:

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

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

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

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

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

1 24.1% of annual adjusted gross receipts in excess of
2 \$150,000,000 but not exceeding \$225,000,000 to the State
3 and 20.9% of annual adjusted gross receipts in excess of
4 \$150,000,000 but not exceeding \$225,000,000 to the City of
5 Chicago;

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

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

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

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

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

26 11.2% of annual adjusted gross receipts in excess of

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

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

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

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

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

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

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

7 (1) the riverboat or casino fails to employ at least
8 450 people;

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

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

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

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

24 (B) for calendar year 2021, the annual adjusted gross
25 receipts for the current year minus the difference between
26 an amount equal to the average annual adjusted gross

1 receipts from a riverboat or casino conducting gambling
2 operations in the City of East St. Louis for 2014, 2015,
3 2016, 2017, and 2018 and the annual adjusted gross
4 receipts for 2019; and

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

13 (a-6) From June 28, 2019 (the effective date of Public Act
14 101-31) until June 30, 2023, an owners licensee that conducted
15 gambling operations prior to January 1, 2011 shall receive a
16 dollar-for-dollar credit against the tax imposed under this
17 Section for any renovation or construction costs paid by the
18 owners licensee, but in no event shall the credit exceed
19 \$2,000,000.

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

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

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

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

7 If an owners licensee that conducted gambling operations
8 prior to January 1, 2019 expands its riverboat or casino,
9 including, but not limited to, with respect to its gaming
10 floor, additional non-gaming amenities such as restaurants,
11 bars, and hotels and other additional facilities, and incurs
12 construction and other costs related to such expansion from
13 June 28, 2019 (the effective date of Public Act 101-31) until
14 June 28, 2024 (the 5th anniversary of the effective date of
15 Public Act 101-31), then for each \$15,000,000 spent for any
16 such construction or other costs related to expansion paid by
17 the owners licensee, the final adjustment year shall be
18 extended by one year and the annual adjustment cap shall
19 increase by 0.2% of adjusted gross receipts during each
20 calendar year until and including the final adjustment year.
21 No further modifications to the final adjustment year or
22 annual adjustment cap shall be made after \$75,000,000 is
23 incurred in construction or other costs related to expansion
24 so that the final adjustment year shall not extend beyond the
25 9th calendar year after the initial adjustment year, not
26 including the initial adjustment year, and the annual

1 adjustment cap shall not exceed 4% of adjusted gross receipts
2 in a particular calendar year. Construction and other costs
3 related to expansion shall include all project related costs,
4 including, but not limited to, all hard and soft costs,
5 financing costs, on or off-site ground, road or utility work,
6 cost of gaming equipment and all other personal property,
7 initial fees assessed for each incremental gaming position,
8 and the cost of incremental land acquired for such expansion.
9 Soft costs shall include, but not be limited to, legal fees,
10 architect, engineering and design costs, other consultant
11 costs, insurance cost, permitting costs, and pre-opening costs
12 related to the expansion, including, but not limited to, any
13 of the following: marketing, real estate taxes, personnel,
14 training, travel and out-of-pocket expenses, supply,
15 inventory, and other costs, and any other project related soft
16 costs.

17 To be eligible for the tax credits in subsection (a-6),
18 all construction contracts shall include a requirement that
19 the contractor enter into a project labor agreement with the
20 building and construction trades council with geographic
21 jurisdiction of the location of the proposed gaming facility.

22 Notwithstanding any other provision of this subsection
23 (a-7), this subsection (a-7) does not apply to an owners
24 licensee unless such owners licensee spends at least
25 \$15,000,000 on construction and other costs related to its
26 expansion, excluding the initial fees assessed for each

1 incremental gaming position.

2 This subsection (a-7) does not apply to owners licensees
3 authorized pursuant to subsection (e-5) of Section 7 of this
4 Act.

5 For purposes of this subsection (a-7):

6 "Building and construction trades council" means any
7 organization representing multiple construction entities that
8 are monitoring or attentive to compliance with public or
9 workers' safety laws, wage and hour requirements, or other
10 statutory requirements or that are making or maintaining
11 collective bargaining agreements.

12 "Initial adjustment year" means the year commencing on
13 January 1 of the calendar year immediately following the
14 earlier of the following:

15 (1) the commencement of gambling operations, either in
16 a temporary or permanent facility, with respect to the
17 owners license authorized under paragraph (1) of
18 subsection (e-5) of Section 7 of this Act; or

19 (2) June 28, 2021 (24 months after the effective date
20 of Public Act 101-31);

21 provided the initial adjustment year shall not commence
22 earlier than June 28, 2020 (12 months after the effective date
23 of Public Act 101-31).

24 "Final adjustment year" means the 2nd calendar year after
25 the initial adjustment year, not including the initial
26 adjustment year, and as may be extended further as described

1 in this subsection (a-7).

2 "Annual adjustment cap" means 3% of adjusted gross
3 receipts in a particular calendar year, and as may be
4 increased further as otherwise described in this subsection
5 (a-7).

6 (a-8) Riverboat gambling operations conducted by a
7 licensed manager on behalf of the State are not subject to the
8 tax imposed under this Section.

9 (a-9) Beginning on January 1, 2020, the calculation of
10 gross receipts or adjusted gross receipts, for the purposes of
11 this Section, for a riverboat, a casino, or an organization
12 gaming facility shall not include the dollar amount of
13 non-cashable vouchers, coupons, and electronic promotions
14 redeemed by wagerers upon the riverboat, in the casino, or in
15 the organization gaming facility up to and including an amount
16 not to exceed 20% of a riverboat's, a casino's, or an
17 organization gaming facility's adjusted gross receipts.

18 The Illinois Gaming Board shall submit to the General
19 Assembly a comprehensive report no later than March 31, 2023
20 detailing, at a minimum, the effect of removing non-cashable
21 vouchers, coupons, and electronic promotions from this
22 calculation on net gaming revenues to the State in calendar
23 years 2020 through 2022, the increase or reduction in wagerers
24 as a result of removing non-cashable vouchers, coupons, and
25 electronic promotions from this calculation, the effect of the
26 tax rates in subsection (a-5) on net gaming revenues to this

1 State, and proposed modifications to the calculation.

2 (a-10) The taxes imposed by this Section shall be paid by
3 the licensed owner or the organization gaming licensee to the
4 Board not later than 5:00 o'clock p.m. of the day after the day
5 when the wagers were made.

6 (a-15) If the privilege tax imposed under subsection (a-3)
7 is no longer imposed pursuant to item (i) of the last paragraph
8 of subsection (a-3), then by June 15 of each year, each owners
9 licensee, other than an owners licensee that admitted
10 1,000,000 persons or fewer in calendar year 2004, must, in
11 addition to the payment of all amounts otherwise due under
12 this Section, pay to the Board a reconciliation payment in the
13 amount, if any, by which the licensed owner's base amount
14 exceeds the amount of net privilege tax paid by the licensed
15 owner to the Board in the then current State fiscal year. A
16 licensed owner's net privilege tax obligation due for the
17 balance of the State fiscal year shall be reduced up to the
18 total of the amount paid by the licensed owner in its June 15
19 reconciliation payment. The obligation imposed by this
20 subsection (a-15) is binding on any person, firm, corporation,
21 or other entity that acquires an ownership interest in any
22 such owners license. The obligation imposed under this
23 subsection (a-15) terminates on the earliest of: (i) July 1,
24 2007, (ii) the first day after the effective date of this
25 amendatory Act of the 94th General Assembly that riverboat
26 gambling operations are conducted pursuant to a dormant

1 license, (iii) the first day that riverboat gambling
2 operations are conducted under the authority of an owners
3 license that is in addition to the 10 owners licenses
4 initially authorized under this Act, or (iv) the first day
5 that a licensee under the Illinois Horse Racing Act of 1975
6 conducts gaming operations with slot machines or other
7 electronic gaming devices. The Board must reduce the
8 obligation imposed under this subsection (a-15) by an amount
9 the Board deems reasonable for any of the following reasons:
10 (A) an act or acts of God, (B) an act of bioterrorism or
11 terrorism or a bioterrorism or terrorism threat that was
12 investigated by a law enforcement agency, or (C) a condition
13 beyond the control of the owners licensee that does not result
14 from any act or omission by the owners licensee or any of its
15 agents and that poses a hazardous threat to the health and
16 safety of patrons. If an owners licensee pays an amount in
17 excess of its liability under this Section, the Board shall
18 apply the overpayment to future payments required under this
19 Section.

20 For purposes of this subsection (a-15):

21 "Act of God" means an incident caused by the operation of
22 an extraordinary force that cannot be foreseen, that cannot be
23 avoided by the exercise of due care, and for which no person
24 can be held liable.

25 "Base amount" means the following:

26 For a riverboat in Alton, \$31,000,000.

1 For a riverboat in East Peoria, \$43,000,000.
2 For the Empress riverboat in Joliet, \$86,000,000.
3 For a riverboat in Metropolis, \$45,000,000.
4 For the Harrah's riverboat in Joliet, \$114,000,000.
5 For a riverboat in Aurora, \$86,000,000.
6 For a riverboat in East St. Louis, \$48,500,000.
7 For a riverboat in Elgin, \$198,000,000.

8 "Dormant license" has the meaning ascribed to it in
9 subsection (a-3).

10 "Net privilege tax" means all privilege taxes paid by a
11 licensed owner to the Board under this Section, less all
12 payments made from the State Gaming Fund pursuant to
13 subsection (b) of this Section.

14 The changes made to this subsection (a-15) by Public Act
15 94-839 are intended to restate and clarify the intent of
16 Public Act 94-673 with respect to the amount of the payments
17 required to be made under this subsection by an owners
18 licensee to the Board.

19 (b) From the tax revenue from riverboat or casino gambling
20 deposited in the State Gaming Fund under this Section, an
21 amount equal to 5% of adjusted gross receipts generated by a
22 riverboat or a casino, other than a riverboat or casino
23 designated in paragraph (1), (3), or (4) of subsection (e-5)
24 of Section 7, shall be paid monthly, subject to appropriation
25 by the General Assembly, to the unit of local government in
26 which the casino is located or that is designated as the home

1 dock of the riverboat. Notwithstanding anything to the
2 contrary, beginning on the first day that an owners licensee
3 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
4 (e-5) of Section 7 conducts gambling operations, either in a
5 temporary facility or a permanent facility, and for 2 years
6 thereafter, a unit of local government designated as the home
7 dock of a riverboat whose license was issued before January 1,
8 2019, other than a riverboat conducting gambling operations in
9 the City of East St. Louis, shall not receive less under this
10 subsection (b) than the amount the unit of local government
11 received under this subsection (b) in calendar year 2018.
12 Notwithstanding anything to the contrary and because the City
13 of East St. Louis is a financially distressed city, beginning
14 on the first day that an owners licensee under paragraph (1),
15 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
16 conducts gambling operations, either in a temporary facility
17 or a permanent facility, and for 10 years thereafter, a unit of
18 local government designated as the home dock of a riverboat
19 conducting gambling operations in the City of East St. Louis
20 shall not receive less under this subsection (b) than the
21 amount the unit of local government received under this
22 subsection (b) in calendar year 2018.

23 From the tax revenue deposited in the State Gaming Fund
24 pursuant to riverboat or casino gambling operations conducted
25 by a licensed manager on behalf of the State, an amount equal
26 to 5% of adjusted gross receipts generated pursuant to those

1 riverboat or casino gambling operations shall be paid monthly,
2 subject to appropriation by the General Assembly, to the unit
3 of local government that is designated as the home dock of the
4 riverboat upon which those riverboat gambling operations are
5 conducted or in which the casino is located.

6 From the tax revenue from riverboat or casino gambling
7 deposited in the State Gaming Fund under this Section, an
8 amount equal to 5% of the adjusted gross receipts generated by
9 a riverboat designated in paragraph (3) of subsection (e-5) of
10 Section 7 shall be divided and remitted monthly, subject to
11 appropriation, as follows: 70% to Waukegan, 10% to Park City,
12 15% to North Chicago, and 5% to Lake County.

13 From the tax revenue from riverboat or casino gambling
14 deposited in the State Gaming Fund under this Section, an
15 amount equal to 5% of the adjusted gross receipts generated by
16 a riverboat designated in paragraph (4) of subsection (e-5) of
17 Section 7 shall be remitted monthly, subject to appropriation,
18 as follows: 70% to the City of Rockford, 5% to the City of
19 Loves Park, 5% to the Village of Machesney, and 20% to
20 Winnebago County.

21 From the tax revenue from riverboat or casino gambling
22 deposited in the State Gaming Fund under this Section, an
23 amount equal to 5% of the adjusted gross receipts generated by
24 a riverboat designated in paragraph (5) of subsection (e-5) of
25 Section 7 shall be remitted monthly, subject to appropriation,
26 as follows: 2% to the unit of local government in which the

1 riverboat or casino is located, and 3% shall be distributed:

2 (A) in accordance with a regional capital development plan

3 entered into by the following communities: Village of Beecher,

4 City of Blue Island, Village of Burnham, City of Calumet City,

5 Village of Calumet Park, City of Chicago Heights, City of

6 Country Club Hills, Village of Crestwood, Village of Crete,

7 Village of Dixmoor, Village of Dolton, Village of East Hazel

8 Crest, Village of Flossmoor, Village of Ford Heights, Village

9 of Glenwood, City of Harvey, Village of Hazel Crest, Village

10 of Homewood, Village of Lansing, Village of Lynwood, City of

11 Markham, Village of Matteson, Village of Midlothian, Village

12 of Monee, City of Oak Forest, Village of Olympia Fields,

13 Village of Orland Hills, Village of Orland Park, City of Palos

14 Heights, Village of Park Forest, Village of Phoenix, Village

15 of Posen, Village of Richton Park, Village of Riverdale,

16 Village of Robbins, Village of Sauk Village, Village of South

17 Chicago Heights, Village of South Holland, Village of Steger,

18 Village of Thornton, Village of Tinley Park, Village of

19 University Park and Village of Worth; or (B) if no regional

20 capital development plan exists, equally among the communities

21 listed in item (A) to be used for capital expenditures or

22 public pension payments, or both.

23 Units of local government may refund any portion of the

24 payment that they receive pursuant to this subsection (b) to

25 the riverboat or casino.

26 (b-4) Beginning on the first day the licensee under

1 paragraph (5) of subsection (e-5) of Section 7 conducts
2 gambling operations, either in a temporary facility or a
3 permanent facility, and ending on July 31, 2042, from the tax
4 revenue deposited in the State Gaming Fund under this Section,
5 \$5,000,000 shall be paid annually, subject to appropriation,
6 to the host municipality of that owners licensee of a license
7 issued or re-issued pursuant to Section 7.1 of this Act before
8 January 1, 2012. Payments received by the host municipality
9 pursuant to this subsection (b-4) may not be shared with any
10 other unit of local government.

11 (b-5) Beginning on June 28, 2019 (the effective date of
12 Public Act 101-31), from the tax revenue deposited in the
13 State Gaming Fund under this Section, an amount equal to 3% of
14 adjusted gross receipts generated by each organization gaming
15 facility located outside Madison County shall be paid monthly,
16 subject to appropriation by the General Assembly, to a
17 municipality other than the Village of Stickney in which each
18 organization gaming facility is located or, if the
19 organization gaming facility is not located within a
20 municipality, to the county in which the organization gaming
21 facility is located, except as otherwise provided in this
22 Section. From the tax revenue deposited in the State Gaming
23 Fund under this Section, an amount equal to 3% of adjusted
24 gross receipts generated by an organization gaming facility
25 located in the Village of Stickney shall be paid monthly,
26 subject to appropriation by the General Assembly, as follows:

1 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
2 to the Town of Cicero, and 20% to the Stickney Public Health
3 District.

4 From the tax revenue deposited in the State Gaming Fund
5 under this Section, an amount equal to 5% of adjusted gross
6 receipts generated by an organization gaming facility located
7 in the City of Collinsville shall be paid monthly, subject to
8 appropriation by the General Assembly, as follows: 30% to the
9 City of Alton, 30% to the City of East St. Louis, and 40% to
10 the City of Collinsville.

11 Municipalities and counties may refund any portion of the
12 payment that they receive pursuant to this subsection (b-5) to
13 the organization gaming facility.

14 (b-6) Beginning on June 28, 2019 (the effective date of
15 Public Act 101-31), from the tax revenue deposited in the
16 State Gaming Fund under this Section, an amount equal to 2% of
17 adjusted gross receipts generated by an organization gaming
18 facility located outside Madison County shall be paid monthly,
19 subject to appropriation by the General Assembly, to the
20 county in which the organization gaming facility is located
21 for the purposes of its criminal justice system or health care
22 system.

23 Counties may refund any portion of the payment that they
24 receive pursuant to this subsection (b-6) to the organization
25 gaming facility.

26 (b-7) From the tax revenue from the organization gaming

1 licensee located in one of the following townships of Cook
2 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
3 Worth, an amount equal to 5% of the adjusted gross receipts
4 generated by that organization gaming licensee shall be
5 remitted monthly, subject to appropriation, as follows: 2% to
6 the unit of local government in which the organization gaming
7 licensee is located, and 3% shall be distributed: (A) in
8 accordance with a regional capital development plan entered
9 into by the following communities: Village of Beecher, City of
10 Blue Island, Village of Burnham, City of Calumet City, Village
11 of Calumet Park, City of Chicago Heights, City of Country Club
12 Hills, Village of Crestwood, Village of Crete, Village of
13 Dixmoor, Village of Dolton, Village of East Hazel Crest,
14 Village of Flossmoor, Village of Ford Heights, Village of
15 Glenwood, City of Harvey, Village of Hazel Crest, Village of
16 Homewood, Village of Lansing, Village of Lynwood, City of
17 Markham, Village of Matteson, Village of Midlothian, Village
18 of Monee, City of Oak Forest, Village of Olympia Fields,
19 Village of Orland Hills, Village of Orland Park, City of Palos
20 Heights, Village of Park Forest, Village of Phoenix, Village
21 of Posen, Village of Richton Park, Village of Riverdale,
22 Village of Robbins, Village of Sauk Village, Village of South
23 Chicago Heights, Village of South Holland, Village of Steger,
24 Village of Thornton, Village of Tinley Park, Village of
25 University Park, and Village of Worth; or (B) if no regional
26 capital development plan exists, equally among the communities

1 listed in item (A) to be used for capital expenditures or
2 public pension payments, or both.

3 (b-8) In lieu of the payments under subsection (b) of this
4 Section, from the tax revenue deposited in the State Gaming
5 Fund pursuant to riverboat or casino gambling operations
6 conducted by an owners licensee under paragraph (1) of
7 subsection (e-5) of Section 7, an amount equal to the tax
8 revenue generated from the privilege tax imposed by paragraph
9 (2) of subsection (a-5) that is to be paid to the City of
10 Chicago shall be paid monthly, subject to appropriation by the
11 General Assembly, as follows: (1) an amount equal to 0.5% of
12 the annual adjusted gross receipts generated by the owners
13 licensee under paragraph (1) of subsection (e-5) of Section 7
14 to the home rule county in which the owners licensee is located
15 for the purpose of enhancing the county's criminal justice
16 system; and (2) the balance to the City of Chicago and shall be
17 expended or obligated by the City of Chicago for pension
18 payments in accordance with Public Act 99-506.

19 (c) Appropriations, as approved by the General Assembly,
20 may be made from the State Gaming Fund to the Board (i) for the
21 administration and enforcement of this Act and the Video
22 Gaming Act, (ii) for distribution to the Department of State
23 Police and to the Department of Revenue for the enforcement of
24 this Act and the Video Gaming Act, and (iii) to the Department
25 of Human Services for the administration of programs to treat
26 problem gambling, including problem gambling from sports

1 wagering. The Board's annual appropriations request must
2 separately state its funding needs for the regulation of
3 gaming authorized under Section 7.7, riverboat gaming, casino
4 gaming, video gaming, and sports wagering.

5 (c-2) An amount equal to 2% of the adjusted gross receipts
6 generated by an organization gaming facility located within a
7 home rule county with a population of over 3,000,000
8 inhabitants shall be paid, subject to appropriation from the
9 General Assembly, from the State Gaming Fund to the home rule
10 county in which the organization gaming licensee is located
11 for the purpose of enhancing the county's criminal justice
12 system.

13 (c-3) Appropriations, as approved by the General Assembly,
14 may be made from the tax revenue deposited into the State
15 Gaming Fund from organization gaming licensees pursuant to
16 this Section for the administration and enforcement of this
17 Act.

18 (c-4) After payments required under subsections (b),
19 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from
20 the tax revenue from organization gaming licensees deposited
21 into the State Gaming Fund under this Section, all remaining
22 amounts from organization gaming licensees shall be
23 transferred into the Capital Projects Fund.

24 (c-5) (Blank).

25 (c-10) Each year the General Assembly shall appropriate
26 from the General Revenue Fund to the Education Assistance Fund

1 an amount equal to the amount paid into the Horse Racing Equity
2 Fund pursuant to subsection (c-5) in the prior calendar year.

3 (c-15) After the payments required under subsections (b),
4 (c), and (c-5) have been made, an amount equal to 2% of the
5 adjusted gross receipts of (1) an owners licensee that
6 relocates pursuant to Section 11.2, (2) an owners licensee
7 conducting riverboat gambling operations pursuant to an owners
8 license that is initially issued after June 25, 1999, or (3)
9 the first riverboat gambling operations conducted by a
10 licensed manager on behalf of the State under Section 7.3,
11 whichever comes first, shall be paid, subject to appropriation
12 from the General Assembly, from the State Gaming Fund to each
13 home rule county with a population of over 3,000,000
14 inhabitants for the purpose of enhancing the county's criminal
15 justice system.

16 (c-20) Each year the General Assembly shall appropriate
17 from the General Revenue Fund to the Education Assistance Fund
18 an amount equal to the amount paid to each home rule county
19 with a population of over 3,000,000 inhabitants pursuant to
20 subsection (c-15) in the prior calendar year.

21 (c-21) After the payments required under subsections (b),
22 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
23 been made, an amount equal to 0.5% of the adjusted gross
24 receipts generated by the owners licensee under paragraph (1)
25 of subsection (e-5) of Section 7 shall be paid monthly,
26 subject to appropriation from the General Assembly, from the

1 State Gaming Fund to the home rule county in which the owners
2 licensee is located for the purpose of enhancing the county's
3 criminal justice system.

4 (c-22) After the payments required under subsections (b),
5 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and
6 (c-21) have been made, an amount equal to 2% of the adjusted
7 gross receipts generated by the owners licensee under
8 paragraph (5) of subsection (e-5) of Section 7 shall be paid,
9 subject to appropriation from the General Assembly, from the
10 State Gaming Fund to the home rule county in which the owners
11 licensee is located for the purpose of enhancing the county's
12 criminal justice system.

13 (c-25) From July 1, 2013 and each July 1 thereafter
14 through July 1, 2019, \$1,600,000 shall be transferred from the
15 State Gaming Fund to the Chicago State University Education
16 Improvement Fund.

17 On July 1, 2020 and each July 1 thereafter, \$3,000,000
18 shall be transferred from the State Gaming Fund to the Chicago
19 State University Education Improvement Fund.

20 (c-30) On July 1, 2013 or as soon as possible thereafter,
21 \$92,000,000 shall be transferred from the State Gaming Fund to
22 the School Infrastructure Fund and \$23,000,000 shall be
23 transferred from the State Gaming Fund to the Horse Racing
24 Equity Fund.

25 (c-35) Beginning on July 1, 2013, in addition to any
26 amount transferred under subsection (c-30) of this Section,

1 \$5,530,000 shall be transferred monthly from the State Gaming
2 Fund to the School Infrastructure Fund.

3 (d) From time to time, through June 30, 2021, the Board
4 shall transfer the remainder of the funds generated by this
5 Act into the Education Assistance Fund, ~~created by Public Act~~
6 ~~86-0018, of the State of Illinois.~~

7 (d-5) Beginning on July 1, 2021, on the last day of each
8 month, or as soon thereafter as possible, after all the
9 required expenditures, distributions and transfers have been
10 made from the State Gaming Fund for the month pursuant to
11 subsections (b) through (c-35), the Board shall transfer
12 \$22,500,000, along with any deficiencies in such amounts from
13 prior months, from the State Gaming Fund to the Education
14 Assistance Fund; then the Board shall transfer the remainder
15 of the funds generated by this Act, if any, from the State
16 Gaming Fund to the Capital Projects Fund.

17 (e) Nothing in this Act shall prohibit the unit of local
18 government designated as the home dock of the riverboat from
19 entering into agreements with other units of local government
20 in this State or in other states to share its portion of the
21 tax revenue.

22 (f) To the extent practicable, the Board shall administer
23 and collect the wagering taxes imposed by this Section in a
24 manner consistent with the provisions of Sections 4, 5, 5a,
25 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of
26 the Retailers' Occupation Tax Act and Section 3-7 of the

1 Uniform Penalty and Interest Act.

2 (Source: P.A. 101-31, Article 25, Section 25-910, eff.
3 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;
4 101-648, eff. 6-30-20.)

5 Section 3-115. The Sports Wagering Act is amended by
6 changing Section 25-90 as follows:

7 (230 ILCS 45/25-90)

8 Sec. 25-90. Tax; Sports Wagering Fund.

9 (a) For the privilege of holding a license to operate
10 sports wagering under this Act, this State shall impose and
11 collect 15% of a master sports wagering licensee's adjusted
12 gross sports wagering receipts from sports wagering. The
13 accrual method of accounting shall be used for purposes of
14 calculating the amount of the tax owed by the licensee.

15 The taxes levied and collected pursuant to this subsection
16 (a) are due and payable to the Board no later than the last day
17 of the month following the calendar month in which the
18 adjusted gross sports wagering receipts were received and the
19 tax obligation was accrued.

20 (a-5) In addition to the tax imposed under subsection (a)
21 of this Section, for the privilege of holding a license to
22 operate sports wagering under this Act, the State shall impose
23 and collect 2% of the adjusted gross receipts from sports
24 wagers that are placed within a home rule county with a

1 population of over 3,000,000 inhabitants, which shall be paid,
2 subject to appropriation from the General Assembly, from the
3 Sports Wagering Fund to that home rule county for the purpose
4 of enhancing the county's criminal justice system.

5 (b) The Sports Wagering Fund is hereby created as special
6 fund in the State treasury. Except as otherwise provided in
7 this Act, all moneys collected under this Act by the Board
8 shall be deposited into the Sports Wagering Fund. On the 25th
9 of each month, any moneys remaining in the Sports Wagering
10 Fund in excess of the anticipated monthly expenditures from
11 the Fund through the next month, as certified by the Board to
12 the State Comptroller, shall be transferred by the State
13 Comptroller and the State Treasurer to the Capital Projects
14 Fund.

15 (c) Beginning with July 2021, and on a monthly basis
16 thereafter, the Board shall certify to the State Comptroller
17 the amount of license fees collected in the month for initial
18 licenses issued under this Act, except for occupational
19 licenses. As soon after certification as practicable, the
20 State Comptroller shall direct and the State Treasurer shall
21 transfer the certified amount from the Sports Wagering Fund to
22 the Rebuild Illinois Projects Fund.

23 (Source: P.A. 101-31, eff. 6-28-19.)

24 Section 3-120. The Illinois Public Aid Code is amended by
25 changing Sections 5-5.4, 12-10, and 12-10.3 and by adding

1 Sections 5-2.09 and 5-2.10 as follows:

2 (305 ILCS 5/5-2.09 new)

3 Sec. 5-2.09. Enhanced federal medical assistance
4 percentage. In accordance with Section 9817 of the American
5 Rescue Plan Act of 2021 (Pub. L. 117-2) and corresponding
6 federal guidance, the Department of Healthcare and Family
7 Services shall take appropriate actions to claim an enhanced
8 federal medical assistance percentage (FMAP) provided by
9 Section 9817 of the American Rescue Plan Act of 2021 with
10 respect to expenditures under the State medical assistance
11 program for home and community-based services from April 1,
12 2021 through March 31, 2022. The Department is authorized to
13 use State funds equivalent to the amount of federal funds
14 attributable to the increased federal medical assistance
15 percentage under Section 9817 of the American Rescue Plan Act
16 of 2021 to implement or supplement the implementation of
17 activities to enhance, expand, or strengthen home and
18 community based services under the State's medical assistance
19 program to the extent permitted by and aligned with the goals
20 of Section 9817 of the American Rescue Plan Act of 2021 through
21 March 31, 2024 or any revised deadline established by the
22 federal government. The use of such funds is subject to
23 compliance with applicable federal requirements and federal
24 approval, including the approval of any necessary State Plan
25 Amendments, Waiver Amendments, or other federally required

1 documents or assurances.

2 The Department may adopt rules as necessary, including
3 emergency rules as authorized by Section 5-45 of the Illinois
4 Administrative Procedure Act, to implement the provisions of
5 this Section.

6 (305 ILCS 5/5-2.10 new)

7 Sec. 5-2.10. Increased accountability for nursing
8 facilities. The Department shall develop a plan for the
9 revitalization of nursing homes licensed under the Nursing
10 Home Care Act and shall report to the Governor and the General
11 Assembly on a recommended course of action, including, but not
12 limited to, the following:

13 (1) significantly increasing federal funds by
14 streamlining and raising the nursing home provider
15 assessment on occupied beds;

16 (2)improving payments through increased funding and
17 providing additional incentives for staffing, quality
18 metrics and infection control measures; and

19 (3)transitioning the methodologies for reimbursement
20 of nursing services as provided under this Article to the
21 Patient Driven Payment Model (PDPM) developed by the
22 federal Centers for Medicare and Medicaid Services.

23 No later than September 30, 2021, the Department shall
24 submit a report to the Governor and the General Assembly,
25 which outlines the steps taken by the Department, including

1 discussions with interested stakeholders and industry
2 representatives, and recommendations for further action by the
3 General Assembly to provide for accountability and to achieve
4 the program objectives outlined in this Section, which shall
5 require action by the General Assembly.

6 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

7 Sec. 5-5.4. Standards of Payment - Department of
8 Healthcare and Family Services. The Department of Healthcare
9 and Family Services shall develop standards of payment of
10 nursing facility and ICF/DD services in facilities providing
11 such services under this Article which:

12 (1) Provide for the determination of a facility's payment
13 for nursing facility or ICF/DD services on a prospective
14 basis. The amount of the payment rate for all nursing
15 facilities certified by the Department of Public Health under
16 the ID/DD Community Care Act or the Nursing Home Care Act as
17 Intermediate Care for the Developmentally Disabled facilities,
18 Long Term Care for Under Age 22 facilities, Skilled Nursing
19 facilities, or Intermediate Care facilities under the medical
20 assistance program shall be prospectively established annually
21 on the basis of historical, financial, and statistical data
22 reflecting actual costs from prior years, which shall be
23 applied to the current rate year and updated for inflation,
24 except that the capital cost element for newly constructed
25 facilities shall be based upon projected budgets. The annually

1 established payment rate shall take effect on July 1 in 1984
2 and subsequent years. No rate increase and no update for
3 inflation shall be provided on or after July 1, 1994, unless
4 specifically provided for in this Section. The changes made by
5 Public Act 93-841 extending the duration of the prohibition
6 against a rate increase or update for inflation are effective
7 retroactive to July 1, 2004.

8 For facilities licensed by the Department of Public Health
9 under the Nursing Home Care Act as Intermediate Care for the
10 Developmentally Disabled facilities or Long Term Care for
11 Under Age 22 facilities, the rates taking effect on July 1,
12 1998 shall include an increase of 3%. For facilities licensed
13 by the Department of Public Health under the Nursing Home Care
14 Act as Skilled Nursing facilities or Intermediate Care
15 facilities, the rates taking effect on July 1, 1998 shall
16 include an increase of 3% plus \$1.10 per resident-day, as
17 defined by the Department. For facilities licensed by the
18 Department of Public Health under the Nursing Home Care Act as
19 Intermediate Care Facilities for the Developmentally Disabled
20 or Long Term Care for Under Age 22 facilities, the rates taking
21 effect on January 1, 2006 shall include an increase of 3%. For
22 facilities licensed by the Department of Public Health under
23 the Nursing Home Care Act as Intermediate Care Facilities for
24 the Developmentally Disabled or Long Term Care for Under Age
25 22 facilities, the rates taking effect on January 1, 2009
26 shall include an increase sufficient to provide a \$0.50 per

1 hour wage increase for non-executive staff. For facilities
2 licensed by the Department of Public Health under the ID/DD
3 Community Care Act as ID/DD Facilities the rates taking effect
4 within 30 days after July 6, 2017 (the effective date of Public
5 Act 100-23) shall include an increase sufficient to provide a
6 \$0.75 per hour wage increase for non-executive staff. The
7 Department shall adopt rules, including emergency rules under
8 subsection (y) of Section 5-45 of the Illinois Administrative
9 Procedure Act, to implement the provisions of this paragraph.
10 For facilities licensed by the Department of Public Health
11 under the ID/DD Community Care Act as ID/DD Facilities and
12 under the MC/DD Act as MC/DD Facilities, the rates taking
13 effect within 30 days after the effective date of this
14 amendatory Act of the 100th General Assembly shall include an
15 increase sufficient to provide a \$0.50 per hour wage increase
16 for non-executive front-line personnel, including, but not
17 limited to, direct support persons, aides, front-line
18 supervisors, qualified intellectual disabilities
19 professionals, nurses, and non-administrative support staff.
20 The Department shall adopt rules, including emergency rules
21 under subsection (bb) of Section 5-45 of the Illinois
22 Administrative Procedure Act, to implement the provisions of
23 this paragraph.

24 For facilities licensed by the Department of Public Health
25 under the Nursing Home Care Act as Intermediate Care for the
26 Developmentally Disabled facilities or Long Term Care for

1 Under Age 22 facilities, the rates taking effect on July 1,
2 1999 shall include an increase of 1.6% plus \$3.00 per
3 resident-day, as defined by the Department. For facilities
4 licensed by the Department of Public Health under the Nursing
5 Home Care Act as Skilled Nursing facilities or Intermediate
6 Care facilities, the rates taking effect on July 1, 1999 shall
7 include an increase of 1.6% and, for services provided on or
8 after October 1, 1999, shall be increased by \$4.00 per
9 resident-day, as defined by the Department.

10 For facilities licensed by the Department of Public Health
11 under the Nursing Home Care Act as Intermediate Care for the
12 Developmentally Disabled facilities or Long Term Care for
13 Under Age 22 facilities, the rates taking effect on July 1,
14 2000 shall include an increase of 2.5% per resident-day, as
15 defined by the Department. For facilities licensed by the
16 Department of Public Health under the Nursing Home Care Act as
17 Skilled Nursing facilities or Intermediate Care facilities,
18 the rates taking effect on July 1, 2000 shall include an
19 increase of 2.5% per resident-day, as defined by the
20 Department.

21 For facilities licensed by the Department of Public Health
22 under the Nursing Home Care Act as skilled nursing facilities
23 or intermediate care facilities, a new payment methodology
24 must be implemented for the nursing component of the rate
25 effective July 1, 2003. The Department of Public Aid (now
26 Healthcare and Family Services) shall develop the new payment

1 methodology using the Minimum Data Set (MDS) as the instrument
2 to collect information concerning nursing home resident
3 condition necessary to compute the rate. The Department shall
4 develop the new payment methodology to meet the unique needs
5 of Illinois nursing home residents while remaining subject to
6 the appropriations provided by the General Assembly. A
7 transition period from the payment methodology in effect on
8 June 30, 2003 to the payment methodology in effect on July 1,
9 2003 shall be provided for a period not exceeding 3 years and
10 184 days after implementation of the new payment methodology
11 as follows:

12 (A) For a facility that would receive a lower nursing
13 component rate per patient day under the new system than
14 the facility received effective on the date immediately
15 preceding the date that the Department implements the new
16 payment methodology, the nursing component rate per
17 patient day for the facility shall be held at the level in
18 effect on the date immediately preceding the date that the
19 Department implements the new payment methodology until a
20 higher nursing component rate of reimbursement is achieved
21 by that facility.

22 (B) For a facility that would receive a higher nursing
23 component rate per patient day under the payment
24 methodology in effect on July 1, 2003 than the facility
25 received effective on the date immediately preceding the
26 date that the Department implements the new payment

1 methodology, the nursing component rate per patient day
2 for the facility shall be adjusted.

3 (C) Notwithstanding paragraphs (A) and (B), the
4 nursing component rate per patient day for the facility
5 shall be adjusted subject to appropriations provided by
6 the General Assembly.

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 March 1,
11 2001 shall include a statewide increase of 7.85%, as defined
12 by the Department.

13 Notwithstanding any other provision of this Section, for
14 facilities licensed by the Department of Public Health under
15 the Nursing Home Care Act as skilled nursing facilities or
16 intermediate care facilities, except facilities participating
17 in the Department's demonstration program pursuant to the
18 provisions of Title 77, Part 300, Subpart T of the Illinois
19 Administrative Code, the numerator of the ratio used by the
20 Department of Healthcare and Family Services to compute the
21 rate payable under this Section using the Minimum Data Set
22 (MDS) methodology shall incorporate the following annual
23 amounts as the additional funds appropriated to the Department
24 specifically to pay for rates based on the MDS nursing
25 component methodology in excess of the funding in effect on
26 December 31, 2006:

1 (i) For rates taking effect January 1, 2007,
2 \$60,000,000.

3 (ii) For rates taking effect January 1, 2008,
4 \$110,000,000.

5 (iii) For rates taking effect January 1, 2009,
6 \$194,000,000.

7 (iv) For rates taking effect April 1, 2011, or the
8 first day of the month that begins at least 45 days after
9 the effective date of this amendatory Act of the 96th
10 General Assembly, \$416,500,000 or an amount as may be
11 necessary to complete the transition to the MDS
12 methodology for the nursing component of the rate.
13 Increased payments under this item (iv) are not due and
14 payable, however, until (i) the methodologies described in
15 this paragraph are approved by the federal government in
16 an appropriate State Plan amendment and (ii) the
17 assessment imposed by Section 5B-2 of this Code is
18 determined to be a permissible tax under Title XIX of the
19 Social Security Act.

20 Notwithstanding any other provision of this Section, for
21 facilities licensed by the Department of Public Health under
22 the Nursing Home Care Act as skilled nursing facilities or
23 intermediate care facilities, the support component of the
24 rates taking effect on January 1, 2008 shall be computed using
25 the most recent cost reports on file with the Department of
26 Healthcare and Family Services no later than April 1, 2005,

1 updated for inflation to January 1, 2006.

2 For facilities licensed by the Department of Public Health
3 under the Nursing Home Care Act as Intermediate Care for the
4 Developmentally Disabled facilities or Long Term Care for
5 Under Age 22 facilities, the rates taking effect on April 1,
6 2002 shall include a statewide increase of 2.0%, as defined by
7 the Department. This increase terminates on July 1, 2002;
8 beginning July 1, 2002 these rates are reduced to the level of
9 the rates in effect on March 31, 2002, as defined by the
10 Department.

11 For facilities licensed by the Department of Public Health
12 under the Nursing Home Care Act as skilled nursing facilities
13 or intermediate care facilities, the rates taking effect on
14 July 1, 2001 shall be computed using the most recent cost
15 reports on file with the Department of Public Aid no later than
16 April 1, 2000, updated for inflation to January 1, 2001. For
17 rates effective July 1, 2001 only, rates shall be the greater
18 of the rate computed for July 1, 2001 or the rate effective on
19 June 30, 2001.

20 Notwithstanding any other provision of this Section, for
21 facilities licensed by the Department of Public Health under
22 the Nursing Home Care Act as skilled nursing facilities or
23 intermediate care facilities, the Illinois Department shall
24 determine by rule the rates taking effect on July 1, 2002,
25 which shall be 5.9% less than the rates in effect on June 30,
26 2002.

1 Notwithstanding any other provision of this Section, for
2 facilities licensed by the Department of Public Health under
3 the Nursing Home Care Act as skilled nursing facilities or
4 intermediate care facilities, if the payment methodologies
5 required under Section 5A-12 and the waiver granted under 42
6 CFR 433.68 are approved by the United States Centers for
7 Medicare and Medicaid Services, the rates taking effect on
8 July 1, 2004 shall be 3.0% greater than the rates in effect on
9 June 30, 2004. These rates shall take effect only upon
10 approval and implementation of the payment methodologies
11 required under Section 5A-12.

12 Notwithstanding any other provisions 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, the rates taking effect on
16 January 1, 2005 shall be 3% more than the rates in effect on
17 December 31, 2004.

18 Notwithstanding any other provision of this Section, for
19 facilities licensed by the Department of Public Health under
20 the Nursing Home Care Act as skilled nursing facilities or
21 intermediate care facilities, effective January 1, 2009, the
22 per diem support component of the rates effective on January
23 1, 2008, computed using the most recent cost reports on file
24 with the Department of Healthcare and Family Services no later
25 than April 1, 2005, updated for inflation to January 1, 2006,
26 shall be increased to the amount that would have been derived

1 using standard Department of Healthcare and Family Services
2 methods, procedures, and inflators.

3 Notwithstanding any other provisions of this Section, for
4 facilities licensed by the Department of Public Health under
5 the Nursing Home Care Act as intermediate care facilities that
6 are federally defined as Institutions for Mental Disease, or
7 facilities licensed by the Department of Public Health under
8 the Specialized Mental Health Rehabilitation Act of 2013, a
9 socio-development component rate equal to 6.6% of the
10 facility's nursing component rate as of January 1, 2006 shall
11 be established and paid effective July 1, 2006. The
12 socio-development component of the rate shall be increased by
13 a factor of 2.53 on the first day of the month that begins at
14 least 45 days after January 11, 2008 (the effective date of
15 Public Act 95-707). As of August 1, 2008, the
16 socio-development component rate shall be equal to 6.6% of the
17 facility's nursing component rate as of January 1, 2006,
18 multiplied by a factor of 3.53. For services provided on or
19 after April 1, 2011, or the first day of the month that begins
20 at least 45 days after the effective date of this amendatory
21 Act of the 96th General Assembly, whichever is later, the
22 Illinois Department may by rule adjust these socio-development
23 component rates, and may use different adjustment
24 methodologies for those facilities participating, and those
25 not participating, in the Illinois Department's demonstration
26 program pursuant to the provisions of Title 77, Part 300,

1 Subpart T of the Illinois Administrative Code, but in no case
2 may such rates be diminished below those in effect on August 1,
3 2008.

4 For facilities licensed by the Department of Public Health
5 under the Nursing Home Care Act as Intermediate Care for the
6 Developmentally Disabled facilities or as long-term care
7 facilities for residents under 22 years of age, the rates
8 taking effect on July 1, 2003 shall include a statewide
9 increase of 4%, as defined by the Department.

10 For facilities licensed by the Department of Public Health
11 under the Nursing Home Care Act as Intermediate Care for the
12 Developmentally Disabled facilities or Long Term Care for
13 Under Age 22 facilities, the rates taking effect on the first
14 day of the month that begins at least 45 days after the
15 effective date of this amendatory Act of the 95th General
16 Assembly shall include a statewide increase of 2.5%, as
17 defined by the Department.

18 Notwithstanding any other provision of this Section, for
19 facilities licensed by the Department of Public Health under
20 the Nursing Home Care Act as skilled nursing facilities or
21 intermediate care facilities, effective January 1, 2005,
22 facility rates shall be increased by the difference between
23 (i) a facility's per diem property, liability, and malpractice
24 insurance costs as reported in the cost report filed with the
25 Department of Public Aid and used to establish rates effective
26 July 1, 2001 and (ii) those same costs as reported in the

1 facility's 2002 cost report. These costs shall be passed
2 through to the facility without caps or limitations, except
3 for adjustments required under normal auditing procedures.

4 Rates established effective each July 1 shall govern
5 payment for services rendered throughout that fiscal year,
6 except that rates established on July 1, 1996 shall be
7 increased by 6.8% for services provided on or after January 1,
8 1997. Such rates will be based upon the rates calculated for
9 the year beginning July 1, 1990, and for subsequent years
10 thereafter until June 30, 2001 shall be based on the facility
11 cost reports for the facility fiscal year ending at any point
12 in time during the previous calendar year, updated to the
13 midpoint of the rate year. The cost report shall be on file
14 with the Department no later than April 1 of the current rate
15 year. Should the cost report not be on file by April 1, the
16 Department shall base the rate on the latest cost report filed
17 by each skilled care facility and intermediate care facility,
18 updated to the midpoint of the current rate year. In
19 determining rates for services rendered on and after July 1,
20 1985, fixed time shall not be computed at less than zero. The
21 Department shall not make any alterations of regulations which
22 would reduce any component of the Medicaid rate to a level
23 below what that component would have been utilizing in the
24 rate effective on July 1, 1984.

25 (2) Shall take into account the actual costs incurred by
26 facilities in providing services for recipients of skilled

1 nursing and intermediate care services under the medical
2 assistance program.

3 (3) Shall take into account the medical and psycho-social
4 characteristics and needs of the patients.

5 (4) Shall take into account the actual costs incurred by
6 facilities in meeting licensing and certification standards
7 imposed and prescribed by the State of Illinois, any of its
8 political subdivisions or municipalities and by the U.S.
9 Department of Health and Human Services pursuant to Title XIX
10 of the Social Security Act.

11 The Department of Healthcare and Family Services shall
12 develop precise standards for payments to reimburse nursing
13 facilities for any utilization of appropriate rehabilitative
14 personnel for the provision of rehabilitative services which
15 is authorized by federal regulations, including reimbursement
16 for services provided by qualified therapists or qualified
17 assistants, and which is in accordance with accepted
18 professional practices. Reimbursement also may be made for
19 utilization of other supportive personnel under appropriate
20 supervision.

21 The Department shall develop enhanced payments to offset
22 the additional costs incurred by a facility serving
23 exceptional need residents and shall allocate at least
24 \$4,000,000 of the funds collected from the assessment
25 established by Section 5B-2 of this Code for such payments.
26 For the purpose of this Section, "exceptional needs" means,

1 but need not be limited to, ventilator care and traumatic
2 brain injury care. The enhanced payments for exceptional need
3 residents under this paragraph are not due and payable,
4 however, until (i) the methodologies described in this
5 paragraph are approved by the federal government in an
6 appropriate State Plan amendment and (ii) the assessment
7 imposed by Section 5B-2 of this Code is determined to be a
8 permissible tax under Title XIX of the Social Security Act.

9 Beginning January 1, 2014 the methodologies for
10 reimbursement of nursing facility services as provided under
11 this Section 5-5.4 shall no longer be applicable for services
12 provided on or after January 1, 2014.

13 No payment increase under this Section for the MDS
14 methodology, exceptional care residents, or the
15 socio-development component rate established by Public Act
16 96-1530 of the 96th General Assembly and funded by the
17 assessment imposed under Section 5B-2 of this Code shall be
18 due and payable until after the Department notifies the
19 long-term care providers, in writing, that the payment
20 methodologies to long-term care providers required under this
21 Section have been approved by the Centers for Medicare and
22 Medicaid Services of the U.S. Department of Health and Human
23 Services and the waivers under 42 CFR 433.68 for the
24 assessment imposed by this Section, if necessary, have been
25 granted by the Centers for Medicare and Medicaid Services of
26 the U.S. Department of Health and Human Services. Upon

1 notification to the Department of approval of the payment
2 methodologies required under this Section and the waivers
3 granted under 42 CFR 433.68, all increased payments otherwise
4 due under this Section prior to the date of notification shall
5 be due and payable within 90 days of the date federal approval
6 is received.

7 On and after July 1, 2012, the Department shall reduce any
8 rate of reimbursement for services or other payments or alter
9 any methodologies authorized by this Code to reduce any rate
10 of reimbursement for services or other payments in accordance
11 with Section 5-5e.

12 For facilities licensed by the Department of Public Health
13 under the ID/DD Community Care Act as ID/DD Facilities and
14 under the MC/DD Act as MC/DD Facilities, subject to federal
15 approval, the rates taking effect for services delivered on or
16 after August 1, 2019 shall be increased by 3.5% over the rates
17 in effect on June 30, 2019. The Department shall adopt rules,
18 including emergency rules under subsection (ii) of Section
19 5-45 of the Illinois Administrative Procedure Act, to
20 implement the provisions of this Section, including wage
21 increases for direct care staff.

22 For facilities licensed by the Department of Public Health
23 under the ID/DD Community Care Act as ID/DD Facilities and
24 under the MC/DD Act as MC/DD Facilities, subject to federal
25 approval, the rates taking effect on the latter of the
26 approval date of the State Plan Amendment for these facilities

1 or the Waiver Amendment for the home and community-based
2 services settings shall include an increase sufficient to
3 provide a \$0.26 per hour wage increase to the base wage for
4 non-executive staff. The Department shall adopt rules,
5 including emergency rules as authorized by Section 5-45 of the
6 Illinois Administrative Procedure Act, to implement the
7 provisions of this Section, including wage increases for
8 direct care staff.

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, subject to federal
12 approval of the State Plan Amendment and the Waiver Amendment
13 for the home and community-based services settings, the rates
14 taking effect for the services delivered on or after July 1,
15 2020 shall include an increase sufficient to provide a \$1.00
16 per hour wage increase for non-executive staff. For services
17 delivered on or after January 1, 2021, subject to federal
18 approval of the State Plan Amendment and the Waiver Amendment
19 for the home and community-based services settings, shall
20 include an increase sufficient to provide a \$0.50 per hour
21 increase for non-executive staff. The Department shall adopt
22 rules, including emergency rules as authorized by Section 5-45
23 of the Illinois Administrative Procedure Act, to implement the
24 provisions of this Section, including wage increases for
25 direct care staff.

26 For facilities licensed by the Department of Public Health

1 under the ID/DD Community Care Act as ID/DD Facilities and
2 under the MC/DD Act as MC/DD Facilities, subject to federal
3 approval of the State Plan Amendment, the rates taking effect
4 for the residential services delivered on or after July 1,
5 2021, shall include an increase sufficient to provide a \$0.50
6 per hour increase for aides in the rate methodology. For
7 facilities licensed by the Department of Public Health under
8 the ID/DD Community Care Act as ID/DD Facilities and under the
9 MC/DD Act as MC/DD Facilities, subject to federal approval of
10 the State Plan Amendment, the rates taking effect for the
11 residential services delivered on or after January 1, 2022
12 shall include an increase sufficient to provide a \$1.00 per
13 hour increase for aides in the rate methodology. In addition,
14 for residential services delivered on or after January 1, 2022
15 such rates shall include an increase sufficient to provide
16 wages for all residential non-executive direct care staff,
17 excluding aides, at the federal Department of Labor, Bureau of
18 Labor Statistics' average wage as defined in rule by the
19 Department. The Department shall adopt rules, including
20 emergency rules as authorized by Section 5-45 of the Illinois
21 Administrative Procedure Act, to implement the provisions of
22 this Section.

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

1 Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS
2 Special Purposes Trust Fund, to be held outside the State
3 Treasury by the State Treasurer as ex-officio custodian, shall
4 consist of (1) any federal grants received under Section
5 12-4.6 that are not required by Section 12-5 to be paid into
6 the General Revenue Fund or transferred into the Local
7 Initiative Fund under Section 12-10.1 or deposited in the
8 Employment and Training Fund under Section 12-10.3 or in the
9 special account established and maintained in that Fund as
10 provided in that Section; (2) grants, gifts or legacies of
11 moneys or securities received under Section 12-4.18; (3)
12 grants received under Section 12-4.19; and (4) funds for child
13 care and development services. Disbursements from this Fund
14 shall be only for the purposes authorized by the
15 aforementioned Sections.

16 Disbursements from this Fund shall be by warrants drawn by
17 the State Comptroller on receipt of vouchers duly executed and
18 certified by the Illinois Department of Human Services,
19 including payment to the Health Insurance Reserve Fund for
20 group insurance costs at the rate certified by the Department
21 of Central Management Services.

22 In addition to any other transfers that may be provided
23 for by law, the State Comptroller shall direct and the State
24 Treasurer shall transfer from the DHS Special Purposes Trust
25 Fund into the Governor's Grant Fund such amounts as may be
26 directed in writing by the Secretary of Human Services.

1 In addition to any other transfers that may be provided
2 for by law, the State Comptroller shall direct and the State
3 Treasurer shall transfer from the DHS Special Purposes Trust
4 Fund into the Employment and Training fund such amounts as may
5 be directed in writing by the Secretary of Human Services. All
6 ~~federal monies received as reimbursement for expenditures from~~
7 ~~the General Revenue Fund, and which were made for the purposes~~
8 ~~authorized for expenditures from the DHS Special Purposes~~
9 ~~Trust Fund, shall be deposited by the Department into the~~
10 ~~General Revenue Fund.~~

11 (Source: P.A. 101-10, eff. 6-5-19.)

12 (305 ILCS 5/12-10.3) (from Ch. 23, par. 12-10.3)

13 Sec. 12-10.3. Employment and Training Fund; uses.

14 (a) The Employment and Training Fund is hereby created in
15 the State Treasury for the purpose of receiving and disbursing
16 moneys in accordance with the provisions of Title IV-A of the
17 federal Social Security Act; the Food Stamp Act, Title 7 of the
18 United States Code; and related rules and regulations
19 governing the use of those moneys for the purposes of
20 providing employment and training services, supportive
21 services, cash assistance payments, short-term non-recurrent
22 payments, and other related social services. Beginning in
23 fiscal year 2022, the Employment and Training Fund may receive
24 revenues from State, federal, and private sources related to
25 child care services and programs.

1 (b) All federal funds received by the Illinois Department
2 as reimbursement for expenditures for employment and training
3 programs made by the Illinois Department from grants, gifts,
4 or legacies as provided in Section 12-4.18 or by an entity
5 other than the Department, and all federal funds received from
6 the Emergency Contingency Fund for State Temporary Assistance
7 for Needy Families Programs established by the American
8 Recovery and Reinvestment Act of 2009, shall be deposited into
9 the Employment and Training Fund.

10 (c) Except as provided in subsection (d) of this Section,
11 the Employment and Training Fund shall be administered by the
12 Illinois Department, and the Illinois Department may make
13 payments from the Employment and Training Fund to clients or
14 to public and private entities on behalf of clients for
15 employment and training services, supportive services, cash
16 assistance payments, short-term non-recurrent payments, child
17 care services and child care related programs, and other
18 related social services consistent with the purposes
19 authorized under this Code.

20 (d) (Blank).

21 (e) The Illinois Department shall execute a written grant
22 agreement ~~contract~~ when purchasing employment and training
23 services from entities qualified to provide services under the
24 programs. ~~The contract shall be filed with the Illinois~~
25 ~~Department and the State Comptroller.~~

26 (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:

1 (1) all receipts, including dividends, principal and
2 interest repayments attributable to any loans or
3 agreements funded from the Trust Fund;

4 (2) all proceeds of assets of whatever nature received
5 by the Program Administrator, and attributable to default
6 with respect to loans or agreements funded from the Trust
7 Fund;

8 (3) any appropriations, grants or gifts of funds or
9 property, or financial or other aid from any federal or
10 State agency or body, local government or any other public
11 organization or private individual made to the Trust Fund;

12 (4) any income received as a result of the investment
13 of moneys in the Trust Fund;

14 (5) all fees or charges collected by the Program
15 Administrator or Funding Agent pursuant to this Act;

16 (6) an amount equal to one half of all proceeds
17 collected by the Funding Agent pursuant to Section 3 of
18 the Real Estate Transfer Tax Act, as amended;

19 (7) other funds as appropriated by the General
20 Assembly; and

21 (8) any income, less costs and fees associated with
22 the Program Escrow, received by the Program Administrator
23 that is derived from Trust Fund Moneys held in the Program
24 Escrow prior to expenditure of such Trust Fund Moneys.

25 (c) Additional Trust Fund Purpose: Receipt and use of
26 federal funding for programs responding to the COVID-19 public

1 health emergency. Notwithstanding any other provision of this
2 Act or any other law limiting or directing the use of the Trust
3 Fund, the Trust Fund may receive, directly or indirectly,
4 federal funds from the Homeowner Assistance Fund authorized
5 under Section 3206 of the federal American Rescue Plan Act of
6 2021 (Public Law 117-2). Any such funds shall be deposited
7 into a Homeowner Assistance Account which shall be established
8 within the Trust Fund by the Funding Agent so that such funds
9 can be accounted for separately from other funds in the Trust
10 Fund. Such funds may be used only in the manner and for the
11 purposes authorized in Section 3206 of the American Rescue
12 Plan Act of 2021 and in related federal guidance. Also, the
13 Trust Fund may receive, directly or indirectly, federal funds
14 from the Emergency Rental Assistance Program authorized under
15 Section 3201 of the federal American Rescue Plan Act of 2021
16 and Section 501 of Subtitle A of Title V of Division N of the
17 Consolidated Appropriations Act, 2021 (Public Law 116-260).
18 Any such funds shall be deposited into an Emergency Rental
19 Assistance Account which shall be established within the Trust
20 Fund by the Funding Agent so that such funds can be accounted
21 for separately from other funds in the Trust Fund. Such funds
22 may be used only in the manner and for the purposes authorized
23 in Section 3201 of the American Rescue Plan Act of 2021 and in
24 related federal guidance. Expenditures under this subsection
25 (c) are subject to annual appropriation to the Funding Agent.
26 Unless used in this subsection (c), the defined terms set

1 forth in Section 3 shall not apply to funds received pursuant
2 to the American Rescue Plan Act of 2021. Notwithstanding any
3 other provision of this Act or any other law limiting or
4 directing the use of the Trust Fund, funds received under the
5 American Rescue Plan Act of 2021 are not subject to the terms
6 and provisions of this Act except as specifically set forth in
7 this subsection (c).

8 (Source: P.A. 91-357, eff. 7-29-99.)

9 Section 3-130. The Environmental Protection Act is amended
10 by changing Sections 22.15, 22.59, and 57.11 as follows:

11 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

12 Sec. 22.15. Solid Waste Management Fund; fees.

13 (a) There is hereby created within the State Treasury a
14 special fund to be known as the Solid Waste Management Fund, to
15 be constituted from the fees collected by the State pursuant
16 to this Section, from repayments of loans made from the Fund
17 for solid waste projects, from registration fees collected
18 pursuant to the Consumer Electronics Recycling Act, and from
19 amounts transferred into the Fund pursuant to Public Act
20 100-433. Moneys received by the Department of Commerce and
21 Economic Opportunity in repayment of loans made pursuant to
22 the Illinois Solid Waste Management Act shall be deposited
23 into the General Revenue Fund.

24 (b) The Agency shall assess and collect a fee in the amount

1 set forth herein from the owner or operator of each sanitary
2 landfill permitted or required to be permitted by the Agency
3 to dispose of solid waste if the sanitary landfill is located
4 off the site where such waste was produced and if such sanitary
5 landfill is owned, controlled, and operated by a person other
6 than the generator of such waste. The Agency shall deposit all
7 fees collected into the Solid Waste Management Fund. If a site
8 is contiguous to one or more landfills owned or operated by the
9 same person, the volumes permanently disposed of by each
10 landfill shall be combined for purposes of determining the fee
11 under this subsection. Beginning on July 1, 2018, and on the
12 first day of each month thereafter during fiscal years 2019
13 through 2022 ~~2021~~, the State Comptroller shall direct and
14 State Treasurer shall transfer an amount equal to 1/12 of
15 \$5,000,000 per fiscal year from the Solid Waste Management
16 Fund to the General Revenue Fund.

17 (1) If more than 150,000 cubic yards of non-hazardous
18 solid waste is permanently disposed of at a site in a
19 calendar year, the owner or operator shall either pay a
20 fee of 95 cents per cubic yard or, alternatively, the
21 owner or operator may weigh the quantity of the solid
22 waste permanently disposed of with a device for which
23 certification has been obtained under the Weights and
24 Measures Act and pay a fee of \$2.00 per ton of solid waste
25 permanently disposed of. In no case shall the fee
26 collected or paid by the owner or operator under this

1 paragraph exceed \$1.55 per cubic yard or \$3.27 per ton.

2 (2) If more than 100,000 cubic yards but not more than
3 150,000 cubic yards of non-hazardous waste is permanently
4 disposed of at a site in a calendar year, the owner or
5 operator shall pay a fee of \$52,630.

6 (3) If more than 50,000 cubic yards but not more than
7 100,000 cubic yards of non-hazardous solid waste is
8 permanently disposed of at a site in a calendar year, the
9 owner or operator shall pay a fee of \$23,790.

10 (4) If more than 10,000 cubic yards but not more than
11 50,000 cubic yards of non-hazardous solid waste is
12 permanently disposed of at a site in a calendar year, the
13 owner or operator shall pay a fee of \$7,260.

14 (5) If not more than 10,000 cubic yards of
15 non-hazardous solid waste is permanently disposed of at a
16 site in a calendar year, the owner or operator shall pay a
17 fee of \$1050.

18 (c) (Blank).

19 (d) The Agency shall establish rules relating to the
20 collection of the fees authorized by this Section. Such rules
21 shall include, but not be limited to:

22 (1) necessary records identifying the quantities of
23 solid waste received or disposed;

24 (2) the form and submission of reports to accompany
25 the payment of fees to the Agency;

26 (3) the time and manner of payment of fees to the

1 Agency, which payments shall not be more often than
2 quarterly; and

3 (4) procedures setting forth criteria establishing
4 when an owner or operator may measure by weight or volume
5 during any given quarter or other fee payment period.

6 (e) Pursuant to appropriation, all monies in the Solid
7 Waste Management Fund shall be used by the Agency and the
8 Department of Commerce and Economic Opportunity for the
9 purposes set forth in this Section and in the Illinois Solid
10 Waste Management Act, including for the costs of fee
11 collection and administration, and for the administration of
12 (1) the Consumer Electronics Recycling Act and (2) until
13 January 1, 2020, the Electronic Products Recycling and Reuse
14 Act.

15 (f) The Agency is authorized to enter into such agreements
16 and to promulgate such rules as are necessary to carry out its
17 duties under this Section and the Illinois Solid Waste
18 Management Act.

19 (g) On the first day of January, April, July, and October
20 of each year, beginning on July 1, 1996, the State Comptroller
21 and Treasurer shall transfer \$500,000 from the Solid Waste
22 Management Fund to the Hazardous Waste Fund. Moneys
23 transferred under this subsection (g) shall be used only for
24 the purposes set forth in item (1) of subsection (d) of Section
25 22.2.

26 (h) The Agency is authorized to provide financial

1 assistance to units of local government for the performance of
2 inspecting, investigating and enforcement activities pursuant
3 to Section 4(r) at nonhazardous solid waste disposal sites.

4 (i) The Agency is authorized to conduct household waste
5 collection and disposal programs.

6 (j) A unit of local government, as defined in the Local
7 Solid Waste Disposal Act, in which a solid waste disposal
8 facility is located may establish a fee, tax, or surcharge
9 with regard to the permanent disposal of solid waste. All
10 fees, taxes, and surcharges collected under this subsection
11 shall be utilized for solid waste management purposes,
12 including long-term monitoring and maintenance of landfills,
13 planning, implementation, inspection, enforcement and other
14 activities consistent with the Solid Waste Management Act and
15 the Local Solid Waste Disposal Act, or for any other
16 environment-related purpose, including but not limited to an
17 environment-related public works project, but not for the
18 construction of a new pollution control facility other than a
19 household hazardous waste facility. However, the total fee,
20 tax or surcharge imposed by all units of local government
21 under this subsection (j) upon the solid waste disposal
22 facility shall not exceed:

23 (1) 60¢ per cubic yard if more than 150,000 cubic
24 yards of non-hazardous solid waste is permanently disposed
25 of at the site in a calendar year, unless the owner or
26 operator weighs the quantity of the solid waste received

1 with a device for which certification has been obtained
2 under the Weights and Measures Act, in which case the fee
3 shall not exceed \$1.27 per ton of solid waste permanently
4 disposed of.

5 (2) \$33,350 if more than 100,000 cubic yards, but not
6 more than 150,000 cubic yards, of non-hazardous waste is
7 permanently disposed of at the site in a calendar year.

8 (3) \$15,500 if more than 50,000 cubic yards, but not
9 more than 100,000 cubic yards, of non-hazardous solid
10 waste is permanently disposed of at the site in a calendar
11 year.

12 (4) \$4,650 if more than 10,000 cubic yards, but not
13 more than 50,000 cubic yards, of non-hazardous solid waste
14 is permanently disposed of at the site in a calendar year.

15 (5) \$650 if not more than 10,000 cubic yards of
16 non-hazardous solid waste is permanently disposed of at
17 the site in a calendar year.

18 The corporate authorities of the unit of local government
19 may use proceeds from the fee, tax, or surcharge to reimburse a
20 highway commissioner whose road district lies wholly or
21 partially within the corporate limits of the unit of local
22 government for expenses incurred in the removal of
23 nonhazardous, nonfluid municipal waste that has been dumped on
24 public property in violation of a State law or local
25 ordinance.

26 A county or Municipal Joint Action Agency that imposes a

1 fee, tax, or surcharge under this subsection may use the
2 proceeds thereof to reimburse a municipality that lies wholly
3 or partially within its boundaries for expenses incurred in
4 the removal of nonhazardous, nonfluid municipal waste that has
5 been dumped on public property in violation of a State law or
6 local ordinance.

7 If the fees are to be used to conduct a local sanitary
8 landfill inspection or enforcement program, the unit of local
9 government must enter into a written delegation agreement with
10 the Agency pursuant to subsection (r) of Section 4. The unit of
11 local government and the Agency shall enter into such a
12 written delegation agreement within 60 days after the
13 establishment of such fees. At least annually, the Agency
14 shall conduct an audit of the expenditures made by units of
15 local government from the funds granted by the Agency to the
16 units of local government for purposes of local sanitary
17 landfill inspection and enforcement programs, to ensure that
18 the funds have been expended for the prescribed purposes under
19 the grant.

20 The fees, taxes or surcharges collected under this
21 subsection (j) shall be placed by the unit of local government
22 in a separate fund, and the interest received on the moneys in
23 the fund shall be credited to the fund. The monies in the fund
24 may be accumulated over a period of years to be expended in
25 accordance with this subsection.

26 A unit of local government, as defined in the Local Solid

1 Waste Disposal Act, shall prepare and distribute to the
2 Agency, in April of each year, a report that details spending
3 plans for monies collected in accordance with this subsection.
4 The report will at a minimum include the following:

5 (1) The total monies collected pursuant to this
6 subsection.

7 (2) The most current balance of monies collected
8 pursuant to this subsection.

9 (3) An itemized accounting of all monies expended for
10 the previous year pursuant to this subsection.

11 (4) An estimation of monies to be collected for the
12 following 3 years pursuant to this subsection.

13 (5) A narrative detailing the general direction and
14 scope of future expenditures for one, 2 and 3 years.

15 The exemptions granted under Sections 22.16 and 22.16a,
16 and under subsection (k) of this Section, shall be applicable
17 to any fee, tax or surcharge imposed under this subsection
18 (j); except that the fee, tax or surcharge authorized to be
19 imposed under this subsection (j) may be made applicable by a
20 unit of local government to the permanent disposal of solid
21 waste after December 31, 1986, under any contract lawfully
22 executed before June 1, 1986 under which more than 150,000
23 cubic yards (or 50,000 tons) of solid waste is to be
24 permanently disposed of, even though the waste is exempt from
25 the fee imposed by the State under subsection (b) of this
26 Section pursuant to an exemption granted under Section 22.16.

1 (k) In accordance with the findings and purposes of the
2 Illinois Solid Waste Management Act, beginning January 1, 1989
3 the fee under subsection (b) and the fee, tax or surcharge
4 under subsection (j) shall not apply to:

5 (1) waste which is hazardous waste;

6 (2) waste which is pollution control waste;

7 (3) waste from recycling, reclamation or reuse
8 processes which have been approved by the Agency as being
9 designed to remove any contaminant from wastes so as to
10 render such wastes reusable, provided that the process
11 renders at least 50% of the waste reusable;

12 (4) non-hazardous solid waste that is received at a
13 sanitary landfill and composted or recycled through a
14 process permitted by the Agency; or

15 (5) any landfill which is permitted by the Agency to
16 receive only demolition or construction debris or
17 landscape waste.

18 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;
19 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
20 8-14-18; 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

21 (415 ILCS 5/22.59)

22 Sec. 22.59. CCR surface impoundments.

23 (a) The General Assembly finds that:

24 (1) the State of Illinois has a long-standing policy
25 to restore, protect, and enhance the environment,

1 including the purity of the air, land, and waters,
2 including groundwaters, of this State;

3 (2) a clean environment is essential to the growth and
4 well-being of this State;

5 (3) CCR generated by the electric generating industry
6 has caused groundwater contamination and other forms of
7 pollution at active and inactive plants throughout this
8 State;

9 (4) environmental laws should be supplemented to
10 ensure consistent, responsible regulation of all existing
11 CCR surface impoundments; and

12 (5) meaningful participation of State residents,
13 especially vulnerable populations who may be affected by
14 regulatory actions, is critical to ensure that
15 environmental justice considerations are incorporated in
16 the development of, decision-making related to, and
17 implementation of environmental laws and rulemaking that
18 protects and improves the well-being of communities in
19 this State that bear disproportionate burdens imposed by
20 environmental pollution.

21 Therefore, the purpose of this Section is to promote a
22 healthful environment, including clean water, air, and land,
23 meaningful public involvement, and the responsible disposal
24 and storage of coal combustion residuals, so as to protect
25 public health and to prevent pollution of the environment of
26 this State.

1 The provisions of this Section shall be liberally
2 construed to carry out the purposes of this Section.

3 (b) No person shall:

4 (1) cause or allow the discharge of any contaminants
5 from a CCR surface impoundment into the environment so as
6 to cause, directly or indirectly, a violation of this
7 Section or any regulations or standards adopted by the
8 Board under this Section, either alone or in combination
9 with contaminants from other sources;

10 (2) construct, install, modify, operate, or close any
11 CCR surface impoundment without a permit granted by the
12 Agency, or so as to violate any conditions imposed by such
13 permit, any provision of this Section or any regulations
14 or standards adopted by the Board under this Section; or

15 (3) cause or allow, directly or indirectly, the
16 discharge, deposit, injection, dumping, spilling, leaking,
17 or placing of any CCR upon the land in a place and manner
18 so as to cause or tend to cause a violation this Section or
19 any regulations or standards adopted by the Board under
20 this Section.

21 (c) For purposes of this Section, a permit issued by the
22 Administrator of the United States Environmental Protection
23 Agency under Section 4005 of the federal Resource Conservation
24 and Recovery Act, shall be deemed to be a permit under this
25 Section and subsection (y) of Section 39.

26 (d) Before commencing closure of a CCR surface

1 impoundment, in accordance with Board rules, the owner of a
2 CCR surface impoundment must submit to the Agency for approval
3 a closure alternatives analysis that analyzes all closure
4 methods being considered and that otherwise satisfies all
5 closure requirements adopted by the Board under this Act.
6 Complete removal of CCR, as specified by the Board's rules,
7 from the CCR surface impoundment must be considered and
8 analyzed. Section 3.405 does not apply to the Board's rules
9 specifying complete removal of CCR. The selected closure
10 method must ensure compliance with regulations adopted by the
11 Board pursuant to this Section.

12 (e) Owners or operators of CCR surface impoundments who
13 have submitted a closure plan to the Agency before May 1, 2019,
14 and who have completed closure prior to 24 months after July
15 30, 2019 (the effective date of Public Act 101-171) ~~this~~
16 ~~amendatory Act of the 101st General Assembly~~ shall not be
17 required to obtain a construction permit for the surface
18 impoundment closure under this Section.

19 (f) Except for the State, its agencies and institutions, a
20 unit of local government, or not-for-profit electric
21 cooperative as defined in Section 3.4 of the Electric Supplier
22 Act, any person who owns or operates a CCR surface impoundment
23 in this State shall post with the Agency a performance bond or
24 other security for the purpose of: (i) ensuring closure of the
25 CCR surface impoundment and post-closure care in accordance
26 with this Act and its rules; and (ii) insuring remediation of

1 releases from the CCR surface impoundment. The only acceptable
2 forms of financial assurance are: a trust fund, a surety bond
3 guaranteeing payment, a surety bond guaranteeing performance,
4 or an irrevocable letter of credit.

5 (1) The cost estimate for the post-closure care of a
6 CCR surface impoundment shall be calculated using a
7 30-year post-closure care period or such longer period as
8 may be approved by the Agency under Board or federal
9 rules.

10 (2) The Agency is authorized to enter into such
11 contracts and agreements as it may deem necessary to carry
12 out the purposes of this Section. Neither the State, nor
13 the Director, nor any State employee shall be liable for
14 any damages or injuries arising out of or resulting from
15 any action taken under this Section.

16 (3) The Agency shall have the authority to approve or
17 disapprove any performance bond or other security posted
18 under this subsection. Any person whose performance bond
19 or other security is disapproved by the Agency may contest
20 the disapproval as a permit denial appeal pursuant to
21 Section 40.

22 (g) The Board shall adopt rules establishing construction
23 permit requirements, operating permit requirements, design
24 standards, reporting, financial assurance, and closure and
25 post-closure care requirements for CCR surface impoundments.
26 Not later than 8 months after July 30, 2019 (the effective date

1 of Public Act 101-171) ~~this amendatory Act of the 101st~~
2 ~~General Assembly~~ the Agency shall propose, and not later than
3 one year after receipt of the Agency's proposal the Board
4 shall adopt, rules under this Section. The rules must, at a
5 minimum:

6 (1) be at least as protective and comprehensive as the
7 federal regulations or amendments thereto promulgated by
8 the Administrator of the United States Environmental
9 Protection Agency in Subpart D of 40 CFR 257 governing CCR
10 surface impoundments;

11 (2) specify the minimum contents of CCR surface
12 impoundment construction and operating permit
13 applications, including the closure alternatives analysis
14 required under subsection (d);

15 (3) specify which types of permits include
16 requirements for closure, post-closure, remediation and
17 all other requirements applicable to CCR surface
18 impoundments;

19 (4) specify when permit applications for existing CCR
20 surface impoundments must be submitted, taking into
21 consideration whether the CCR surface impoundment must
22 close under the RCRA;

23 (5) specify standards for review and approval by the
24 Agency of CCR surface impoundment permit applications;

25 (6) specify meaningful public participation procedures
26 for the issuance of CCR surface impoundment construction

1 and operating permits, including, but not limited to,
2 public notice of the submission of permit applications, an
3 opportunity for the submission of public comments, an
4 opportunity for a public hearing prior to permit issuance,
5 and a summary and response of the comments prepared by the
6 Agency;

7 (7) prescribe the type and amount of the performance
8 bonds or other securities required under subsection (f),
9 and the conditions under which the State is entitled to
10 collect moneys from such performance bonds or other
11 securities;

12 (8) specify a procedure to identify areas of
13 environmental justice concern in relation to CCR surface
14 impoundments;

15 (9) specify a method to prioritize CCR surface
16 impoundments required to close under RCRA if not otherwise
17 specified by the United States Environmental Protection
18 Agency, so that the CCR surface impoundments with the
19 highest risk to public health and the environment, and
20 areas of environmental justice concern are given first
21 priority;

22 (10) define when complete removal of CCR is achieved
23 and specify the standards for responsible removal of CCR
24 from CCR surface impoundments, including, but not limited
25 to, dust controls and the protection of adjacent surface
26 water and groundwater; and

1 (11) describe the process and standards for
2 identifying a specific alternative source of groundwater
3 pollution when the owner or operator of the CCR surface
4 impoundment believes that groundwater contamination on the
5 site is not from the CCR surface impoundment.

6 (h) Any owner of a CCR surface impoundment that generates
7 CCR and sells or otherwise provides coal combustion byproducts
8 pursuant to Section 3.135 shall, every 12 months, post on its
9 publicly available website a report specifying the volume or
10 weight of CCR, in cubic yards or tons, that it sold or provided
11 during the past 12 months.

12 (i) The owner of a CCR surface impoundment shall post all
13 closure plans, permit applications, and supporting
14 documentation, as well as any Agency approval of the plans or
15 applications on its publicly available website.

16 (j) The owner or operator of a CCR surface impoundment
17 shall pay the following fees:

18 (1) An initial fee to the Agency within 6 months after
19 July 30, 2019 (the effective date of Public Act 101-171)
20 ~~this amendatory Act of the 101st General Assembly~~ of:

21 \$50,000 for each closed CCR surface impoundment;

22 and

23 \$75,000 for each CCR surface impoundment that have
24 not completed closure.

25 (2) Annual fees to the Agency, beginning on July 1,
26 2020, of:

1 \$25,000 for each CCR surface impoundment that has
2 not completed closure; and

3 \$15,000 for each CCR surface impoundment that has
4 completed closure, but has not completed post-closure
5 care.

6 (k) All fees collected by the Agency under subsection (j)
7 shall be deposited into the Environmental Protection Permit
8 and Inspection Fund.

9 (l) The Coal Combustion Residual Surface Impoundment
10 Financial Assurance Fund is created as a special fund in the
11 State treasury. Any moneys forfeited to the State of Illinois
12 from any performance bond or other security required under
13 this Section shall be placed in the Coal Combustion Residual
14 Surface Impoundment Financial Assurance Fund and shall, upon
15 approval by the Governor and the Director, be used by the
16 Agency for the purposes for which such performance bond or
17 other security was issued. The Coal Combustion Residual
18 Surface Impoundment Financial Assurance Fund is not subject to
19 the provisions of subsection (c) of Section 5 of the State
20 Finance Act.

21 (m) The provisions of this Section shall apply, without
22 limitation, to all existing CCR surface impoundments and any
23 CCR surface impoundments constructed after July 30, 2019 (the
24 effective date of Public Act 101-171) ~~this amendatory Act of~~
25 ~~the 101st General Assembly~~, except to the extent prohibited by
26 the Illinois or United States Constitutions.

1 (Source: P.A. 101-171, eff. 7-30-19; revised 10-22-19.)

2 (415 ILCS 5/57.11)

3 Sec. 57.11. Underground Storage Tank Fund; creation.

4 (a) There is hereby created in the State Treasury a
5 special fund to be known as the Underground Storage Tank Fund.
6 There shall be deposited into the Underground Storage Tank
7 Fund all moneys received by the Office of the State Fire
8 Marshal as fees for underground storage tanks under Sections 4
9 and 5 of the Gasoline Storage Act, fees pursuant to the Motor
10 Fuel Tax Law, and beginning July 1, 2013, payments pursuant to
11 the Use Tax Act, the Service Use Tax Act, the Service
12 Occupation Tax Act, and the Retailers' Occupation Tax Act. All
13 amounts held in the Underground Storage Tank Fund shall be
14 invested at interest by the State Treasurer. All income earned
15 from the investments shall be deposited into the Underground
16 Storage Tank Fund no less frequently than quarterly. In
17 addition to any other transfers that may be provided for by
18 law, beginning on July 1, 2018 and on the first day of each
19 month thereafter during fiscal years 2019 through 2022 ~~2021~~
20 only, the State Comptroller shall direct and the State
21 Treasurer shall transfer an amount equal to 1/12 of
22 \$10,000,000 from the Underground Storage Tank Fund to the
23 General Revenue Fund. Moneys in the Underground Storage Tank
24 Fund, pursuant to appropriation, may be used by the Agency and
25 the Office of the State Fire Marshal for the following

1 purposes:

2 (1) To take action authorized under Section 57.12 to
3 recover costs under Section 57.12.

4 (2) To assist in the reduction and mitigation of
5 damage caused by leaks from underground storage tanks,
6 including but not limited to, providing alternative water
7 supplies to persons whose drinking water has become
8 contaminated as a result of those leaks.

9 (3) To be used as a matching amount towards federal
10 assistance relative to the release of petroleum from
11 underground storage tanks.

12 (4) For the costs of administering activities of the
13 Agency and the Office of the State Fire Marshal relative
14 to the Underground Storage Tank Fund.

15 (5) For payment of costs of corrective action incurred
16 by and indemnification to operators of underground storage
17 tanks as provided in this Title.

18 (6) For a total of 2 demonstration projects in amounts
19 in excess of a \$10,000 deductible charge designed to
20 assess the viability of corrective action projects at
21 sites which have experienced contamination from petroleum
22 releases. Such demonstration projects shall be conducted
23 in accordance with the provision of this Title.

24 (7) Subject to appropriation, moneys in the
25 Underground Storage Tank Fund may also be used by the
26 Department of Revenue for the costs of administering its

1 activities relative to the Fund and for refunds provided
2 for in Section 13a.8 of the Motor Fuel Tax Act.

3 (b) Moneys in the Underground Storage Tank Fund may,
4 pursuant to appropriation, be used by the Office of the State
5 Fire Marshal or the Agency to take whatever emergency action
6 is necessary or appropriate to assure that the public health
7 or safety is not threatened whenever there is a release or
8 substantial threat of a release of petroleum from an
9 underground storage tank and for the costs of administering
10 its activities relative to the Underground Storage Tank Fund.

11 (c) Beginning July 1, 1993, the Governor shall certify to
12 the State Comptroller and State Treasurer the monthly amount
13 necessary to pay debt service on State obligations issued
14 pursuant to Section 6 of the General Obligation Bond Act. On
15 the last day of each month, the Comptroller shall order
16 transferred and the Treasurer shall transfer from the
17 Underground Storage Tank Fund to the General Obligation Bond
18 Retirement and Interest Fund the amount certified by the
19 Governor, plus any cumulative deficiency in those transfers
20 for prior months.

21 (d) Except as provided in subsection (c) of this Section,
22 the Underground Storage Tank Fund is not subject to
23 administrative charges authorized under Section 8h of the
24 State Finance Act that would in any way transfer any funds from
25 the Underground Storage Tank Fund into any other fund of the
26 State.

1 (e) Each fiscal year, subject to appropriation, the Agency
2 may commit up to \$10,000,000 of the moneys in the Underground
3 Storage Tank Fund to the payment of corrective action costs
4 for legacy sites that meet one or more of the following
5 criteria as a result of the underground storage tank release:

6 (i) the presence of free product, (ii) contamination within a
7 regulated recharge area, a wellhead protection area, or the
8 setback zone of a potable water supply well, (iii)
9 contamination extending beyond the boundaries of the site
10 where the release occurred, or (iv) such other criteria as may
11 be adopted in Agency rules.

12 (1) Fund moneys committed under this subsection (e)
13 shall be held in the Fund for payment of the corrective
14 action costs for which the moneys were committed.

15 (2) The Agency may adopt rules governing the
16 commitment of Fund moneys under this subsection (e).

17 (3) This subsection (e) does not limit the use of Fund
18 moneys at legacy sites as otherwise provided under this
19 Title.

20 (4) For the purposes of this subsection (e), the term
21 "legacy site" means a site for which (i) an underground
22 storage tank release was reported prior to January 1,
23 2005, (ii) the owner or operator has been determined
24 eligible to receive payment from the Fund for corrective
25 action costs, and (iii) the Agency did not receive any
26 applications for payment prior to January 1, 2010.

1 (f) Beginning July 1, 2013, if the amounts deposited into
2 the Fund from moneys received by the Office of the State Fire
3 Marshal as fees for underground storage tanks under Sections 4
4 and 5 of the Gasoline Storage Act and as fees pursuant to the
5 Motor Fuel Tax Law during a State fiscal year are sufficient to
6 pay all claims for payment by the fund received during that
7 State fiscal year, then the amount of any payments into the
8 fund pursuant to the Use Tax Act, the Service Use Tax Act, the
9 Service Occupation Tax Act, and the Retailers' Occupation Tax
10 Act during that State fiscal year shall be deposited as
11 follows: 75% thereof shall be paid into the State treasury and
12 25% shall be reserved in a special account and used only for
13 the transfer to the Common School Fund as part of the monthly
14 transfer from the General Revenue Fund in accordance with
15 Section 8a of the State Finance Act.

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

18 Section 3-135. The Unified Code of Corrections is amended
19 by changing Sections 3-12-3a, 3-12-6, and 5-9-1.9 as follows:

20 (730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

21 Sec. 3-12-3a. Contracts, leases, and business agreements.

22 (a) The Department shall promulgate such rules and
23 policies as it deems necessary to establish, manage, and
24 operate its Illinois Correctional Industries division for the

1 purpose of utilizing committed persons in the manufacture of
2 food stuffs, finished goods or wares. To the extent not
3 inconsistent with the function and role of the ICI, the
4 Department may enter into a contract, lease, or other type of
5 business agreement, not to exceed 20 years, with any private
6 corporation, partnership, person, or other business entity for
7 the purpose of utilizing committed persons in the provision of
8 services or for any other business or commercial enterprise
9 deemed by the Department to be consistent with proper training
10 and rehabilitation of committed persons.

11 In fiscal year 2021 and 2022, the Department shall oversee
12 the ~~Except as otherwise provided in this paragraph, Illinois~~
13 ~~Correctional Industries' spending authority shall be separate~~
14 ~~and apart from the Department's budget and appropriations.~~
15 ~~Control~~ of Illinois Correctional Industries accounting
16 processes and budget requests to the General Assembly, other
17 budgetary processes, audits by the Office of the Auditor
18 General, and computer processes ~~shall be returned to Illinois~~
19 ~~Correctional Industries~~. For fiscal year 2021 and 2022, the
20 ~~only, its~~ spending authority of Illinois Correctional
21 Industries shall no longer be separate and apart from the
22 Department's budget and appropriations, and the Department
23 shall control its accounting processes, budgets, audits and
24 computer processes in accordance with any Department rules and
25 policies.

26 (b) The Department shall be permitted to construct

1 buildings on State property for the purposes identified in
2 subsection (a) and to lease for a period not to exceed 20 years
3 any building or portion thereof on State property for the
4 purposes identified in subsection (a).

5 (c) Any contract or other business agreement referenced in
6 subsection (a) shall include a provision requiring that all
7 committed persons assigned receive in connection with their
8 assignment such vocational training and/or apprenticeship
9 programs as the Department deems appropriate.

10 (d) Committed persons assigned in accordance with this
11 Section shall be compensated in accordance with the provisions
12 of Section 3-12-5.

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

14 (730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

15 Sec. 3-12-6. Programs. Through its Illinois Correctional
16 Industries division, the Department shall establish
17 commercial, business, and manufacturing programs for the sale
18 of finished goods and processed food and beverages to the
19 State, its political units, agencies, and other public
20 institutions. Illinois Correctional Industries shall
21 establish, operate, and maintain manufacturing and food and
22 beverage production in the Department facilities and provide
23 food for the Department institutions and for the mental health
24 and developmental disabilities institutions of the Department
25 of Human Services and the institutions of the Department of

1 Veterans' Affairs.

2 Illinois Correctional Industries shall be administered by
3 a chief executive officer. The chief executive officer shall
4 report to the Director of the Department or the Director's
5 designee. The chief executive officer shall administer the
6 commercial and business programs of ICI for inmate workers in
7 the custody of the Department of Corrections.

8 The chief executive officer shall have such assistants as
9 are required for sales staff, manufacturing, budget, fiscal,
10 accounting, computer, human services, and personnel as
11 necessary to run its commercial and business programs.

12 Illinois Correctional Industries shall have a financial
13 officer who shall report to the chief executive officer. The
14 financial officer shall: (i) assist in the development and
15 presentation of the Department budget submission; (ii) manage
16 and control the spending authority of ICI; and (iii) provide
17 oversight of the financial activities of ICI, both internally
18 and through coordination with the Department fiscal operations
19 personnel, including accounting processes, budget submissions,
20 other budgetary processes, audits by the Office of the Auditor
21 General, and computer processes. For fiscal year 2021 and 2022
22 ~~only~~, the financial officer shall coordinate and cooperate
23 with the Department's chief financial officer to perform the
24 functions listed in this paragraph.

25 Illinois Correctional Industries shall be located in
26 Springfield. The chief executive officer of Illinois

1 Correctional Industries shall assign personnel to direct the
2 production of goods and shall employ committed persons
3 assigned by the chief administrative officer. The Department
4 of Corrections may direct such other vocational programs as it
5 deems necessary for the rehabilitation of inmates, which shall
6 be separate and apart from, and not in conflict with, programs
7 of Illinois Correctional Industries.

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

9 (730 ILCS 5/5-9-1.9)

10 Sec. 5-9-1.9. DUI analysis fee.

11 (a) "Crime laboratory" means a not-for-profit laboratory
12 substantially funded by a single unit or combination of units
13 of local government or the State of Illinois that regularly
14 employs at least one person engaged in the DUI analysis of
15 blood, other bodily substance, and urine for criminal justice
16 agencies in criminal matters and provides testimony with
17 respect to such examinations.

18 "DUI analysis" means an analysis of blood, other bodily
19 substance, or urine for purposes of determining whether a
20 violation of Section 11-501 of the Illinois Vehicle Code has
21 occurred.

22 (b) (Blank).

23 (c) In addition to any other disposition made under the
24 provisions of the Juvenile Court Act of 1987, any minor
25 adjudicated delinquent for an offense which if committed by an

1 adult would constitute a violation of Section 11-501 of the
2 Illinois Vehicle Code shall pay a crime laboratory DUI
3 analysis assessment of \$150 for each adjudication. Upon
4 verified petition of the minor, the court may suspend payment
5 of all or part of the assessment if it finds that the minor
6 does not have the ability to pay the assessment. The parent,
7 guardian, or legal custodian of the minor may pay some or all
8 of the assessment on the minor's behalf.

9 (d) All crime laboratory DUI analysis assessments provided
10 for by this Section shall be collected by the clerk of the
11 court and forwarded to the appropriate crime laboratory DUI
12 fund as provided in subsection (f).

13 (e) Crime laboratory funds shall be established as
14 follows:

15 (1) A unit of local government that maintains a crime
16 laboratory may establish a crime laboratory DUI fund
17 within the office of the county or municipal treasurer.

18 (2) Any combination of units of local government that
19 maintains a crime laboratory may establish a crime
20 laboratory DUI fund within the office of the treasurer of
21 the county where the crime laboratory is situated.

22 (3) (Blank). ~~The State Police DUI Fund is created as a~~
23 ~~special fund in the State Treasury.~~

24 (f) The analysis assessment provided for in subsection (c)
25 of this Section shall be forwarded to the office of the
26 treasurer of the unit of local government that performed the

1 analysis if that unit of local government has established a
2 crime laboratory DUI fund, or to the State Treasurer for
3 deposit into the State Crime Laboratory Fund if the analysis
4 was performed by a laboratory operated by the Department of
5 State Police. If the analysis was performed by a crime
6 laboratory funded by a combination of units of local
7 government, the analysis assessment shall be forwarded to the
8 treasurer of the county where the crime laboratory is situated
9 if a crime laboratory DUI fund has been established in that
10 county. If the unit of local government or combination of
11 units of local government has not established a crime
12 laboratory DUI fund, then the analysis assessment shall be
13 forwarded to the State Treasurer for deposit into the State
14 Crime Laboratory Fund.

15 (g) Moneys deposited into a crime laboratory DUI fund
16 created under paragraphs (1) and (2) of subsection (e) of this
17 Section shall be in addition to any allocations made pursuant
18 to existing law and shall be designated for the exclusive use
19 of the crime laboratory. These uses may include, but are not
20 limited to, the following:

21 (1) Costs incurred in providing analysis for DUI
22 investigations conducted within this State.

23 (2) Purchase and maintenance of equipment for use in
24 performing analyses.

25 (3) Continuing education, training, and professional
26 development of forensic scientists regularly employed by

1 these laboratories.

2 (h) Moneys deposited in the State Crime Laboratory Fund
3 shall be used by State crime laboratories as designated by the
4 Director of State Police. These funds shall be in addition to
5 any allocations made according to existing law and shall be
6 designated for the exclusive use of State crime laboratories.
7 These uses may include those enumerated in subsection (g) of
8 this Section.

9 (i) Notwithstanding any other provision of law to the
10 contrary and in addition to any other transfers that may be
11 provided by law, on the effective date of this amendatory Act
12 of the 102nd General Assembly, or as soon thereafter as
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the remaining balance from the State
15 Police DUI Fund into the State Police Operations Assistance
16 Fund. Upon completion of the transfer, the State Police DUI
17 Fund is dissolved, and any future deposits due to that Fund and
18 any outstanding obligations or liabilities of that Fund shall
19 pass to the State Police Operations Assistance Fund.

20 (Source: P.A. 99-697, eff. 7-29-16; 100-987, eff. 7-1-19;
21 100-1161, eff. 7-1-19.)

22 Section 3-140. The Revised Uniform Unclaimed Property Act
23 is amended by changing Section 15-801 as follows:

24 (765 ILCS 1026/15-801)

1 Sec. 15-801. Deposit of funds by administrator.

2 (a) Except as otherwise provided in this Section, the
3 administrator shall deposit in the Unclaimed Property Trust
4 Fund all funds received under this Act, including proceeds
5 from the sale of property under Article 7. The administrator
6 may deposit any amount in the Unclaimed Property Trust Fund
7 into the State Pensions Fund during the fiscal year at his or
8 her discretion; however, he or she shall, on April 15 and
9 October 15 of each year, deposit any amount in the Unclaimed
10 Property Trust Fund exceeding \$2,500,000 into the State
11 Pensions Fund. If on either April 15 or October 15, the
12 administrator determines that a balance of \$2,500,000 is
13 insufficient for the prompt payment of unclaimed property
14 claims authorized under this Act, the administrator may retain
15 more than \$2,500,000 in the Unclaimed Property Trust Fund in
16 order to ensure the prompt payment of claims. Beginning in
17 State fiscal year 2023 ~~2022~~, all amounts that are deposited
18 into the State Pensions Fund from the Unclaimed Property Trust
19 Fund shall be apportioned to the designated retirement systems
20 as provided in subsection (c-6) of Section 8.12 of the State
21 Finance Act to reduce their actuarial reserve deficiencies.

22 (b) The administrator shall make prompt payment of claims
23 he or she duly allows as provided for in this Act from the
24 Unclaimed Property Trust Fund. This shall constitute an
25 irrevocable and continuing appropriation of all amounts in the
26 Unclaimed Property Trust Fund necessary to make prompt payment

1 of claims duly allowed by the administrator pursuant to this
2 Act.

3 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18;
4 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

5 ARTICLE 4. AUDIT EXPENSE FUND

6 Section 4-5. The State Finance Act is amended by changing
7 Section 6z-27 as follows:

8 (30 ILCS 105/6z-27)

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

13 Within 30 days after the effective date of this amendatory
14 Act of the 102nd ~~101st~~ General Assembly, the State Comptroller
15 shall order transferred and the State Treasurer shall transfer
16 from the following funds moneys in the specified amounts for
17 deposit into the Audit Expense Fund:

18	<u>Agricultural Premium Fund</u>	<u>145,477</u>
19	<u>Amusement Ride and Patron Safety Fund</u>	<u>10,067</u>
20	<u>Assisted Living and Shared Housing Regulatory Fund</u>	<u>2,696</u>
21	<u>Capital Development Board Revolving Fund</u>	<u>1,807</u>
22	<u>Care Provider Fund for Persons with a Developmental</u>	
23	<u>Disability</u>	<u>15,438</u>

1	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u>	<u>5,148</u>
2	<u>Chicago State University Education Improvement Fund</u>	<u>4,748</u>
3	<u>Child Labor and Day and Temporary Labor Services</u>	
4	<u>Enforcement Fund</u>	<u>18,662</u>
5	<u>Child Support Administrative Fund</u>	<u>5,832</u>
6	<u>Clean Air Act Permit Fund</u>	<u>1,410</u>
7	<u>Common School Fund</u>	<u>259,307</u>
8	<u>Community Mental Health Medicaid Trust Fund</u>	<u>23,472</u>
9	<u>Death Certificate Surcharge Fund</u>	<u>4,161</u>
10	<u>Death Penalty Abolition Fund</u>	<u>4,095</u>
11	<u>Department of Business Services Special Operations Fund</u>	<u>12,790</u>
12	<u>Department of Human Services Community Services Fund ..</u>	<u>8,744</u>
13	<u>Downstate Public Transportation Fund</u>	<u>12,100</u>
14	<u>Dram Shop Fund</u>	<u>155,250</u>
15	<u>Driver Services Administration Fund</u>	<u>1,920</u>
16	<u>Drug Rebate Fund</u>	<u>39,351</u>
17	<u>Drug Treatment Fund</u>	<u>896</u>
18	<u>Education Assistance Fund</u>	<u>1,818,170</u>
19	<u>Emergency Public Health Fund</u>	<u>7,450</u>
20	<u>Employee Classification Fund</u>	<u>1,518</u>
21	<u>EMS Assistance Fund</u>	<u>1,286</u>
22	<u>Environmental Protection Permit and Inspection Fund</u>	<u>671</u>
23	<u>Estate Tax Refund Fund</u>	<u>2,150</u>
24	<u>Facilities Management Revolving Fund</u>	<u>33,930</u>
25	<u>Facility Licensing Fund</u>	<u>3,894</u>
26	<u>Fair and Exposition Fund</u>	<u>5,904</u>

1	<u>Federal Financing Cost Reimbursement Fund</u>	<u>1,579</u>
2	<u>Federal High Speed Rail Trust Fund</u>	<u>517</u>
3	<u>Feed Control Fund</u>	<u>9,601</u>
4	<u>Fertilizer Control Fund</u>	<u>8,941</u>
5	<u>Fire Prevention Fund</u>	<u>4,456</u>
6	<u>Fund for the Advancement of Education</u>	<u>17,988</u>
7	<u>General Revenue Fund</u>	<u>17,653,153</u>
8	<u>General Professions Dedicated Fund</u>	<u>3,567</u>
9	<u>Governor's Administrative Fund</u>	<u>4,052</u>
10	<u>Governor's Grant Fund</u>	<u>16,687</u>
11	<u>Grade Crossing Protection Fund</u>	<u>629</u>
12	<u>Grant Accountability and Transparency Fund</u>	<u>910</u>
13	<u>Hazardous Waste Fund</u>	<u>849</u>
14	<u>Hazardous Waste Research Fund</u>	<u>528</u>
15	<u>Health and Human Services Medicaid Trust Fund</u>	<u>10,635</u>
16	<u>Health Facility Plan Review Fund</u>	<u>3,190</u>
17	<u>Healthcare Provider Relief Fund</u>	<u>360,142</u>
18	<u>Healthy Smiles Fund</u>	<u>745</u>
19	<u>Home Care Services Agency Licensure Fund</u>	<u>2,824</u>
20	<u>Hospital Licensure Fund</u>	<u>1,313</u>
21	<u>Hospital Provider Fund</u>	<u>128,466</u>
22	<u>ICJIA Violence Prevention Fund</u>	<u>742</u>
23	<u>Illinois Affordable Housing Trust Fund</u>	<u>7,829</u>
24	<u>Illinois Clean Water Fund</u>	<u>1,915</u>
25	<u>IMSA Income Fund</u>	<u>12,557</u>
26	<u>Illinois Health Facilities Planning Fund</u>	<u>2,704</u>

1	<u>Illinois Power Agency Operations Fund</u>	<u>36,874</u>
2	<u>Illinois School Asbestos Abatement Fund</u>	<u>1,556</u>
3	<u>Illinois State Fair Fund</u>	<u>41,374</u>
4	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>1,008</u>
5	<u>Illinois Workers' Compensation Commission Operations</u>	
6	<u>Fund</u>	<u>189,581</u>
7	<u>Income Tax Refund Fund</u>	<u>53,295</u>
8	<u>Lead Poisoning Screening, Prevention, and Abatement</u>	
9	<u>Fund</u>	<u>14,747</u>
10	<u>Live and Learn Fund</u>	<u>23,420</u>
11	<u>Lobbyist Registration Administration Fund</u>	<u>1,178</u>
12	<u>Local Government Distributive Fund</u>	<u>36,680</u>
13	<u>Long Term Care Monitor/Receiver Fund</u>	<u>40,812</u>
14	<u>Long-Term Care Provider Fund</u>	<u>18,266</u>
15	<u>Mandatory Arbitration Fund</u>	<u>1,618</u>
16	<u>Medical Interagency Program Fund</u>	<u>890</u>
17	<u>Mental Health Fund</u>	<u>10,924</u>
18	<u>Metabolic Screening and Treatment Fund</u>	<u>35,159</u>
19	<u>Monitoring Device Driving Permit Administration Fee Fund</u>	<u>2,355</u>
20	<u>Motor Fuel Tax Fund</u>	<u>36,804</u>
21	<u>Motor Vehicle License Plate Fund</u>	<u>13,274</u>
22	<u>Motor Vehicle Theft Prevention and Insurance Verification</u>	
23	<u>Trust Fund</u>	<u>8,773</u>
24	<u>Multiple Sclerosis Research Fund</u>	<u>670</u>
25	<u>Nuclear Safety Emergency Preparedness Fund</u>	<u>17,663</u>
26	<u>Nursing Dedicated and Professional Fund</u>	<u>2,667</u>

1	<u>Open Space Lands Acquisition and Development Fund</u>	<u>1,463</u>
2	<u>Partners for Conservation Fund</u>	<u>75,235</u>
3	<u>Personal Property Tax Replacement Fund</u>	<u>85,166</u>
4	<u>Pesticide Control Fund</u>	<u>44,745</u>
5	<u>Plumbing Licensure and Program Fund</u>	<u>5,297</u>
6	<u>Professional Services Fund</u>	<u>6,549</u>
7	<u>Public Health Laboratory Services Revolving Fund</u>	<u>9,044</u>
8	<u>Public Transportation Fund</u>	<u>47,744</u>
9	<u>Radiation Protection Fund</u>	<u>6,575</u>
10	<u>Renewable Energy Resources Trust Fund</u>	<u>8,169</u>
11	<u>Road Fund</u>	<u>284,307</u>
12	<u>Regional Transportation Authority Occupation and Use Tax</u>	
13	<u>Replacement Fund</u>	<u>1,278</u>
14	<u>School Infrastructure Fund</u>	<u>8,938</u>
15	<u>Secretary of State DUI Administration Fund</u>	<u>2,044</u>
16	<u>Secretary of State Identification Security and Theft</u>	
17	<u>Prevention Fund</u>	<u>15,122</u>
18	<u>Secretary of State Police Services Fund</u>	<u>815</u>
19	<u>Secretary of State Special License Plate Fund</u>	<u>4,441</u>
20	<u>Secretary of State Special Services Fund</u>	<u>21,797</u>
21	<u>Securities Audit and Enforcement Fund</u>	<u>8,480</u>
22	<u>Solid Waste Management Fund</u>	<u>1,427</u>
23	<u>Special Education Medicaid Matching Fund</u>	<u>5,854</u>
24	<u>State and Local Sales Tax Reform Fund</u>	<u>2,742</u>
25	<u>State Construction Account Fund</u>	<u>69,387</u>
26	<u>State Gaming Fund</u>	<u>89,997</u>

1	<u>State Garage Revolving Fund</u>	<u>10,788</u>
2	<u>State Lottery Fund</u>	<u>343,580</u>
3	<u>State Pensions Fund</u>	<u>500,000</u>
4	<u>State Treasurer's Bank Services Trust Fund</u>	<u>913</u>
5	<u>Supreme Court Special Purposes Fund</u>	<u>1,704</u>
6	<u>Tattoo and Body Piercing Establishment Registration Fund</u>	<u>724</u>
7	<u>Tax Compliance and Administration Fund</u>	<u>1,847</u>
8	<u>Tobacco Settlement Recovery Fund</u>	<u>27,854</u>
9	<u>Tourism Promotion Fund</u>	<u>42,180</u>
10	<u>Trauma Center Fund</u>	<u>5,128</u>
11	<u>Underground Storage Tank Fund</u>	<u>3,473</u>
12	<u>University of Illinois Hospital Services Fund</u>	<u>7,505</u>
13	<u>Vehicle Inspection Fund</u>	<u>4,863</u>
14	<u>Weights and Measures Fund</u>	<u>25,431</u>
15	<u>Youth Alcoholism and Substance Abuse Prevention Fund</u>	<u>857.</u>
16	Aggregate Operations Regulatory Fund	806
17	Agricultural Premium Fund	21,601
18	Anna Veterans Home Fund	14,618
19	Appraisal Administration Fund	4,086
20	Attorney General Court Ordered and Voluntary Compliance	
21	Payment Projects Fund	17,446
22	Attorney General Whistleblower Reward and	
23	Protection Fund	7,344
24	Bank and Trust Company Fund	87,912
25	Brownfields Redevelopment Fund	550
26	Capital Development Board Revolving Fund	1,724

1	Care Provider Fund for Persons with a Developmental	
2	Disability	5,445
3	EDLIS/AAMVANet/NMVTIS Trust Fund	1,770
4	Cemetery Oversight Licensing and Disciplinary Fund	4,432
5	Chicago State University Education Improvement Fund	5,211
6	Child Support Administrative Fund	3,088
7	Clean Air Act Permit Fund	6,766
8	Coal Technology Development Assistance Fund	11,280
9	Commitment to Human Services Fund	103,833
10	Common School Fund	411,164
11	Community Mental Health Medicaid Trust Fund	10,138
12	Community Water Supply Laboratory Fund	548
13	Corporate Franchise Tax Refund Fund	751
14	Credit Union Fund	19,740
15	Cycle Rider Safety Training Fund	982
16	DCFS Children's Services Fund	273,107
17	Department of Business Services Special	
18	Operations Fund	4,386
19	Department of Corrections Reimbursement and	
20	Education Fund	36,230
21	Department of Human Services Community Services Fund ..	4,757
22	Design Professionals Administration and	
23	Investigation Fund	5,198
24	Downstate Public Transportation Fund	42,630
25	Downstate Transit Improvement Fund	1,807
26	Drivers Education Fund	1,351

1	Drug Rebate Fund	21,955
2	Drug Treatment Fund	508
3	Education Assistance Fund	1,901,464
4	Environmental Protection Permit and Inspection Fund	5,397
5	Estate Tax Refund Fund	637
6	Facilities Management Revolving Fund	13,775
7	Fair and Exposition Fund	863
8	Federal High Speed Rail Trust Fund	9,230
9	Federal Workforce Training Fund	208,014
10	Feed Control Fund	1,319
11	Fertilizer Control Fund	1,247
12	Fire Prevention Fund	3,876
13	Fund for the Advancement of Education	46,221
14	General Professions Dedicated Fund	26,266
15	General Revenue Fund	17,653,153
16	Grade Crossing Protection Fund	3,737
17	Hazardous Waste Fund	3,625
18	Health and Human Services Medicaid Trust Fund	5,263
19	Healthcare Provider Relief Fund	115,415
20	Horse Racing Fund	184,337
21	Hospital Provider Fund	62,701
22	Illinois Affordable Housing Trust Fund	7,103
23	Illinois Charity Bureau Fund	2,108
24	Illinois Clean Water Fund	8,679
25	Illinois Forestry Development Fund	6,189
26	Illinois Gaming Law Enforcement Fund	1,277

1	Illinois Power Agency Operations Fund	43,568
2	Illinois State Dental Disciplinary Fund	4,344
3	Illinois State Fair Fund	5,690
4	Illinois State Medical Disciplinary Fund	20,283
5	Illinois State Pharmacy Disciplinary Fund	9,856
6	Illinois Veterans Assistance Fund	2,494
7	Illinois Workers' Compensation Commission	
8	 Operations Fund	2,896
9	IMSA Income Fund	8,012
10	Income Tax Refund Fund	152,206
11	Insurance Financial Regulation Fund	104,597
12	Insurance Premium Tax Refund Fund	9,901
13	Insurance Producer Administration Fund	105,702
14	International Tourism Fund	7,000
15	LaSalle Veterans Home Fund	31,489
16	LEADS Maintenance Fund	607
17	Live and Learn Fund	8,302
18	Local Government Distributive Fund	102,508
19	Local Tourism Fund	28,421
20	Long Term Care Provider Fund	7,140
21	Manteno Veterans Home Fund	47,417
22	Medical Interagency Program Fund	669
23	Mental Health Fund	7,492
24	Monitoring Device Driving Permit Administration Fee Fund	762
25	Motor Carrier Safety Inspection Fund	1,114
26	Motor Fuel Tax Fund	141,788

1	Motor Vehicle License Plate Fund	5,366
2	Nursing Dedicated and Professional Fund	10,746
3	Open Space Lands Acquisition and Development Fund	25,584
4	Optometric Licensing and Disciplinary Board Fund	1,099
5	Partners for Conservation Fund	20,187
6	Pawnbroker Regulation Fund	1,072
7	Personal Property Tax Replacement Fund	88,655
8	Pesticide Control Fund	5,617
9	Professional Services Fund	2,795
10	Professions Indirect Cost Fund	180,536
11	Public Pension Regulation Fund	8,434
12	Public Transportation Fund	97,777
13	Quincy Veterans Home Fund	57,745
14	Real Estate License Administration Fund	32,015
15	Regional Transportation Authority Occupation	
16	and Use Tax Replacement Fund	3,123
17	Registered Certified Public Accountants' Administration	
18	and Disciplinary Fund	2,560
19	Renewable Energy Resources Trust Fund	797
20	Rental Housing Support Program Fund	949
21	Residential Finance Regulatory Fund	20,349
22	Road Fund	557,727
23	Roadside Memorial Fund	582
24	Salmon Fund	548
25	Savings Bank Regulatory Fund	2,100
26	School Infrastructure Fund	18,703

1	Secretary of State DUI Administration Fund	867
2	Secretary of State Identification Security	
3	and Theft Prevention Fund	4,660
4	Secretary of State Special License Plate Fund	1,772
5	Secretary of State Special Services Fund	7,839
6	Securities Audit and Enforcement Fund	2,879
7	Small Business Environmental Assistance Fund	588
8	Solid Waste Management Fund	7,389
9	Special Education Medicaid Matching Fund	3,388
10	State and Local Sales Tax Reform Fund	6,573
11	State Asset Forfeiture Fund	1,213
12	State Construction Account Fund	129,461
13	State Crime Laboratory Fund	2,462
14	State Gaming Fund	188,862
15	State Garage Revolving Fund	4,303
16	State Lottery Fund	145,905
17	State Offender DNA Identification System Fund	1,075
18	State Pensions Fund	500,000
19	State Police DUI Fund	839
20	State Police Firearm Services Fund	4,981
21	State Police Services Fund	11,660
22	State Police Vehicle Fund	5,514
23	State Police Whistleblower Reward and Protection Fund ..	2,822
24	State Small Business Credit Initiative Fund	15,061
25	Subtitle D Management Fund	1,067
26	Supplemental Low Income Energy Assistance Fund	68,016

1	Tax Compliance and Administration Fund	4,713
2	Technology Management Revolving Fund	257,409
3	Tobacco Settlement Recovery Fund	4,825
4	Tourism Promotion Fund	66,211
5	Traffic and Criminal Conviction Surcharge Fund	226,070
6	Underground Storage Tank Fund	19,110
7	University of Illinois Hospital Services Fund	3,813
8	Vehicle Inspection Fund	9,673
9	Violent Crime Victims Assistance Fund	12,233
10	Weights and Measures Fund	5,245
11	Working Capital Revolving Fund	27,245

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

15 These provisions do not apply to funds classified by the
16 Comptroller as federal trust funds or State trust funds. The
17 Audit Expense Fund may receive transfers from those trust
18 funds only as directed herein, except where prohibited by the
19 terms of the trust fund agreement. The Auditor General shall
20 notify the trustees of those funds of the estimated cost of the
21 audit to be incurred under the Illinois State Auditing Act for
22 the fund. The trustees of those funds shall direct the State
23 Comptroller and Treasurer to transfer the estimated amount to
24 the Audit Expense Fund.

25 The Auditor General may bill entities that are not subject
26 to the above transfer provisions, including private entities,

1 related organizations and entities whose funds are
2 locally-held, for the cost of audits, studies, and
3 investigations incurred on their behalf. Any revenues received
4 under this provision shall be deposited into the Audit Expense
5 Fund.

6 In the event that moneys on deposit in any fund are
7 unavailable, by reason of deficiency or any other reason
8 preventing their lawful transfer, the State Comptroller shall
9 order transferred and the State Treasurer shall transfer the
10 amount deficient or otherwise unavailable from the General
11 Revenue Fund for deposit into the Audit Expense Fund.

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

20 Beginning with fiscal year 1994 and during each fiscal
21 year thereafter, the Auditor General may direct the State
22 Comptroller and Treasurer to transfer moneys from funds
23 authorized by the General Assembly for that fund. In the event
24 funds, including federal and State trust funds but excluding
25 the General Revenue Fund, are transferred, during fiscal year
26 1994 and during each fiscal year thereafter, in excess of the

1 amount to pay actual costs attributable to audits, studies,
2 and investigations as permitted or required by the Illinois
3 State Auditing Act or specific action of the General Assembly,
4 the Auditor General shall, on September 30, or as soon
5 thereafter as is practicable, direct the State Comptroller and
6 Treasurer to transfer the excess amount back to the fund from
7 which it was originally transferred.

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

10 ARTICLE 5. GRADE CROSSING PROTECTION

11 Section 5-5. The Motor Fuel Tax Law is amended by changing
12 Section 8 as follows:

13 (35 ILCS 505/8) (from Ch. 120, par. 424)

14 Sec. 8. Except as provided in subsection (a-1) of this
15 Section, Section 8a, subdivision (h)(1) of Section 12a,
16 Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all
17 money received by the Department under this Act, including
18 payments made to the Department by member jurisdictions
19 participating in the International Fuel Tax Agreement, shall
20 be deposited in a special fund in the State treasury, to be
21 known as the "Motor Fuel Tax Fund", and shall be used as
22 follows:

23 (a) 2 1/2 cents per gallon of the tax collected on special

1 fuel under paragraph (b) of Section 2 and Section 13a of this
2 Act shall be transferred to the State Construction Account
3 Fund in the State Treasury; the remainder of the tax collected
4 on special fuel under paragraph (b) of Section 2 and Section
5 13a of this Act shall be deposited into the Road Fund;

6 (a-1) Beginning on July 1, 2019, an amount equal to the
7 amount of tax collected under subsection (a) of Section 2 as a
8 result of the increase in the tax rate under Public Act 101-32
9 ~~this amendatory Act of the 101st General Assembly~~ shall be
10 transferred each month into the Transportation Renewal Fund;;

11 (b) \$420,000 shall be transferred each month to the State
12 Boating Act Fund to be used by the Department of Natural
13 Resources for the purposes specified in Article X of the Boat
14 Registration and Safety Act;

15 (c) \$3,500,000 shall be transferred each month to the
16 Grade Crossing Protection Fund to be used as follows: not less
17 than \$12,000,000 each fiscal year shall be used for the
18 construction or reconstruction of rail highway grade
19 separation structures; \$2,250,000 in fiscal years 2004 through
20 2009 and \$3,000,000 in fiscal year 2010 and each fiscal year
21 thereafter shall be transferred to the Transportation
22 Regulatory Fund and shall be accounted for as part of the rail
23 carrier portion of such funds and shall be used to pay the cost
24 of administration of the Illinois Commerce Commission's
25 railroad safety program in connection with its duties under
26 subsection (3) of Section 18c-7401 of the Illinois Vehicle

1 Code, with the remainder to be used by the Department of
2 Transportation upon order of the Illinois Commerce Commission,
3 to pay that part of the cost apportioned by such Commission to
4 the State to cover the interest of the public in the use of
5 highways, roads, streets, or pedestrian walkways in the county
6 highway system, township and district road system, or
7 municipal street system as defined in the Illinois Highway
8 Code, as the same may from time to time be amended, for
9 separation of grades, for installation, construction or
10 reconstruction of crossing protection or reconstruction,
11 alteration, relocation including construction or improvement
12 of any existing highway necessary for access to property or
13 improvement of any grade crossing and grade crossing surface
14 including the necessary highway approaches thereto of any
15 railroad across the highway or public road, or for the
16 installation, construction, reconstruction, or maintenance of
17 safety treatments to deter trespassing or a pedestrian walkway
18 over or under a railroad right-of-way, as provided for in and
19 in accordance with Section 18c-7401 of the Illinois Vehicle
20 Code. The Commission may order up to \$2,000,000 per year in
21 Grade Crossing Protection Fund moneys for the improvement of
22 grade crossing surfaces and up to \$300,000 per year for the
23 maintenance and renewal of 4-quadrant gate vehicle detection
24 systems located at non-high speed rail grade crossings. ~~The~~
25 ~~Commission shall not order more than \$2,000,000 per year in~~
26 ~~Grade Crossing Protection Fund moneys for pedestrian walkways.~~

1 In entering orders for projects for which payments from the
2 Grade Crossing Protection Fund will be made, the Commission
3 shall account for expenditures authorized by the orders on a
4 cash rather than an accrual basis. For purposes of this
5 requirement an "accrual basis" assumes that the total cost of
6 the project is expended in the fiscal year in which the order
7 is entered, while a "cash basis" allocates the cost of the
8 project among fiscal years as expenditures are actually made.
9 To meet the requirements of this subsection, the Illinois
10 Commerce Commission shall develop annual and 5-year project
11 plans of rail crossing capital improvements that will be paid
12 for with moneys from the Grade Crossing Protection Fund. The
13 annual project plan shall identify projects for the succeeding
14 fiscal year and the 5-year project plan shall identify
15 projects for the 5 directly succeeding fiscal years. The
16 Commission shall submit the annual and 5-year project plans
17 for this Fund to the Governor, the President of the Senate, the
18 Senate Minority Leader, the Speaker of the House of
19 Representatives, and the Minority Leader of the House of
20 Representatives on the first Wednesday in April of each year;

21 (d) of the amount remaining after allocations provided for
22 in subsections (a), (a-1), (b)1 and (c), a sufficient amount
23 shall be reserved to pay all of the following:

24 (1) the costs of the Department of Revenue in
25 administering this Act;

26 (2) the costs of the Department of Transportation in

1 performing its duties imposed by the Illinois Highway Code
2 for supervising the use of motor fuel tax funds
3 apportioned to municipalities, counties and road
4 districts;

5 (3) refunds provided for in Section 13, refunds for
6 overpayment of decal fees paid under Section 13a.4 of this
7 Act, and refunds provided for under the terms of the
8 International Fuel Tax Agreement referenced in Section
9 14a;

10 (4) from October 1, 1985 until June 30, 1994, the
11 administration of the Vehicle Emissions Inspection Law,
12 which amount shall be certified monthly by the
13 Environmental Protection Agency to the State Comptroller
14 and shall promptly be transferred by the State Comptroller
15 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
16 Inspection Fund, and for the period July 1, 1994 through
17 June 30, 2000, one-twelfth of \$25,000,000 each month, for
18 the period July 1, 2000 through June 30, 2003, one-twelfth
19 of \$30,000,000 each month, and \$15,000,000 on July 1,
20 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000
21 on each July 1 and October 1, or as soon thereafter as may
22 be practical, during the period July 1, 2004 through June
23 30, 2012, and \$30,000,000 on June 1, 2013, or as soon
24 thereafter as may be practical, and \$15,000,000 on July 1
25 and October 1, or as soon thereafter as may be practical,
26 during the period of July 1, 2013 through June 30, 2015,

1 for the administration of the Vehicle Emissions Inspection
2 Law of 2005, to be transferred by the State Comptroller
3 and Treasurer from the Motor Fuel Tax Fund into the
4 Vehicle Inspection Fund;

5 (4.5) beginning on July 1, 2019, the costs of the
6 Environmental Protection Agency for the administration of
7 the Vehicle Emissions Inspection Law of 2005 shall be
8 paid, subject to appropriation, from the Motor Fuel Tax
9 Fund into the Vehicle Inspection Fund; beginning in 2019,
10 no later than December 31 of each year, or as soon
11 thereafter as practical, the State Comptroller shall
12 direct and the State Treasurer shall transfer from the
13 Vehicle Inspection Fund to the Motor Fuel Tax Fund any
14 balance remaining in the Vehicle Inspection Fund in excess
15 of \$2,000,000;

16 (5) amounts ordered paid by the Court of Claims; and

17 (6) payment of motor fuel use taxes due to member
18 jurisdictions under the terms of the International Fuel
19 Tax Agreement. The Department shall certify these amounts
20 to the Comptroller by the 15th day of each month; the
21 Comptroller shall cause orders to be drawn for such
22 amounts, and the Treasurer shall administer those amounts
23 on or before the last day of each month;

24 (e) after allocations for the purposes set forth in
25 subsections (a), (a-1), (b), (c), and (d), the remaining
26 amount shall be apportioned as follows:

1 (1) Until January 1, 2000, 58.4%, and beginning
2 January 1, 2000, 45.6% shall be deposited as follows:

3 (A) 37% into the State Construction Account Fund,
4 and

5 (B) 63% into the Road Fund, \$1,250,000 of which
6 shall be reserved each month for the Department of
7 Transportation to be used in accordance with the
8 provisions of Sections 6-901 through 6-906 of the
9 Illinois Highway Code;

10 (2) Until January 1, 2000, 41.6%, and beginning
11 January 1, 2000, 54.4% shall be transferred to the
12 Department of Transportation to be distributed as follows:

13 (A) 49.10% to the municipalities of the State,

14 (B) 16.74% to the counties of the State having
15 1,000,000 or more inhabitants,

16 (C) 18.27% to the counties of the State having
17 less than 1,000,000 inhabitants,

18 (D) 15.89% to the road districts of the State.

19 If a township is dissolved under Article 24 of the
20 Township Code, McHenry County shall receive any moneys
21 that would have been distributed to the township under
22 this subparagraph, except that a municipality that assumes
23 the powers and responsibilities of a road district under
24 paragraph (6) of Section 24-35 of the Township Code shall
25 receive any moneys that would have been distributed to the
26 township in a percent equal to the area of the dissolved

1 road district or portion of the dissolved road district
2 over which the municipality assumed the powers and
3 responsibilities compared to the total area of the
4 dissolved township. The moneys received under this
5 subparagraph shall be used in the geographic area of the
6 dissolved township. If a township is reconstituted as
7 provided under Section 24-45 of the Township Code, McHenry
8 County or a municipality shall no longer be distributed
9 moneys under this subparagraph.

10 As soon as may be after the first day of each month, the
11 Department of Transportation shall allot to each municipality
12 its share of the amount apportioned to the several
13 municipalities which shall be in proportion to the population
14 of such municipalities as determined by the last preceding
15 municipal census if conducted by the Federal Government or
16 Federal census. If territory is annexed to any municipality
17 subsequent to the time of the last preceding census the
18 corporate authorities of such municipality may cause a census
19 to be taken of such annexed territory and the population so
20 ascertained for such territory shall be added to the
21 population of the municipality as determined by the last
22 preceding census for the purpose of determining the allotment
23 for that municipality. If the population of any municipality
24 was not determined by the last Federal census preceding any
25 apportionment, the apportionment to such municipality shall be
26 in accordance with any census taken by such municipality. Any

1 municipal census used in accordance with this Section shall be
2 certified to the Department of Transportation by the clerk of
3 such municipality, and the accuracy thereof shall be subject
4 to approval of the Department which may make such corrections
5 as it ascertains to be necessary.

6 As soon as may be after the first day of each month, the
7 Department of Transportation shall allot to each county its
8 share of the amount apportioned to the several counties of the
9 State as herein provided. Each allotment to the several
10 counties having less than 1,000,000 inhabitants shall be in
11 proportion to the amount of motor vehicle license fees
12 received from the residents of such counties, respectively,
13 during the preceding calendar year. The Secretary of State
14 shall, on or before April 15 of each year, transmit to the
15 Department of Transportation a full and complete report
16 showing the amount of motor vehicle license fees received from
17 the residents of each county, respectively, during the
18 preceding calendar year. The Department of Transportation
19 shall, each month, use for allotment purposes the last such
20 report received from the Secretary of State.

21 As soon as may be after the first day of each month, the
22 Department of Transportation shall allot to the several
23 counties their share of the amount apportioned for the use of
24 road districts. The allotment shall be apportioned among the
25 several counties in the State in the proportion which the
26 total mileage of township or district roads in the respective

1 counties bears to the total mileage of all township and
2 district roads in the State. Funds allotted to the respective
3 counties for the use of road districts therein shall be
4 allocated to the several road districts in the county in the
5 proportion which the total mileage of such township or
6 district roads in the respective road districts bears to the
7 total mileage of all such township or district roads in the
8 county. After July 1 of any year prior to 2011, no allocation
9 shall be made for any road district unless it levied a tax for
10 road and bridge purposes in an amount which will require the
11 extension of such tax against the taxable property in any such
12 road district at a rate of not less than either .08% of the
13 value thereof, based upon the assessment for the year
14 immediately prior to the year in which such tax was levied and
15 as equalized by the Department of Revenue or, in DuPage
16 County, an amount equal to or greater than \$12,000 per mile of
17 road under the jurisdiction of the road district, whichever is
18 less. Beginning July 1, 2011 and each July 1 thereafter, an
19 allocation shall be made for any road district if it levied a
20 tax for road and bridge purposes. In counties other than
21 DuPage County, if the amount of the tax levy requires the
22 extension of the tax against the taxable property in the road
23 district at a rate that is less than 0.08% of the value
24 thereof, based upon the assessment for the year immediately
25 prior to the year in which the tax was levied and as equalized
26 by the Department of Revenue, then the amount of the

1 allocation for that road district shall be a percentage of the
2 maximum allocation equal to the percentage obtained by
3 dividing the rate extended by the district by 0.08%. In DuPage
4 County, if the amount of the tax levy requires the extension of
5 the tax against the taxable property in the road district at a
6 rate that is less than the lesser of (i) 0.08% of the value of
7 the taxable property in the road district, based upon the
8 assessment for the year immediately prior to the year in which
9 such tax was levied and as equalized by the Department of
10 Revenue, or (ii) a rate that will yield an amount equal to
11 \$12,000 per mile of road under the jurisdiction of the road
12 district, then the amount of the allocation for the road
13 district shall be a percentage of the maximum allocation equal
14 to the percentage obtained by dividing the rate extended by
15 the district by the lesser of (i) 0.08% or (ii) the rate that
16 will yield an amount equal to \$12,000 per mile of road under
17 the jurisdiction of the road district.

18 Prior to 2011, if any road district has levied a special
19 tax for road purposes pursuant to Sections 6-601, 6-602, and
20 6-603 of the Illinois Highway Code, and such tax was levied in
21 an amount which would require extension at a rate of not less
22 than .08% of the value of the taxable property thereof, as
23 equalized or assessed by the Department of Revenue, or, in
24 DuPage County, an amount equal to or greater than \$12,000 per
25 mile of road under the jurisdiction of the road district,
26 whichever is less, such levy shall, however, be deemed a

1 proper compliance with this Section and shall qualify such
2 road district for an allotment under this Section. Beginning
3 in 2011 and thereafter, if any road district has levied a
4 special tax for road purposes under Sections 6-601, 6-602, and
5 6-603 of the Illinois Highway Code, and the tax was levied in
6 an amount that would require extension at a rate of not less
7 than 0.08% of the value of the taxable property of that road
8 district, as equalized or assessed by the Department of
9 Revenue or, in DuPage County, an amount equal to or greater
10 than \$12,000 per mile of road under the jurisdiction of the
11 road district, whichever is less, that levy shall be deemed a
12 proper compliance with this Section and shall qualify such
13 road district for a full, rather than proportionate, allotment
14 under this Section. If the levy for the special tax is less
15 than 0.08% of the value of the taxable property, or, in DuPage
16 County if the levy for the special tax is less than the lesser
17 of (i) 0.08% or (ii) \$12,000 per mile of road under the
18 jurisdiction of the road district, and if the levy for the
19 special tax is more than any other levy for road and bridge
20 purposes, then the levy for the special tax qualifies the road
21 district for a proportionate, rather than full, allotment
22 under this Section. If the levy for the special tax is equal to
23 or less than any other levy for road and bridge purposes, then
24 any allotment under this Section shall be determined by the
25 other levy for road and bridge purposes.

26 Prior to 2011, if a township has transferred to the road

1 and bridge fund money which, when added to the amount of any
2 tax levy of the road district would be the equivalent of a tax
3 levy requiring extension at a rate of at least .08%, or, in
4 DuPage County, an amount equal to or greater than \$12,000 per
5 mile of road under the jurisdiction of the road district,
6 whichever is less, such transfer, together with any such tax
7 levy, shall be deemed a proper compliance with this Section
8 and shall qualify the road district for an allotment under
9 this Section.

10 In counties in which a property tax extension limitation
11 is imposed under the Property Tax Extension Limitation Law,
12 road districts may retain their entitlement to a motor fuel
13 tax allotment or, beginning in 2011, their entitlement to a
14 full allotment if, at the time the property tax extension
15 limitation was imposed, the road district was levying a road
16 and bridge tax at a rate sufficient to entitle it to a motor
17 fuel tax allotment and continues to levy the maximum allowable
18 amount after the imposition of the property tax extension
19 limitation. Any road district may in all circumstances retain
20 its entitlement to a motor fuel tax allotment or, beginning in
21 2011, its entitlement to a full allotment if it levied a road
22 and bridge tax in an amount that will require the extension of
23 the tax against the taxable property in the road district at a
24 rate of not less than 0.08% of the assessed value of the
25 property, based upon the assessment for the year immediately
26 preceding the year in which the tax was levied and as equalized

1 by the Department of Revenue or, in DuPage County, an amount
2 equal to or greater than \$12,000 per mile of road under the
3 jurisdiction of the road district, whichever is less.

4 As used in this Section, the term "road district" means
5 any road district, including a county unit road district,
6 provided for by the Illinois Highway Code; and the term
7 "township or district road" means any road in the township and
8 district road system as defined in the Illinois Highway Code.
9 For the purposes of this Section, "township or district road"
10 also includes such roads as are maintained by park districts,
11 forest preserve districts and conservation districts. The
12 Department of Transportation shall determine the mileage of
13 all township and district roads for the purposes of making
14 allotments and allocations of motor fuel tax funds for use in
15 road districts.

16 Payment of motor fuel tax moneys to municipalities and
17 counties shall be made as soon as possible after the allotment
18 is made. The treasurer of the municipality or county may
19 invest these funds until their use is required and the
20 interest earned by these investments shall be limited to the
21 same uses as the principal funds.

22 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;
23 101-493, eff. 8-23-19; revised 9-24-19.)

24 Section 5-10. The Illinois Vehicle Code is amended by
25 changing Section 18c-7401 as follows:

1 (625 ILCS 5/18c-7401) (from Ch. 95 1/2, par. 18c-7401)
2 Sec. 18c-7401. Safety Requirements for Track, Facilities,
3 and Equipment.

4 (1) General Requirements. Each rail carrier shall,
5 consistent with rules, orders, and regulations of the Federal
6 Railroad Administration, construct, maintain, and operate all
7 of its equipment, track, and other property in this State in
8 such a manner as to pose no undue risk to its employees or the
9 person or property of any member of the public.

10 (2) Adoption of Federal Standards. The track safety
11 standards and accident/incident standards promulgated by the
12 Federal Railroad Administration shall be safety standards of
13 the Commission. The Commission may, in addition, adopt by
14 reference in its regulations other federal railroad safety
15 standards, whether contained in federal statutes or in
16 regulations adopted pursuant to such statutes.

17 (3) Railroad Crossings. No public road, highway, or street
18 shall hereafter be constructed across the track of any rail
19 carrier at grade, nor shall the track of any rail carrier be
20 constructed across a public road, highway or street at grade,
21 without having first secured the permission of the Commission;
22 provided, that this Section shall not apply to the replacement
23 of lawfully existing roads, highways, and tracks. No public
24 pedestrian bridge or subway shall be constructed across the
25 track of any rail carrier without having first secured the

1 permission of the Commission. The Commission shall have the
2 right to refuse its permission or to grant it upon such terms
3 and conditions as it may prescribe. The Commission shall have
4 power to determine and prescribe the manner, including the
5 particular point of crossing, and the terms of installation,
6 operation, maintenance, use, and protection of each such
7 crossing.

8 The Commission shall also have power, after a hearing, to
9 require major alteration of or to abolish any crossing,
10 heretofore or hereafter established, when in its opinion, the
11 public safety requires such alteration or abolition, and,
12 except in cities, villages, and incorporated towns of
13 1,000,000 or more inhabitants, to vacate and close that part
14 of the highway on such crossing altered or abolished and cause
15 barricades to be erected across such highway in such manner as
16 to prevent the use of such crossing as a highway, when, in the
17 opinion of the Commission, the public convenience served by
18 the crossing in question is not such as to justify the further
19 retention thereof; or to require a separation of grades, at
20 railroad-highway grade crossings; or to require a separation
21 of grades at any proposed crossing where a proposed public
22 highway may cross the tracks of any rail carrier or carriers;
23 and to prescribe, after a hearing of the parties, the terms
24 upon which such separations shall be made and the proportion
25 in which the expense of the alteration or abolition of such
26 crossings or the separation of such grades, having regard to

1 the benefits, if any, accruing to the rail carrier or any party
2 in interest, shall be divided between the rail carrier or
3 carriers affected, or between such carrier or carriers and the
4 State, county, municipality or other public authority in
5 interest. However, a public hearing by the Commission to
6 abolish a crossing shall not be required when the public
7 highway authority in interest vacates the highway. In such
8 instance the rail carrier, following notification to the
9 Commission and the highway authority, shall remove any grade
10 crossing warning devices and the grade crossing surface.

11 The Commission shall also have power by its order to
12 require the reconstruction, minor alteration, minor
13 relocation, or improvement of any crossing (including the
14 necessary highway approaches thereto) of any railroad across
15 any highway or public road, pedestrian bridge, or pedestrian
16 subway, whether such crossing be at grade or by overhead
17 structure or by subway, whenever the Commission finds after a
18 hearing or without a hearing as otherwise provided in this
19 paragraph that such reconstruction, alteration, relocation, or
20 improvement is necessary to preserve or promote the safety or
21 convenience of the public or of the employees or passengers of
22 such rail carrier or carriers. By its original order or
23 supplemental orders in such case, the Commission may direct
24 such reconstruction, alteration, relocation, or improvement to
25 be made in such manner and upon such terms and conditions as
26 may be reasonable and necessary and may apportion the cost of

1 such reconstruction, alteration, relocation, or improvement
2 and the subsequent maintenance thereof, having regard to the
3 benefits, if any, accruing to the railroad or any party in
4 interest, between the rail carrier or carriers and public
5 utilities affected, or between such carrier or carriers and
6 public utilities and the State, county, municipality or other
7 public authority in interest. The cost to be so apportioned
8 shall include the cost of changes or alterations in the
9 equipment of public utilities affected as well as the cost of
10 the relocation, diversion or establishment of any public
11 highway, made necessary by such reconstruction, alteration,
12 relocation, or improvement of said crossing. A hearing shall
13 not be required in those instances when the Commission enters
14 an order confirming a written stipulation in which the
15 Commission, the public highway authority or other public
16 authority in interest, the rail carrier or carriers affected,
17 and in instances involving the use of the Grade Crossing
18 Protection Fund, the Illinois Department of Transportation,
19 agree on the reconstruction, alteration, relocation, or
20 improvement and the subsequent maintenance thereof and the
21 division of costs of such changes of any grade crossing
22 (including the necessary highway approaches thereto) of any
23 railroad across any highway, pedestrian bridge, or pedestrian
24 subway.

25 The Commission shall also have power to enter into
26 stipulated agreements with a rail carrier or rail carriers or

1 public authorities to fund, provide, install, and maintain
2 safety treatments to deter trespassing on railroad property in
3 accordance with paragraph (1) of Section 18c-7503 at locations
4 approved by such rail carrier or rail carriers following a
5 diagnostic evaluation between the Commission and the rail
6 carrier or rail carriers, including any public authority in
7 interest or the Federal Railroad Administration, and to order
8 the allocation of the cost of those treatments and their
9 installation and maintenance from the Grade Crossing
10 Protection Fund. Safety treatments approved under this
11 paragraph by the Commission shall be deemed adequate and
12 appropriate.

13 Every rail carrier operating in the State of Illinois
14 shall construct and maintain every highway crossing over its
15 tracks within the State so that the roadway at the
16 intersection shall be as flush with the rails as superelevated
17 curves will allow, and, unless otherwise ordered by the
18 Commission, shall construct and maintain the approaches
19 thereto at a grade of not more than 5% within the right of way
20 for a distance of not less the 6 feet on each side of the
21 centerline of such tracks; provided, that the grades at the
22 approaches may be maintained in excess of 5% only when
23 authorized by the Commission.

24 Every rail carrier operating within this State shall
25 remove from its right of way at all railroad-highway grade
26 crossings within the State, such brush, shrubbery, and trees

1 as is reasonably practical for a distance of not less than 500
2 feet in either direction from each grade crossing. The
3 Commission shall have power, upon its own motion, or upon
4 complaint, and after having made proper investigation, to
5 require the installation of adequate and appropriate luminous
6 reflective warning signs, luminous flashing signals, crossing
7 gates illuminated at night, or other protective devices in
8 order to promote and safeguard the health and safety of the
9 public. Luminous flashing signal or crossing gate devices
10 installed at grade crossings, which have been approved by the
11 Commission, shall be deemed adequate and appropriate. The
12 Commission shall have authority to determine the number, type,
13 and location of such signs, signals, gates, or other
14 protective devices which, however, shall conform as near as
15 may be with generally recognized national standards, and the
16 Commission shall have authority to prescribe the division of
17 the cost of the installation and subsequent maintenance of
18 such signs, signals, gates, or other protective devices
19 between the rail carrier or carriers, the public highway
20 authority or other public authority in interest, and in
21 instances involving the use of the Grade Crossing Protection
22 Fund, the Illinois Department of Transportation. Except where
23 train crews provide flagging of the crossing to road users,
24 yield signs shall be installed at all highway intersections
25 with every grade crossing in this State that is not equipped
26 with automatic warning devices, such as luminous flashing

1 signals or crossing gate devices. A stop sign may be used in
2 lieu of the yield sign when an engineering study conducted in
3 cooperation with the highway authority and the Illinois
4 Department of Transportation has determined that a stop sign
5 is warranted. If the Commission has ordered the installation
6 of luminous flashing signal or crossing gate devices at a
7 grade crossing not equipped with active warning devices, the
8 Commission shall order the installation of temporary stop
9 signs at the highway intersection with the grade crossing
10 unless an engineering study has determined that a stop sign is
11 not appropriate. If a stop sign is not appropriate, the
12 Commission may order the installation of other appropriate
13 supplemental signing as determined by an engineering study.
14 The temporary signs shall remain in place until the luminous
15 flashing signal or crossing gate devices have been installed.
16 The rail carrier is responsible for the installation and
17 subsequent maintenance of any required signs. The permanent
18 signs shall be in place by July 1, 2011.

19 No railroad may change or modify the warning device system
20 at a railroad-highway grade crossing, including warning
21 systems interconnected with highway traffic control signals,
22 without having first received the approval of the Commission.
23 The Commission shall have the further power, upon application,
24 upon its own motion, or upon complaint and after having made
25 proper investigation, to require the interconnection of grade
26 crossing warning devices with traffic control signals at

1 highway intersections located at or near railroad crossings
2 within the distances described by the State Manual on Uniform
3 Traffic Control Devices adopted pursuant to Section 11-301 of
4 this Code. In addition, State and local authorities may not
5 install, remove, modernize, or otherwise modify traffic
6 control signals at a highway intersection that is
7 interconnected or proposed to be interconnected with grade
8 crossing warning devices when the change affects the number,
9 type, or location of traffic control devices on the track
10 approach leg or legs of the intersection or the timing of the
11 railroad preemption sequence of operation until the Commission
12 has approved the installation, removal, modernization, or
13 modification. Commission approval shall be limited to
14 consideration of issues directly affecting the public safety
15 at the railroad-highway grade crossing. The electrical circuit
16 devices, alternate warning devices, and preemption sequences
17 shall conform as nearly as possible, considering the
18 particular characteristics of the crossing and intersection
19 area, to the State manual adopted by the Illinois Department
20 of Transportation pursuant to Section 11-301 of this Code and
21 such federal standards as are made applicable by subsection
22 (2) of this Section. In order to carry out this authority, the
23 Commission shall have the authority to determine the number,
24 type, and location of traffic control devices on the track
25 approach leg or legs of the intersection and the timing of the
26 railroad preemption sequence of operation. The Commission

1 shall prescribe the division of costs for installation and
2 maintenance of all devices required by this paragraph between
3 the railroad or railroads and the highway authority in
4 interest and in instances involving the use of the Grade
5 Crossing Protection Fund or a State highway, the Illinois
6 Department of Transportation.

7 Any person who unlawfully or maliciously removes, throws
8 down, damages or defaces any sign, signal, gate, or other
9 protective device, located at or near any public grade
10 crossing, shall be guilty of a petty offense and fined not less
11 than \$50 nor more than \$200 for each offense. In addition to
12 fines levied under the provisions of this Section a person
13 adjudged guilty hereunder may also be directed to make
14 restitution for the costs of repair or replacement, or both,
15 necessitated by his misconduct.

16 It is the public policy of the State of Illinois to enhance
17 public safety by establishing safe grade crossings. In order
18 to implement this policy, the Illinois Commerce Commission is
19 directed to conduct public hearings and to adopt specific
20 criteria by July 1, 1994, that shall be adhered to by the
21 Illinois Commerce Commission in determining if a grade
22 crossing should be opened or abolished. The following factors
23 shall be considered by the Illinois Commerce Commission in
24 developing the specific criteria for opening and abolishing
25 grade crossings:

26 (a) timetable speed of passenger trains;

- 1 (b) distance to an alternate crossing;
- 2 (c) accident history for the last 5 years;
- 3 (d) number of vehicular traffic and posted speed
4 limits;
- 5 (e) number of freight trains and their timetable
6 speeds;
- 7 (f) the type of warning device present at the grade
8 crossing;
- 9 (g) alignments of the roadway and railroad, and the
10 angle of intersection of those alignments;
- 11 (h) use of the grade crossing by trucks carrying
12 hazardous materials, vehicles carrying passengers for
13 hire, and school buses; and
- 14 (i) use of the grade crossing by emergency vehicles.

15 The Illinois Commerce Commission, upon petition to open or
16 abolish a grade crossing, shall enter an order opening or
17 abolishing the crossing if it meets the specific criteria
18 adopted by the Commission.

19 Except as otherwise provided in this subsection (3), in no
20 instance shall a grade crossing be permanently closed without
21 public hearing first being held and notice of such hearing
22 being published in an area newspaper of local general
23 circulation.

24 (4) Freight Trains; Radio Communications. The Commission
25 shall after hearing and order require that every main line
26 railroad freight train operating on main tracks outside of

1 yard limits within this State shall be equipped with a radio
2 communication system. The Commission after notice and hearing
3 may grant exemptions from the requirements of this Section as
4 to secondary and branch lines.

5 (5) Railroad Bridges and Trestles; Walkway and Handrail.
6 In cases in which the Commission finds the same to be practical
7 and necessary for safety of railroad employees, bridges and
8 trestles, over and upon which railroad trains are operated,
9 shall include as a part thereof, a safe and suitable walkway
10 and handrail on one side only of such bridge or trestle, and
11 such handrail shall be located at the outer edge of the walkway
12 and shall provide a clearance of not less than 8 feet, 6
13 inches, from the center line of the nearest track, measured at
14 right angles thereto.

15 (6) Packages Containing Articles for First Aid to Injured
16 on Trains.

17 (a) All rail carriers shall provide a first aid kit
18 that contains, at a minimum, those articles prescribed by
19 the Commission, on each train or engine, for first aid to
20 persons who may be injured in the course of the operation
21 of such trains.

22 (b) A vehicle, excluding a taxi cab used in an
23 emergency situation, operated by a contract carrier
24 transporting railroad employees in the course of their
25 employment shall be equipped with a readily available
26 first aid kit that contains, as a minimum, the same

1 articles that are required on each train or engine.

2 (7) Abandoned Bridges, Crossings, and Other Rail Plant.
3 The Commission shall have authority, after notice and hearing,
4 to order:

5 (a) the removal of any abandoned railroad tracks from
6 roads, streets or other thoroughfares in this State; and

7 (b) the removal of abandoned overhead railroad
8 structures crossing highways, waterways, or railroads.

9 The Commission may equitably apportion the cost of such
10 actions between the rail carrier or carriers, public
11 utilities, and the State, county, municipality, township, road
12 district, or other public authority in interest.

13 (8) Railroad-Highway Bridge Clearance. A vertical
14 clearance of not less than 23 feet above the top of rail shall
15 be provided for all new or reconstructed highway bridges
16 constructed over a railroad track. The Commission may permit a
17 lesser clearance if it determines that the 23-foot clearance
18 standard cannot be justified based on engineering,
19 operational, and economic conditions.

20 (9) Right of Access To Railroad Property.

21 (a) A community antenna television company franchised
22 by a municipality or county pursuant to the Illinois
23 Municipal Code or the Counties Code, respectively, shall
24 not enter upon any real estate or rights-of-way in the
25 possession or control of a railroad subject to the
26 jurisdiction of the Illinois Commerce Commission unless

1 the community antenna television company first complies
2 with the applicable provisions of subparagraph (f) of
3 Section 11-42-11.1 of the Illinois Municipal Code or
4 subparagraph (f) of Section 5-1096 of the Counties Code.

5 (b) Notwithstanding any provision of law to the
6 contrary, this subsection (9) applies to all entries of
7 railroad rights-of-way involving a railroad subject to the
8 jurisdiction of the Illinois Commerce Commission by a
9 community antenna television company and shall govern in
10 the event of any conflict with any other provision of law.

11 (c) This subsection (9) applies to any entry upon any
12 real estate or right-of-way in the possession or control
13 of a railroad subject to the jurisdiction of the Illinois
14 Commerce Commission for the purpose of or in connection
15 with the construction, or installation of a community
16 antenna television company's system or facilities
17 commenced or renewed on or after August 22, 2017 (the
18 effective date of Public Act 100-251).

19 (d) Nothing in Public Act 100-251 shall be construed
20 to prevent a railroad from negotiating other terms and
21 conditions or the resolution of any dispute in relation to
22 an entry upon or right of access as set forth in this
23 subsection (9).

24 (e) For purposes of this subsection (9):

25 "Broadband service", "cable operator", and "holder"
26 have the meanings given to those terms under Section

1 21-201 of the Public Utilities Act.

2 "Community antenna television company" includes, in
3 the case of real estate or rights-of-way in possession of
4 or in control of a railroad, a holder, cable operator, or
5 broadband service provider.

6 (f) Beginning on August 22, 2017 (the effective date
7 of Public Act 100-251), the Transportation Division of the
8 Illinois Commerce Commission shall include in its annual
9 Crossing Safety Improvement Program report a brief
10 description of the number of cases decided by the Illinois
11 Commerce Commission and the number of cases that remain
12 pending before the Illinois Commerce Commission under this
13 subsection (9) for the period covered by the report.

14 (Source: P.A. 100-251, eff. 8-22-17; 101-81, eff. 7-12-19.)

15 ARTICLE 6. SPORTS FACILITIES AUTHORITY

16 Section 6-5. The State Finance Act is amended by changing
17 Section 8.25-4 as follows:

18 (30 ILCS 105/8.25-4) (from Ch. 127, par. 144.25-4)

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

23 All moneys deposited pursuant to Section 13.1 of "An Act

1 in relation to State revenue sharing with local governmental
2 entities", as amended, and all moneys deposited with respect
3 to the \$5,000,000 deposit, but not the additional \$8,000,000
4 advance applicable before July 1, 2001, or the Advance Amount
5 applicable on and after that date, pursuant to Section 6 of
6 "The Hotel Operators' Occupation Tax Act", as amended, into
7 the Illinois Sports Facilities Fund shall be credited to the
8 Subsidy Account within the Fund. All moneys deposited with
9 respect to the additional \$8,000,000 advance applicable before
10 July 1, 2001, or the Advance Amount applicable on and after
11 that date, but not the \$5,000,000 deposit, pursuant to Section
12 6 of "The Hotel Operators' Occupation Tax Act", as amended,
13 into the Illinois Sports Facilities Fund shall be credited to
14 the Advance Account within the Fund.

15 Beginning with fiscal year 1989 and continuing for each
16 fiscal year thereafter through and including fiscal year 2001,
17 no less than 30 days before the beginning of such fiscal year
18 (except as soon as may be practicable after the effective date
19 of this amendatory Act of 1988 with respect to fiscal year
20 1989) the Chairman of the Illinois Sports Facilities Authority
21 shall certify to the State Comptroller and the State
22 Treasurer, without taking into account any revenues or
23 receipts of the Authority, the lesser of (a) \$18,000,000 and
24 (b) the sum of (i) the amount anticipated to be required by the
25 Authority during the fiscal year to pay principal of and
26 interest on, and other payments relating to, its obligations

1 issued or to be issued under Section 13 of the Illinois Sports
2 Facilities Authority Act, including any deposits required to
3 reserve funds created under any indenture or resolution
4 authorizing issuance of the obligations and payments to
5 providers of credit enhancement, (ii) the amount anticipated
6 to be required by the Authority during the fiscal year to pay
7 obligations under the provisions of any management agreement
8 with respect to a facility or facilities owned by the
9 Authority or of any assistance agreement with respect to any
10 facility for which financial assistance is provided under the
11 Illinois Sports Facilities Authority Act, and to pay other
12 capital and operating expenses of the Authority during the
13 fiscal year, including any deposits required to reserve funds
14 created for repair and replacement of capital assets and to
15 meet the obligations of the Authority under any management
16 agreement or assistance agreement, and (iii) any amounts under
17 (i) and (ii) above remaining unpaid from previous years.

18 Beginning with fiscal year 2002 and continuing for each
19 fiscal year thereafter, no less than 30 days before the
20 beginning of such fiscal year, the Chairman of the Illinois
21 Sports Facilities Authority shall certify to the State
22 Comptroller and the State Treasurer, without taking into
23 account any revenues or receipts of the Authority, the lesser
24 of (a) an amount equal to the sum of the Advance Amount plus
25 \$10,000,000 and (b) the sum of (i) the amount anticipated to be
26 required by the Authority during the fiscal year to pay

1 principal of and interest on, and other payments relating to,
2 its obligations issued or to be issued under Section 13 of the
3 Illinois Sports Facilities Authority Act, including any
4 deposits required to reserve funds created under any indenture
5 or resolution authorizing issuance of the obligations and
6 payments to providers of credit enhancement, (ii) the amount
7 anticipated to be required by the Authority during the fiscal
8 year to pay obligations under the provisions of any management
9 agreement with respect to a facility or facilities owned by
10 the Authority or any assistance agreement with respect to any
11 facility for which financial assistance is provided under the
12 Illinois Sports Facilities Authority Act, and to pay other
13 capital and operating expenses of the Authority during the
14 fiscal year, including any deposits required to reserve funds
15 created for repair and replacement of capital assets and to
16 meet the obligations of the Authority under any management
17 agreement or assistance agreement, and (iii) any amounts under
18 (i) and (ii) above remaining unpaid from previous years.

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

23 Subject to sufficient appropriation by the General
24 Assembly, beginning with July 1, 1988 and thereafter
25 continuing on the first day of each month during each fiscal
26 year through and including fiscal year 2001, the Comptroller

1 shall order paid and the Treasurer shall pay to the Authority
2 the amount in the Illinois Sports Facilities Fund until (x)
3 the lesser of \$10,000,000 or the amount appropriated for
4 payment to the Authority from amounts credited to the Subsidy
5 Account and (y) the lesser of \$8,000,000 or the difference
6 between the amount appropriated for payment to the Authority
7 during the fiscal year and \$10,000,000 has been paid from
8 amounts credited to the Advance Account.

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

21 Provided that all amounts deposited in the Illinois Sports
22 Facilities Fund and credited to the Subsidy Account, to the
23 extent requested pursuant to the Chairman's certification,
24 have been paid, on June 30, 1989, and on June 30 of each year
25 thereafter, all amounts remaining in the Subsidy Account of
26 the Illinois Sports Facilities Fund shall be transferred by

1 the State Treasurer one-half to the General Revenue Fund in
2 the State Treasury and one-half to the City Tax Fund. Provided
3 that all amounts appropriated from the Illinois Sports
4 Facilities Fund, to the extent requested pursuant to the
5 Chairman's certification, have been paid, on June 30, 1989,
6 and on June 30 of each year thereafter, all amounts remaining
7 in the Advance Account of the Illinois Sports Facilities Fund
8 shall be transferred by the State Treasurer to the General
9 Revenue Fund in the State Treasury.

10 For purposes of this Section, the term "Advance Amount"
11 means, for fiscal year 2002, \$22,179,000, and for subsequent
12 fiscal years through fiscal year 2033 ~~2032~~, 105.615% of the
13 Advance Amount for the immediately preceding fiscal year,
14 rounded up to the nearest \$1,000.

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

16 Section 6-10. The Hotel Operators' Occupation Tax Act is
17 amended by changing Section 6 as follows:

18 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

19 Sec. 6. Filing of returns and distribution of proceeds.

20 Except as provided hereinafter in this Section, on or
21 before the last day of each calendar month, every person
22 engaged in the business of renting, leasing or letting rooms
23 in a hotel in this State during the preceding calendar month
24 shall file a return with the Department, stating:

- 1 1. The name of the operator;
- 2 2. His residence address and the address of his
3 principal place of business and the address of the
4 principal place of business (if that is a different
5 address) from which he engages in the business of renting,
6 leasing or letting rooms in a hotel in this State;
- 7 3. Total amount of rental receipts received by him
8 during the preceding calendar month from renting, leasing
9 or letting rooms during such preceding calendar month;
- 10 4. Total amount of rental receipts received by him
11 during the preceding calendar month from renting, leasing
12 or letting rooms to permanent residents during such
13 preceding calendar month;
- 14 5. Total amount of other exclusions from gross rental
15 receipts allowed by this Act;
- 16 6. Gross rental receipts which were received by him
17 during the preceding calendar month and upon the basis of
18 which the tax is imposed;
- 19 7. The amount of tax due;
- 20 8. Such other reasonable information as the Department
21 may require.

22 If the operator's average monthly tax liability to the
23 Department does not exceed \$200, the Department may authorize
24 his returns to be filed on a quarter annual basis, with the
25 return for January, February and March of a given year being
26 due by April 30 of such year; with the return for April, May

1 and June of a given year being due by July 31 of such year;
2 with the return for July, August and September of a given year
3 being due by October 31 of such year, and with the return for
4 October, November and December of a given year being due by
5 January 31 of the following year.

6 If the operator's average monthly tax liability to the
7 Department does not exceed \$50, the Department may authorize
8 his returns to be filed on an annual basis, with the return for
9 a given year being due by January 31 of the following year.

10 Such quarter annual and annual returns, as to form and
11 substance, shall be subject to the same requirements as
12 monthly returns.

13 Notwithstanding any other provision in this Act concerning
14 the time within which an operator may file his return, in the
15 case of any operator who ceases to engage in a kind of business
16 which makes him responsible for filing returns under this Act,
17 such operator shall file a final return under this Act with the
18 Department not more than 1 month after discontinuing such
19 business.

20 Where the same person has more than 1 business registered
21 with the Department under separate registrations under this
22 Act, such person shall not file each return that is due as a
23 single return covering all such registered businesses, but
24 shall file separate returns for each such registered business.

25 In his return, the operator shall determine the value of
26 any consideration other than money received by him in

1 connection with the renting, leasing or letting of rooms in
2 the course of his business and he shall include such value in
3 his return. Such determination shall be subject to review and
4 revision by the Department in the manner hereinafter provided
5 for the correction of returns.

6 Where the operator is a corporation, the return filed on
7 behalf of such corporation shall be signed by the president,
8 vice-president, secretary or treasurer or by the properly
9 accredited agent of such corporation.

10 The person filing the return herein provided for shall, at
11 the time of filing such return, pay to the Department the
12 amount of tax herein imposed. The operator filing the return
13 under this Section shall, at the time of filing such return,
14 pay to the Department the amount of tax imposed by this Act
15 less a discount of 2.1% or \$25 per calendar year, whichever is
16 greater, which is allowed to reimburse the operator for the
17 expenses incurred in keeping records, preparing and filing
18 returns, remitting the tax and supplying data to the
19 Department on request.

20 If any payment provided for in this Section exceeds the
21 operator's liabilities under this Act, as shown on an original
22 return, the Department may authorize the operator to credit
23 such excess payment against liability subsequently to be
24 remitted to the Department under this Act, in accordance with
25 reasonable rules adopted by the Department. If the Department
26 subsequently determines that all or any part of the credit

1 taken was not actually due to the operator, the operator's
2 discount shall be reduced by an amount equal to the difference
3 between the discount as applied to the credit taken and that
4 actually due, and that operator shall be liable for penalties
5 and interest on such difference.

6 There shall be deposited in the Build Illinois Fund in the
7 State Treasury for each State fiscal year 40% of the amount of
8 total net proceeds from the tax imposed by subsection (a) of
9 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
10 in the Illinois Sports Facilities Fund and credited to the
11 Subsidy Account each fiscal year by making monthly deposits in
12 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies
13 in such deposits for prior months, and an additional
14 \$8,000,000 shall be deposited in the Illinois Sports
15 Facilities Fund and credited to the Advance Account each
16 fiscal year by making monthly deposits in the amount of 1/8 of
17 \$8,000,000 plus any cumulative deficiencies in such deposits
18 for prior months; provided, that for fiscal years ending after
19 June 30, 2001, the amount to be so deposited into the Illinois
20 Sports Facilities Fund and credited to the Advance Account
21 each fiscal year shall be increased from \$8,000,000 to the
22 then applicable Advance Amount and the required monthly
23 deposits beginning with July 2001 shall be in the amount of 1/8
24 of the then applicable Advance Amount plus any cumulative
25 deficiencies in those deposits for prior months. (The deposits
26 of the additional \$8,000,000 or the then applicable Advance

1 Amount, as applicable, during each fiscal year shall be
2 treated as advances of funds to the Illinois Sports Facilities
3 Authority for its corporate purposes to the extent paid to the
4 Authority or its trustee and shall be repaid into the General
5 Revenue Fund in the State Treasury by the State Treasurer on
6 behalf of the Authority pursuant to Section 19 of the Illinois
7 Sports Facilities Authority Act, as amended. If in any fiscal
8 year the full amount of the then applicable Advance Amount is
9 not repaid into the General Revenue Fund, then the deficiency
10 shall be paid from the amount in the Local Government
11 Distributive Fund that would otherwise be allocated to the
12 City of Chicago under the State Revenue Sharing Act.)

13 For purposes of the foregoing paragraph, the term "Advance
14 Amount" means, for fiscal year 2002, \$22,179,000, and for
15 subsequent fiscal years through fiscal year 2033 ~~2032~~,
16 105.615% of the Advance Amount for the immediately preceding
17 fiscal year, rounded up to the nearest \$1,000.

18 Of the remaining 60% of the amount of total net proceeds
19 prior to August 1, 2011 from the tax imposed by subsection (a)
20 of Section 3 after all required deposits in the Illinois
21 Sports Facilities Fund, the amount equal to 8% of the net
22 revenue realized from this Act plus an amount equal to 8% of
23 the net revenue realized from any tax imposed under Section
24 4.05 of the Chicago World's Fair-1992 Authority Act during the
25 preceding month shall be deposited in the Local Tourism Fund
26 each month for purposes authorized by Section 605-705 of the

1 Department of Commerce and Economic Opportunity Law (20 ILCS
2 605/605-705). Of the remaining 60% of the amount of total net
3 proceeds beginning on August 1, 2011 from the tax imposed by
4 subsection (a) of Section 3 after all required deposits in the
5 Illinois Sports Facilities Fund, an amount equal to 8% of the
6 net revenue realized from this Act plus an amount equal to 8%
7 of the net revenue realized from any tax imposed under Section
8 4.05 of the Chicago World's Fair-1992 Authority Act during the
9 preceding month shall be deposited as follows: 18% of such
10 amount shall be deposited into the Chicago Travel Industry
11 Promotion Fund for the purposes described in subsection (n) of
12 Section 5 of the Metropolitan Pier and Exposition Authority
13 Act and the remaining 82% of such amount shall be deposited
14 into the Local Tourism Fund each month for purposes authorized
15 by Section 605-705 of the Department of Commerce and Economic
16 Opportunity Law. Beginning on August 1, 1999 and ending on
17 July 31, 2011, an amount equal to 4.5% of the net revenue
18 realized from the Hotel Operators' Occupation Tax Act during
19 the preceding month shall be deposited into the International
20 Tourism Fund for the purposes authorized in Section 605-707 of
21 the Department of Commerce and Economic Opportunity Law.
22 Beginning on August 1, 2011, an amount equal to 4.5% of the net
23 revenue realized from this Act during the preceding month
24 shall be deposited as follows: 55% of such amount shall be
25 deposited into the Chicago Travel Industry Promotion Fund for
26 the purposes described in subsection (n) of Section 5 of the

1 Metropolitan Pier and Exposition Authority Act and the
2 remaining 45% of such amount deposited into the International
3 Tourism Fund for the purposes authorized in Section 605-707 of
4 the Department of Commerce and Economic Opportunity Law. "Net
5 revenue realized for a month" means the revenue collected by
6 the State under that Act during the previous month less the
7 amount paid out during that same month as refunds to taxpayers
8 for overpayment of liability under that Act.

9 After making all these deposits, all other proceeds of the
10 tax imposed under subsection (a) of Section 3 shall be
11 deposited in the Tourism Promotion Fund in the State Treasury.
12 All moneys received by the Department from the additional tax
13 imposed under subsection (b) of Section 3 shall be deposited
14 into the Build Illinois Fund in the State Treasury.

15 The Department may, upon separate written notice to a
16 taxpayer, require the taxpayer to prepare and file with the
17 Department on a form prescribed by the Department within not
18 less than 60 days after receipt of the notice an annual
19 information return for the tax year specified in the notice.
20 Such annual return to the Department shall include a statement
21 of gross receipts as shown by the operator's last State income
22 tax return. If the total receipts of the business as reported
23 in the State income tax return do not agree with the gross
24 receipts reported to the Department for the same period, the
25 operator shall attach to his annual information return a
26 schedule showing a reconciliation of the 2 amounts and the

1 reasons for the difference. The operator's annual information
2 return to the Department shall also disclose pay roll
3 information of the operator's business during the year covered
4 by such return and any additional reasonable information which
5 the Department deems would be helpful in determining the
6 accuracy of the monthly, quarterly or annual tax returns by
7 such operator as hereinbefore provided for in this Section.

8 If the annual information return required by this Section
9 is not filed when and as required the taxpayer shall be liable
10 for a penalty in an amount determined in accordance with
11 Section 3-4 of the Uniform Penalty and Interest Act until such
12 return is filed as required, the penalty to be assessed and
13 collected in the same manner as any other penalty provided for
14 in this Act.

15 The chief executive officer, proprietor, owner or highest
16 ranking manager shall sign the annual return to certify the
17 accuracy of the information contained therein. Any person who
18 willfully signs the annual return containing false or
19 inaccurate information shall be guilty of perjury and punished
20 accordingly. The annual return form prescribed by the
21 Department shall include a warning that the person signing the
22 return may be liable for perjury.

23 The foregoing portion of this Section concerning the
24 filing of an annual information return shall not apply to an
25 operator who is not required to file an income tax return with
26 the United States Government.

1 (Source: P.A. 100-23, eff. 7-6-17; 100-1171, eff. 1-4-19.)

2 Section 6-15. The Illinois Sports Facilities Authority Act
3 is amended by changing Section 13 as follows:

4 (70 ILCS 3205/13) (from Ch. 85, par. 6013)

5 Sec. 13. Bonds and notes.

6 (A) (1) The Authority may at any time and from time to time
7 issue bonds and notes for any corporate purpose, including the
8 establishment of reserves and the payment of interest and
9 costs of issuance. In this Act the term "bonds" includes notes
10 of any kind, interim certificates, refunding bonds, or any
11 other evidence of obligation for borrowed money issued under
12 this Section 13. Bonds may be issued in one or more series and
13 may be payable and secured either on a parity with or
14 separately from other bonds.

15 (2) The bonds of any issue shall be payable solely from all
16 or any part of the property or revenues of the Authority,
17 including, without limitation:

18 (i) Rents, rates, fees, charges or other revenues
19 payable to or any receipts of the Authority, including
20 amounts which are deposited pursuant to the Act with a
21 trustee for bondholders;

22 (ii) Payments by financial institutions, insurance
23 companies, or others pursuant to letters or lines of
24 credit, policies of insurance, or purchase agreements;

1 (iii) Investment earnings from funds or accounts
2 maintained pursuant to a bond resolution or trust
3 agreement; and

4 (iv) Proceeds of refunding bonds.

5 (3) Bonds may be authorized by a resolution of the
6 Authority and may be secured by a trust agreement by and
7 between the Authority and a corporate trustee or trustees,
8 which may be any trust company or bank having the powers of a
9 trust company within or without the State. Bonds may:

10 (i) Mature at a time or times, whether as serial bonds
11 or as term bonds or both, not exceeding 40 years from their
12 respective dates of issue;

13 (ii) Notwithstanding the provision of "An Act to
14 authorize public corporations to issue bonds, other
15 evidences of indebtedness and tax anticipation warrants
16 subject to interest rate limitations set forth therein",
17 approved May 26, 1970, as now or hereafter amended, or any
18 other provision of law, bear interest at any fixed or
19 variable rate or rates determined by the method provided
20 in the resolution or trust agreement;

21 (iii) Be payable at a time or times, in the
22 denominations and form, either coupon or registered or
23 both, and carry the registration and privileges as to
24 exchange, transfer or conversion and for the replacement
25 of mutilated, lost, or destroyed bonds as the resolution
26 or trust agreement may provide;

1 (iv) Be payable in lawful money of the United States
2 at a designated place;

3 (v) Be subject to the terms of purchase, payment,
4 redemption, refunding or refinancing that the resolution
5 or trust agreement provides;

6 (vi) Be executed by the manual or facsimile signatures
7 of the officers of the Authority designated by the
8 Authority which signatures shall be valid at delivery even
9 for one who has ceased to hold office; and

10 (vii) Be sold in the manner and upon the terms
11 determined by the Authority.

12 (B) Any resolution or trust agreement may contain
13 provisions which shall be a part of the contract with the
14 holders of the bonds as to:

15 (1) Pledging, assigning or directing the use,
16 investment, or disposition of all or any part of the
17 revenues of the Authority or proceeds or benefits of any
18 contract including, without limit, any management
19 agreement or assistance agreement and conveying or
20 otherwise securing any property or property rights;

21 (2) The setting aside of loan funding deposits, debt
22 service reserves, capitalized interest accounts,
23 replacement or operating reserves, cost of issuance
24 accounts and sinking funds, and the regulation,
25 investment, and disposition thereof;

26 (3) Limitations on the purposes to which or the

1 investments in which the proceeds of sale of any issue of
2 bonds or the Authority's revenues and receipts may be
3 applied or made;

4 (4) Limitations on the issue of additional bonds, the
5 terms upon which additional bonds may be issued and
6 secured, the terms upon which additional bonds may rank on
7 a parity with, or be subordinate or superior to, other
8 bonds;

9 (5) The refunding, advance refunding or refinancing of
10 outstanding bonds;

11 (6) The procedure, if any, by which the terms of any
12 contract with bondholders may be altered or amended and
13 the amount of bonds and holders of which must consent
14 thereto, and the manner in which consent shall be given;

15 (7) Defining the acts or omissions which shall
16 constitute a default in the duties of the Authority to
17 holders of bonds and providing the rights or remedies of
18 such holders in the event of a default which may include
19 provisions restricting individual right of action by
20 bondholders;

21 (8) Providing for guarantees, pledges of property,
22 letters of credit, or other security, or insurance for the
23 benefit of bondholders; and

24 (9) Any other matter relating to the bonds which the
25 Authority determines appropriate.

26 (C) No member of the Authority nor any person executing

1 the bonds shall be liable personally on the bonds or subject to
2 any personal liability by reason of the issuance of the bonds.

3 (D) The Authority may enter into agreements with agents,
4 banks, insurers, or others for the purpose of enhancing the
5 marketability of or security for its bonds.

6 (E) (1) A pledge by the Authority of revenues and receipts
7 as security for an issue of bonds or for the performance of its
8 obligations under any management agreement or assistance
9 agreement shall be valid and binding from the time when the
10 pledge is made.

11 (2) The revenues and receipts pledged shall immediately be
12 subject to the lien of the pledge without any physical
13 delivery or further act, and the lien of any pledge shall be
14 valid and binding against any person having any claim of any
15 kind in tort, contract or otherwise against the Authority,
16 irrespective of whether the person has notice.

17 (3) No resolution, trust agreement, management agreement
18 or assistance agreement or any financing statement,
19 continuation statement, or other instrument adopted or entered
20 into by the Authority need be filed or recorded in any public
21 record other than the records of the Authority in order to
22 perfect the lien against third persons, regardless of any
23 contrary provision of law.

24 (F) The Authority may issue bonds to refund, advance
25 refund or refinance any of its bonds then outstanding,
26 including the payment of any redemption premium and any

1 interest accrued or to accrue to the earliest or any
2 subsequent date of redemption, purchase or maturity of the
3 bonds. Refunding or advance refunding bonds may be issued for
4 the public purposes of realizing savings in the effective
5 costs of debt service, directly or through a debt
6 restructuring, for alleviating impending or actual default, or
7 for paying principal of, redemption premium, if any, and
8 interest on bonds as they mature or are subject to redemption,
9 and may be issued in one or more series in an amount in excess
10 of that of the bonds to be refunded.

11 (G) At no time shall the total outstanding bonds and notes
12 of the Authority issued under this Section 13 exceed (i)
13 \$150,000,000 in connection with facilities owned by the
14 Authority or in connection with other authorized corporate
15 purposes of the Authority and (ii) \$399,000,000 in connection
16 with facilities owned by a governmental owner other than the
17 Authority; however, the limit on the total outstanding bond
18 and notes set forth in this sentence shall not apply to any
19 refunding or restructuring bonds issued by the Authority on
20 and after the effective date of this amendatory Act of the
21 102nd General Assembly but prior to December 31, 2024. Bonds
22 which are being paid or retired by issuance, sale or delivery
23 of bonds or notes, and bonds or notes for which sufficient
24 funds have been deposited with the paying agent or trustee to
25 provide for payment of principal and interest thereon, and any
26 redemption premium, as provided in the authorizing resolution,

1 shall not be considered outstanding for the purposes of this
2 paragraph.

3 (H) The bonds and notes of the Authority shall not be
4 indebtedness of the City of Chicago, of the State, or of any
5 political subdivision of the State other than the Authority.
6 The bonds and notes of the Authority are not general
7 obligations of the State of Illinois or the City of Chicago, or
8 of any other political subdivision of the State other than the
9 Authority, and are not secured by a pledge of the full faith
10 and credit of the State of Illinois or the City of Chicago, or
11 of any other political subdivision of the State other than the
12 Authority, and the holders of bonds and notes of the Authority
13 may not require the levy or imposition by the State or the City
14 of Chicago, or any other political subdivision of the State
15 other than the Authority, of any taxes or, except as provided
16 in this Act, the application of revenues or funds of the State
17 of Illinois or the City of Chicago or any other political
18 subdivision of the State other than the Authority to the
19 payment of bonds and notes of the Authority.

20 (I) In order to provide for the payment of debt service
21 requirements (including amounts for reserve funds and to pay
22 the costs of credit enhancements) on bonds issued pursuant to
23 this Act, the Authority may provide in any trust agreement
24 securing such bonds for a pledge and assignment of its right to
25 all amounts to be received from the Illinois Sports Facilities
26 Fund and for a pledge and assignment (subject to the terms of

1 any management agreement or assistance agreement) of all taxes
2 and other amounts to be received under Section 19 of this Act
3 and may further provide by written notice to the State
4 Treasurer and State Comptroller (which notice shall constitute
5 a direction to those officers) for a direct payment of these
6 amounts to the trustee for its bondholders.

7 (J) The State of Illinois pledges to and agrees with the
8 holders of the bonds and notes of the Authority issued
9 pursuant to this Act that the State will not limit or alter the
10 rights and powers vested in the Authority by this Act so as to
11 impair the terms of any contract made by the Authority with
12 such holders or in any way impair the rights and remedies of
13 such holders until such bonds and notes, together with
14 interest thereon, with interest on any unpaid installments of
15 interest, and all costs and expenses in connection with any
16 action or proceedings by or on behalf of such holders, are
17 fully met and discharged. In addition, the State pledges to
18 and agrees with the holders of the bonds and notes of the
19 Authority issued pursuant to this Act that the State will not
20 limit or alter the basis on which State funds are to be
21 allocated, deposited and paid to the Authority as provided in
22 this Act, or the use of such funds, so as to impair the terms
23 of any such contract. The Authority is authorized to include
24 these pledges and agreements of the State in any contract with
25 the holders of bonds or notes issued pursuant to this Section.
26 Nothing in this amendatory Act of the 102nd General Assembly

1 is intended to limit or alter the rights and powers of the
2 Authority so as to impair the terms of any contract made by the
3 Authority with the holders of the bonds and notes of the
4 Authority issued pursuant to this Act.

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

6 ARTICLE 7. LAW ENFORCEMENT TRAINING

7 Section 7-5. The Illinois Motor Vehicle Theft Prevention
8 and Insurance Verification Act is amended by adding Section
9 8.6 as follows:

10 (20 ILCS 4005/8.6 new)

11 Sec. 8.6. State Police Training and Academy Fund; Law
12 Enforcement Training Fund. Before April 1 of each year, each
13 insurer engaged in writing private passenger motor vehicle
14 insurance coverage that is included in Class 2 and Class 3 of
15 Section 4 of the Illinois Insurance Code, as a condition of its
16 authority to transact business in this State, shall collect
17 and remit to the Department of Insurance an amount equal to \$4,
18 or a lesser amount determined by the Illinois Law Enforcement
19 Training Board by rule, multiplied by the insurer's total
20 earned car years of private passenger motor vehicle insurance
21 policies providing physical damage insurance coverage written
22 in this State during the preceding calendar year. Of the
23 amounts collected under this Section, the Department of

1 Insurance shall deposit 10% into the State Police Training and
2 Academy Fund and 90% into the Law Enforcement Training Fund.

3 Section 7-10. The State Finance Act is amended by adding
4 Sections 5.935, 5.936, 6z-125, and 6z-126 as follows:

5 (30 ILCS 105/5.935 new)

6 Sec. 5.935. The State Police Training and Academy Fund.

7 (30 ILCS 105/5.936 new)

8 Sec. 5.936. The Law Enforcement Training Fund.

9 (30 ILCS 105/6z-125 new)

10 Sec. 6z-125. State Police Training and Academy Fund. The
11 State Police Training and Academy Fund is hereby created as a
12 special fund in the State treasury. Moneys in the Fund shall
13 consist of: (i) 10% of the revenue from increasing the
14 insurance producer license fees, as provided under subsection
15 (a-5) of Section 500-135 of the Illinois Insurance Code; and
16 (ii) 10% of the moneys collected from auto insurance policy
17 fees under Section 8.6 of the Illinois Motor Vehicle Theft
18 Prevention and Insurance Verification Act. This Fund shall be
19 used by the Illinois State Police to fund training and other
20 State Police institutions, including, but not limited to,
21 forensic laboratories.

1 (30 ILCS 105/6z-126 new)

2 Sec. 6z-126. Law Enforcement Training Fund. The Law
3 Enforcement Training Fund is hereby created as a special fund
4 in the State treasury. Moneys in the Fund shall consist of: (i)
5 90% of the revenue from increasing the insurance producer
6 license fees, as provided under subsection (a-5) of Section
7 500-135 of the Illinois Insurance Code; and (ii) 90% of the
8 moneys collected from auto insurance policy fees under Section
9 8.6 of the Illinois Motor Vehicle Theft Prevention and
10 Insurance Verification Act. This Fund shall be used by the
11 Illinois Law Enforcement Training and Standards Board to fund
12 law enforcement certification compliance and the development
13 and provision of basic courses by Board-approved academics,
14 and in-service courses by approved academies.

15 Section 7-15. The Illinois Insurance Code is amended by
16 changing Section 500-135 as follows:

17 (215 ILCS 5/500-135)

18 (Section scheduled to be repealed on January 1, 2027)

19 Sec. 500-135. Fees.

20 (a) The fees required by this Article are as follows:

21 (1) a fee of \$215 ~~\$180~~ for a person who is a resident
22 of Illinois, and \$380 ~~\$250~~ for a person who is not a
23 resident of Illinois, payable once every 2 years for an
24 insurance producer license;

1 (2) a fee of \$50 for the issuance of a temporary
2 insurance producer license;

3 (3) a fee of \$150 payable once every 2 years for a
4 business entity;

5 (4) an annual \$50 fee for a limited line producer
6 license issued under items (1) through (8) of subsection
7 (a) of Section 500-100;

8 (5) a \$50 application fee for the processing of a
9 request to take the written examination for an insurance
10 producer license;

11 (6) an annual registration fee of \$1,000 for
12 registration of an education provider;

13 (7) a certification fee of \$50 for each certified
14 pre-licensing or continuing education course and an annual
15 fee of \$20 for renewing the certification of each such
16 course;

17 (8) a fee of \$215 ~~\$180~~ for a person who is a resident
18 of Illinois, and \$380 ~~\$250~~ for a person who is not a
19 resident of Illinois, payable once every 2 years for a car
20 rental limited line license;

21 (9) a fee of \$200 payable once every 2 years for a
22 limited lines license other than the licenses issued under
23 items (1) through (8) of subsection (a) of Section
24 500-100, a car rental limited line license, or a
25 self-service storage facility limited line license;

26 (10) a fee of \$50 payable once every 2 years for a

1 self-service storage facility limited line license.

2 (a-5) Beginning on July 1, 2021, an amount equal to the
3 additional amount of revenue collected under paragraphs (1)
4 and (8) of subsection (a) as a result of the increase in the
5 fees under this amendatory Act of the 102nd General Assembly
6 shall be transferred annually, with 10% of that amount paid
7 into the State Police Training and Academy Fund and 90% of that
8 amount paid into the Law Enforcement Training Fund.

9 (b) Except as otherwise provided, all fees paid to and
10 collected by the Director under this Section shall be paid
11 promptly after receipt thereof, together with a detailed
12 statement of such fees, into a special fund in the State
13 Treasury to be known as the Insurance Producer Administration
14 Fund. The moneys deposited into the Insurance Producer
15 Administration Fund may be used only for payment of the
16 expenses of the Department in the execution, administration,
17 and enforcement of the insurance laws of this State, and shall
18 be appropriated as otherwise provided by law for the payment
19 of those expenses with first priority being any expenses
20 incident to or associated with the administration and
21 enforcement of this Article.

22 (Source: P.A. 98-159, eff. 8-2-13.)

23 ARTICLE 8. INVEST IN KIDS

24 Section 8-5. The Illinois Administrative Procedure Act is

1 amended by adding Section 5-45.13 as follows:

2 (5 ILCS 100/5-45.13 new)

3 Sec. 5-45.13. Emergency rulemaking; Invest in Kids. To
4 provide for the expeditious and timely implementation of the
5 changes made to Sections 5 and 10 of, and the addition of
6 Section 7.5 to, the Invest in Kids Act by this amendatory Act
7 of the 102nd General Assembly, emergency rules implementing
8 the changes made to Sections 5 and 10 of, and the addition of
9 Section 7.5 to, the Invest in Kids Act by this amendatory Act
10 of the 102nd General Assembly may be adopted by the Department
11 of Revenue in accordance with Section 5-45. The adoption of
12 emergency rules authorized by Section 5-45 and this Section is
13 deemed to be necessary for the public interest, safety, and
14 welfare.

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

17 Section 8-10. The Invest in Kids Act is amended by
18 changing Sections 5, 10, and 65 and by adding Section 7.5 as
19 follows:

20 (35 ILCS 40/5)

21 (Section scheduled to be repealed on January 1, 2024)

22 Sec. 5. Definitions. As used in this Act:

23 "Authorized contribution" means the contribution amount

1 that is listed on the contribution authorization certificate
2 issued to the taxpayer.

3 "Board" means the State Board of Education.

4 "Contribution" means a donation made by the taxpayer
5 during the taxable year for providing scholarships as provided
6 in this Act.

7 "Custodian" means, with respect to eligible students, an
8 Illinois resident who is a parent or legal guardian of the
9 eligible student or students.

10 "Department" means the Department of Revenue.

11 "Eligible student" means a child who:

12 (1) is a member of a household whose federal adjusted
13 gross income the year before he or she initially receives
14 a scholarship under this program, as determined by the
15 Department, does not exceed 300% of the federal poverty
16 level and, once the child receives a scholarship, does not
17 exceed 400% of the federal poverty level;

18 (2) is eligible to attend a public elementary school
19 or high school in Illinois in the semester immediately
20 preceding the semester for which he or she first receives
21 a scholarship or is starting school in Illinois for the
22 first time when he or she first receives a scholarship;
23 and

24 (3) resides in Illinois while receiving a scholarship.

25 "Family member" means a parent, child, or sibling, whether
26 by whole blood, half blood, or adoption; spouse; or stepchild.

1 "Focus district" means a school district which has a
2 school that is either (i) a school that has one or more
3 subgroups in which the average student performance is at or
4 below the State average for the lowest 10% of student
5 performance in that subgroup or (ii) a school with an average
6 graduation rate of less than 60% and not identified for
7 priority.

8 "Jointly administered CTE program" means a program or set
9 of programs within a non-public school located in Illinois, as
10 determined by the State Board of Education pursuant to Section
11 7.5 of this Act.

12 "Necessary costs and fees" includes the customary charge
13 for instruction and use of facilities in general and the
14 additional fixed fees charged for specified purposes that are
15 required generally of non-scholarship recipients for each
16 academic period for which the scholarship applicant actually
17 enrolls, including costs associated with student assessments,
18 but does not include fees payable only once and other
19 contingent deposits that are refundable in whole or in part.
20 The Board may prescribe, by rules consistent with this Act,
21 detailed provisions concerning the computation of necessary
22 costs and fees.

23 "Scholarship granting organization" means an entity that:

24 (1) is exempt from taxation under Section 501(c)(3) of
25 the Internal Revenue Code;

26 (2) uses at least 95% of the qualified contributions

1 received during a taxable year for scholarships;

2 (3) provides scholarships to students according to the
3 guidelines of this Act;

4 (4) deposits and holds qualified contributions and any
5 income derived from qualified contributions in an account
6 that is separate from the organization's operating fund or
7 other funds until such qualified contributions or income
8 are withdrawn for use; and

9 (5) is approved to issue certificates of receipt.

10 "Technical academy" means a non-public school located in
11 Illinois that: (1) registers with the Board pursuant to
12 Section 2-3.25 of the School Code; and (2) operates or will
13 operate a jointly administered CTE program as the primary
14 focus of the school. To maintain its status as a technical
15 academy, the non-public school must obtain recognition from
16 the Board pursuant to Section 2-3.25o of the School Code
17 within 2 calendar years of its registration with the Board.

18 "Qualified contribution" means the authorized contribution
19 made by a taxpayer to a scholarship granting organization for
20 which the taxpayer has received a certificate of receipt from
21 such organization.

22 "Qualified school" means a non-public school located in
23 Illinois and recognized by the Board pursuant to Section
24 2-3.25o of the School Code.

25 "Scholarship" means an educational scholarship awarded to
26 an eligible student to attend a qualified school of their

1 custodians' choice in an amount not exceeding the necessary
2 costs and fees to attend that school.

3 "Taxpayer" means any individual, corporation, partnership,
4 trust, or other entity subject to the Illinois income tax. For
5 the purposes of this Act, 2 individuals filing a joint return
6 shall be considered one taxpayer.

7 (Source: P.A. 100-465, eff. 8-31-17.)

8 (35 ILCS 40/7.5 new)

9 Sec. 7.5. Determination of jointly-administered CTE
10 programs.

11 (a) Upon its own motion, or upon petition from a qualified
12 school or technical academy, the State Board of Education
13 shall determine whether a program or set of programs offered
14 or proposed by a qualified school or technical academy
15 provides coursework and training in career and technical
16 education pathways aligned to industry-recognized
17 certifications and credentials. The State Board of Education
18 shall make that determination based upon whether the
19 industry-recognized certifications or credentials that are the
20 focus of a qualified school or technical academy's coursework
21 and training program or set of programs (i) are associated
22 with an occupation determined to fall under the LEADING or
23 EMERGING priority sectors as determined through Illinois'
24 Workforce Innovation and Opportunity Act Unified State Plan
25 and (ii) provide wages that are at least 70% of the average

1 annual wage in the State, as determined by the United States
2 Bureau of Labor Statistics.

3 (b) The State Board of Education shall publish a list of
4 approved jointly administered CTE programs on its website and
5 otherwise make that list available to the public. A qualified
6 school or technical academy may petition the State Board of
7 Education to obtain a determination that a proposed program or
8 set of programs that it seeks to offer qualifies as a jointly
9 administered CTE program under subsection (a) of this Section.
10 A petitioner shall file one original petition in the form
11 provided by the State Board of Education and in the manner
12 specified by the State Board of Education. The petitioner may
13 withdraw his or her petition by submitting a written statement
14 to the State Board of Education indicating withdrawal. The
15 State Board of Education shall approve or deny a petition
16 within 180 days of its submission and, upon approval, shall
17 proceed to add the program or set of programs to the list of
18 approved jointly administered CTE programs. The approval or
19 denial of any petition is a final decision of the Board,
20 subject to judicial review under the Administrative Review
21 Law. Jurisdiction and venue are vested in the circuit court.

22 (c) The State Board of Education shall evaluate the
23 approved jointly administered CTE programs under this Section
24 once every 5 years. At this time, the State Board of Education
25 shall determine whether these programs continue to meet the
26 requirements set forth in subsection (a) of this Section.

1 (35 ILCS 40/10)

2 (Section scheduled to be repealed on January 1, 2024)

3 Sec. 10. Credit awards.

4 (a) The Department shall award credits against the tax
5 imposed under subsections (a) and (b) of Section 201 of the
6 Illinois Income Tax Act to taxpayers who make qualified
7 contributions. For contributions made under this Act, the
8 credit shall be equal to 75% of the total amount of qualified
9 contributions made by the taxpayer during a taxable year, not
10 to exceed a credit of \$1,000,000 per taxpayer.

11 (b) The aggregate amount of all credits the Department may
12 award under this Act in any calendar year may not exceed
13 \$75,000,000.

14 (c) Contributions made by corporations (including
15 Subchapter S corporations), partnerships, and trusts under
16 this Act may not be directed to a particular subset of schools,
17 a particular school, a particular group of students, or a
18 particular student. Contributions made by individuals under
19 this Act may be directed to a particular subset of schools or a
20 particular school but may not be directed to a particular
21 group of students or a particular student.

22 (d) No credit shall be taken under this Act for any
23 qualified contribution for which the taxpayer claims a federal
24 income tax deduction.

25 (e) Credits shall be awarded in a manner, as determined by

1 the Department, that is geographically proportionate to
2 enrollment in recognized non-public schools in Illinois. If
3 the cap on the aggregate credits that may be awarded by the
4 Department is not reached by June 1 of a given year, the
5 Department shall award remaining credits on a first-come,
6 first-served basis, without regard to the limitation of this
7 subsection.

8 (f) Credits awarded for donations made to a technical
9 academy shall be awarded without regard to subsection (e), but
10 shall not exceed 15% of the annual statewide program cap. For
11 the purposes of this subsection, "technical academy" means a
12 technical academy that is registered with the Board within 30
13 days after the effective date of this amendatory Act of the
14 102nd General Assembly.

15 (Source: P.A. 100-465, eff. 8-31-17.)

16 (35 ILCS 40/65)

17 (Section scheduled to be repealed on January 1, 2024)

18 Sec. 65. Credit period; repeal.

19 (a) A taxpayer may take a credit under this Act for tax
20 years beginning on or after January 1, 2018 and ending before
21 January 1, 2024 ~~2023~~. A taxpayer may not take a credit pursuant
22 to this Act for tax years beginning on or after January 1, 2024
23 ~~2023~~.

24 (b) This Act is repealed on January 1, 2025 ~~2024~~.

25 (Source: P.A. 100-465, eff. 8-31-17.)

1 ARTICLE 9. STATE TREASURER'S CAPITAL FUND

2 Section 9-5. The State Treasurer Act is amended by
3 changing Section 35 as follows:

4 (15 ILCS 505/35)

5 Sec. 35. State Treasurer may purchase real property.

6 (a) Subject to the provisions of the Public Contract Fraud
7 Act, the State Treasurer, on behalf of the State of Illinois,
8 is authorized during State fiscal years 2019 and 2020 to
9 acquire real property located in the City of Springfield,
10 Illinois which the State Treasurer deems necessary to properly
11 carry out the powers and duties vested in him or her. Real
12 property acquired under this Section may be acquired subject
13 to any third party interests in the property that do not
14 prevent the State Treasurer from exercising the intended
15 beneficial use of such property.

16 (b) Subject to the provisions of the Treasurer's
17 Procurement Rules, which shall be substantially in accordance
18 with the requirements of the Illinois Procurement Code, the
19 State Treasurer may:

20 (1) enter into contracts relating to construction,
21 reconstruction or renovation projects for any such
22 buildings or lands acquired pursuant to subsection
23 ~~paragraph~~ (a); and

1 (2) equip, lease, operate and maintain those grounds,
2 buildings and facilities as may be appropriate to carry
3 out his or her statutory purposes and duties.

4 (c) The State Treasurer may enter into agreements with any
5 person with respect to the use and occupancy of the grounds,
6 buildings, and facilities of the State Treasurer, including
7 concession, license, and lease agreements on terms and
8 conditions as the State Treasurer determines and in accordance
9 with the procurement processes for the Office of the State
10 Treasurer, which shall be substantially in accordance with the
11 requirements of the Illinois Procurement Code.

12 (d) The exercise of the authority vested in the Treasurer
13 by this Section is subject to the appropriation of the
14 necessary funds.

15 (e) State Treasurer's Capital Fund.

16 (1) The State Treasurer's Capital Fund is created as a
17 trust fund in the State treasury. Moneys in the Fund shall
18 be utilized by the State Treasurer in the exercise of the
19 authority vested in the Treasurer by subsection (b) of
20 this Section. All interest earned by the investment or
21 deposit of moneys accumulated in the Fund shall be
22 deposited into the Fund.

23 (2) Moneys in the State Treasurer's Capital Fund are
24 subject to appropriation by the General Assembly.

25 (3) The State Treasurer may transfer amounts from the
26 State Treasurer's Administrative Fund and from the

1 Unclaimed Property Trust Fund to the State Treasurer's
2 Capital Fund. In no fiscal year may the total of such
3 transfers exceed \$250,000. The State Treasurer may accept
4 gifts, grants, donations, federal funds, or other revenues
5 or transfers for deposit into the State Treasurer's
6 Capital Fund.

7 (4) After the effective date of this amendatory Act of
8 the 102nd General Assembly and prior to July 1, 2022 the
9 State Treasurer and State Comptroller shall transfer from
10 the CDB Special Projects Fund to the State Treasurer's
11 Capital Fund an amount equal to the unexpended balance of
12 funds transferred by the State Treasurer to the CDB
13 Special Projects Fund in 2019 and 2020 pursuant to an
14 intergovernmental agreement between the State Treasurer
15 and the Capital Development Board.

16 (Source: P.A. 101-487, eff. 8-23-19; revised 11-21-19.)

17 Section 9-10. The State Finance Act is amended by adding
18 Section 5.940 as follows:

19 (30 ILCS 105/5.940 new)

20 Sec. 5.940. The State Treasurer's Capital Fund.

21 ARTICLE 10. AMENDATORY PROVISIONS

22 Section 10-5. The Illinois Administrative Procedure Act is

1 amended by adding Section 5-45.12 as follows:

2 (5 ILCS 100/5-45.12 new)

3 Sec. 5-45.12. Emergency rulemaking; Coronavirus Vaccine
4 Incentive Public Health Promotion. To provide for the
5 expeditious and timely implementation of the Coronavirus
6 Vaccine Incentive Public Health Promotion authorized by this
7 amendatory Act of the 102nd General Assembly in Section 21.14
8 of the Illinois Lottery Law and Section 2310-628 of the
9 Department of Public Health Powers and Duties Law, emergency
10 rules implementing the public health promotion may be adopted
11 by the Department of the Lottery and the Department of Public
12 Health 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 10-10. The Department of Commerce and Economic
19 Opportunity Law of the Civil Administrative Code of Illinois
20 is amended by changing Section 605-415 and by adding Sections
21 605-418 and 605-1065 as follows:

22 (20 ILCS 605/605-415)

23 Sec. 605-415. Job Training and Economic Development Grant

1 Program.

2 (a) Legislative findings. The General Assembly finds that:

3 (1) Despite the large number of unemployed job
4 seekers, many employers are having difficulty matching the
5 skills they require with the skills of workers; a similar
6 problem exists in industries where overall employment may
7 not be expanding but there is an acute need for skilled
8 workers in particular occupations.

9 (2) The State of Illinois should foster local economic
10 development by linking the job training of unemployed
11 disadvantaged citizens with the workforce needs of local
12 business and industry.

13 (3) Employers often need assistance in developing
14 training resources that will provide work opportunities
15 for individuals that are under-represented and or have
16 barriers to participating in the workforce ~~disadvantaged~~
17 ~~populations~~.

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

19 "Eligible Entities" means employers, private nonprofit
20 organizations (which may include a faith-based organization)
21 federal Workforce Innovation and Opportunity Act (WIOA)
22 administrative entities, Community Action Agencies, industry
23 associations, and public or private educational institutions,
24 that have demonstrated expertise and effectiveness in
25 administering workforce development programs.

26 "Target population" means persons who are unemployed,

1 under-employed, or under-represented that have one or more
2 barriers to employment as defined for "individual with a
3 barrier to employment" in the federal Workforce Innovation and
4 Opportunity Act ("WIOA"), 29 U.S.C. 3102(24).

5 "Eligible Training Provider" means an organization, such
6 as a public or private college or university, an industry
7 association, registered apprenticeship program or a
8 community-based organization that is approved to provide
9 training services by the appropriate accrediting body.

10 "Barrier Reduction Funding" means flexible funding through
11 a complementary grant agreement, contract, or budgetary line
12 to increase family stability and job retention by covering
13 accumulated emergency costs for basic needs, such as
14 housing-related expenses (rent, utilities, etc.),
15 transportation, child care, digital technology needs,
16 education needs, mental health services, substance abuse
17 services, income support, and work-related supplies that are
18 not typically covered by programmatic supportive services.

19 "Youth" means an individual aged 16-24 who faces one or
20 more barriers to education, training, and employment.

21 ~~"Community based provider" means a not-for-profit~~
22 ~~organization, with local boards of directors, that directly~~
23 ~~provides job training services.~~

24 ~~"Disadvantaged persons" has the same meaning as in Titles~~
25 ~~II A and II C of the federal Job Training Partnership Act.~~

26 ~~"Training partners" means a community based provider and~~

1 ~~one or more employers who have established training and~~
2 ~~placement linkages.~~

3 (c) The Job Training and Economic Development (JTED) Grant
4 Program may leverage funds from lump sum appropriations with
5 an aligning purpose and funds appropriated specifically for
6 the JTED program. Expenditures from an appropriation of funds
7 from the State CURE Fund shall be for purposes permitted by
8 Section 9901 of the American Rescue Plan Act of 2021, and all
9 related federal guidance. The Director shall make grants to
10 Eligible Entities as described in this section. The grants
11 shall be made to support the following:

12 (1) Creating customized training with employers to
13 support, train, and employ individuals in the targeted
14 population for this program including the unemployed,
15 under-employed, or under-represented that have one or more
16 barriers to employment.

17 (2) Coordinating partnerships between Eligible
18 Entities, employers, and educational entities, to develop
19 and operate regional or local strategies for in-demand
20 industries identified in the Department's 5-year Economic
21 Plan and the State's WIOA Unified Plan. These strategies
22 must be part of a career pathway for demand occupations
23 that result in certification or credentials for the
24 targeted populations.

25 (3) Leveraging funding from a Barrier Reduction Fund
26 to provide supportive services (e.g. transportation, child

1 care, mental health services, substance abuse services,
2 and income support) for targeted populations including
3 youth participants in workforce development programs to
4 assist with a transition to post-secondary education or
5 full-time employment and a career.

6 (4) Establishing policies for resource and service
7 coordination and to provide funding for services that
8 attempt to reduce employment barriers such as
9 housing-related expenses (rent, utilities, etc.), child
10 care, digital technology needs, counseling, relief from
11 finances and fees, education needs, and work-related supplies
12 that are not typically covered by programmatic supportive
13 services.

14 (5) Developing work-based learning and subsidized (or
15 "transitional") employment opportunities with employers,
16 to support the target populations including youth that
17 require on-the-job experience to gain employability
18 skills, work history, and a network to enter the
19 workforce.

20 (6) Using funding for case management support,
21 subsidies for employee wages, and grants to eligible
22 entities in each region, as feasible, to administer
23 transitional job training programs.

24 ~~(c) From funds appropriated for that purpose, the~~
25 ~~Department of Commerce and Economic Opportunity shall~~
26 ~~administer a Job Training and Economic Development Grant~~

1 ~~Program. The Director shall make grants to community-based~~
2 ~~providers. The grants shall be made to support the following:~~

3 ~~(1) Partnerships between community-based providers and~~
4 ~~employers for the customized training of existing~~
5 ~~low skilled, low wage employees and newly hired~~
6 ~~disadvantaged persons.~~

7 ~~(2) Partnerships between community based providers and~~
8 ~~employers to develop and operate training programs that~~
9 ~~link the work force needs of local industry with the job~~
10 ~~training of disadvantaged persons.~~

11 (d) For projects created under ~~paragraph (1) of subsection~~
12 (c):

13 (1) The Department shall give a priority to projects
14 that include an in-kind match by an employer in
15 partnership with an Eligible Entity ~~a community based~~
16 ~~provider~~ and projects that use instructional materials and
17 training instructors directly used in the specific
18 industry sector of the partnership employer.

19 (2) Participating employers should be active
20 participants in identifying the skills needed for their
21 jobs to ensure the training is appropriate for the
22 targeted populations.

23 (3) Eligible entities shall assess the employment
24 barriers and needs of local residents and work in
25 partnership with Local Workforce Innovation Areas and
26 local economic development organizations to identify the

1 priority workforce needs of the local industries. These
2 must align with the WIOA Unified, Regional, and Local
3 level plans as well as the Department's 5-year Economic
4 Plan.

5 (4) Eligible Entities and Eligible Training Providers
6 shall work together to design programs with maximum
7 benefits to local disadvantaged persons and local
8 employers.

9 (5) Employers must be involved in identifying specific
10 skill-training needs, planning curriculum, assisting in
11 training activities, providing job opportunities, and
12 coordinating job retention for people hired after training
13 through this program and follow-up support.

14 (6) Eligible Entities shall serve persons who are
15 unemployed, under-employed, or under-represented and that
16 have one or more barriers to employment.

17 (e) The Department may make available Barrier Reduction
18 Funding to support complementary workforce development and job
19 training efforts.

20 ~~(2) The partnership employer must be an active~~
21 ~~participant in the curriculum development and train~~
22 ~~primarily disadvantaged populations.~~

23 ~~(c) For projects created under paragraph (2) of subsection~~
24 ~~(c):~~

25 ~~(1) Community based organizations shall assess the~~
26 ~~employment barriers and needs of local residents and work~~

1 ~~in partnership with local economic development~~
2 ~~organizations to identify the priority workforce needs of~~
3 ~~the local industry.~~

4 ~~(2) Training partners (that is, community-based~~
5 ~~organizations and employers) shall work together to design~~
6 ~~programs with maximum benefits to local disadvantaged~~
7 ~~persons and local employers.~~

8 ~~(3) Employers must be involved in identifying specific~~
9 ~~skill training needs, planning curriculum, assisting in~~
10 ~~training activities, providing job opportunities, and~~
11 ~~coordinating job retention for people hired after training~~
12 ~~through this program and follow-up support.~~

13 ~~(4) The community-based organizations shall serve~~
14 ~~disadvantaged persons, including welfare recipients.~~

15 (f) The Department shall adopt rules for the grant program
16 and shall create a competitive application procedure for those
17 grants to be awarded beginning in fiscal year 2022. Grants
18 shall be awarded and performance measured based on criteria
19 set forth in Notices of Funding Opportunity. 1998. Grants
20 ~~shall be based on a performance based contracting system. Each~~
21 ~~grant shall be based on the cost of providing the training~~
22 ~~services and the goals negotiated and made a part of the~~
23 ~~contract between the Department and the training partners. The~~
24 ~~goals shall include the number of people to be trained, the~~
25 ~~number who stay in the program, the number who complete the~~
26 ~~program, the number who enter employment, their wages, and the~~

1 ~~number who retain employment. The level of success in~~
2 ~~achieving employment, wage, and retention goals shall be a~~
3 ~~primary consideration for determining contract renewals and~~
4 ~~subsequent funding levels. In setting the goals, due~~
5 ~~consideration shall be given to the education, work~~
6 ~~experience, and job readiness of the trainees; their barriers~~
7 ~~to employment; and the local job market. Periodic payments~~
8 ~~under the contracts shall be based on the degree to which the~~
9 ~~relevant negotiated goals have been met during the payment~~
10 ~~period.~~

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

12 (20 ILCS 605/605-418 new)

13 Sec. 605-418. The Research in Illinois to Spur Economic
14 Recovery Program.

15 (a) There is established the Research in Illinois to Spur
16 Economic Recovery (RISE) program to be administered by the
17 Department for the purpose of responding to the negative
18 economic impacts of the COVID-19 public health emergency by
19 spurring strategic economic growth and recovery in distressed
20 industries and regions.

21 (b) The RISE Program shall provide for:

22 (1) Statewide post-COVID-19 research and planning. The
23 Department shall conduct research on post-COVID-19 trends
24 in key industries of focus for Illinois impacted by the
25 COVID-19 public health emergency. The Department will

1 complete an assessment of regional economies within the
2 state with the goal of answering:

3 (A) How have prominent industries in each region
4 of Illinois been impacted by COVID-19?

5 (B) Where in Illinois are the key assets to
6 leverage for investment?

7 (C) What is the status of existing regional
8 planning efforts throughout the state?

9 (D) What regional infrastructure investments might
10 spur new economic development?

11 (E) What are the needs in terms of access to
12 capital, business attraction, and community
13 cooperation that need more investment?

14 (2) Support for regional and local planning, primarily
15 in economically distressed areas. The RISE Program will
16 fund grants to local governmental units and regional
17 economic development organizations to update outdated
18 economic plans or prepare new ones to improve alignment
19 with a statewide COVID-19 economic recovery. Grants will
20 be prioritized for research in regions and localities
21 which are most economically distressed, as determined by
22 the Department.

23 (3) Support statewide and regional efforts to improve
24 the efficacy of economic relief programs. Adding to the
25 research and planning effort, contracts, grants, and
26 awards may be released to support efficacy review efforts

1 of existing or proposed economic relief programs at the
2 state and regional level. This includes conducting data
3 analysis, targeted consumer outreach, and research
4 improvements to data or technology infrastructure.

5 (4) RISE implementation grants. The Department will
6 prioritize grantmaking to establish initiatives, launch
7 pilot projects, or make capital investments that are
8 identified through research and planning efforts
9 undertaken pursuant to paragraphs (1) through (3).
10 Implementation efforts may also include investment in
11 quality of life amenities and strategic
12 national/international outreach to increase available
13 workforce in areas of need.

14 (c) The RISE Program may leverage funds from lump sum
15 appropriations with an aligning purpose and funds appropriated
16 specifically for the RISE Program. Expenditures from an
17 appropriation of funds from the State CURE Fund shall be for
18 purposes permitted by Section 9901 of the American Rescue Plan
19 Act of 2021 and all related federal guidance.

20 (20 ILCS 605/605-1065 new)

21 Sec. 605-1065. American Rescue Plan Capital Assets Program
22 (or ARPCAP). From funds appropriated, directly or indirectly,
23 from moneys received by the State from the Coronavirus State
24 Fiscal Recovery Fund, the Department shall expend funds for
25 grants, contracts, and loans to eligible recipients for

1 purposes permitted by Section 9901 of the American Rescue Plan
2 Act of 2021 and all related federal guidance.

3 Section 10-15. The Illinois Promotion Act is amended by
4 changing Section 8a as follows:

5 (20 ILCS 665/8a) (from Ch. 127, par. 200-28a)

6 Sec. 8a. Tourism grants and loans.

7 (1) The Department is authorized to make grants and loans,
8 subject to appropriations by the General Assembly for this
9 purpose from the Tourism Promotion Fund, to counties,
10 municipalities, local promotion groups, not-for-profit
11 organizations, or for-profit businesses for the development or
12 improvement of tourism attractions in Illinois. Individual
13 grants and loans shall not exceed \$1,000,000 and shall not
14 exceed 50% of the entire amount of the actual expenditures for
15 the development or improvement of a tourist attraction.
16 Agreements for loans made by the Department pursuant to this
17 subsection may contain provisions regarding term, interest
18 rate, security as may be required by the Department and any
19 other provisions the Department may require to protect the
20 State's interest.

21 (2) From appropriations to the Department from the State
22 CURE fund for this purpose, the Department shall establish
23 Tourism Attraction grants for purposes outlined in subsection
24 (1). Grants under this subsection shall not exceed \$1,000,000

1 but may exceed 50% of the entire amount of the actual
2 expenditure for the development or improvement of a tourist
3 attraction, including but not limited to festivals.
4 Expenditures of such funds shall be in accordance with the
5 permitted purposes under Section 9901 of the American Rescue
6 Plan Act of 2021 and all related federal guidance. ~~(Blank)~~.
7 (Source: P.A. 94-91, eff. 7-1-05.)

8 Section 10-20. The Illinois Lottery Law is amended by
9 adding Section 21.14 as follows:

10 (20 ILCS 1605/21.14 new)

11 Sec. 21.14. The Coronavirus Vaccine Incentive Public
12 Health Promotion.

13 (a) As a response to the COVID-19 public health emergency,
14 and notwithstanding any other provision of law to the
15 contrary, the Department, in coordination with the Department
16 of Public Health, may develop and offer a promotion and award
17 prizes for the purpose of encouraging Illinois residents to be
18 vaccinated against coronavirus disease 2019 (COVID-19). The
19 promotion will be structured as determined jointly by the
20 Department and the Department of Public Health. The promotion
21 will be aimed at Illinois residents receiving COVID-19
22 vaccinations. A portion of the promotion may include
23 scholarships or educational awards for the benefit of minors.

24 (b) The promotion may commence as soon as practical, as

1 determined by the Department and the Department of Public
2 Health. The form, operation, administration, parameters and
3 duration of the promotion shall be governed by this Section,
4 by Section 2310-628 of the Department of Public Health Powers
5 and Duties Law, and by rules adopted by the Department and the
6 Department of Public Health, including emergency rules
7 pursuant to Section 5-45 of the Illinois Administrative
8 Procedure Act.

9 (c) The Department may use the State Lottery Fund for
10 expenses incurred in awarding prizes and administering the
11 promotion. A maximum of \$7,000,000 from the State Lottery Fund
12 may be used for prizes awarded to adults 18 and older through
13 the promotion.

14 (d) The State Lottery Fund may be reimbursed for amounts
15 actually used for expenses incurred in awarding prizes and
16 administering the promotion from amounts in the State CURE
17 Fund.

18 (e) The funds expended and reimbursed under this section
19 are separate and apart from the priority order established in
20 Sections 9.1 and 9.2 of this Act.

21 (f) This Section is repealed one year after the effective
22 date of this amendatory Act of the 102nd General Assembly.

23 Section 10-25. The Department of Public Health Powers and
24 Duties Law of the Civil Administrative Code of Illinois is
25 amended by adding Section 2310-628 as follows:

1 (20 ILCS 2310/2310-628 new)

2 Sec. 2310-628. The Coronavirus Vaccine Incentive Public
3 Health Promotion.

4 (a) As a response to the COVID-19 public health emergency,
5 and notwithstanding any other provision of law to the
6 contrary, the Department, in coordination with the Department
7 of the Lottery, may develop and offer a promotion and award
8 prizes for the purpose of encouraging Illinois residents to be
9 vaccinated against coronavirus disease 2019 (COVID-19). The
10 promotion will be structured as determined jointly by the
11 Department and the Department of the Lottery. The promotion
12 will be aimed at Illinois residents receiving COVID-19
13 vaccinations. A portion of the promotion may include
14 scholarships or educational awards for the benefit of minors.

15 (b) The promotion may commence as soon as practical, as
16 determined by the Department and the Department of the
17 Lottery. The form, operation, administration, parameters and
18 duration of the promotion shall be governed by this Section,
19 by Section 21.14 of the Illinois Lottery Law, and by rules
20 adopted by the Department and the Department of Public Health,
21 including emergency rules pursuant to Section 5-45 of the
22 Illinois Administrative Procedure Act.

23 (c) The Department may use funds appropriated to it for
24 use in promoting vaccination for expenses incurred in awarding
25 prizes and administering the promotion. A maximum of

1 \$3,000,000 from such appropriated funds may be used for prizes
2 awarded through the promotion for scholarships and educational
3 awards.

4 (d) If any other state fund is used to pay for expenses
5 incurred in awarding prizes and administering the promotion,
6 such fund may be reimbursed for amounts actually expended
7 therefrom for such expenses from amounts in the State CURE
8 Fund.

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

11 Section 10-35. The Metropolitan Pier and Exposition
12 Authority Act is amended by changing Sections 5, 5.6, and 18 as
13 follows:

14 (70 ILCS 210/5) (from Ch. 85, par. 1225)

15 Sec. 5. The Metropolitan Pier and Exposition Authority
16 shall also have the following rights and powers:

17 (a) To accept from Chicago Park Fair, a corporation,
18 an assignment of whatever sums of money it may have
19 received from the Fair and Exposition Fund, allocated by
20 the Department of Agriculture of the State of Illinois,
21 and Chicago Park Fair is hereby authorized to assign, set
22 over and transfer any of those funds to the Metropolitan
23 Pier and Exposition Authority. The Authority has the right
24 and power hereafter to receive sums as may be distributed

1 to it by the Department of Agriculture of the State of
2 Illinois from the Fair and Exposition Fund pursuant to the
3 provisions of Sections 5, 6i, and 28 of the State Finance
4 Act. All sums received by the Authority shall be held in
5 the sole custody of the secretary-treasurer of the
6 Metropolitan Pier and Exposition Board.

7 (b) To accept the assignment of, assume and execute
8 any contracts heretofore entered into by Chicago Park
9 Fair.

10 (c) To acquire, own, construct, equip, lease, operate
11 and maintain grounds, buildings and facilities to carry
12 out its corporate purposes and duties, and to carry out or
13 otherwise provide for the recreational, cultural,
14 commercial or residential development of Navy Pier, and to
15 fix and collect just, reasonable and nondiscriminatory
16 charges for the use thereof. The charges so collected
17 shall be made available to defray the reasonable expenses
18 of the Authority and to pay the principal of and the
19 interest upon any revenue bonds issued by the Authority.
20 The Authority shall be subject to and comply with the Lake
21 Michigan and Chicago Lakefront Protection Ordinance, the
22 Chicago Building Code, the Chicago Zoning Ordinance, and
23 all ordinances and regulations of the City of Chicago
24 contained in the following Titles of the Municipal Code of
25 Chicago: Businesses, Occupations and Consumer Protection;
26 Health and Safety; Fire Prevention; Public Peace, Morals

1 and Welfare; Utilities and Environmental Protection;
2 Streets, Public Ways, Parks, Airports and Harbors;
3 Electrical Equipment and Installation; Housing and
4 Economic Development (only Chapter 5-4 thereof); and
5 Revenue and Finance (only so far as such Title pertains to
6 the Authority's duty to collect taxes on behalf of the
7 City of Chicago).

8 (d) To enter into contracts treating in any manner
9 with the objects and purposes of this Act.

10 (e) To lease any buildings to the Adjutant General of
11 the State of Illinois for the use of the Illinois National
12 Guard or the Illinois Naval Militia.

13 (f) To exercise the right of eminent domain by
14 condemnation proceedings in the manner provided by the
15 Eminent Domain Act, including, with respect to Site B
16 only, the authority to exercise quick take condemnation by
17 immediate vesting of title under Article 20 of the Eminent
18 Domain Act, to acquire any privately owned real or
19 personal property and, with respect to Site B only, public
20 property used for rail transportation purposes (but no
21 such taking of such public property shall, in the
22 reasonable judgment of the owner, interfere with such rail
23 transportation) for the lawful purposes of the Authority
24 in Site A, at Navy Pier, and at Site B. Just compensation
25 for property taken or acquired under this paragraph shall
26 be paid in money or, notwithstanding any other provision

1 of this Act and with the agreement of the owner of the
2 property to be taken or acquired, the Authority may convey
3 substitute property or interests in property or enter into
4 agreements with the property owner, including leases,
5 licenses, or concessions, with respect to any property
6 owned by the Authority, or may provide for other lawful
7 forms of just compensation to the owner. Any property
8 acquired in condemnation proceedings shall be used only as
9 provided in this Act. Except as otherwise provided by law,
10 the City of Chicago shall have a right of first refusal
11 prior to any sale of any such property by the Authority to
12 a third party other than substitute property. The
13 Authority shall develop and implement a relocation plan
14 for businesses displaced as a result of the Authority's
15 acquisition of property. The relocation plan shall be
16 substantially similar to provisions of the Uniform
17 Relocation Assistance and Real Property Acquisition Act
18 and regulations promulgated under that Act relating to
19 assistance to displaced businesses. To implement the
20 relocation plan the Authority may acquire property by
21 purchase or gift or may exercise the powers authorized in
22 this subsection (f), except the immediate vesting of title
23 under Article 20 of the Eminent Domain Act, to acquire
24 substitute private property within one mile of Site B for
25 the benefit of displaced businesses located on property
26 being acquired by the Authority. However, no such

1 substitute property may be acquired by the Authority
2 unless the mayor of the municipality in which the property
3 is located certifies in writing that the acquisition is
4 consistent with the municipality's land use and economic
5 development policies and goals. The acquisition of
6 substitute property is declared to be for public use. In
7 exercising the powers authorized in this subsection (f),
8 the Authority shall use its best efforts to relocate
9 businesses within the area of McCormick Place or, failing
10 that, within the City of Chicago.

11 (g) To enter into contracts relating to construction
12 projects which provide for the delivery by the contractor
13 of a completed project, structure, improvement, or
14 specific portion thereof, for a fixed maximum price, which
15 contract may provide that the delivery of the project,
16 structure, improvement, or specific portion thereof, for
17 the fixed maximum price is insured or guaranteed by a
18 third party capable of completing the construction.

19 (h) To enter into agreements with any person with
20 respect to the use and occupancy of the grounds,
21 buildings, and facilities of the Authority, including
22 concession, license, and lease agreements on terms and
23 conditions as the Authority determines. Notwithstanding
24 Section 24, agreements with respect to the use and
25 occupancy of the grounds, buildings, and facilities of the
26 Authority for a term of more than one year shall be entered

1 into in accordance with the procurement process provided
2 for in Section 25.1.

3 (i) To enter into agreements with any person with
4 respect to the operation and management of the grounds,
5 buildings, and facilities of the Authority or the
6 provision of goods and services on terms and conditions as
7 the Authority determines.

8 (j) After conducting the procurement process provided
9 for in Section 25.1, to enter into one or more contracts to
10 provide for the design and construction of all or part of
11 the Authority's Expansion Project grounds, buildings, and
12 facilities. Any contract for design and construction of
13 the Expansion Project shall be in the form authorized by
14 subsection (g), shall be for a fixed maximum price not in
15 excess of the funds that are authorized to be made
16 available for those purposes during the term of the
17 contract, and shall be entered into before commencement of
18 construction.

19 (k) To enter into agreements, including project
20 agreements with labor unions, that the Authority deems
21 necessary to complete the Expansion Project or any other
22 construction or improvement project in the most timely and
23 efficient manner and without strikes, picketing, or other
24 actions that might cause disruption or delay and thereby
25 add to the cost of the project.

26 (l) To provide incentives to organizations and

1 entities that agree to make use of the grounds, buildings,
2 and facilities of the Authority for conventions, meetings,
3 or trade shows. The incentives may take the form of
4 discounts from regular fees charged by the Authority,
5 subsidies for or assumption of the costs incurred with
6 respect to the convention, meeting, or trade show, or
7 other inducements. The Authority shall award incentives to
8 attract or retain large ~~large~~ conventions, meetings, and trade
9 shows ~~to its facilities~~ under the terms set forth in this
10 subsection (1) from amounts appropriated to the Authority
11 from the Metropolitan Pier and Exposition Authority
12 Incentive Fund for this purpose.

13 No later than May 15 of each year, the Chief Executive
14 Officer of the Metropolitan Pier and Exposition Authority
15 shall certify to the State Comptroller and the State
16 Treasurer the amounts of incentive grant funds used during
17 the current fiscal year to provide incentives for
18 conventions, meetings, or trade shows that:

19 (i) have been approved by the Authority, in
20 consultation with an organization meeting the
21 qualifications set out in Section 5.6 of this Act,
22 provided the Authority has entered into a marketing
23 agreement with such an organization,

24 (ii) (A) for fiscal years prior to 2022 and after
25 2024, demonstrate registered attendance in excess of
26 5,000 individuals or in excess of 10,000 individuals,

1 as appropriate;

2 (B) for fiscal years 2022 through 2024,
3 demonstrate registered attendance in excess of 3,000
4 individuals or in excess of 5,000 individuals, as
5 appropriate; or

6 (C) for fiscal years 2022 and 2023, regardless of
7 registered attendance, demonstrate incurrence of costs
8 associated with mitigation of COVID-19, including, but
9 not limited to, costs for testing and screening,
10 contact tracing and notification, personal protective
11 equipment, and other physical and organizational
12 costs, and

13 (iii) in the case of subparagraphs (A) and (B) of
14 paragraph (ii), but for the incentive, would not have
15 used the facilities of the Authority for the
16 convention, meeting, or trade show. The State
17 Comptroller may request that the Auditor General
18 conduct an audit of the accuracy of the certification.
19 If the State Comptroller determines by this process of
20 certification that incentive funds, in whole or in
21 part, were disbursed by the Authority by means other
22 than in accordance with the standards of this
23 subsection (l), then any amount transferred to the
24 Metropolitan Pier and Exposition Authority Incentive
25 Fund shall be reduced during the next subsequent
26 transfer in direct proportion to that amount

1 determined to be in violation of the terms set forth in
2 this subsection (1).

3 On July 15, 2012, the Comptroller shall order
4 transferred, and the Treasurer shall transfer, into the
5 Metropolitan Pier and Exposition Authority Incentive Fund
6 from the General Revenue Fund the sum of \$7,500,000 plus
7 an amount equal to the incentive grant funds certified by
8 the Chief Executive Officer as having been lawfully paid
9 under the provisions of this Section in the previous 2
10 fiscal years that have not otherwise been transferred into
11 the Metropolitan Pier and Exposition Authority Incentive
12 Fund, provided that transfers in excess of \$15,000,000
13 shall not be made in any fiscal year.

14 On July 15, 2013, the Comptroller shall order
15 transferred, and the Treasurer shall transfer, into the
16 Metropolitan Pier and Exposition Authority Incentive Fund
17 from the General Revenue Fund the sum of \$7,500,000 plus
18 an amount equal to the incentive grant funds certified by
19 the Chief Executive Officer as having been lawfully paid
20 under the provisions of this Section in the previous
21 fiscal year that have not otherwise been transferred into
22 the Metropolitan Pier and Exposition Authority Incentive
23 Fund, provided that transfers in excess of \$15,000,000
24 shall not be made in any fiscal year.

25 On July 15, 2014, and every year thereafter, the
26 Comptroller shall order transferred, and the Treasurer

1 shall transfer, into the Metropolitan Pier and Exposition
2 Authority Incentive Fund from the General Revenue Fund an
3 amount equal to the incentive grant funds certified by the
4 Chief Executive Officer as having been lawfully paid under
5 the provisions of this Section in the previous fiscal year
6 that have not otherwise been transferred into the
7 Metropolitan Pier and Exposition Authority Incentive Fund,
8 provided that (1) no transfers with respect to any
9 previous fiscal year shall be made after the transfer has
10 been made with respect to the 2017 fiscal year until the
11 transfer that is made for the 2022 fiscal year and
12 thereafter, and no transfers with respect to any previous
13 fiscal year shall be made after the transfer has been made
14 with respect to the 2026 fiscal year, and (2) transfers in
15 excess of \$15,000,000 shall not be made in any fiscal
16 year.

17 After a transfer has been made under this subsection
18 (1), the Chief Executive Officer shall file a request for
19 payment with the Comptroller evidencing that the incentive
20 grants have been made and the Comptroller shall thereafter
21 order paid, and the Treasurer shall pay, the requested
22 amounts to the Metropolitan Pier and Exposition Authority.

23 Excluding any amounts related to the payment of costs
24 associated with the mitigation of COVID-19 in accordance
25 with this subsection (1), in ~~In~~ no case shall more than
26 \$5,000,000 be used in any one year by the Authority for

1 incentives granted conventions, meetings, or trade shows
2 with a registered attendance of (1) more than 5,000 and
3 less than 10,000 prior to the 2022 fiscal year and after
4 the 2024 fiscal year and (2) more than 3,000 and less than
5 5,000 for fiscal years 2022 through 2024. Amounts in the
6 Metropolitan Pier and Exposition Authority Incentive Fund
7 shall only be used by the Authority for incentives paid to
8 attract or retain large conventions, meetings, and trade
9 shows ~~to its facilities~~ as provided in this subsection
10 (1).

11 (1-5) The Village of Rosemont shall provide incentives
12 from amounts transferred into the Convention Center
13 Support Fund to retain and attract conventions, meetings,
14 or trade shows to the Donald E. Stephens Convention Center
15 under the terms set forth in this subsection (1-5).

16 No later than May 15 of each year, the Mayor of the
17 Village of Rosemont or his or her designee shall certify
18 to the State Comptroller and the State Treasurer the
19 amounts of incentive grant funds used during the previous
20 fiscal year to provide incentives for conventions,
21 meetings, or trade shows that (1) have been approved by
22 the Village, (2) demonstrate registered attendance in
23 excess of 5,000 individuals, and (3) but for the
24 incentive, would not have used the Donald E. Stephens
25 Convention Center facilities for the convention, meeting,
26 or trade show. The State Comptroller may request that the

1 Auditor General conduct an audit of the accuracy of the
2 certification.

3 If the State Comptroller determines by this process of
4 certification that incentive funds, in whole or in part,
5 were disbursed by the Village by means other than in
6 accordance with the standards of this subsection (1-5),
7 then the amount transferred to the Convention Center
8 Support Fund shall be reduced during the next subsequent
9 transfer in direct proportion to that amount determined to
10 be in violation of the terms set forth in this subsection
11 (1-5).

12 On July 15, 2012, and each year thereafter, the
13 Comptroller shall order transferred, and the Treasurer
14 shall transfer, into the Convention Center Support Fund
15 from the General Revenue Fund the amount of \$5,000,000 for
16 (i) incentives to attract large conventions, meetings, and
17 trade shows to the Donald E. Stephens Convention Center,
18 and (ii) to be used by the Village of Rosemont for the
19 repair, maintenance, and improvement of the Donald E.
20 Stephens Convention Center and for debt service on debt
21 instruments issued for those purposes by the village. No
22 later than 30 days after the transfer, the Comptroller
23 shall order paid, and the Treasurer shall pay, to the
24 Village of Rosemont the amounts transferred.

25 (m) To enter into contracts with any person conveying
26 the naming rights or other intellectual property rights

1 with respect to the grounds, buildings, and facilities of
2 the Authority.

3 (n) To enter into grant agreements with the Chicago
4 Convention and Tourism Bureau providing for the marketing
5 of the convention facilities to large and small
6 conventions, meetings, and trade shows and the promotion
7 of the travel industry in the City of Chicago, provided
8 such agreements meet the requirements of Section 5.6 of
9 this Act. Receipts of the Authority from the increase in
10 the airport departure tax authorized by Section 13(f) of
11 this amendatory Act of the 96th General Assembly and,
12 subject to appropriation to the Authority, funds deposited
13 in the Chicago Travel Industry Promotion Fund pursuant to
14 Section 6 of the Hotel Operators' Occupation Tax Act shall
15 be granted to the Bureau for such purposes.

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

17 (70 ILCS 210/5.6)

18 Sec. 5.6. Marketing agreement.

19 (a) The Authority shall enter into a marketing agreement
20 with a not-for-profit organization headquartered in Chicago
21 and recognized by the Department of Commerce and Economic
22 Opportunity as a certified local tourism and convention bureau
23 entitled to receive State tourism grant funds, provided the
24 bylaws of the organization establish a board of the
25 organization that is comprised of 35 members serving 3-year

1 staggered terms, including the following:

2 (1) no less than 8 members appointed by the Mayor of
3 Chicago, to include:

4 (A) a Chair of the board of the organization
5 appointed by the Mayor of the City of Chicago from
6 among the business and civic leaders of Chicago who
7 are not engaged in the hospitality business or who
8 have not served as a member of the Board or as chief
9 executive officer of the Authority; and

10 (B) 7 members from among the cultural, economic
11 development, or civic leaders of Chicago;

12 (2) the chairperson of the interim board or Board of
13 the Authority, or his or her designee;

14 (3) a representative from the department in the City
15 of Chicago that is responsible for the operation of
16 Chicago-area airports;

17 (4) a representative from the department in the City
18 of Chicago that is responsible for the regulation of
19 Chicago-area livery vehicles;

20 (5) at least 1, but no more than:

21 (A) 2 ~~5~~ members from the hotel industry;

22 (B) 2 ~~5~~ members representing Chicago arts and
23 cultural institutions or projects;

24 (C) 2 members from the restaurant industry;

25 (D) 2 members employed by or representing an
26 entity responsible for a trade show;

- 1 (E) 2 members representing unions;
- 2 (F) 2 members from the attractions industry; and
- 3 (6) 7 members appointed by the Governor, including the
4 Director of the Illinois Department of Commerce and
5 Economic Opportunity, ex officio, as well as 3 members
6 from the hotel industry and 3 members representing Chicago
7 arts and cultural institutions or projects.

8 The bylaws of the organization may provide for the
9 appointment of a City of Chicago alderman as an ex officio
10 member, and may provide for other ex officio members who shall
11 serve terms of one year.

12 Persons with a real or apparent conflict of interest shall
13 not be appointed to the board. Members of the board of the
14 organization shall not serve more than 2 terms. The bylaws
15 shall require the following: (i) that the Chair of the
16 organization name no less than 5 and no more than 9 members to
17 the Executive Committee of the organization, one of whom must
18 be the chairperson of the interim board or Board of the
19 Authority, and (ii) a provision concerning conflict of
20 interest and a requirement that a member abstain from
21 participating in board action if there is a threat to the
22 independence of judgment created by any conflict of interest
23 or if participation is likely to have a negative effect on
24 public confidence in the integrity of the board.

25 (b) The Authority shall notify the Department of Revenue
26 within 10 days after entering into a contract pursuant to this

1 Section.

2 (Source: P.A. 96-898, eff. 5-27-10; 96-899, eff. 5-28-10;
3 97-1122, eff. 8-27-12.)

4 (70 ILCS 210/18) (from Ch. 85, par. 1238)

5 Sec. 18. Regular meetings of the Board shall be held at
6 least 8 times ~~once~~ in each calendar year ~~month~~, the time and
7 place of such meetings to be fixed by the Board, provided that,
8 if a meeting is not held in a calendar month, a meeting shall
9 be held in the following calendar month. All action and
10 meetings of the Board and its committees shall be subject to
11 the provisions of the Open Meetings Act. A majority of the
12 statutorily authorized members of the Board shall constitute a
13 quorum for the transaction of business. All action of the
14 Board shall be by rule, regulation, ordinance or resolution
15 and the affirmative vote of at least a majority of the
16 statutorily authorized members shall be necessary for the
17 adoption of any rule, regulation, ordinance or resolution. All
18 rules, regulations, ordinances, resolutions and all
19 proceedings of the Authority and all documents and records in
20 its possession shall be public records, and open to public
21 inspection, except such documents and records as shall be kept
22 or prepared by the Board for use in negotiations, action or
23 proceedings to which the Authority is a party. All records of
24 the Authority shall be subject to the provisions of the
25 Illinois Freedom of Information Act.

1 (Source: P.A. 84-1027.)

2 Section 10-40. The University of Illinois Act is amended
3 by changing Section 7 as follows:

4 (110 ILCS 305/7) (from Ch. 144, par. 28)

5 Sec. 7. Powers of trustees.

6 (a) The trustees shall have power to provide for the
7 requisite buildings, apparatus, and conveniences; to fix the
8 rates for tuition; to appoint such professors and instructors,
9 and to establish and provide for the management of such model
10 farms, model art, and other departments and professorships, as
11 may be required to teach, in the most thorough manner, such
12 branches of learning as are related to agriculture and the
13 mechanic arts, and military tactics, without excluding other
14 scientific and classical studies. The trustees shall, upon the
15 written request of an employee withhold from the compensation
16 of that employee any dues, payments or contributions payable
17 by such employee to any labor organization as defined in the
18 Illinois Educational Labor Relations Act. Under such
19 arrangement, an amount shall be withheld from each regular
20 payroll period which is equal to the pro rata share of the
21 annual dues plus any payments or contributions, and the
22 trustees shall transmit such withholdings to the specified
23 labor organization within 10 working days from the time of the
24 withholding. They may accept the endowments and voluntary

1 professorships or departments in the University, from any
2 person or persons or corporations who may offer the same, and,
3 at any regular meeting of the board, may prescribe rules and
4 regulations in relation to such endowments and declare on what
5 general principles they may be admitted: Provided, that such
6 special voluntary endowments or professorships shall not be
7 incompatible with the true design and scope of the act of
8 congress, or of this Act: Provided, that no student shall at
9 any time be allowed to remain in or about the University in
10 idleness, or without full mental or industrial occupation: And
11 provided further, that the trustees, in the exercise of any of
12 the powers conferred by this Act, shall not create any
13 liability or indebtedness in excess of the funds in the hands
14 of the treasurer of the University at the time of creating such
15 liability or indebtedness, and which may be specially and
16 properly applied to the payment of the same. Except as
17 otherwise provided in this section, any ~~Any~~ lease to the
18 trustees of lands, buildings or facilities which will support
19 scientific research and development in such areas as high
20 technology, super computing, microelectronics, biotechnology,
21 robotics, physics and engineering shall be for a term not to
22 exceed 18 years, and may grant to the trustees the option to
23 purchase the lands, buildings or facilities. The lease shall
24 recite that it is subject to termination and cancellation in
25 any year for which the General Assembly fails to make an
26 appropriation to pay the rent payable under the terms of the

1 lease.

2 Leases for the purposes described herein exceeding 5 years
3 shall have the approval of the Illinois Board of Higher
4 Education.

5 The Board of Trustees may, directly or in cooperation with
6 other institutions of higher education, acquire by purchase or
7 lease or otherwise, and construct, enlarge, improve, equip,
8 complete, operate, control and manage medical research and
9 high technology parks, together with the necessary lands,
10 buildings, facilities, equipment and personal property
11 therefor, to encourage and facilitate (a) the location and
12 development of business and industry in the State of Illinois,
13 and (b) the increased application and development of
14 technology and (c) the improvement and development of the
15 State's economy. The Board of Trustees may lease to nonprofit
16 corporations all or any part of the land, buildings,
17 facilities, equipment or other property included in a medical
18 research and high technology park upon such terms and
19 conditions as the University of Illinois may deem advisable
20 and enter into any contract or agreement with such nonprofit
21 corporations as may be necessary or suitable for the
22 construction, financing, operation and maintenance and
23 management of any such park; and may lease to any person, firm,
24 partnership or corporation, either public or private, any part
25 or all of the land, building, facilities, equipment or other
26 property of such park for such purposes and upon such rentals,

1 terms and conditions as the University may deem advisable; and
2 may finance all or part of the cost of any such park, including
3 the purchase, lease, construction, reconstruction,
4 improvement, remodeling, addition to, and extension and
5 maintenance of all or part of such high technology park, and
6 all equipment and furnishings, by legislative appropriations,
7 government grants, contracts, private gifts, loans, receipts
8 from the operation of such high technology park, rentals and
9 similar receipts; and may make its other facilities and
10 services available to tenants or other occupants of any such
11 park at rates which are reasonable and appropriate.

12 The Board of Trustees may, directly or in cooperation with
13 other members and partners of the collaborative research and
14 academic initiative known as the Chicago Quantum Exchange,
15 including, without limitation, other institutions of higher
16 education, hereinafter each individually referred to as a "CQE
17 partner", finance, design, construct, enlarge, improve, equip,
18 complete, operate, control, and manage a facility or
19 facilities for the research and development of quantum
20 information sciences and technologies, hereinafter referred to
21 as the "quantum science facilities". Notwithstanding any other
22 provision of applicable law: (1) the quantum science
23 facilities may be located on land owned by the Board of
24 Trustees or a CQE partner; and (2) costs incurred in
25 connection with the design, construction, enlargement,
26 improvement, equipping, and completion of the quantum science

1 facilities may be paid with funds appropriated to the Capital
2 Development Board from the Build Illinois Bond Fund for a
3 grant to the Board of Trustees for the quantum science
4 facilities, whether the quantum science facilities are located
5 on land owned by the Board of Trustees or by a COE partner;
6 provided, however, that if any quantum science facilities are
7 located on land owned by a COE partner, the use of such grant
8 funds shall be subject to, and contingent upon, the lease by
9 the Board of Trustees, as lessee, of a portion of such quantum
10 science facilities for a term equal to at least the useful life
11 of such quantum science facilities. The leased premises under
12 any such lease shall bear a reasonable relationship to the
13 proportional share of the costs paid by such grant funds. Any
14 such lease shall give the Board of Trustees the right to
15 terminate the lease before the expiration of its term if the
16 General Assembly fails to appropriate sufficient funds to pay
17 rent due under the lease.

18 The Trustees shall have power (a) to purchase real
19 property and easements, and (b) to acquire real property and
20 easements in the manner provided by law for the exercise of the
21 right of eminent domain, and in the event negotiations for the
22 acquisition of real property or easements for making any
23 improvement which the Trustees are authorized to make shall
24 have proven unsuccessful and the Trustees shall have by
25 resolution adopted a schedule or plan of operation for the
26 execution of the project and therein made a finding that it is

1 necessary to take such property or easements immediately or at
2 some specified later date in order to comply with the
3 schedule, the Trustees may acquire such property or easements
4 in the same manner provided in Article 20 of the Eminent Domain
5 Act (quick-take procedure).

6 The Board of Trustees also shall have power to agree with
7 the State's Attorney of the county in which any properties of
8 the Board are located to pay for services rendered by the
9 various taxing districts for the years 1944 through 1949 and
10 to pay annually for services rendered thereafter by such
11 district such sums as may be determined by the Board upon
12 properties used solely for income producing purposes, title to
13 which is held by said Board of Trustees, upon properties
14 leased to members of the staff of the University of Illinois,
15 title to which is held in trust for said Board of Trustees and
16 upon properties leased to for-profit entities the title to
17 which properties is held by the Board of Trustees. A certified
18 copy of any such agreement made with the State's Attorney
19 shall be filed with the County Clerk and such sums shall be
20 distributed to the respective taxing districts by the County
21 Collector in such proportions that each taxing district will
22 receive therefrom such proportion as the tax rate of such
23 taxing district bears to the total tax rate that would be
24 levied against such properties if they were not exempt from
25 taxation under the Property Tax Code.

26 The Board of Trustees of the University of Illinois,

1 subject to the applicable civil service law, may appoint
2 persons to be members of the University of Illinois Police
3 Department. Members of the Police Department shall be peace
4 officers and as such have all powers possessed by policemen in
5 cities, and sheriffs, including the power to make arrests on
6 view or warrants of violations of state statutes and city or
7 county ordinances, except that they may exercise such powers
8 only in counties wherein the University and any of its
9 branches or properties are located when such is required for
10 the protection of university properties and interests, and its
11 students and personnel, and otherwise, within such counties,
12 when requested by appropriate state or local law enforcement
13 officials; provided, however, that such officer shall have no
14 power to serve and execute civil processes.

15 The Board of Trustees must authorize to each member of the
16 University of Illinois Police Department and to any other
17 employee of the University of Illinois exercising the powers
18 of a peace officer a distinct badge that, on its face, (i)
19 clearly states that the badge is authorized by the University
20 of Illinois and (ii) contains a unique identifying number. No
21 other badge shall be authorized by the University of Illinois.
22 Nothing in this paragraph prohibits the Board of Trustees from
23 issuing shields or other distinctive identification to
24 employees not exercising the powers of a peace officer if the
25 Board of Trustees determines that a shield or distinctive
26 identification is needed by the employee to carry out his or

1 her responsibilities.

2 The Board of Trustees may own, operate, or govern, by or
3 through the College of Medicine at Peoria, a managed care
4 community network established under subsection (b) of Section
5 5-11 of the Illinois Public Aid Code.

6 The powers of the trustees as herein designated are
7 subject to the provisions of "An Act creating a Board of Higher
8 Education, defining its powers and duties, making an
9 appropriation therefor, and repealing an Act herein named",
10 approved August 22, 1961, as amended.

11 The Board of Trustees shall have the authority to adopt
12 all administrative rules which may be necessary for the
13 effective administration, enforcement and regulation of all
14 matters for which the Board has jurisdiction or
15 responsibility.

16 (b) To assist in the provision of buildings and facilities
17 beneficial to, useful for, or supportive of University
18 purposes, the Board of Trustees of the University of Illinois
19 may exercise the following powers with regard to the area
20 located on or adjacent to the University of Illinois at
21 Chicago campus and bounded as follows: on the West by Morgan
22 Street; on the North by Roosevelt Road; on the East by Union
23 Street; and on the South by 16th Street, in the City of
24 Chicago:

25 (1) Acquire any interests in land, buildings, or
26 facilities by purchase, including installments payable

1 over a period allowed by law, by lease over a term of such
2 duration as the Board of Trustees shall determine, or by
3 exercise of the power of eminent domain;

4 (2) Sub-lease or contract to purchase through
5 installments all or any portion of buildings or facilities
6 for such duration and on such terms as the Board of
7 Trustees shall determine, including a term that exceeds 5
8 years, provided that each such lease or purchase contract
9 shall be and shall recite that it is subject to
10 termination and cancellation in any year for which the
11 General Assembly fails to make an appropriation to pay the
12 rent or purchase installments payable under the terms of
13 such lease or purchase contract; and

14 (3) Sell property without compliance with the State
15 Property Control Act and retain proceeds in the University
16 Treasury in a special, separate development fund account
17 which the Auditor General shall examine to assure
18 compliance with this Act.

19 Any buildings or facilities to be developed on the land shall
20 be buildings or facilities that, in the determination of the
21 Board of Trustees, in whole or in part: (i) are for use by the
22 University; or (ii) otherwise advance the interests of the
23 University, including, by way of example, residential
24 facilities for University staff and students and commercial
25 facilities which provide services needed by the University
26 community. Revenues from the development fund account may be

1 withdrawn by the University for the purpose of demolition and
2 the processes associated with demolition; routine land and
3 property acquisition; extension of utilities; streetscape
4 work; landscape work; surface and structure parking;
5 sidewalks, recreational paths, and street construction; and
6 lease and lease purchase arrangements and the professional
7 services associated with the planning and development of the
8 area. Moneys from the development fund account used for any
9 other purpose must be deposited into and appropriated from the
10 General Revenue Fund. Buildings or facilities leased to an
11 entity or person other than the University shall not be
12 subject to any limitations applicable to a State supported
13 college or university under any law. All development on the
14 land and all use of any buildings or facilities shall be
15 subject to the control and approval of the Board of Trustees.

16 (c) The Board of Trustees shall have the power to borrow
17 money, as necessary, from time to time in anticipation of
18 receiving tuition, payments from the State of Illinois, or
19 other revenues or receipts of the University, also known as
20 anticipated moneys. The borrowing limit shall be capped at
21 100% of the total amount of payroll and other expense vouchers
22 submitted and payable to the University for fiscal year 2010
23 expenses, but unpaid by the State Comptroller's office. Prior
24 to borrowing any funds, the University shall request from the
25 Comptroller's office a verification of the borrowing limit and
26 shall include the estimated date on which such borrowing shall

1 occur. The borrowing limit cap shall be verified by the State
2 Comptroller's office not prior to 45 days before any estimated
3 date for executing any promissory note or line of credit
4 established under this subsection (c). The principal amount
5 borrowed under a promissory note or line of credit shall not
6 exceed 75% of the borrowing limit. Within 15 days after
7 borrowing funds under any promissory note or line of credit
8 established under this subsection (c), the University shall
9 submit to the Governor's Office of Management and Budget, the
10 Speaker of the House of Representatives, the Minority Leader
11 of the House of Representatives, the President of the Senate,
12 and the Minority Leader of the Senate an Emergency Short Term
13 Cash Management Plan. The Emergency Short Term Cash Management
14 Plan shall outline the amount borrowed, the terms for
15 repayment, the amount of outstanding State vouchers as
16 verified by the State Comptroller's office, and the
17 University's plan for expenditure of any borrowed funds,
18 including, but not limited to, a detailed plan to meet payroll
19 obligations to include collective bargaining employees, civil
20 service employees, and academic, research, and health care
21 personnel. The establishment of any promissory note or line of
22 credit established under this subsection (c) must be finalized
23 within 90 days after the effective date of this amendatory Act
24 of the 96th General Assembly. The borrowed moneys shall be
25 applied to the purposes of paying salaries and other expenses
26 lawfully authorized in the University's State appropriation

1 and unpaid by the State Comptroller. Any line of credit
2 established under this subsection (c) shall be paid in full
3 one year after creation or within 10 days after the date the
4 University receives reimbursement from the State for all
5 submitted fiscal year 2010 vouchers, whichever is earlier. Any
6 promissory note established under this subsection (c) shall be
7 repaid within one year after issuance of the note. The
8 Chairman, Comptroller, or Treasurer of the Board shall execute
9 a promissory note or similar debt instrument to evidence the
10 indebtedness incurred by the borrowing. In connection with a
11 borrowing, the Board may establish a line of credit with a
12 financial institution, investment bank, or broker/dealer. The
13 obligation to make the payments due under any promissory note
14 or line of credit established under this subsection (c) shall
15 be a lawful obligation of the University payable from the
16 anticipated moneys. Any borrowing under this subsection (c)
17 shall not constitute a debt, legal or moral, of the State and
18 shall not be enforceable against the State. The promissory
19 note or line of credit shall be authorized by a resolution
20 passed by the Board and shall be valid whether or not a
21 budgeted item with respect to that resolution is included in
22 any annual or supplemental budget adopted by the Board. The
23 resolution shall set forth facts demonstrating the need for
24 the borrowing, state an amount that the amount to be borrowed
25 will not exceed, and establish a maximum interest rate limit
26 not to exceed the maximum rate authorized by the Bond

1 Authorization Act or 9%, whichever is less. The resolution may
2 direct the Comptroller or Treasurer of the Board to make
3 arrangements to set apart and hold the portion of the
4 anticipated moneys, as received, that shall be used to repay
5 the borrowing, subject to any prior pledges or restrictions
6 with respect to the anticipated moneys. The resolution may
7 also authorize the Treasurer of the Board to make partial
8 repayments of the borrowing as the anticipated moneys become
9 available and may contain any other terms, restrictions, or
10 limitations not inconsistent with the powers of the Board.

11 For the purposes of this subsection (c), "financial
12 institution" means any bank subject to the Illinois Banking
13 Act, any savings and loan association subject to the Illinois
14 Savings and Loan Act of 1985, and any federally chartered
15 commercial bank or savings and loan association or
16 government-sponsored enterprise organized and operated in this
17 State pursuant to the laws of the United States.

18 (Source: P.A. 96-909, eff. 6-8-10; 97-333, eff. 8-12-11.)

19 Section 10-45. The Illinois Public Aid Code is amended by
20 changing Sections 5-5.7a, 5-5e, 5A-12.7, and 5A-17 as follows:

21 (305 ILCS 5/5-5.7a)

22 Sec. 5-5.7a. Pandemic related stability payments for
23 health care providers. Notwithstanding other provisions of
24 law, and in accordance with the Illinois Emergency Management

1 Agency, the Department of Healthcare and Family Services shall
2 develop a process to distribute pandemic related stability
3 payments, from federal sources dedicated for such purposes, to
4 health care providers that are providing care to recipients
5 under the Medical Assistance Program. For provider types
6 serving residents who are recipients of medical assistance
7 under this Code and are funded by other State agencies, the
8 Department will coordinate the distribution process of the
9 pandemic related stability payments. Federal sources dedicated
10 to pandemic related payments include, but are not limited to,
11 funds distributed to the State of Illinois from the
12 Coronavirus Relief Fund pursuant to the Coronavirus Aid,
13 Relief, and Economic Security Act ("CARES Act") and from the
14 Coronavirus State Fiscal Recovery Fund pursuant to Section
15 9901 of the American Rescue Plan Act of 2021, that are
16 appropriated to the Department ~~for such purpose~~ during Fiscal
17 Years 2020, ~~and~~ 2021, and 2022 for purposes permitted by those
18 federal laws and related federal guidance.

19 (1) Pandemic related stability payments for these
20 providers shall be separate and apart from any rate
21 methodology otherwise defined in this Code to the extent
22 permitted in accordance with Section 5001 of the CARES Act
23 and Section 9901 of the American Rescue Plan Act of 2021
24 and any related federal guidance.

25 (2) Payments made from moneys received from the
26 Coronavirus Relief Fund shall be used exclusively for

1 expenses incurred by the providers that are eligible for
2 reimbursement from the Coronavirus Relief Fund in
3 accordance with Section 5001 of the CARES Act and related
4 federal guidance. Payments made from moneys received from
5 the Coronavirus State Fiscal Recovery Fund shall be used
6 exclusively for purposes permitted by Section 9901 of the
7 American Rescue Plan Act of 2021 and related federal
8 guidance. ~~related to the pandemic associated with the 2019~~
9 ~~Novel Coronavirus (COVID-19) Public Health Emergency~~
10 ~~issued by the Secretary of the U.S. Department of Health~~
11 ~~and Human Services (HHS) on January 31, 2020 and the~~
12 ~~national emergency issued by the President of the United~~
13 ~~States on March 13, 2020 between March 1, and December 30,~~
14 ~~2020.~~

15 (3) All providers receiving pandemic related stability
16 payments shall attest in a format to be created by the
17 Department and be able to demonstrate that their expenses
18 are pandemic related, were not part of their annual
19 budgets established before March 1, 2020, and are directly
20 associated with health care needs.

21 (4) Pandemic related stability payments will be
22 distributed based on a schedule and framework to be
23 established by the Department with recognition of the
24 pandemic related acuity of the situation for each
25 provider, taking into account the factors including, but
26 not limited to, the following;

1 (A) the impact of the pandemic on patients served,
2 impact on staff, and shortages of the personal
3 protective equipment necessary for infection control
4 efforts for all providers;

5 (B) ~~providers with high incidences of~~ COVID-19
6 positivity rates among staff, or patients, or both;

7 (C) pandemic related workforce challenges and
8 costs associated with temporary wage increases
9 ~~increased~~ associated with pandemic related hazard pay
10 programs, or costs associated with which providers do
11 not have enough staff to adequately provide care and
12 protection to the residents and other staff;

13 (D) providers with significant reductions in
14 utilization that result in corresponding reductions in
15 revenue as a result of the pandemic, including but not
16 limited to the cancellation or postponement of
17 elective procedures and visits; ~~and~~

18 (E) pandemic related payments received directly by
19 the providers through other federal resources; ~~;~~

20 (F) current efforts to respond to and provide
21 services to communities disproportionately impacted by
22 the COVID-19 public health emergency, including
23 low-income and socially vulnerable communities that
24 have seen the most severe health impacts and
25 exacerbated health inequities along racial, ethnic,
26 and socioeconomic lines; and

1 (G) provider needs for capital improvements to
2 existing facilities, including upgrades to HVAC and
3 ventilation systems and capital improvements for
4 enhancing infection control or reducing crowding,
5 which may include bed-buybacks.

6 (5) Pandemic related stability payments made from
7 moneys received from the Coronavirus Relief Fund will be
8 distributed to providers based on a methodology to be
9 administered by the Department with amounts determined by
10 a calculation of total federal pandemic related funds
11 appropriated by the Illinois General Assembly for this
12 purpose. Providers receiving the pandemic related
13 stability payments will attest to their increased costs,
14 declining revenues, and receipt of additional pandemic
15 related funds directly from the federal government.

16 (6) Of the payments provided for by this Section made
17 from moneys received from the Coronavirus Relief Fund
18 ~~section~~, a minimum of 30% shall be allotted for health
19 care providers that serve the ZIP codes located in the
20 most disproportionately impacted areas of Illinois, based
21 on positive COVID-19 cases based on data collected by the
22 Department of Public Health and provided to the Department
23 of Healthcare and Family Services.

24 (7) From funds appropriated, directly or indirectly,
25 from moneys received by the State from the Coronavirus
26 State Fiscal Recovery Fund for Fiscal Years 2021 and 2022,

1 the Department shall expend such funds only for purposes
2 permitted by Section 9901 of the American Rescue Plan Act
3 of 2021 and related federal guidance. Such expenditures
4 may include, but are not limited to: payments to providers
5 for costs incurred due to the COVID-19 public health
6 emergency; unreimbursed costs for testing and treatment of
7 uninsured Illinois residents; costs of COVID-19 mitigation
8 and prevention; medical expenses related to aftercare or
9 extended care for COVID-19 patients with longer term
10 symptoms and effects; costs of behavioral health care;
11 costs of public health and safety staff; and expenditures
12 permitted in order to address (i) disparities in public
13 health outcomes, (ii) nursing and other essential health
14 care workforce investments, (iii) exacerbation of
15 pre-existing disparities, and (iv) promoting healthy
16 childhood environments.

17 (8) From funds appropriated, directly or indirectly,
18 from moneys received by the State from the Coronavirus
19 State Fiscal Recovery Fund for Fiscal Years 2022 and 2023,
20 the Department shall establish a program for making
21 payments to long term care service providers and
22 facilities, for purposes related to financial support for
23 workers in the long term care industry, but only as
24 permitted by either the CARES Act or Section 9901 of the
25 American Rescue Plan Act of 2021 and related federal
26 guidance, including, but not limited to the following:

1 monthly amounts of \$25,000,000 per month for July 2021,
2 August 2021, and September 2021 where at least 50% of the
3 funds in July shall be passed directly to front line
4 workers and an additional 12.5% more in each of the next 2
5 months; financial support programs for providers enhancing
6 direct care staff recruitment efforts through the payment
7 of education expenses; and financial support programs for
8 providers offering enhanced and expanded training for all
9 levels of the long term care healthcare workforce to
10 achieve better patient outcomes, such as training on
11 infection control, proper personal protective equipment,
12 best practices in quality of care, and culturally
13 competent patient communications. The Department shall
14 have the authority to audit and potentially recoup funds
15 not utilized as outlined and attested.

16 (9) From funds appropriated, directly or indirectly,
17 from moneys received by the State from the Coronavirus
18 State Fiscal Recovery Fund for Fiscal Years 2022 through
19 2024 the Department shall establish a program for making
20 payments to facilities licensed under the Nursing Home
21 Care Act and facilities licensed under the Specialized
22 Mental Health Rehabilitation Act of 2013. To the extent
23 permitted by Section 9901 of the American Rescue Plan Act
24 of 2021 and related federal guidance, the program shall
25 provide payments for making permanent improvements to
26 resident rooms in order to improve resident outcomes and

1 infection control. Funds may be used to reduce bed
2 capacity and room occupancy. To be eligible for funding, a
3 facility must submit an application to the Department as
4 prescribed by the Department and as published on its
5 website. A facility may need to receive approval from the
6 Health Facilities and Services Review Board for the
7 permanent improvements or the removal of the beds before
8 it can receive payment under this paragraph.

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

10 (305 ILCS 5/5-5e)

11 Sec. 5-5e. Adjusted rates of reimbursement.

12 (a) Rates or payments for services in effect on June 30,
13 2012 shall be adjusted and services shall be affected as
14 required by any other provision of Public Act 97-689. In
15 addition, the Department shall do the following:

16 (1) Delink the per diem rate paid for supportive
17 living facility services from the per diem rate paid for
18 nursing facility services, effective for services provided
19 on or after May 1, 2011 and before July 1, 2019.

20 (2) Cease payment for bed reserves in nursing
21 facilities and specialized mental health rehabilitation
22 facilities; for purposes of therapeutic home visits for
23 individuals scoring as TBI on the MDS 3.0, beginning June
24 1, 2015, the Department shall approve payments for bed
25 reserves in nursing facilities and specialized mental

1 health rehabilitation facilities that have at least a 90%
2 occupancy level and at least 80% of their residents are
3 Medicaid eligible. Payment shall be at a daily rate of 75%
4 of an individual's current Medicaid per diem and shall not
5 exceed 10 days in a calendar month.

6 (2.5) Cease payment for bed reserves for purposes of
7 inpatient hospitalizations to intermediate care facilities
8 for persons with developmental disabilities, except in the
9 instance of residents who are under 21 years of age.

10 (3) Cease payment of the \$10 per day add-on payment to
11 nursing facilities for certain residents with
12 developmental disabilities.

13 (b) After the application of subsection (a),
14 notwithstanding any other provision of this Code to the
15 contrary and to the extent permitted by federal law, on and
16 after July 1, 2012, the rates of reimbursement for services
17 and other payments provided under this Code shall further be
18 reduced as follows:

19 (1) Rates or payments for physician services, dental
20 services, or community health center services reimbursed
21 through an encounter rate, and services provided under the
22 Medicaid Rehabilitation Option of the Illinois Title XIX
23 State Plan shall not be further reduced, except as
24 provided in Section 5-5b.1.

25 (2) Rates or payments, or the portion thereof, paid to
26 a provider that is operated by a unit of local government

1 or State University that provides the non-federal share of
2 such services shall not be further reduced, except as
3 provided in Section 5-5b.1.

4 (3) Rates or payments for hospital services delivered
5 by a hospital defined as a Safety-Net Hospital under
6 Section 5-5e.1 of this Code shall not be further reduced,
7 except as provided in Section 5-5b.1.

8 (4) Rates or payments for hospital services delivered
9 by a Critical Access Hospital, which is an Illinois
10 hospital designated as a critical care hospital by the
11 Department of Public Health in accordance with 42 CFR 485,
12 Subpart F, shall not be further reduced, except as
13 provided in Section 5-5b.1.

14 (5) Rates or payments for Nursing Facility Services
15 shall only be further adjusted pursuant to Section 5-5.2
16 of this Code.

17 (6) Rates or payments for services delivered by long
18 term care facilities licensed under the ID/DD Community
19 Care Act or the MC/DD Act and developmental training
20 services shall not be further reduced.

21 (7) Rates or payments for services provided under
22 capitation rates shall be adjusted taking into
23 consideration the rates reduction and covered services
24 required by Public Act 97-689.

25 (8) For hospitals not previously described in this
26 subsection, the rates or payments for hospital services

1 provided before July 1, 2021, shall be further reduced by
2 3.5%, except for payments authorized under Section 5A-12.4
3 of this Code. For hospital services provided on or after
4 July 1, 2021, all rates for hospital services previously
5 reduced pursuant to P.A. 97-689 shall be increased to
6 reflect the discontinuation of any hospital rate
7 reductions authorized in this paragraph (8).

8 (9) For all other rates or payments for services
9 delivered by providers not specifically referenced in
10 paragraphs (1) through (7) ~~(8)~~, rates or payments shall be
11 further reduced by 2.7%.

12 (c) Any assessment imposed by this Code shall continue and
13 nothing in this Section shall be construed to cause it to
14 cease.

15 (d) Notwithstanding any other provision of this Code to
16 the contrary, subject to federal approval under Title XIX of
17 the Social Security Act, for dates of service on and after July
18 1, 2014, rates or payments for services provided for the
19 purpose of transitioning children from a hospital to home
20 placement or other appropriate setting by a children's
21 community-based health care center authorized under the
22 Alternative Health Care Delivery Act shall be \$683 per day.

23 (e) (Blank).

24 (f) (Blank).

25 (Source: P.A. 101-10, eff. 6-5-19; 101-649, eff. 7-7-20.)

1 (305 ILCS 5/5A-12.7)

2 (Section scheduled to be repealed on December 31, 2022)

3 Sec. 5A-12.7. Continuation of hospital access payments on
4 and after July 1, 2020.

5 (a) To preserve and improve access to hospital services,
6 for hospital services rendered on and after July 1, 2020, the
7 Department shall, except for hospitals described in subsection
8 (b) of Section 5A-3, make payments to hospitals or require
9 capitated managed care organizations to make payments as set
10 forth in this Section. Payments under this Section are not due
11 and payable, however, until: (i) the methodologies described
12 in this Section are approved by the federal government in an
13 appropriate State Plan amendment or directed payment preprint;
14 and (ii) the assessment imposed under this Article is
15 determined to be a permissible tax under Title XIX of the
16 Social Security Act. In determining the hospital access
17 payments authorized under subsection (g) of this Section, if a
18 hospital ceases to qualify for payments from the pool, the
19 payments for all hospitals continuing to qualify for payments
20 from such pool shall be uniformly adjusted to fully expend the
21 aggregate net amount of the pool, with such adjustment being
22 effective on the first day of the second month following the
23 date the hospital ceases to receive payments from such pool.

24 (b) Amounts moved into claims-based rates and distributed
25 in accordance with Section 14-12 shall remain in those
26 claims-based rates.

1 (c) Graduate medical education.

2 (1) The calculation of graduate medical education
3 payments shall be based on the hospital's Medicare cost
4 report ending in Calendar Year 2018, as reported in the
5 Healthcare Cost Report Information System file, release
6 date September 30, 2019. An Illinois hospital reporting
7 intern and resident cost on its Medicare cost report shall
8 be eligible for graduate medical education payments.

9 (2) Each hospital's annualized Medicaid Intern
10 Resident Cost is calculated using annualized intern and
11 resident total costs obtained from Worksheet B Part I,
12 Columns 21 and 22 the sum of Lines 30-43, 50-76, 90-93,
13 96-98, and 105-112 multiplied by the percentage that the
14 hospital's Medicaid days (Worksheet S3 Part I, Column 7,
15 Lines 2, 3, 4, 14, 16-18, and 32) comprise of the
16 hospital's total days (Worksheet S3 Part I, Column 8,
17 Lines 14, 16-18, and 32).

18 (3) An annualized Medicaid indirect medical education
19 (IME) payment is calculated for each hospital using its
20 IME payments (Worksheet E Part A, Line 29, Column 1)
21 multiplied by the percentage that its Medicaid days
22 (Worksheet S3 Part I, Column 7, Lines 2, 3, 4, 14, 16-18,
23 and 32) comprise of its Medicare days (Worksheet S3 Part
24 I, Column 6, Lines 2, 3, 4, 14, and 16-18).

25 (4) For each hospital, its annualized Medicaid Intern
26 Resident Cost and its annualized Medicaid IME payment are

1 summed, and, except as capped at 120% of the average cost
2 per intern and resident for all qualifying hospitals as
3 calculated under this paragraph, is multiplied by 22.6% to
4 determine the hospital's final graduate medical education
5 payment. Each hospital's average cost per intern and
6 resident shall be calculated by summing its total
7 annualized Medicaid Intern Resident Cost plus its
8 annualized Medicaid IME payment and dividing that amount
9 by the hospital's total Full Time Equivalent Residents and
10 Interns. If the hospital's average per intern and resident
11 cost is greater than 120% of the same calculation for all
12 qualifying hospitals, the hospital's per intern and
13 resident cost shall be capped at 120% of the average cost
14 for all qualifying hospitals.

15 (d) Fee-for-service supplemental payments. Each Illinois
16 hospital shall receive an annual payment equal to the amounts
17 below, to be paid in 12 equal installments on or before the
18 seventh State business day of each month, except that no
19 payment shall be due within 30 days after the later of the date
20 of notification of federal approval of the payment
21 methodologies required under this Section or any waiver
22 required under 42 CFR 433.68, at which time the sum of amounts
23 required under this Section prior to the date of notification
24 is due and payable.

25 (1) For critical access hospitals, \$385 per covered
26 inpatient day contained in paid fee-for-service claims and

1 \$530 per paid fee-for-service outpatient claim for dates
2 of service in Calendar Year 2019 in the Department's
3 Enterprise Data Warehouse as of May 11, 2020.

4 (2) For safety-net hospitals, \$960 per covered
5 inpatient day contained in paid fee-for-service claims and
6 \$625 per paid fee-for-service outpatient claim for dates
7 of service in Calendar Year 2019 in the Department's
8 Enterprise Data Warehouse as of May 11, 2020.

9 (3) For long term acute care hospitals, \$295 per
10 covered inpatient day contained in paid fee-for-service
11 claims for dates of service in Calendar Year 2019 in the
12 Department's Enterprise Data Warehouse as of May 11, 2020.

13 (4) For freestanding psychiatric hospitals, \$125 per
14 covered inpatient day contained in paid fee-for-service
15 claims and \$130 per paid fee-for-service outpatient claim
16 for dates of service in Calendar Year 2019 in the
17 Department's Enterprise Data Warehouse as of May 11, 2020.

18 (5) For freestanding rehabilitation hospitals, \$355
19 per covered inpatient day contained in paid
20 fee-for-service claims for dates of service in Calendar
21 Year 2019 in the Department's Enterprise Data Warehouse as
22 of May 11, 2020.

23 (6) For all general acute care hospitals and high
24 Medicaid hospitals as defined in subsection (f), \$350 per
25 covered inpatient day for dates of service in Calendar
26 Year 2019 contained in paid fee-for-service claims and

1 \$620 per paid fee-for-service outpatient claim in the
2 Department's Enterprise Data Warehouse as of May 11, 2020.

3 (7) Alzheimer's treatment access payment. Each
4 Illinois academic medical center or teaching hospital, as
5 defined in Section 5-5e.2 of this Code, that is identified
6 as the primary hospital affiliate of one of the Regional
7 Alzheimer's Disease Assistance Centers, as designated by
8 the Alzheimer's Disease Assistance Act and identified in
9 the Department of Public Health's Alzheimer's Disease
10 State Plan dated December 2016, shall be paid an
11 Alzheimer's treatment access payment equal to the product
12 of the qualifying hospital's State Fiscal Year 2018 total
13 inpatient fee-for-service days multiplied by the
14 applicable Alzheimer's treatment rate of \$226.30 for
15 hospitals located in Cook County and \$116.21 for hospitals
16 located outside Cook County.

17 (e) The Department shall require managed care
18 organizations (MCOs) to make directed payments and
19 pass-through payments according to this Section. Each calendar
20 year, the Department shall require MCOs to pay the maximum
21 amount out of these funds as allowed as pass-through payments
22 under federal regulations. The Department shall require MCOs
23 to make such pass-through payments as specified in this
24 Section. The Department shall require the MCOs to pay the
25 remaining amounts as directed Payments as specified in this
26 Section. The Department shall issue payments to the

1 Comptroller by the seventh business day of each month for all
2 MCOs that are sufficient for MCOs to make the directed
3 payments and pass-through payments according to this Section.
4 The Department shall require the MCOs to make pass-through
5 payments and directed payments using electronic funds
6 transfers (EFT), if the hospital provides the information
7 necessary to process such EFTs, in accordance with directions
8 provided monthly by the Department, within 7 business days of
9 the date the funds are paid to the MCOs, as indicated by the
10 "Paid Date" on the website of the Office of the Comptroller if
11 the funds are paid by EFT and the MCOs have received directed
12 payment instructions. If funds are not paid through the
13 Comptroller by EFT, payment must be made within 7 business
14 days of the date actually received by the MCO. The MCO will be
15 considered to have paid the pass-through payments when the
16 payment remittance number is generated or the date the MCO
17 sends the check to the hospital, if EFT information is not
18 supplied. If an MCO is late in paying a pass-through payment or
19 directed payment as required under this Section (including any
20 extensions granted by the Department), it shall pay a penalty,
21 unless waived by the Department for reasonable cause, to the
22 Department equal to 5% of the amount of the pass-through
23 payment or directed payment not paid on or before the due date
24 plus 5% of the portion thereof remaining unpaid on the last day
25 of each 30-day period thereafter. Payments to MCOs that would
26 be paid consistent with actuarial certification and enrollment

1 in the absence of the increased capitation payments under this
2 Section shall not be reduced as a consequence of payments made
3 under this subsection. The Department shall publish and
4 maintain on its website for a period of no less than 8 calendar
5 quarters, the quarterly calculation of directed payments and
6 pass-through payments owed to each hospital from each MCO. All
7 calculations and reports shall be posted no later than the
8 first day of the quarter for which the payments are to be
9 issued.

10 (f) (1) For purposes of allocating the funds included in
11 capitation payments to MCOs, Illinois hospitals shall be
12 divided into the following classes as defined in
13 administrative rules:

14 (A) Critical access hospitals.

15 (B) Safety-net hospitals, except that stand-alone
16 children's hospitals that are not specialty children's
17 hospitals will not be included.

18 (C) Long term acute care hospitals.

19 (D) Freestanding psychiatric hospitals.

20 (E) Freestanding rehabilitation hospitals.

21 (F) High Medicaid hospitals. As used in this Section,
22 "high Medicaid hospital" means a general acute care
23 hospital that is not a safety-net hospital or critical
24 access hospital and that has a Medicaid Inpatient
25 Utilization Rate above 30% or a hospital that had over
26 35,000 inpatient Medicaid days during the applicable

1 period. For the period July 1, 2020 through December 31,
2 2020, the applicable period for the Medicaid Inpatient
3 Utilization Rate (MIUR) is the rate year 2020 MIUR and for
4 the number of inpatient days it is State fiscal year 2018.
5 Beginning in calendar year 2021, the Department shall use
6 the most recently determined MIUR, as defined in
7 subsection (h) of Section 5-5.02, and for the inpatient
8 day threshold, the State fiscal year ending 18 months
9 prior to the beginning of the calendar year. For purposes
10 of calculating MIUR under this Section, children's
11 hospitals and affiliated general acute care hospitals
12 shall be considered a single hospital.

13 (G) General acute care hospitals. As used under this
14 Section, "general acute care hospitals" means all other
15 Illinois hospitals not identified in subparagraphs (A)
16 through (F).

17 (2) Hospitals' qualification for each class shall be
18 assessed prior to the beginning of each calendar year and the
19 new class designation shall be effective January 1 of the next
20 year. The Department shall publish by rule the process for
21 establishing class determination.

22 (g) Fixed pool directed payments. Beginning July 1, 2020,
23 the Department shall issue payments to MCOs which shall be
24 used to issue directed payments to qualified Illinois
25 safety-net hospitals and critical access hospitals on a
26 monthly basis in accordance with this subsection. Prior to the

1 beginning of each Payout Quarter beginning July 1, 2020, the
2 Department shall use encounter claims data from the
3 Determination Quarter, accepted by the Department's Medicaid
4 Management Information System for inpatient and outpatient
5 services rendered by safety-net hospitals and critical access
6 hospitals to determine a quarterly uniform per unit add-on for
7 each hospital class.

8 (1) Inpatient per unit add-on. A quarterly uniform per
9 diem add-on shall be derived by dividing the quarterly
10 Inpatient Directed Payments Pool amount allocated to the
11 applicable hospital class by the total inpatient days
12 contained on all encounter claims received during the
13 Determination Quarter, for all hospitals in the class.

14 (A) Each hospital in the class shall have a
15 quarterly inpatient directed payment calculated that
16 is equal to the product of the number of inpatient days
17 attributable to the hospital used in the calculation
18 of the quarterly uniform class per diem add-on,
19 multiplied by the calculated applicable quarterly
20 uniform class per diem add-on of the hospital class.

21 (B) Each hospital shall be paid 1/3 of its
22 quarterly inpatient directed payment in each of the 3
23 months of the Payout Quarter, in accordance with
24 directions provided to each MCO by the Department.

25 (2) Outpatient per unit add-on. A quarterly uniform
26 per claim add-on shall be derived by dividing the

1 quarterly Outpatient Directed Payments Pool amount
2 allocated to the applicable hospital class by the total
3 outpatient encounter claims received during the
4 Determination Quarter, for all hospitals in the class.

5 (A) Each hospital in the class shall have a
6 quarterly outpatient directed payment calculated that
7 is equal to the product of the number of outpatient
8 encounter claims attributable to the hospital used in
9 the calculation of the quarterly uniform class per
10 claim add-on, multiplied by the calculated applicable
11 quarterly uniform class per claim add-on of the
12 hospital class.

13 (B) Each hospital shall be paid 1/3 of its
14 quarterly outpatient directed payment in each of the 3
15 months of the Payout Quarter, in accordance with
16 directions provided to each MCO by the Department.

17 (3) Each MCO shall pay each hospital the Monthly
18 Directed Payment as identified by the Department on its
19 quarterly determination report.

20 (4) Definitions. As used in this subsection:

21 (A) "Payout Quarter" means each 3 month calendar
22 quarter, beginning July 1, 2020.

23 (B) "Determination Quarter" means each 3 month
24 calendar quarter, which ends 3 months prior to the
25 first day of each Payout Quarter.

26 (5) For the period July 1, 2020 through December 2020,

1 the following amounts shall be allocated to the following
2 hospital class directed payment pools for the quarterly
3 development of a uniform per unit add-on:

4 (A) \$2,894,500 for hospital inpatient services for
5 critical access hospitals.

6 (B) \$4,294,374 for hospital outpatient services
7 for critical access hospitals.

8 (C) \$29,109,330 for hospital inpatient services
9 for safety-net hospitals.

10 (D) \$35,041,218 for hospital outpatient services
11 for safety-net hospitals.

12 (h) Fixed rate directed payments. Effective July 1, 2020,
13 the Department shall issue payments to MCOs which shall be
14 used to issue directed payments to Illinois hospitals not
15 identified in paragraph (g) on a monthly basis. Prior to the
16 beginning of each Payout Quarter beginning July 1, 2020, the
17 Department shall use encounter claims data from the
18 Determination Quarter, accepted by the Department's Medicaid
19 Management Information System for inpatient and outpatient
20 services rendered by hospitals in each hospital class
21 identified in paragraph (f) and not identified in paragraph
22 (g). For the period July 1, 2020 through December 2020, the
23 Department shall direct MCOs to make payments as follows:

24 (1) For general acute care hospitals an amount equal
25 to \$1,750 multiplied by the hospital's category of service
26 20 case mix index for the determination quarter multiplied

1 by the hospital's total number of inpatient admissions for
2 category of service 20 for the determination quarter.

3 (2) For general acute care hospitals an amount equal
4 to \$160 multiplied by the hospital's category of service
5 21 case mix index for the determination quarter multiplied
6 by the hospital's total number of inpatient admissions for
7 category of service 21 for the determination quarter.

8 (3) For general acute care hospitals an amount equal
9 to \$80 multiplied by the hospital's category of service 22
10 case mix index for the determination quarter multiplied by
11 the hospital's total number of inpatient admissions for
12 category of service 22 for the determination quarter.

13 (4) For general acute care hospitals an amount equal
14 to \$375 multiplied by the hospital's category of service
15 24 case mix index for the determination quarter multiplied
16 by the hospital's total number of category of service 24
17 paid EAPG (EAPGs) for the determination quarter.

18 (5) For general acute care hospitals an amount equal
19 to \$240 multiplied by the hospital's category of service
20 27 and 28 case mix index for the determination quarter
21 multiplied by the hospital's total number of category of
22 service 27 and 28 paid EAPGs for the determination
23 quarter.

24 (6) For general acute care hospitals an amount equal
25 to \$290 multiplied by the hospital's category of service
26 29 case mix index for the determination quarter multiplied

1 by the hospital's total number of category of service 29
2 paid EAPGs for the determination quarter.

3 (7) For high Medicaid hospitals an amount equal to
4 \$1,800 multiplied by the hospital's category of service 20
5 case mix index for the determination quarter multiplied by
6 the hospital's total number of inpatient admissions for
7 category of service 20 for the determination quarter.

8 (8) For high Medicaid hospitals an amount equal to
9 \$160 multiplied by the hospital's category of service 21
10 case mix index for the determination quarter multiplied by
11 the hospital's total number of inpatient admissions for
12 category of service 21 for the determination quarter.

13 (9) For high Medicaid hospitals an amount equal to \$80
14 multiplied by the hospital's category of service 22 case
15 mix index for the determination quarter multiplied by the
16 hospital's total number of inpatient admissions for
17 category of service 22 for the determination quarter.

18 (10) For high Medicaid hospitals an amount equal to
19 \$400 multiplied by the hospital's category of service 24
20 case mix index for the determination quarter multiplied by
21 the hospital's total number of category of service 24 paid
22 EAPG outpatient claims for the determination quarter.

23 (11) For high Medicaid hospitals an amount equal to
24 \$240 multiplied by the hospital's category of service 27
25 and 28 case mix index for the determination quarter
26 multiplied by the hospital's total number of category of

1 service 27 and 28 paid EAPGs for the determination
2 quarter.

3 (12) For high Medicaid hospitals an amount equal to
4 \$290 multiplied by the hospital's category of service 29
5 case mix index for the determination quarter multiplied by
6 the hospital's total number of category of service 29 paid
7 EAPGs for the determination quarter.

8 (13) For long term acute care hospitals the amount of
9 \$495 multiplied by the hospital's total number of
10 inpatient days for the determination quarter.

11 (14) For psychiatric hospitals the amount of \$210
12 multiplied by the hospital's total number of inpatient
13 days for category of service 21 for the determination
14 quarter.

15 (15) For psychiatric hospitals the amount of \$250
16 multiplied by the hospital's total number of outpatient
17 claims for category of service 27 and 28 for the
18 determination quarter.

19 (16) For rehabilitation hospitals the amount of \$410
20 multiplied by the hospital's total number of inpatient
21 days for category of service 22 for the determination
22 quarter.

23 (17) For rehabilitation hospitals the amount of \$100
24 multiplied by the hospital's total number of outpatient
25 claims for category of service 29 for the determination
26 quarter.

1 (18) Each hospital shall be paid 1/3 of their
2 quarterly inpatient and outpatient directed payment in
3 each of the 3 months of the Payout Quarter, in accordance
4 with directions provided to each MCO by the Department.

5 (19) Each MCO shall pay each hospital the Monthly
6 Directed Payment amount as identified by the Department on
7 its quarterly determination report.

8 Notwithstanding any other provision of this subsection, if
9 the Department determines that the actual total hospital
10 utilization data that is used to calculate the fixed rate
11 directed payments is substantially different than anticipated
12 when the rates in this subsection were initially determined
13 (for unforeseeable circumstances such as the COVID-19
14 pandemic), the Department may adjust the rates specified in
15 this subsection so that the total directed payments
16 approximate the total spending amount anticipated when the
17 rates were initially established.

18 Definitions. As used in this subsection:

19 (A) "Payout Quarter" means each calendar quarter,
20 beginning July 1, 2020.

21 (B) "Determination Quarter" means each calendar
22 quarter which ends 3 months prior to the first day of
23 each Payout Quarter.

24 (C) "Case mix index" means a hospital specific
25 calculation. For inpatient claims the case mix index
26 is calculated each quarter by summing the relative

1 weight of all inpatient Diagnosis-Related Group (DRG)
2 claims for a category of service in the applicable
3 Determination Quarter and dividing the sum by the
4 number of sum total of all inpatient DRG admissions
5 for the category of service for the associated claims.
6 The case mix index for outpatient claims is calculated
7 each quarter by summing the relative weight of all
8 paid EAPGs in the applicable Determination Quarter and
9 dividing the sum by the sum total of paid EAPGs for the
10 associated claims.

11 (i) Beginning January 1, 2021, the rates for directed
12 payments shall be recalculated in order to spend the
13 additional funds for directed payments that result from
14 reduction in the amount of pass-through payments allowed under
15 federal regulations. The additional funds for directed
16 payments shall be allocated proportionally to each class of
17 hospitals based on that class' proportion of services.

18 (j) Pass-through payments.

19 (1) For the period July 1, 2020 through December 31,
20 2020, the Department shall assign quarterly pass-through
21 payments to each class of hospitals equal to one-fourth of
22 the following annual allocations:

23 (A) \$390,487,095 to safety-net hospitals.

24 (B) \$62,553,886 to critical access hospitals.

25 (C) \$345,021,438 to high Medicaid hospitals.

26 (D) \$551,429,071 to general acute care hospitals.

1 (E) \$27,283,870 to long term acute care hospitals.

2 (F) \$40,825,444 to freestanding psychiatric
3 hospitals.

4 (G) \$9,652,108 to freestanding rehabilitation
5 hospitals.

6 (2) The pass-through payments shall at a minimum
7 ensure hospitals receive a total amount of monthly
8 payments under this Section as received in calendar year
9 2019 in accordance with this Article and paragraph (1) of
10 subsection (d-5) of Section 14-12, exclusive of amounts
11 received through payments referenced in subsection (b).

12 (3) For the calendar year beginning January 1, 2021,
13 and each calendar year thereafter, each hospital's
14 pass-through payment amount shall be reduced
15 proportionally to the reduction of all pass-through
16 payments required by federal regulations.

17 (k) At least 30 days prior to each calendar year, the
18 Department shall notify each hospital of changes to the
19 payment methodologies in this Section, including, but not
20 limited to, changes in the fixed rate directed payment rates,
21 the aggregate pass-through payment amount for all hospitals,
22 and the hospital's pass-through payment amount for the
23 upcoming calendar year.

24 (l) Notwithstanding any other provisions of this Section,
25 the Department may adopt rules to change the methodology for
26 directed and pass-through payments as set forth in this

1 Section, but only to the extent necessary to obtain federal
2 approval of a necessary State Plan amendment or Directed
3 Payment Preprint or to otherwise conform to federal law or
4 federal regulation.

5 (m) As used in this subsection, "managed care
6 organization" or "MCO" means an entity which contracts with
7 the Department to provide services where payment for medical
8 services is made on a capitated basis, excluding contracted
9 entities for dual eligible or Department of Children and
10 Family Services youth populations.

11 (n) In order to address the escalating infant mortality
12 rates among minority communities in Illinois, the State shall,
13 subject to appropriation, create a pool of funding of at least
14 \$50,000,000 annually to be disbursed among safety-net
15 hospitals that maintain perinatal designation from the
16 Department of Public Health. The funding shall be used to
17 preserve or enhance OB/GYN services or other specialty
18 services at the receiving hospital, with the distribution of
19 funding to be established by rule and with consideration to
20 perinatal hospitals with safe birthing levels and quality
21 metrics for healthy mothers and babies.

22 (o) In order to address the growing challenges of
23 providing stable access to healthcare in rural Illinois,
24 including perinatal services, behavioral healthcare including
25 substance use disorder services (SUDs) and other specialty
26 services, and to expand access to telehealth services among

1 rural communities in Illinois, the Department of Healthcare
2 and Family Services, subject to appropriation, shall
3 administer a program to provide at least \$10,000,000 in
4 financial support annually to critical access hospitals for
5 delivery of perinatal and OB/GYN services, behavioral
6 healthcare including SUDS, other specialty services and
7 telehealth services. The funding shall be used to preserve or
8 enhance perinatal and OB/GYN services, behavioral healthcare
9 including SUDS, other specialty services, as well as the
10 explanation of telehealth services by the receiving hospital,
11 with the distribution of funding to be established by rule.

12 (Source: P.A. 101-650, eff. 7-7-20; 102-4, eff. 4-27-21.)

13 (305 ILCS 5/5A-17)

14 Sec. 5A-17. Recovery of payments; liens.

15 (a) As a condition of receiving payments pursuant to
16 subsections (d) and (k) of Section 5A-12.7 for State Fiscal
17 Year 2021, a for-profit general acute care hospital that
18 ceases to provide hospital services before July 1, 2021 and
19 within 12 months of a change in the hospital's ownership
20 status from not-for-profit to investor owned, shall be
21 obligated to pay to the Department an amount equal to the
22 payments received pursuant to subsections (d) and (k) of
23 Section 5A-12.7 since the change in ownership status to the
24 cessation of hospital services. The obligated amount shall be
25 due immediately and must be paid to the Department within 10

1 days of ceasing to provide services or pursuant to a payment
2 plan approved by the Department unless the hospital requests a
3 hearing under paragraph (d) of this Section. The obligation
4 under this Section shall not apply to a hospital that ceases to
5 provide services under circumstances that include:
6 implementation of a transformation project approved by the
7 Department under subsection (d-5) of Section 14-12;
8 emergencies as declared by federal, State, or local
9 government; actions approved or required by federal, State, or
10 local government; actions taken in compliance with the
11 Illinois Health Facilities Planning Act; or other
12 circumstances beyond the control of the hospital provider or
13 for the benefit of the community previously served by the
14 hospital, as determined on a case-by-case basis by the
15 Department.

16 (a-5) For State Fiscal Year 2022, a general acute care
17 hospital that ceases to provide hospital services before July
18 1, 2022 and within 12 months of a change in the hospital's
19 ownership status that was approved by the Health Facilities
20 Services Review Board between March 1, 2021 and March 31,
21 2021, shall be obligated to pay to the Department an amount
22 equal to the payments received in State Fiscal Year 2022
23 pursuant to subsections (d) and (k) of Section 5A-12.7 since
24 the change in ownership status to the cessation of hospital
25 services. The obligated amount shall be due immediately and
26 must be paid to the Department within 30 days of ceasing to

1 provide services or pursuant to a payment plan approved by the
2 Department unless the hospital requests a proceeding under
3 paragraph (b) of this Section. The obligation under this
4 Section shall not apply to a hospital that ceases to provide
5 services under circumstances that include: implementation of a
6 transformation project approved by the Department under
7 subsection (d-5) of Section 14-12; emergencies as declared by
8 federal, State, or local government; actions approved or
9 required by federal, State, or local government; actions taken
10 in compliance with the Illinois Health Facilities Planning
11 Act; or other circumstances beyond the control of the hospital
12 provider or for the benefit of the community previously served
13 by the hospital, as determined on a case-by-case basis by the
14 Department.

15 (b) The Illinois Department shall administer and enforce
16 this Section and collect the obligations imposed under this
17 Section using procedures employed in its administration of
18 this Code generally. The Illinois Department, its Director,
19 and every hospital provider subject to this Section shall have
20 the following powers, duties, and rights:

21 (1) The Illinois Department may initiate either
22 administrative or judicial proceedings, or both, to
23 enforce the provisions of this Section. Administrative
24 enforcement proceedings initiated hereunder shall be
25 governed by the Illinois Department's administrative
26 rules. Judicial enforcement proceedings initiated in

1 accordance with this Section shall be governed by the
2 rules of procedure applicable in the courts of this State.

3 (2) No proceedings for collection, refund, credit, or
4 other adjustment of an amount payable under this Section
5 shall be issued more than 3 years after the due date of the
6 obligation, except in the case of an extended period
7 agreed to in writing by the Illinois Department and the
8 hospital provider before the expiration of this limitation
9 period.

10 (3) Any unpaid obligation under this Section shall
11 become a lien upon the assets of the hospital. If any
12 hospital provider sells or transfers the major part of any
13 one or more of (i) the real property and improvements,
14 (ii) the machinery and equipment, or (iii) the furniture
15 or fixtures of any hospital that is subject to the
16 provisions of this Section, the seller or transferor shall
17 pay the Illinois Department the amount of any obligation
18 due from it under this Section up to the date of the sale
19 or transfer. If the seller or transferor fails to pay any
20 amount due under this Section, the purchaser or transferee
21 of such asset shall be liable for the amount of the
22 obligation up to the amount of the reasonable value of the
23 property acquired by the purchaser or transferee. The
24 purchaser or transferee shall continue to be liable until
25 the purchaser or transferee pays the full amount of the
26 obligation up to the amount of the reasonable value of the

1 property acquired by the purchaser or transferee or until
2 the purchaser or transferee receives from the Illinois
3 Department a certificate showing that such assessment,
4 penalty, and interest have been paid or a certificate from
5 the Illinois Department showing that no amount is due from
6 the seller or transferor under this Section.

7 (c) In addition to any other remedy provided for, the
8 Illinois Department may collect an unpaid obligation by
9 withholding, as payment of the amount due, reimbursements or
10 other amounts otherwise payable by the Illinois Department to
11 the hospital provider.

12 (Source: P.A. 101-650, eff. 7-7-20.)

13 ARTICLE 11. EDGE CREDIT

14 Section 11-5. The Department of Commerce and Economic
15 Opportunity Law of the Civil Administrative Code of Illinois
16 is amended by adding Section 605-1070 as follows:

17 (20 ILCS 605/605-1070 new)

18 Sec. 605-1070. Rulemaking authority for EDGE Credit;
19 sunset extensions for expiring credits; disaster declaration.
20 The Department shall adopt rules, in consultation with the
21 Department of Revenue, to identify any and all Economic
22 Development for a Growing Economy (EDGE) tax credits that are
23 earned, existing, and unused by a taxpayer in any tax year

1 where there is a statewide COVID-19 public health emergency,
2 as evidenced by an effective disaster declaration of the
3 Governor covering all counties in the State. The rules adopted
4 by the Department shall allow for the extension of credits,
5 for at least 5 years and up to 10 years after the last
6 statewide COVID-19 related disaster declaration has ended,
7 that are earned, existing, or set to expire during a tax year
8 where there is a statewide COVID-19 public health emergency as
9 evidenced by an effective disaster declaration of the Governor
10 covering all counties. In order for a credit to be extended a
11 taxpayer shall provide evidence, in a form prescribed by the
12 Department, that the taxpayer was or will be unable to utilize
13 credits due to the COVID-19 public health emergency.

14 Section 11-10. The Illinois Income Tax Act is amended by
15 changing Section 211 as follows:

16 (35 ILCS 5/211)

17 Sec. 211. Economic Development for a Growing Economy Tax
18 Credit. For tax years beginning on or after January 1, 1999, a
19 Taxpayer who has entered into an Agreement (including a New
20 Construction EDGE Agreement) under the Economic Development
21 for a Growing Economy Tax Credit Act is entitled to a credit
22 against the taxes imposed under subsections (a) and (b) of
23 Section 201 of this Act in an amount to be determined in the
24 Agreement. If the Taxpayer is a partnership or Subchapter S

1 corporation, the credit shall be allowed to the partners or
2 shareholders in accordance with the determination of income
3 and distributive share of income under Sections 702 and 704
4 and subchapter S of the Internal Revenue Code. The Department,
5 in cooperation with the Department of Commerce and Economic
6 Opportunity, shall prescribe rules to enforce and administer
7 the provisions of this Section. This Section is exempt from
8 the provisions of Section 250 of this Act.

9 The credit shall be subject to the conditions set forth in
10 the Agreement and the following limitations:

11 (1) The tax credit shall not exceed the Incremental
12 Income Tax (as defined in Section 5-5 of the Economic
13 Development for a Growing Economy Tax Credit Act) with
14 respect to the project; additionally, the New Construction
15 EDGE Credit shall not exceed the New Construction EDGE
16 Incremental Income Tax (as defined in Section 5-5 of the
17 Economic Development for a Growing Economy Tax Credit
18 Act).

19 (2) The amount of the credit allowed during the tax
20 year plus the sum of all amounts allowed in prior years
21 shall not exceed 100% of the aggregate amount expended by
22 the Taxpayer during all prior tax years on approved costs
23 defined by Agreement.

24 (3) The amount of the credit shall be determined on an
25 annual basis. Except as applied in a carryover year
26 pursuant to Section 211(4) of this Act, the credit may not

1 be applied against any State income tax liability in more
2 than 10 taxable years; provided, however, that (i) an
3 eligible business certified by the Department of Commerce
4 and Economic Opportunity under the Corporate Headquarters
5 Relocation Act may not apply the credit against any of its
6 State income tax liability in more than 15 taxable years
7 and (ii) credits allowed to that eligible business are
8 subject to the conditions and requirements set forth in
9 Sections 5-35 and 5-45 of the Economic Development for a
10 Growing Economy Tax Credit Act and Section 5-51 as
11 applicable to New Construction EDGE Credits.

12 (4) The credit may not exceed the amount of taxes
13 imposed pursuant to subsections (a) and (b) of Section 201
14 of this Act. Any credit that is unused in the year the
15 credit is computed may be carried forward and applied to
16 the tax liability of the 5 taxable years following the
17 excess credit year, except as otherwise provided under
18 paragraph (4.5) of this Section. The credit shall be
19 applied to the earliest year for which there is a tax
20 liability. If there are credits from more than one tax
21 year that are available to offset a liability, the earlier
22 credit shall be applied first.

23 (4.5) The Department of Commerce and Economic
24 Opportunity, in consultation with the Department of
25 Revenue, shall adopt rules to extend the sunset of any
26 earned, existing, or unused credit as provided for in

1 Section 605-1055 of the Department of Commerce and
2 Economic Opportunity Law of the Civil Administrative Code
3 of Illinois.

4 (5) No credit shall be allowed with respect to any
5 Agreement for any taxable year ending after the
6 Noncompliance Date. Upon receiving notification by the
7 Department of Commerce and Economic Opportunity of the
8 noncompliance of a Taxpayer with an Agreement, the
9 Department shall notify the Taxpayer that no credit is
10 allowed with respect to that Agreement for any taxable
11 year ending after the Noncompliance Date, as stated in
12 such notification. If any credit has been allowed with
13 respect to an Agreement for a taxable year ending after
14 the Noncompliance Date for that Agreement, any refund paid
15 to the Taxpayer for that taxable year shall, to the extent
16 of that credit allowed, be an erroneous refund within the
17 meaning of Section 912 of this Act.

18 (6) For purposes of this Section, the terms
19 "Agreement", "Incremental Income Tax", "New Construction
20 EDGE Agreement", "New Construction EDGE Credit", "New
21 Construction EDGE Incremental Income Tax", and
22 "Noncompliance Date" have the same meaning as when used in
23 the Economic Development for a Growing Economy Tax Credit
24 Act.

25 (Source: P.A. 101-9, eff. 6-5-19.)

1 Section 11-15. The Economic Development for a Growing
2 Economy Tax Credit Act is amended by changing Section 5-45 as
3 follows:

4 (35 ILCS 10/5-45)

5 Sec. 5-45. Amount and duration of the credit.

6 (a) The Department shall determine the amount and duration
7 of the credit awarded under this Act. The duration of the
8 credit may not exceed 10 taxable years. The credit may be
9 stated as a percentage of the Incremental Income Tax
10 attributable to the applicant's project and may include a
11 fixed dollar limitation.

12 (b) Notwithstanding subsection (a), and except as the
13 credit may be applied in a carryover year pursuant to Section
14 211(4) of the Illinois Income Tax Act, the credit may be
15 applied against the State income tax liability in more than 10
16 taxable years but not in more than 15 taxable years for an
17 eligible business that (i) qualifies under this Act and the
18 Corporate Headquarters Relocation Act and has in fact
19 undertaken a qualifying project within the time frame
20 specified by the Department of Commerce and Economic
21 Opportunity under that Act, and (ii) applies against its State
22 income tax liability, during the entire 15-year period, no
23 more than 60% of the maximum credit per year that would
24 otherwise be available under this Act.

25 (c) Nothing in this Section shall prevent the Department,

1 in consultation with the Department of Revenue, from adopting
2 rules to extend the sunset of any earned, existing, and unused
3 tax credit or credits a taxpayer may be in possession of, as
4 provided for in Section 605-1055 of the Department of Commerce
5 and Economic Opportunity Law of the Civil Administrative Code
6 of Illinois, notwithstanding the carry-forward provisions
7 pursuant to paragraph (4) of Section 211 of the Illinois
8 Income Tax Act.

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

10 ARTICLE 12. PENSION CODE

11 Section 12-5. The Illinois Pension Code is amended by
12 changing Sections 1-160, 15-155, 15-198, 16-133, 16-158, and
13 16-203 as follows:

14 (40 ILCS 5/1-160)

15 Sec. 1-160. Provisions applicable to new hires.

16 (a) The provisions of this Section apply to a person who,
17 on or after January 1, 2011, first becomes a member or a
18 participant under any reciprocal retirement system or pension
19 fund established under this Code, other than a retirement
20 system or pension fund established under Article 2, 3, 4, 5, 6,
21 15 or 18 of this Code, notwithstanding any other provision of
22 this Code to the contrary, but do not apply to any self-managed
23 plan established under this Code, to any person with respect

1 to service as a sheriff's law enforcement employee under
2 Article 7, or to any participant of the retirement plan
3 established under Section 22-101. Notwithstanding anything to
4 the contrary in this Section, for purposes of this Section, a
5 person who participated in a retirement system under Article
6 15 prior to January 1, 2011 shall be deemed a person who first
7 became a member or participant prior to January 1, 2011 under
8 any retirement system or pension fund subject to this Section.
9 The changes made to this Section by Public Act 98-596 are a
10 clarification of existing law and are intended to be
11 retroactive to January 1, 2011 (the effective date of Public
12 Act 96-889), notwithstanding the provisions of Section 1-103.1
13 of this Code.

14 This Section does not apply to a person who first becomes a
15 noncovered employee under Article 14 on or after the
16 implementation date of the plan created under Section 1-161
17 for that Article, unless that person elects under subsection
18 (b) of Section 1-161 to instead receive the benefits provided
19 under this Section and the applicable provisions of that
20 Article.

21 This Section does not apply to a person who first becomes a
22 member or participant under Article 16 on or after the
23 implementation date of the plan created under Section 1-161
24 for that Article, unless that person elects under subsection
25 (b) of Section 1-161 to instead receive the benefits provided
26 under this Section and the applicable provisions of that

1 Article.

2 This Section does not apply to a person who elects under
3 subsection (c-5) of Section 1-161 to receive the benefits
4 under Section 1-161.

5 This Section does not apply to a person who first becomes a
6 member or participant of an affected pension fund on or after 6
7 months after the resolution or ordinance date, as defined in
8 Section 1-162, unless that person elects under subsection (c)
9 of Section 1-162 to receive the benefits provided under this
10 Section and the applicable provisions of the Article under
11 which he or she is a member or participant.

12 (b) "Final average salary" means, except as otherwise
13 provided in this subsection, the average monthly (or annual)
14 salary obtained by dividing the total salary or earnings
15 calculated under the Article applicable to the member or
16 participant during the 96 consecutive months (or 8 consecutive
17 years) of service within the last 120 months (or 10 years) of
18 service in which the total salary or earnings calculated under
19 the applicable Article was the highest by the number of months
20 (or years) of service in that period. For the purposes of a
21 person who first becomes a member or participant of any
22 retirement system or pension fund to which this Section
23 applies on or after January 1, 2011, in this Code, "final
24 average salary" shall be substituted for the following:

25 (1) In Article 7 (except for service as sheriff's law
26 enforcement employees), "final rate of earnings".

1 (2) In Articles 8, 9, 10, 11, and 12, "highest average
2 annual salary for any 4 consecutive years within the last
3 10 years of service immediately preceding the date of
4 withdrawal".

5 (3) In Article 13, "average final salary".

6 (4) In Article 14, "final average compensation".

7 (5) In Article 17, "average salary".

8 (6) In Section 22-207, "wages or salary received by
9 him at the date of retirement or discharge".

10 A member of the Teachers' Retirement System of the State
11 of Illinois who retires on or after June 1, 2021 and for whom
12 the 2020-2021 school year is used in the calculation of the
13 member's final average salary shall use the higher of the
14 following for the purpose of determining the member's final
15 average salary:

16 (A) the amount otherwise calculated under the first
17 paragraph of this subsection; or

18 (B) an amount calculated by the Teachers' Retirement
19 System of the State of Illinois using the average of the
20 monthly (or annual) salary obtained by dividing the total
21 salary or earnings calculated under Article 16 applicable
22 to the member or participant during the 96 months (or 8
23 years) of service within the last 120 months (or 10 years)
24 of service in which the total salary or earnings
25 calculated under the Article was the highest by the number
26 of months (or years) of service in that period.

1 (b-5) Beginning on January 1, 2011, for all purposes under
2 this Code (including without limitation the calculation of
3 benefits and employee contributions), the annual earnings,
4 salary, or wages (based on the plan year) of a member or
5 participant to whom this Section applies shall not exceed
6 \$106,800; however, that amount shall annually thereafter be
7 increased by the lesser of (i) 3% of that amount, including all
8 previous adjustments, or (ii) one-half the annual unadjusted
9 percentage increase (but not less than zero) in the consumer
10 price index-u for the 12 months ending with the September
11 preceding each November 1, including all previous adjustments.

12 For the purposes of this Section, "consumer price index-u"
13 means the index published by the Bureau of Labor Statistics of
14 the United States Department of Labor that measures the
15 average change in prices of goods and services purchased by
16 all urban consumers, United States city average, all items,
17 1982-84 = 100. The new amount resulting from each annual
18 adjustment shall be determined by the Public Pension Division
19 of the Department of Insurance and made available to the
20 boards of the retirement systems and pension funds by November
21 1 of each year.

22 (c) A member or participant is entitled to a retirement
23 annuity upon written application if he or she has attained age
24 67 (beginning January 1, 2015, age 65 with respect to service
25 under Article 12 of this Code that is subject to this Section)
26 and has at least 10 years of service credit and is otherwise

1 eligible under the requirements of the applicable Article.

2 A member or participant who has attained age 62 (beginning
3 January 1, 2015, age 60 with respect to service under Article
4 12 of this Code that is subject to this Section) and has at
5 least 10 years of service credit and is otherwise eligible
6 under the requirements of the applicable Article may elect to
7 receive the lower retirement annuity provided in subsection
8 (d) of this Section.

9 (c-5) A person who first becomes a member or a participant
10 subject to this Section on or after July 6, 2017 (the effective
11 date of Public Act 100-23), notwithstanding any other
12 provision of this Code to the contrary, is entitled to a
13 retirement annuity under Article 8 or Article 11 upon written
14 application if he or she has attained age 65 and has at least
15 10 years of service credit and is otherwise eligible under the
16 requirements of Article 8 or Article 11 of this Code,
17 whichever is applicable.

18 (d) The retirement annuity of a member or participant who
19 is retiring after attaining age 62 (beginning January 1, 2015,
20 age 60 with respect to service under Article 12 of this Code
21 that is subject to this Section) with at least 10 years of
22 service credit shall be reduced by one-half of 1% for each full
23 month that the member's age is under age 67 (beginning January
24 1, 2015, age 65 with respect to service under Article 12 of
25 this Code that is subject to this Section).

26 (d-5) The retirement annuity payable under Article 8 or

1 Article 11 to an eligible person subject to subsection (c-5)
2 of this Section who is retiring at age 60 with at least 10
3 years of service credit shall be reduced by one-half of 1% for
4 each full month that the member's age is under age 65.

5 (d-10) Each person who first became a member or
6 participant under Article 8 or Article 11 of this Code on or
7 after January 1, 2011 and prior to the effective date of this
8 amendatory Act of the 100th General Assembly shall make an
9 irrevocable election either:

10 (i) to be eligible for the reduced retirement age
11 provided in subsections (c-5) and (d-5) of this Section,
12 the eligibility for which is conditioned upon the member
13 or participant agreeing to the increases in employee
14 contributions for age and service annuities provided in
15 subsection (a-5) of Section 8-174 of this Code (for
16 service under Article 8) or subsection (a-5) of Section
17 11-170 of this Code (for service under Article 11); or

18 (ii) to not agree to item (i) of this subsection
19 (d-10), in which case the member or participant shall
20 continue to be subject to the retirement age provisions in
21 subsections (c) and (d) of this Section and the employee
22 contributions for age and service annuity as provided in
23 subsection (a) of Section 8-174 of this Code (for service
24 under Article 8) or subsection (a) of Section 11-170 of
25 this Code (for service under Article 11).

26 The election provided for in this subsection shall be made

1 between October 1, 2017 and November 15, 2017. A person
2 subject to this subsection who makes the required election
3 shall remain bound by that election. A person subject to this
4 subsection who fails for any reason to make the required
5 election within the time specified in this subsection shall be
6 deemed to have made the election under item (ii).

7 (e) Any retirement annuity or supplemental annuity shall
8 be subject to annual increases on the January 1 occurring
9 either on or after the attainment of age 67 (beginning January
10 1, 2015, age 65 with respect to service under Article 12 of
11 this Code that is subject to this Section and beginning on the
12 effective date of this amendatory Act of the 100th General
13 Assembly, age 65 with respect to service under Article 8 or
14 Article 11 for eligible persons who: (i) are subject to
15 subsection (c-5) of this Section; or (ii) made the election
16 under item (i) of subsection (d-10) of this Section) or the
17 first anniversary of the annuity start date, whichever is
18 later. Each annual increase shall be calculated at 3% or
19 one-half the annual unadjusted percentage increase (but not
20 less than zero) in the consumer price index-u for the 12 months
21 ending with the September preceding each November 1, whichever
22 is less, of the originally granted retirement annuity. If the
23 annual unadjusted percentage change in the consumer price
24 index-u for the 12 months ending with the September preceding
25 each November 1 is zero or there is a decrease, then the
26 annuity shall not be increased.

1 For the purposes of Section 1-103.1 of this Code, the
2 changes made to this Section by this amendatory Act of the
3 100th General Assembly are applicable without regard to
4 whether the employee was in active service on or after the
5 effective date of this amendatory Act of the 100th General
6 Assembly.

7 (f) The initial survivor's or widow's annuity of an
8 otherwise eligible survivor or widow of a retired member or
9 participant who first became a member or participant on or
10 after January 1, 2011 shall be in the amount of 66 2/3% of the
11 retired member's or participant's retirement annuity at the
12 date of death. In the case of the death of a member or
13 participant who has not retired and who first became a member
14 or participant on or after January 1, 2011, eligibility for a
15 survivor's or widow's annuity shall be determined by the
16 applicable Article of this Code. The initial benefit shall be
17 66 2/3% of the earned annuity without a reduction due to age. A
18 child's annuity of an otherwise eligible child shall be in the
19 amount prescribed under each Article if applicable. Any
20 survivor's or widow's annuity shall be increased (1) on each
21 January 1 occurring on or after the commencement of the
22 annuity if the deceased member died while receiving a
23 retirement annuity or (2) in other cases, on each January 1
24 occurring after the first anniversary of the commencement of
25 the annuity. Each annual increase shall be calculated at 3% or
26 one-half the annual unadjusted percentage increase (but not

1 less than zero) in the consumer price index-u for the 12 months
2 ending with the September preceding each November 1, whichever
3 is less, of the originally granted survivor's annuity. If the
4 annual unadjusted percentage change in the consumer price
5 index-u for the 12 months ending with the September preceding
6 each November 1 is zero or there is a decrease, then the
7 annuity shall not be increased.

8 (g) The benefits in Section 14-110 apply only if the
9 person is a State policeman, a fire fighter in the fire
10 protection service of a department, a conservation police
11 officer, an investigator for the Secretary of State, an arson
12 investigator, a Commerce Commission police officer,
13 investigator for the Department of Revenue or the Illinois
14 Gaming Board, a security employee of the Department of
15 Corrections or the Department of Juvenile Justice, or a
16 security employee of the Department of Innovation and
17 Technology, as those terms are defined in subsection (b) and
18 subsection (c) of Section 14-110. A person who meets the
19 requirements of this Section is entitled to an annuity
20 calculated under the provisions of Section 14-110, in lieu of
21 the regular or minimum retirement annuity, only if the person
22 has withdrawn from service with not less than 20 years of
23 eligible creditable service and has attained age 60,
24 regardless of whether the attainment of age 60 occurs while
25 the person is still in service.

26 (h) If a person who first becomes a member or a participant

1 of a retirement system or pension fund subject to this Section
2 on or after January 1, 2011 is receiving a retirement annuity
3 or retirement pension under that system or fund and becomes a
4 member or participant under any other system or fund created
5 by this Code and is employed on a full-time basis, except for
6 those members or participants exempted from the provisions of
7 this Section under subsection (a) of this Section, then the
8 person's retirement annuity or retirement pension under that
9 system or fund shall be suspended during that employment. Upon
10 termination of that employment, the person's retirement
11 annuity or retirement pension payments shall resume and be
12 recalculated if recalculation is provided for under the
13 applicable Article of this Code.

14 If a person who first becomes a member of a retirement
15 system or pension fund subject to this Section on or after
16 January 1, 2012 and is receiving a retirement annuity or
17 retirement pension under that system or fund and accepts on a
18 contractual basis a position to provide services to a
19 governmental entity from which he or she has retired, then
20 that person's annuity or retirement pension earned as an
21 active employee of the employer shall be suspended during that
22 contractual service. A person receiving an annuity or
23 retirement pension under this Code shall notify the pension
24 fund or retirement system from which he or she is receiving an
25 annuity or retirement pension, as well as his or her
26 contractual employer, of his or her retirement status before

1 accepting contractual employment. A person who fails to submit
2 such notification shall be guilty of a Class A misdemeanor and
3 required to pay a fine of \$1,000. Upon termination of that
4 contractual employment, the person's retirement annuity or
5 retirement pension payments shall resume and, if appropriate,
6 be recalculated under the applicable provisions of this Code.

7 (i) (Blank).

8 (j) In the case of a conflict between the provisions of
9 this Section and any other provision of this Code, the
10 provisions of this Section shall control.

11 (Source: P.A. 100-23, eff. 7-6-17; 100-201, eff. 8-18-17;
12 100-563, eff. 12-8-17; 100-611, eff. 7-20-18; 100-1166, eff.
13 1-4-19; 101-610, eff. 1-1-20.)

14 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

15 Sec. 15-155. Employer contributions.

16 (a) The State of Illinois shall make contributions by
17 appropriations of amounts which, together with the other
18 employer contributions from trust, federal, and other funds,
19 employee contributions, income from investments, and other
20 income of this System, will be sufficient to meet the cost of
21 maintaining and administering the System on a 90% funded basis
22 in accordance with actuarial recommendations.

23 The Board shall determine the amount of State
24 contributions required for each fiscal year on the basis of
25 the actuarial tables and other assumptions adopted by the

1 Board and the recommendations of the actuary, using the
2 formula in subsection (a-1).

3 (a-1) For State fiscal years 2012 through 2045, the
4 minimum contribution to the System to be made by the State for
5 each fiscal year shall be an amount determined by the System to
6 be sufficient to bring the total assets of the System up to 90%
7 of the total actuarial liabilities of the System by the end of
8 State fiscal year 2045. In making these determinations, the
9 required State contribution shall be calculated each year as a
10 level percentage of payroll over the years remaining to and
11 including fiscal year 2045 and shall be determined under the
12 projected unit credit actuarial cost method.

13 For each of State fiscal years 2018, 2019, and 2020, the
14 State shall make an additional contribution to the System
15 equal to 2% of the total payroll of each employee who is deemed
16 to have elected the benefits under Section 1-161 or who has
17 made the election under subsection (c) of Section 1-161.

18 A change in an actuarial or investment assumption that
19 increases or decreases the required State contribution and
20 first applies in State fiscal year 2018 or thereafter shall be
21 implemented in equal annual amounts over a 5-year period
22 beginning in the State fiscal year in which the actuarial
23 change first applies to the required State contribution.

24 A change in an actuarial or investment assumption that
25 increases or decreases the required State contribution and
26 first applied to the State contribution in fiscal year 2014,

1 2015, 2016, or 2017 shall be implemented:

2 (i) as already applied in State fiscal years before
3 2018; and

4 (ii) in the portion of the 5-year period beginning in
5 the State fiscal year in which the actuarial change first
6 applied that occurs in State fiscal year 2018 or
7 thereafter, by calculating the change in equal annual
8 amounts over that 5-year period and then implementing it
9 at the resulting annual rate in each of the remaining
10 fiscal years in that 5-year period.

11 For State fiscal years 1996 through 2005, the State
12 contribution to the System, as a percentage of the applicable
13 employee payroll, shall be increased in equal annual
14 increments so that by State fiscal year 2011, the State is
15 contributing at the rate required under this Section.

16 Notwithstanding any other provision of this Article, the
17 total required State contribution for State fiscal year 2006
18 is \$166,641,900.

19 Notwithstanding any other provision of this Article, the
20 total required State contribution for State fiscal year 2007
21 is \$252,064,100.

22 For each of State fiscal years 2008 through 2009, the
23 State contribution to the System, as a percentage of the
24 applicable employee payroll, shall be increased in equal
25 annual increments from the required State contribution for
26 State fiscal year 2007, so that by State fiscal year 2011, the

1 State is contributing at the rate otherwise required under
2 this Section.

3 Notwithstanding any other provision of this Article, the
4 total required State contribution for State fiscal year 2010
5 is \$702,514,000 and shall be made from the State Pensions Fund
6 and proceeds of bonds sold in fiscal year 2010 pursuant to
7 Section 7.2 of the General Obligation Bond Act, less (i) the
8 pro rata share of bond sale expenses determined by the
9 System's share of total bond proceeds, (ii) any amounts
10 received from the General Revenue Fund in fiscal year 2010,
11 (iii) any reduction in bond proceeds due to the issuance of
12 discounted bonds, if applicable.

13 Notwithstanding any other provision of this Article, the
14 total required State contribution for State fiscal year 2011
15 is the amount recertified by the System on or before April 1,
16 2011 pursuant to Section 15-165 and shall be made from the
17 State Pensions Fund and proceeds of bonds sold in fiscal year
18 2011 pursuant to Section 7.2 of the General Obligation Bond
19 Act, less (i) the pro rata share of bond sale expenses
20 determined by the System's share of total bond proceeds, (ii)
21 any amounts received from the General Revenue Fund in fiscal
22 year 2011, and (iii) any reduction in bond proceeds due to the
23 issuance of discounted bonds, if applicable.

24 Beginning in State fiscal year 2046, the minimum State
25 contribution for each fiscal year shall be the amount needed
26 to maintain the total assets of the System at 90% of the total

1 actuarial liabilities of the System.

2 Amounts received by the System pursuant to Section 25 of
3 the Budget Stabilization Act or Section 8.12 of the State
4 Finance Act in any fiscal year do not reduce and do not
5 constitute payment of any portion of the minimum State
6 contribution required under this Article in that fiscal year.
7 Such amounts shall not reduce, and shall not be included in the
8 calculation of, the required State contributions under this
9 Article in any future year until the System has reached a
10 funding ratio of at least 90%. A reference in this Article to
11 the "required State contribution" or any substantially similar
12 term does not include or apply to any amounts payable to the
13 System under Section 25 of the Budget Stabilization Act.

14 Notwithstanding any other provision of this Section, the
15 required State contribution for State fiscal year 2005 and for
16 fiscal year 2008 and each fiscal year thereafter, as
17 calculated under this Section and certified under Section
18 15-165, shall not exceed an amount equal to (i) the amount of
19 the required State contribution that would have been
20 calculated under this Section for that fiscal year if the
21 System had not received any payments under subsection (d) of
22 Section 7.2 of the General Obligation Bond Act, minus (ii) the
23 portion of the State's total debt service payments for that
24 fiscal year on the bonds issued in fiscal year 2003 for the
25 purposes of that Section 7.2, as determined and certified by
26 the Comptroller, that is the same as the System's portion of

1 the total moneys distributed under subsection (d) of Section
2 7.2 of the General Obligation Bond Act. In determining this
3 maximum for State fiscal years 2008 through 2010, however, the
4 amount referred to in item (i) shall be increased, as a
5 percentage of the applicable employee payroll, in equal
6 increments calculated from the sum of the required State
7 contribution for State fiscal year 2007 plus the applicable
8 portion of the State's total debt service payments for fiscal
9 year 2007 on the bonds issued in fiscal year 2003 for the
10 purposes of Section 7.2 of the General Obligation Bond Act, so
11 that, by State fiscal year 2011, the State is contributing at
12 the rate otherwise required under this Section.

13 (a-2) Beginning in fiscal year 2018, each employer under
14 this Article shall pay to the System a required contribution
15 determined as a percentage of projected payroll and sufficient
16 to produce an annual amount equal to:

17 (i) for each of fiscal years 2018, 2019, and 2020, the
18 defined benefit normal cost of the defined benefit plan,
19 less the employee contribution, for each employee of that
20 employer who has elected or who is deemed to have elected
21 the benefits under Section 1-161 or who has made the
22 election under subsection (c) of Section 1-161; for fiscal
23 year 2021 and each fiscal year thereafter, the defined
24 benefit normal cost of the defined benefit plan, less the
25 employee contribution, plus 2%, for each employee of that
26 employer who has elected or who is deemed to have elected

1 the benefits under Section 1-161 or who has made the
2 election under subsection (c) of Section 1-161; plus

3 (ii) the amount required for that fiscal year to
4 amortize any unfunded actuarial accrued liability
5 associated with the present value of liabilities
6 attributable to the employer's account under Section
7 15-155.2, determined as a level percentage of payroll over
8 a 30-year rolling amortization period.

9 In determining contributions required under item (i) of
10 this subsection, the System shall determine an aggregate rate
11 for all employers, expressed as a percentage of projected
12 payroll.

13 In determining the contributions required under item (ii)
14 of this subsection, the amount shall be computed by the System
15 on the basis of the actuarial assumptions and tables used in
16 the most recent actuarial valuation of the System that is
17 available at the time of the computation.

18 The contributions required under this subsection (a-2)
19 shall be paid by an employer concurrently with that employer's
20 payroll payment period. The State, as the actual employer of
21 an employee, shall make the required contributions under this
22 subsection.

23 As used in this subsection, "academic year" means the
24 12-month period beginning September 1.

25 (b) If an employee is paid from trust or federal funds, the
26 employer shall pay to the Board contributions from those funds

1 which are sufficient to cover the accruing normal costs on
2 behalf of the employee. However, universities having employees
3 who are compensated out of local auxiliary funds, income
4 funds, or service enterprise funds are not required to pay
5 such contributions on behalf of those employees. The local
6 auxiliary funds, income funds, and service enterprise funds of
7 universities shall not be considered trust funds for the
8 purpose of this Article, but funds of alumni associations,
9 foundations, and athletic associations which are affiliated
10 with the universities included as employers under this Article
11 and other employers which do not receive State appropriations
12 are considered to be trust funds for the purpose of this
13 Article.

14 (b-1) The City of Urbana and the City of Champaign shall
15 each make employer contributions to this System for their
16 respective firefighter employees who participate in this
17 System pursuant to subsection (h) of Section 15-107. The rate
18 of contributions to be made by those municipalities shall be
19 determined annually by the Board on the basis of the actuarial
20 assumptions adopted by the Board and the recommendations of
21 the actuary, and shall be expressed as a percentage of salary
22 for each such employee. The Board shall certify the rate to the
23 affected municipalities as soon as may be practical. The
24 employer contributions required under this subsection shall be
25 remitted by the municipality to the System at the same time and
26 in the same manner as employee contributions.

1 (c) Through State fiscal year 1995: The total employer
2 contribution shall be apportioned among the various funds of
3 the State and other employers, whether trust, federal, or
4 other funds, in accordance with actuarial procedures approved
5 by the Board. State of Illinois contributions for employers
6 receiving State appropriations for personal services shall be
7 payable from appropriations made to the employers or to the
8 System. The contributions for Class I community colleges
9 covering earnings other than those paid from trust and federal
10 funds, shall be payable solely from appropriations to the
11 Illinois Community College Board or the System for employer
12 contributions.

13 (d) Beginning in State fiscal year 1996, the required
14 State contributions to the System shall be appropriated
15 directly to the System and shall be payable through vouchers
16 issued in accordance with subsection (c) of Section 15-165,
17 except as provided in subsection (g).

18 (e) The State Comptroller shall draw warrants payable to
19 the System upon proper certification by the System or by the
20 employer in accordance with the appropriation laws and this
21 Code.

22 (f) Normal costs under this Section means liability for
23 pensions and other benefits which accrues to the System
24 because of the credits earned for service rendered by the
25 participants during the fiscal year and expenses of
26 administering the System, but shall not include the principal

1 of or any redemption premium or interest on any bonds issued by
2 the Board or any expenses incurred or deposits required in
3 connection therewith.

4 (g) If ~~June 4, 2018 (Public Act 100-587)~~ the amount of a
5 participant's earnings for any academic year used to determine
6 the final rate of earnings, determined on a full-time
7 equivalent basis, exceeds the amount of his or her earnings
8 with the same employer for the previous academic year,
9 determined on a full-time equivalent basis, by more than 6%,
10 the participant's employer shall pay to the System, in
11 addition to all other payments required under this Section and
12 in accordance with guidelines established by the System, the
13 present value of the increase in benefits resulting from the
14 portion of the increase in earnings that is in excess of 6%.
15 This present value shall be computed by the System on the basis
16 of the actuarial assumptions and tables used in the most
17 recent actuarial valuation of the System that is available at
18 the time of the computation. The System may require the
19 employer to provide any pertinent information or
20 documentation.

21 Whenever it determines that a payment is or may be
22 required under this subsection (g), the System shall calculate
23 the amount of the payment and bill the employer for that
24 amount. The bill shall specify the calculations used to
25 determine the amount due. If the employer disputes the amount
26 of the bill, it may, within 30 days after receipt of the bill,

1 apply to the System in writing for a recalculation. The
2 application must specify in detail the grounds of the dispute
3 and, if the employer asserts that the calculation is subject
4 to subsection (h), (h-5), or (i) of this Section, must include
5 an affidavit setting forth and attesting to all facts within
6 the employer's knowledge that are pertinent to the
7 applicability of that subsection. Upon receiving a timely
8 application for recalculation, the System shall review the
9 application and, if appropriate, recalculate the amount due.

10 The employer contributions required under this subsection
11 (g) may be paid in the form of a lump sum within 90 days after
12 receipt of the bill. If the employer contributions are not
13 paid within 90 days after receipt of the bill, then interest
14 will be charged at a rate equal to the System's annual
15 actuarially assumed rate of return on investment compounded
16 annually from the 91st day after receipt of the bill. Payments
17 must be concluded within 3 years after the employer's receipt
18 of the bill.

19 When assessing payment for any amount due under this
20 subsection (g), the System shall include earnings, to the
21 extent not established by a participant under Section
22 15-113.11 or 15-113.12, that would have been paid to the
23 participant had the participant not taken (i) periods of
24 voluntary or involuntary furlough occurring on or after July
25 1, 2015 and on or before June 30, 2017 or (ii) periods of
26 voluntary pay reduction in lieu of furlough occurring on or

1 after July 1, 2015 and on or before June 30, 2017. Determining
2 earnings that would have been paid to a participant had the
3 participant not taken periods of voluntary or involuntary
4 furlough or periods of voluntary pay reduction shall be the
5 responsibility of the employer, and shall be reported in a
6 manner prescribed by the System.

7 This subsection (g) does not apply to (1) Tier 2 hybrid
8 plan members and (2) Tier 2 defined benefit members who first
9 participate under this Article on or after the implementation
10 date of the Optional Hybrid Plan.

11 (g-1) (Blank). ~~June 4, 2018 (Public Act 100-587)~~

12 (h) This subsection (h) applies only to payments made or
13 salary increases given on or after June 1, 2005 but before July
14 1, 2011. The changes made by Public Act 94-1057 shall not
15 require the System to refund any payments received before July
16 31, 2006 (the effective date of Public Act 94-1057).

17 When assessing payment for any amount due under subsection
18 (g), the System shall exclude earnings increases paid to
19 participants under contracts or collective bargaining
20 agreements entered into, amended, or renewed before June 1,
21 2005.

22 When assessing payment for any amount due under subsection
23 (g), the System shall exclude earnings increases paid to a
24 participant at a time when the participant is 10 or more years
25 from retirement eligibility under Section 15-135.

26 When assessing payment for any amount due under subsection

1 (g), the System shall exclude earnings increases resulting
2 from overload work, including a contract for summer teaching,
3 or overtime when the employer has certified to the System, and
4 the System has approved the certification, that: (i) in the
5 case of overloads (A) the overload work is for the sole purpose
6 of academic instruction in excess of the standard number of
7 instruction hours for a full-time employee occurring during
8 the academic year that the overload is paid and (B) the
9 earnings increases are equal to or less than the rate of pay
10 for academic instruction computed using the participant's
11 current salary rate and work schedule; and (ii) in the case of
12 overtime, the overtime was necessary for the educational
13 mission.

14 When assessing payment for any amount due under subsection
15 (g), the System shall exclude any earnings increase resulting
16 from (i) a promotion for which the employee moves from one
17 classification to a higher classification under the State
18 Universities Civil Service System, (ii) a promotion in
19 academic rank for a tenured or tenure-track faculty position,
20 or (iii) a promotion that the Illinois Community College Board
21 has recommended in accordance with subsection (k) of this
22 Section. These earnings increases shall be excluded only if
23 the promotion is to a position that has existed and been filled
24 by a member for no less than one complete academic year and the
25 earnings increase as a result of the promotion is an increase
26 that results in an amount no greater than the average salary

1 paid for other similar positions.

2 (h-5) When assessing payment for any amount due under
3 subsection (g), the System shall exclude any earnings increase
4 resulting from overload work performed in an academic year
5 subsequent to an academic year in which the employer was
6 unable to offer or allow to be conducted overload work due to
7 an emergency declaration limiting such activities.

8 (i) When assessing payment for any amount due under
9 subsection (g), the System shall exclude any salary increase
10 described in subsection (h) of this Section given on or after
11 July 1, 2011 but before July 1, 2014 under a contract or
12 collective bargaining agreement entered into, amended, or
13 renewed on or after June 1, 2005 but before July 1, 2011.
14 Notwithstanding any other provision of this Section, any
15 payments made or salary increases given after June 30, 2014
16 shall be used in assessing payment for any amount due under
17 subsection (g) of this Section.

18 (j) The System shall prepare a report and file copies of
19 the report with the Governor and the General Assembly by
20 January 1, 2007 that contains all of the following
21 information:

22 (1) The number of recalculations required by the
23 changes made to this Section by Public Act 94-1057 for
24 each employer.

25 (2) The dollar amount by which each employer's
26 contribution to the System was changed due to

1 recalculations required by Public Act 94-1057.

2 (3) The total amount the System received from each
3 employer as a result of the changes made to this Section by
4 Public Act 94-4.

5 (4) The increase in the required State contribution
6 resulting from the changes made to this Section by Public
7 Act 94-1057.

8 (j-5) For State fiscal years beginning on or after July 1,
9 2017, if the amount of a participant's earnings for any State
10 fiscal year exceeds the amount of the salary set by law for the
11 Governor that is in effect on July 1 of that fiscal year, the
12 participant's employer shall pay to the System, in addition to
13 all other payments required under this Section and in
14 accordance with guidelines established by the System, an
15 amount determined by the System to be equal to the employer
16 normal cost, as established by the System and expressed as a
17 total percentage of payroll, multiplied by the amount of
18 earnings in excess of the amount of the salary set by law for
19 the Governor. This amount shall be computed by the System on
20 the basis of the actuarial assumptions and tables used in the
21 most recent actuarial valuation of the System that is
22 available at the time of the computation. The System may
23 require the employer to provide any pertinent information or
24 documentation.

25 Whenever it determines that a payment is or may be
26 required under this subsection, the System shall calculate the

1 amount of the payment and bill the employer for that amount.
2 The bill shall specify the calculation used to determine the
3 amount due. If the employer disputes the amount of the bill, it
4 may, within 30 days after receipt of the bill, apply to the
5 System in writing for a recalculation. The application must
6 specify in detail the grounds of the dispute. Upon receiving a
7 timely application for recalculation, the System shall review
8 the application and, if appropriate, recalculate the amount
9 due.

10 The employer contributions required under this subsection
11 may be paid in the form of a lump sum within 90 days after
12 issuance of the bill. If the employer contributions are not
13 paid within 90 days after issuance of the bill, then interest
14 will be charged at a rate equal to the System's annual
15 actuarially assumed rate of return on investment compounded
16 annually from the 91st day after issuance of the bill. All
17 payments must be received within 3 years after issuance of the
18 bill. If the employer fails to make complete payment,
19 including applicable interest, within 3 years, then the System
20 may, after giving notice to the employer, certify the
21 delinquent amount to the State Comptroller, and the
22 Comptroller shall thereupon deduct the certified delinquent
23 amount from State funds payable to the employer and pay them
24 instead to the System.

25 This subsection (j-5) does not apply to a participant's
26 earnings to the extent an employer pays the employer normal

1 cost of such earnings.

2 The changes made to this subsection (j-5) by Public Act
3 100-624 are intended to apply retroactively to July 6, 2017
4 (the effective date of Public Act 100-23).

5 (k) The Illinois Community College Board shall adopt rules
6 for recommending lists of promotional positions submitted to
7 the Board by community colleges and for reviewing the
8 promotional lists on an annual basis. When recommending
9 promotional lists, the Board shall consider the similarity of
10 the positions submitted to those positions recognized for
11 State universities by the State Universities Civil Service
12 System. The Illinois Community College Board shall file a copy
13 of its findings with the System. The System shall consider the
14 findings of the Illinois Community College Board when making
15 determinations under this Section. The System shall not
16 exclude any earnings increases resulting from a promotion when
17 the promotion was not submitted by a community college.
18 Nothing in this subsection (k) shall require any community
19 college to submit any information to the Community College
20 Board.

21 (l) For purposes of determining the required State
22 contribution to the System, the value of the System's assets
23 shall be equal to the actuarial value of the System's assets,
24 which shall be calculated as follows:

25 As of June 30, 2008, the actuarial value of the System's
26 assets shall be equal to the market value of the assets as of

1 that date. In determining the actuarial value of the System's
2 assets for fiscal years after June 30, 2008, any actuarial
3 gains or losses from investment return incurred in a fiscal
4 year shall be recognized in equal annual amounts over the
5 5-year period following that fiscal year.

6 (m) For purposes of determining the required State
7 contribution to the system for a particular year, the
8 actuarial value of assets shall be assumed to earn a rate of
9 return equal to the system's actuarially assumed rate of
10 return.

11 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
12 100-624, eff. 7-20-18; 101-10, eff. 6-5-19; 101-81, eff.
13 7-12-19; revised 8-6-19.)

14 (40 ILCS 5/15-198)

15 Sec. 15-198. Application and expiration of new benefit
16 increases.

17 (a) As used in this Section, "new benefit increase" means
18 an increase in the amount of any benefit provided under this
19 Article, or an expansion of the conditions of eligibility for
20 any benefit under this Article, that results from an amendment
21 to this Code that takes effect after June 1, 2005 (the
22 effective date of Public Act 94-4). "New benefit increase",
23 however, does not include any benefit increase resulting from
24 the changes made to Article 1 or this Article by Public Act
25 100-23, Public Act 100-587, Public Act 100-769, Public Act

1 101-10, Public Act 101-610, or this amendatory Act of the
2 102nd General Assembly ~~or this amendatory Act of the 101st~~
3 ~~General Assembly.~~

4 (b) Notwithstanding any other provision of this Code or
5 any subsequent amendment to this Code, every new benefit
6 increase is subject to this Section and shall be deemed to be
7 granted only in conformance with and contingent upon
8 compliance with the provisions of this Section.

9 (c) The Public Act enacting a new benefit increase must
10 identify and provide for payment to the System of additional
11 funding at least sufficient to fund the resulting annual
12 increase in cost to the System as it accrues.

13 Every new benefit increase is contingent upon the General
14 Assembly providing the additional funding required under this
15 subsection. The Commission on Government Forecasting and
16 Accountability shall analyze whether adequate additional
17 funding has been provided for the new benefit increase and
18 shall report its analysis to the Public Pension Division of
19 the Department of Insurance. A new benefit increase created by
20 a Public Act that does not include the additional funding
21 required under this subsection is null and void. If the Public
22 Pension Division determines that the additional funding
23 provided for a new benefit increase under this subsection is
24 or has become inadequate, it may so certify to the Governor and
25 the State Comptroller and, in the absence of corrective action
26 by the General Assembly, the new benefit increase shall expire

1 at the end of the fiscal year in which the certification is
2 made.

3 (d) Every new benefit increase shall expire 5 years after
4 its effective date or on such earlier date as may be specified
5 in the language enacting the new benefit increase or provided
6 under subsection (c). This does not prevent the General
7 Assembly from extending or re-creating a new benefit increase
8 by law.

9 (e) Except as otherwise provided in the language creating
10 the new benefit increase, a new benefit increase that expires
11 under this Section continues to apply to persons who applied
12 and qualified for the affected benefit while the new benefit
13 increase was in effect and to the affected beneficiaries and
14 alternate payees of such persons, but does not apply to any
15 other person, including, without limitation, a person who
16 continues in service after the expiration date and did not
17 apply and qualify for the affected benefit while the new
18 benefit increase was in effect.

19 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
20 100-769, eff. 8-10-18; 101-10, eff. 6-5-19; 101-81, eff.
21 7-12-19; 101-610, eff. 1-1-20.)

22 (40 ILCS 5/16-133) (from Ch. 108 1/2, par. 16-133)

23 (Text of Section WITHOUT the changes made by P.A. 98-599,
24 which has been held unconstitutional)

25 Sec. 16-133. Retirement annuity; amount.

1 (a) The amount of the retirement annuity shall be (i) in
2 the case of a person who first became a teacher under this
3 Article before July 1, 2005, the larger of the amounts
4 determined under paragraphs (A) and (B) below, or (ii) in the
5 case of a person who first becomes a teacher under this Article
6 on or after July 1, 2005, the amount determined under the
7 applicable provisions of paragraph (B):

8 (A) An amount consisting of the sum of the following:

9 (1) An amount that can be provided on an
10 actuarially equivalent basis by the member's
11 accumulated contributions at the time of retirement;
12 and

13 (2) The sum of (i) the amount that can be provided
14 on an actuarially equivalent basis by the member's
15 accumulated contributions representing service prior
16 to July 1, 1947, and (ii) the amount that can be
17 provided on an actuarially equivalent basis by the
18 amount obtained by multiplying 1.4 times the member's
19 accumulated contributions covering service subsequent
20 to June 30, 1947; and

21 (3) If there is prior service, 2 times the amount
22 that would have been determined under subparagraph (2)
23 of paragraph (A) above on account of contributions
24 which would have been made during the period of prior
25 service creditable to the member had the System been
26 in operation and had the member made contributions at

1 the contribution rate in effect prior to July 1, 1947.

2 This paragraph (A) does not apply to a person who
3 first becomes a teacher under this Article on or after
4 July 1, 2005.

5 (B) An amount consisting of the greater of the
6 following:

7 (1) For creditable service earned before July 1,
8 1998 that has not been augmented under Section
9 16-129.1: 1.67% of final average salary for each of
10 the first 10 years of creditable service, 1.90% of
11 final average salary for each year in excess of 10 but
12 not exceeding 20, 2.10% of final average salary for
13 each year in excess of 20 but not exceeding 30, and
14 2.30% of final average salary for each year in excess
15 of 30; and

16 For creditable service earned on or after July 1,
17 1998 by a member who has at least 24 years of
18 creditable service on July 1, 1998 and who does not
19 elect to augment service under Section 16-129.1: 2.2%
20 of final average salary for each year of creditable
21 service earned on or after July 1, 1998 but before the
22 member reaches a total of 30 years of creditable
23 service and 2.3% of final average salary for each year
24 of creditable service earned on or after July 1, 1998
25 and after the member reaches a total of 30 years of
26 creditable service; and

1 For all other creditable service: 2.2% of final
2 average salary for each year of creditable service; or
3 (2) 1.5% of final average salary for each year of
4 creditable service plus the sum \$7.50 for each of the
5 first 20 years of creditable service.

6 The amount of the retirement annuity determined under this
7 paragraph (B) shall be reduced by 1/2 of 1% for each month
8 that the member is less than age 60 at the time the
9 retirement annuity begins. However, this reduction shall
10 not apply (i) if the member has at least 35 years of
11 creditable service, or (ii) if the member retires on
12 account of disability under Section 16-149.2 of this
13 Article with at least 20 years of creditable service, or
14 (iii) if the member (1) has earned during the period
15 immediately preceding the last day of service at least one
16 year of contributing creditable service as an employee of
17 a department as defined in Section 14-103.04, (2) has
18 earned at least 5 years of contributing creditable service
19 as an employee of a department as defined in Section
20 14-103.04, (3) retires on or after January 1, 2001, and
21 (4) retires having attained an age which, when added to
22 the number of years of his or her total creditable
23 service, equals at least 85. Portions of years shall be
24 counted as decimal equivalents.

25 (b) For purposes of this Section, except as provided in
26 subsection (b-5), final average salary shall be the average

1 salary for the highest 4 consecutive years within the last 10
2 years of creditable service as determined under rules of the
3 board.

4 The minimum final average salary shall be considered to
5 be \$2,400 per year.

6 In the determination of final average salary for members
7 other than elected officials and their appointees when such
8 appointees are allowed by statute, that part of a member's
9 salary for any year beginning after June 30, 1979 which
10 exceeds the member's annual full-time salary rate with the
11 same employer for the preceding year by more than 20% shall be
12 excluded. The exclusion shall not apply in any year in which
13 the member's creditable earnings are less than 50% of the
14 preceding year's mean salary for downstate teachers as
15 determined by the survey of school district salaries provided
16 in Section 2-3.103 of the School Code.

17 (b-5) A teacher who retires on or after June 1, 2021 and
18 for whom the 2020-2021 school year is used in the calculation
19 of the member's final average salary shall use the higher of
20 the following for the purpose of determining the member's
21 final average salary:

22 (A) the amount otherwise calculated under subsection
23 (b); or

24 (B) an amount calculated by the System using the
25 average salary for the 4 highest years within the last 10
26 years of creditable service as determined under the rules

1 of the board.

2 (c) In determining the amount of the retirement annuity
3 under paragraph (B) of this Section, a fractional year shall
4 be granted proportional credit.

5 (d) The retirement annuity determined under paragraph (B)
6 of this Section shall be available only to members who render
7 teaching service after July 1, 1947 for which member
8 contributions are required, and to annuitants who re-enter
9 under the provisions of Section 16-150.

10 (e) The maximum retirement annuity provided under
11 paragraph (B) of this Section shall be 75% of final average
12 salary.

13 (f) A member retiring after the effective date of this
14 amendatory Act of 1998 shall receive a pension equal to 75% of
15 final average salary if the member is qualified to receive a
16 retirement annuity equal to at least 74.6% of final average
17 salary under this Article or as proportional annuities under
18 Article 20 of this Code.

19 (Source: P.A. 94-4, eff. 6-1-05.)

20 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

21 Sec. 16-158. Contributions by State and other employing
22 units.

23 (a) The State shall make contributions to the System by
24 means of appropriations from the Common School Fund and other
25 State funds of amounts which, together with other employer

1 contributions, employee contributions, investment income, and
2 other income, will be sufficient to meet the cost of
3 maintaining and administering the System on a 90% funded basis
4 in accordance with actuarial recommendations.

5 The Board shall determine the amount of State
6 contributions required for each fiscal year on the basis of
7 the actuarial tables and other assumptions adopted by the
8 Board and the recommendations of the actuary, using the
9 formula in subsection (b-3).

10 (a-1) Annually, on or before November 15 until November
11 15, 2011, the Board shall certify to the Governor the amount of
12 the required State contribution for the coming fiscal year.
13 The certification under this subsection (a-1) shall include a
14 copy of the actuarial recommendations upon which it is based
15 and shall specifically identify the System's projected State
16 normal cost for that fiscal year.

17 On or before May 1, 2004, the Board shall recalculate and
18 recertify to the Governor the amount of the required State
19 contribution to the System for State fiscal year 2005, taking
20 into account the amounts appropriated to and received by the
21 System under subsection (d) of Section 7.2 of the General
22 Obligation Bond Act.

23 On or before July 1, 2005, the Board shall recalculate and
24 recertify to the Governor the amount of the required State
25 contribution to the System for State fiscal year 2006, taking
26 into account the changes in required State contributions made

1 by Public Act 94-4.

2 On or before April 1, 2011, the Board shall recalculate
3 and recertify to the Governor the amount of the required State
4 contribution to the System for State fiscal year 2011,
5 applying the changes made by Public Act 96-889 to the System's
6 assets and liabilities as of June 30, 2009 as though Public Act
7 96-889 was approved on that date.

8 (a-5) On or before November 1 of each year, beginning
9 November 1, 2012, the Board shall submit to the State Actuary,
10 the Governor, and the General Assembly a proposed
11 certification of the amount of the required State contribution
12 to the System for the next fiscal year, along with all of the
13 actuarial assumptions, calculations, and data upon which that
14 proposed certification is based. On or before January 1 of
15 each year, beginning January 1, 2013, the State Actuary shall
16 issue a preliminary report concerning the proposed
17 certification and identifying, if necessary, recommended
18 changes in actuarial assumptions that the Board must consider
19 before finalizing its certification of the required State
20 contributions. On or before January 15, 2013 and each January
21 15 thereafter, the Board shall certify to the Governor and the
22 General Assembly the amount of the required State contribution
23 for the next fiscal year. The Board's certification must note
24 any deviations from the State Actuary's recommended changes,
25 the reason or reasons for not following the State Actuary's
26 recommended changes, and the fiscal impact of not following

1 the State Actuary's recommended changes on the required State
2 contribution.

3 (a-10) By November 1, 2017, the Board shall recalculate
4 and recertify to the State Actuary, the Governor, and the
5 General Assembly the amount of the State contribution to the
6 System for State fiscal year 2018, taking into account the
7 changes in required State contributions made by Public Act
8 100-23. The State Actuary shall review the assumptions and
9 valuations underlying the Board's revised certification and
10 issue a preliminary report concerning the proposed
11 recertification and identifying, if necessary, recommended
12 changes in actuarial assumptions that the Board must consider
13 before finalizing its certification of the required State
14 contributions. The Board's final certification must note any
15 deviations from the State Actuary's recommended changes, the
16 reason or reasons for not following the State Actuary's
17 recommended changes, and the fiscal impact of not following
18 the State Actuary's recommended changes on the required State
19 contribution.

20 (a-15) On or after June 15, 2019, but no later than June
21 30, 2019, the Board shall recalculate and recertify to the
22 Governor and the General Assembly the amount of the State
23 contribution to the System for State fiscal year 2019, taking
24 into account the changes in required State contributions made
25 by Public Act 100-587. The recalculation shall be made using
26 assumptions adopted by the Board for the original fiscal year

1 2019 certification. The monthly voucher for the 12th month of
2 fiscal year 2019 shall be paid by the Comptroller after the
3 recertification required pursuant to this subsection is
4 submitted to the Governor, Comptroller, and General Assembly.
5 The recertification submitted to the General Assembly shall be
6 filed with the Clerk of the House of Representatives and the
7 Secretary of the Senate in electronic form only, in the manner
8 that the Clerk and the Secretary shall direct.

9 (b) Through State fiscal year 1995, the State
10 contributions shall be paid to the System in accordance with
11 Section 18-7 of the School Code.

12 (b-1) Beginning in State fiscal year 1996, on the 15th day
13 of each month, or as soon thereafter as may be practicable, the
14 Board shall submit vouchers for payment of State contributions
15 to the System, in a total monthly amount of one-twelfth of the
16 required annual State contribution certified under subsection
17 (a-1). From March 5, 2004 (the effective date of Public Act
18 93-665) through June 30, 2004, the Board shall not submit
19 vouchers for the remainder of fiscal year 2004 in excess of the
20 fiscal year 2004 certified contribution amount determined
21 under this Section after taking into consideration the
22 transfer to the System under subsection (a) of Section 6z-61
23 of the State Finance Act. These vouchers shall be paid by the
24 State Comptroller and Treasurer by warrants drawn on the funds
25 appropriated to the System for that fiscal year.

26 If in any month the amount remaining unexpended from all

1 other appropriations to the System for the applicable fiscal
2 year (including the appropriations to the System under Section
3 8.12 of the State Finance Act and Section 1 of the State
4 Pension Funds Continuing Appropriation Act) is less than the
5 amount lawfully vouchered under this subsection, the
6 difference shall be paid from the Common School Fund under the
7 continuing appropriation authority provided in Section 1.1 of
8 the State Pension Funds Continuing Appropriation Act.

9 (b-2) Allocations from the Common School Fund apportioned
10 to school districts not coming under this System shall not be
11 diminished or affected by the provisions of this Article.

12 (b-3) For State fiscal years 2012 through 2045, the
13 minimum contribution to the System to be made by the State for
14 each fiscal year shall be an amount determined by the System to
15 be sufficient to bring the total assets of the System up to 90%
16 of the total actuarial liabilities of the System by the end of
17 State fiscal year 2045. In making these determinations, the
18 required State contribution shall be calculated each year as a
19 level percentage of payroll over the years remaining to and
20 including fiscal year 2045 and shall be determined under the
21 projected unit credit actuarial cost method.

22 For each of State fiscal years 2018, 2019, and 2020, the
23 State shall make an additional contribution to the System
24 equal to 2% of the total payroll of each employee who is deemed
25 to have elected the benefits under Section 1-161 or who has
26 made the election under subsection (c) of Section 1-161.

1 A change in an actuarial or investment assumption that
2 increases or decreases the required State contribution and
3 first applies in State fiscal year 2018 or thereafter shall be
4 implemented in equal annual amounts over a 5-year period
5 beginning in the State fiscal year in which the actuarial
6 change first applies to the required State contribution.

7 A change in an actuarial or investment assumption that
8 increases or decreases the required State contribution and
9 first applied to the State contribution in fiscal year 2014,
10 2015, 2016, or 2017 shall be implemented:

11 (i) as already applied in State fiscal years before
12 2018; and

13 (ii) in the portion of the 5-year period beginning in
14 the State fiscal year in which the actuarial change first
15 applied that occurs in State fiscal year 2018 or
16 thereafter, by calculating the change in equal annual
17 amounts over that 5-year period and then implementing it
18 at the resulting annual rate in each of the remaining
19 fiscal years in that 5-year period.

20 For State fiscal years 1996 through 2005, the State
21 contribution to the System, as a percentage of the applicable
22 employee payroll, shall be increased in equal annual
23 increments so that by State fiscal year 2011, the State is
24 contributing at the rate required under this Section; except
25 that in the following specified State fiscal years, the State
26 contribution to the System shall not be less than the

1 following indicated percentages of the applicable employee
2 payroll, even if the indicated percentage will produce a State
3 contribution in excess of the amount otherwise required under
4 this subsection and subsection (a), and notwithstanding any
5 contrary certification made under subsection (a-1) before May
6 27, 1998 (the effective date of Public Act 90-582): 10.02% in
7 FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY
8 2002; 12.86% in FY 2003; and 13.56% in FY 2004.

9 Notwithstanding any other provision of this Article, the
10 total required State contribution for State fiscal year 2006
11 is \$534,627,700.

12 Notwithstanding any other provision of this Article, the
13 total required State contribution for State fiscal year 2007
14 is \$738,014,500.

15 For each of State fiscal years 2008 through 2009, the
16 State contribution to the System, as a percentage of the
17 applicable employee payroll, shall be increased in equal
18 annual increments from the required State contribution for
19 State fiscal year 2007, so that by State fiscal year 2011, the
20 State is contributing at the rate otherwise required under
21 this Section.

22 Notwithstanding any other provision of this Article, the
23 total required State contribution for State fiscal year 2010
24 is \$2,089,268,000 and shall be made from the proceeds of bonds
25 sold in fiscal year 2010 pursuant to Section 7.2 of the General
26 Obligation Bond Act, less (i) the pro rata share of bond sale

1 expenses determined by the System's share of total bond
2 proceeds, (ii) any amounts received from the Common School
3 Fund in fiscal year 2010, and (iii) any reduction in bond
4 proceeds due to the issuance of discounted bonds, if
5 applicable.

6 Notwithstanding any other provision of this Article, the
7 total required State contribution for State fiscal year 2011
8 is the amount recertified by the System on or before April 1,
9 2011 pursuant to subsection (a-1) of this Section and shall be
10 made from the proceeds of bonds sold in fiscal year 2011
11 pursuant to Section 7.2 of the General Obligation Bond Act,
12 less (i) the pro rata share of bond sale expenses determined by
13 the System's share of total bond proceeds, (ii) any amounts
14 received from the Common School Fund in fiscal year 2011, and
15 (iii) any reduction in bond proceeds due to the issuance of
16 discounted bonds, if applicable. This amount shall include, in
17 addition to the amount certified by the System, an amount
18 necessary to meet employer contributions required by the State
19 as an employer under paragraph (e) of this Section, which may
20 also be used by the System for contributions required by
21 paragraph (a) of Section 16-127.

22 Beginning in State fiscal year 2046, the minimum State
23 contribution for each fiscal year shall be the amount needed
24 to maintain the total assets of the System at 90% of the total
25 actuarial liabilities of the System.

26 Amounts received by the System pursuant to Section 25 of

1 the Budget Stabilization Act or Section 8.12 of the State
2 Finance Act in any fiscal year do not reduce and do not
3 constitute payment of any portion of the minimum State
4 contribution required under this Article in that fiscal year.
5 Such amounts shall not reduce, and shall not be included in the
6 calculation of, the required State contributions under this
7 Article in any future year until the System has reached a
8 funding ratio of at least 90%. A reference in this Article to
9 the "required State contribution" or any substantially similar
10 term does not include or apply to any amounts payable to the
11 System under Section 25 of the Budget Stabilization Act.

12 Notwithstanding any other provision of this Section, the
13 required State contribution for State fiscal year 2005 and for
14 fiscal year 2008 and each fiscal year thereafter, as
15 calculated under this Section and certified under subsection
16 (a-1), shall not exceed an amount equal to (i) the amount of
17 the required State contribution that would have been
18 calculated under this Section for that fiscal year if the
19 System had not received any payments under subsection (d) of
20 Section 7.2 of the General Obligation Bond Act, minus (ii) the
21 portion of the State's total debt service payments for that
22 fiscal year on the bonds issued in fiscal year 2003 for the
23 purposes of that Section 7.2, as determined and certified by
24 the Comptroller, that is the same as the System's portion of
25 the total moneys distributed under subsection (d) of Section
26 7.2 of the General Obligation Bond Act. In determining this

1 maximum for State fiscal years 2008 through 2010, however, the
2 amount referred to in item (i) shall be increased, as a
3 percentage of the applicable employee payroll, in equal
4 increments calculated from the sum of the required State
5 contribution for State fiscal year 2007 plus the applicable
6 portion of the State's total debt service payments for fiscal
7 year 2007 on the bonds issued in fiscal year 2003 for the
8 purposes of Section 7.2 of the General Obligation Bond Act, so
9 that, by State fiscal year 2011, the State is contributing at
10 the rate otherwise required under this Section.

11 (b-4) Beginning in fiscal year 2018, each employer under
12 this Article shall pay to the System a required contribution
13 determined as a percentage of projected payroll and sufficient
14 to produce an annual amount equal to:

15 (i) for each of fiscal years 2018, 2019, and 2020, the
16 defined benefit normal cost of the defined benefit plan,
17 less the employee contribution, for each employee of that
18 employer who has elected or who is deemed to have elected
19 the benefits under Section 1-161 or who has made the
20 election under subsection (b) of Section 1-161; for fiscal
21 year 2021 and each fiscal year thereafter, the defined
22 benefit normal cost of the defined benefit plan, less the
23 employee contribution, plus 2%, for each employee of that
24 employer who has elected or who is deemed to have elected
25 the benefits under Section 1-161 or who has made the
26 election under subsection (b) of Section 1-161; plus

1 (ii) the amount required for that fiscal year to
2 amortize any unfunded actuarial accrued liability
3 associated with the present value of liabilities
4 attributable to the employer's account under Section
5 16-158.3, determined as a level percentage of payroll over
6 a 30-year rolling amortization period.

7 In determining contributions required under item (i) of
8 this subsection, the System shall determine an aggregate rate
9 for all employers, expressed as a percentage of projected
10 payroll.

11 In determining the contributions required under item (ii)
12 of this subsection, the amount shall be computed by the System
13 on the basis of the actuarial assumptions and tables used in
14 the most recent actuarial valuation of the System that is
15 available at the time of the computation.

16 The contributions required under this subsection (b-4)
17 shall be paid by an employer concurrently with that employer's
18 payroll payment period. The State, as the actual employer of
19 an employee, shall make the required contributions under this
20 subsection.

21 (c) Payment of the required State contributions and of all
22 pensions, retirement annuities, death benefits, refunds, and
23 other benefits granted under or assumed by this System, and
24 all expenses in connection with the administration and
25 operation thereof, are obligations of the State.

26 If members are paid from special trust or federal funds

1 which are administered by the employing unit, whether school
2 district or other unit, the employing unit shall pay to the
3 System from such funds the full accruing retirement costs
4 based upon that service, which, beginning July 1, 2017, shall
5 be at a rate, expressed as a percentage of salary, equal to the
6 total employer's normal cost, expressed as a percentage of
7 payroll, as determined by the System. Employer contributions,
8 based on salary paid to members from federal funds, may be
9 forwarded by the distributing agency of the State of Illinois
10 to the System prior to allocation, in an amount determined in
11 accordance with guidelines established by such agency and the
12 System. Any contribution for fiscal year 2015 collected as a
13 result of the change made by Public Act 98-674 shall be
14 considered a State contribution under subsection (b-3) of this
15 Section.

16 (d) Effective July 1, 1986, any employer of a teacher as
17 defined in paragraph (8) of Section 16-106 shall pay the
18 employer's normal cost of benefits based upon the teacher's
19 service, in addition to employee contributions, as determined
20 by the System. Such employer contributions shall be forwarded
21 monthly in accordance with guidelines established by the
22 System.

23 However, with respect to benefits granted under Section
24 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)
25 of Section 16-106, the employer's contribution shall be 12%
26 (rather than 20%) of the member's highest annual salary rate

1 for each year of creditable service granted, and the employer
2 shall also pay the required employee contribution on behalf of
3 the teacher. For the purposes of Sections 16-133.4 and
4 16-133.5, a teacher as defined in paragraph (8) of Section
5 16-106 who is serving in that capacity while on leave of
6 absence from another employer under this Article shall not be
7 considered an employee of the employer from which the teacher
8 is on leave.

9 (e) Beginning July 1, 1998, every employer of a teacher
10 shall pay to the System an employer contribution computed as
11 follows:

12 (1) Beginning July 1, 1998 through June 30, 1999, the
13 employer contribution shall be equal to 0.3% of each
14 teacher's salary.

15 (2) Beginning July 1, 1999 and thereafter, the
16 employer contribution shall be equal to 0.58% of each
17 teacher's salary.

18 The school district or other employing unit may pay these
19 employer contributions out of any source of funding available
20 for that purpose and shall forward the contributions to the
21 System on the schedule established for the payment of member
22 contributions.

23 These employer contributions are intended to offset a
24 portion of the cost to the System of the increases in
25 retirement benefits resulting from Public Act 90-582.

26 Each employer of teachers is entitled to a credit against

1 the contributions required under this subsection (e) with
2 respect to salaries paid to teachers for the period January 1,
3 2002 through June 30, 2003, equal to the amount paid by that
4 employer under subsection (a-5) of Section 6.6 of the State
5 Employees Group Insurance Act of 1971 with respect to salaries
6 paid to teachers for that period.

7 The additional 1% employee contribution required under
8 Section 16-152 by Public Act 90-582 is the responsibility of
9 the teacher and not the teacher's employer, unless the
10 employer agrees, through collective bargaining or otherwise,
11 to make the contribution on behalf of the teacher.

12 If an employer is required by a contract in effect on May
13 1, 1998 between the employer and an employee organization to
14 pay, on behalf of all its full-time employees covered by this
15 Article, all mandatory employee contributions required under
16 this Article, then the employer shall be excused from paying
17 the employer contribution required under this subsection (e)
18 for the balance of the term of that contract. The employer and
19 the employee organization shall jointly certify to the System
20 the existence of the contractual requirement, in such form as
21 the System may prescribe. This exclusion shall cease upon the
22 termination, extension, or renewal of the contract at any time
23 after May 1, 1998.

24 (f) If ~~June 4, 2018 (Public Act 100-587)~~ the amount of a
25 teacher's salary for any school year used to determine final
26 average salary exceeds the member's annual full-time salary

1 rate with the same employer for the previous school year by
2 more than 6%, the teacher's employer shall pay to the System,
3 in addition to all other payments required under this Section
4 and in accordance with guidelines established by the System,
5 the present value of the increase in benefits resulting from
6 the portion of the increase in salary that is in excess of 6%.
7 This present value shall be computed by the System on the basis
8 of the actuarial assumptions and tables used in the most
9 recent actuarial valuation of the System that is available at
10 the time of the computation. If a teacher's salary for the
11 2005-2006 school year is used to determine final average
12 salary under this subsection (f), then the changes made to
13 this subsection (f) by Public Act 94-1057 shall apply in
14 calculating whether the increase in his or her salary is in
15 excess of 6%. For the purposes of this Section, change in
16 employment under Section 10-21.12 of the School Code on or
17 after June 1, 2005 shall constitute a change in employer. The
18 System may require the employer to provide any pertinent
19 information or documentation. The changes made to this
20 subsection (f) by Public Act 94-1111 apply without regard to
21 whether the teacher was in service on or after its effective
22 date.

23 Whenever it determines that a payment is or may be
24 required under this subsection, the System shall calculate the
25 amount of the payment and bill the employer for that amount.
26 The bill shall specify the calculations used to determine the

1 amount due. If the employer disputes the amount of the bill, it
2 may, within 30 days after receipt of the bill, apply to the
3 System in writing for a recalculation. The application must
4 specify in detail the grounds of the dispute and, if the
5 employer asserts that the calculation is subject to subsection
6 (g), (g-5), (g-10), or (h) of this Section, must include an
7 affidavit setting forth and attesting to all facts within the
8 employer's knowledge that are pertinent to the applicability
9 of that subsection. Upon receiving a timely application for
10 recalculation, the System shall review the application and, if
11 appropriate, recalculate the amount due.

12 The employer contributions required under this subsection
13 (f) may be paid in the form of a lump sum within 90 days after
14 receipt of the bill. If the employer contributions are not
15 paid within 90 days after receipt of the bill, then interest
16 will be charged at a rate equal to the System's annual
17 actuarially assumed rate of return on investment compounded
18 annually from the 91st day after receipt of the bill. Payments
19 must be concluded within 3 years after the employer's receipt
20 of the bill.

21 (f-1) (Blank). ~~June 4, 2018 (Public Act 100-587)~~

22 (g) This subsection (g) applies only to payments made or
23 salary increases given on or after June 1, 2005 but before July
24 1, 2011. The changes made by Public Act 94-1057 shall not
25 require the System to refund any payments received before July
26 31, 2006 (the effective date of Public Act 94-1057).

1 When assessing payment for any amount due under subsection
2 (f), the System shall exclude salary increases paid to
3 teachers under contracts or collective bargaining agreements
4 entered into, amended, or renewed before June 1, 2005.

5 When assessing payment for any amount due under subsection
6 (f), the System shall exclude salary increases paid to a
7 teacher at a time when the teacher is 10 or more years from
8 retirement eligibility under Section 16-132 or 16-133.2.

9 When assessing payment for any amount due under subsection
10 (f), the System shall exclude salary increases resulting from
11 overload work, including summer school, when the school
12 district has certified to the System, and the System has
13 approved the certification, that (i) the overload work is for
14 the sole purpose of classroom instruction in excess of the
15 standard number of classes for a full-time teacher in a school
16 district during a school year and (ii) the salary increases
17 are equal to or less than the rate of pay for classroom
18 instruction computed on the teacher's current salary and work
19 schedule.

20 When assessing payment for any amount due under subsection
21 (f), the System shall exclude a salary increase resulting from
22 a promotion (i) for which the employee is required to hold a
23 certificate or supervisory endorsement issued by the State
24 Teacher Certification Board that is a different certification
25 or supervisory endorsement than is required for the teacher's
26 previous position and (ii) to a position that has existed and

1 been filled by a member for no less than one complete academic
2 year and the salary increase from the promotion is an increase
3 that results in an amount no greater than the lesser of the
4 average salary paid for other similar positions in the
5 district requiring the same certification or the amount
6 stipulated in the collective bargaining agreement for a
7 similar position requiring the same certification.

8 When assessing payment for any amount due under subsection
9 (f), the System shall exclude any payment to the teacher from
10 the State of Illinois or the State Board of Education over
11 which the employer does not have discretion, notwithstanding
12 that the payment is included in the computation of final
13 average salary.

14 (g-5) When assessing payment for any amount due under
15 subsection (f), the System shall exclude salary increases
16 resulting from overload or stipend work performed in a school
17 year subsequent to a school year in which the employer was
18 unable to offer or allow to be conducted overload or stipend
19 work due to an emergency declaration limiting such activities.

20 (g-10) When assessing payment for any amount due under
21 subsection (f), the System shall exclude salary increases
22 resulting from increased instructional time that exceeded the
23 instructional time required during the 2019-2020 school year.

24 (h) When assessing payment for any amount due under
25 subsection (f), the System shall exclude any salary increase
26 described in subsection (g) of this Section given on or after

1 July 1, 2011 but before July 1, 2014 under a contract or
2 collective bargaining agreement entered into, amended, or
3 renewed on or after June 1, 2005 but before July 1, 2011.
4 Notwithstanding any other provision of this Section, any
5 payments made or salary increases given after June 30, 2014
6 shall be used in assessing payment for any amount due under
7 subsection (f) of this Section.

8 (i) The System shall prepare a report and file copies of
9 the report with the Governor and the General Assembly by
10 January 1, 2007 that contains all of the following
11 information:

12 (1) The number of recalculations required by the
13 changes made to this Section by Public Act 94-1057 for
14 each employer.

15 (2) The dollar amount by which each employer's
16 contribution to the System was changed due to
17 recalculations required by Public Act 94-1057.

18 (3) The total amount the System received from each
19 employer as a result of the changes made to this Section by
20 Public Act 94-4.

21 (4) The increase in the required State contribution
22 resulting from the changes made to this Section by Public
23 Act 94-1057.

24 (i-5) For school years beginning on or after July 1, 2017,
25 if the amount of a participant's salary for any school year
26 exceeds the amount of the salary set for the Governor, 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 salary in excess of the amount of the salary set for the
8 Governor. This amount shall be computed by the System on the
9 basis of the actuarial assumptions and tables used in the most
10 recent actuarial valuation of the System that is available at
11 the time of the computation. The System may require the
12 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 calculations 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 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 (j) For purposes of determining the required State
9 contribution to the System, the value of the System's assets
10 shall be equal to the actuarial value of the System's assets,
11 which shall be calculated as follows:

12 As of June 30, 2008, the actuarial value of the System's
13 assets shall be equal to the market value of the assets as of
14 that date. In determining the actuarial value of the System's
15 assets for fiscal years after June 30, 2008, any actuarial
16 gains or losses from investment return incurred in a fiscal
17 year shall be recognized in equal annual amounts over the
18 5-year period following that fiscal year.

19 (k) For purposes of determining the required State
20 contribution to the system for a particular year, the
21 actuarial value of assets shall be assumed to earn a rate of
22 return equal to the system's actuarially assumed rate of
23 return.

24 (Source: P.A. 100-23, eff. 7-6-17; 100-340, eff. 8-25-17;
25 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; 100-863, eff.
26 8-14-18; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; revised

1 8-13-19.)

2 (40 ILCS 5/16-203)

3 Sec. 16-203. Application and expiration of new benefit
4 increases.

5 (a) As used in this Section, "new benefit increase" means
6 an increase in the amount of any benefit provided under this
7 Article, or an expansion of the conditions of eligibility for
8 any benefit under this Article, that results from an amendment
9 to this Code that takes effect after June 1, 2005 (the
10 effective date of Public Act 94-4). "New benefit increase",
11 however, does not include any benefit increase resulting from
12 the changes made to Article 1 or this Article by Public Act
13 95-910, Public Act 100-23, Public Act 100-587, Public Act
14 100-743, ~~or~~ Public Act 100-769, Public Act 101-10, Public Act
15 101-49, or this amendatory Act of the 102nd General Assembly
16 ~~or this amendatory Act of the 101st General Assembly.~~

17 (b) Notwithstanding any other provision of this Code or
18 any subsequent amendment to this Code, every new benefit
19 increase is subject to this Section and shall be deemed to be
20 granted only in conformance with and contingent upon
21 compliance with the provisions of this Section.

22 (c) The Public Act enacting a new benefit increase must
23 identify and provide for payment to the System of additional
24 funding at least sufficient to fund the resulting annual
25 increase in cost to the System as it accrues.

1 Every new benefit increase is contingent upon the General
2 Assembly providing the additional funding required under this
3 subsection. The Commission on Government Forecasting and
4 Accountability shall analyze whether adequate additional
5 funding has been provided for the new benefit increase and
6 shall report its analysis to the Public Pension Division of
7 the Department of Insurance. A new benefit increase created by
8 a Public Act that does not include the additional funding
9 required under this subsection is null and void. If the Public
10 Pension Division determines that the additional funding
11 provided for a new benefit increase under this subsection is
12 or has become inadequate, it may so certify to the Governor and
13 the State Comptroller and, in the absence of corrective action
14 by the General Assembly, the new benefit increase shall expire
15 at the end of the fiscal year in which the certification is
16 made.

17 (d) Every new benefit increase shall expire 5 years after
18 its effective date or on such earlier date as may be specified
19 in the language enacting the new benefit increase or provided
20 under subsection (c). This does not prevent the General
21 Assembly from extending or re-creating a new benefit increase
22 by law.

23 (e) Except as otherwise provided in the language creating
24 the new benefit increase, a new benefit increase that expires
25 under this Section continues to apply to persons who applied
26 and qualified for the affected benefit while the new benefit

1 increase was in effect and to the affected beneficiaries and
2 alternate payees of such persons, but does not apply to any
3 other person, including, without limitation, a person who
4 continues in service after the expiration date and did not
5 apply and qualify for the affected benefit while the new
6 benefit increase was in effect.

7 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
8 100-743, eff. 8-10-18; 100-769, eff. 8-10-18; 101-10, eff.
9 6-5-19; 101-49, eff. 7-12-19; 101-81, eff. 7-12-19; revised
10 8-13-19.)

11 Section 12-10. The State Mandates Act is amended by adding
12 Section 8.45 as follows:

13 (30 ILCS 805/8.45 new)

14 Sec. 8.45. Exempt mandate. Notwithstanding Sections 6 and
15 8 of this Act, no reimbursement by the State is required for
16 the implementation of any mandate created by this amendatory
17 Act of the 102nd General Assembly.

18 ARTICLE 14. LIHEAP

19 Section 14-5. The Energy Assistance Act is amended by
20 changing Sections 6 and 13 and by adding Section 20 as follows:

21 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

1 Sec. 6. Eligibility, Conditions of Participation, and
2 Energy Assistance.

3 (a) Any person who is a resident of the State of Illinois
4 and whose household income is not greater than an amount
5 determined annually by the Department, in consultation with
6 the Policy Advisory Council, may apply for assistance pursuant
7 to this Act in accordance with regulations promulgated by the
8 Department. In setting the annual eligibility level, the
9 Department shall consider the amount of available funding and
10 may not set a limit higher than 150% of the federal nonfarm
11 poverty level as established by the federal Office of
12 Management and Budget or 60% of the State median income for the
13 current State fiscal year as established by the U.S.
14 Department of Health and Human Services; except that for the
15 period from the effective date of this amendatory Act of the
16 101st General Assembly through June 30, 2021, the Department
17 may establish limits not higher than 200% of that poverty
18 level. The Department, in consultation with the Policy
19 Advisory Council, may adjust the percentage of poverty level
20 annually in accordance with federal guidelines and based on
21 funding availability.

22 (b) Applicants who qualify for assistance pursuant to
23 subsection (a) of this Section shall, subject to appropriation
24 from the General Assembly and subject to availability of funds
25 to the Department, receive energy assistance as provided by
26 this Act. The Department, upon receipt of monies authorized

1 pursuant to this Act for energy assistance, shall commit funds
2 for each qualified applicant in an amount determined by the
3 Department. In determining the amounts of assistance to be
4 provided to or on behalf of a qualified applicant, the
5 Department shall ensure that the highest amounts of assistance
6 go to households with the greatest energy costs in relation to
7 household income. The Department shall include factors such as
8 energy costs, household size, household income, and region of
9 the State when determining individual household benefits. In
10 setting assistance levels, the Department shall attempt to
11 provide assistance to approximately the same number of
12 households who participated in the 1991 Residential Energy
13 Assistance Partnership Program. Such assistance levels shall
14 be adjusted annually on the basis of funding availability and
15 energy costs. In promulgating rules for the administration of
16 this Section the Department shall assure that a minimum of 1/3
17 of funds available for benefits to eligible households with
18 the lowest incomes and that elderly households, households
19 with children under the age of 6 years old, and households with
20 persons with disabilities are offered a priority application
21 period.

22 (c) If the applicant is not a customer of record of an
23 energy provider for energy services or an applicant for such
24 service, such applicant shall receive a direct energy
25 assistance payment in an amount established by the Department
26 for all such applicants under this Act; provided, however,

1 that such an applicant must have rental expenses for housing
2 greater than 30% of household income.

3 (c-1) This subsection shall apply only in cases where: (1)
4 the applicant is not a customer of record of an energy provider
5 because energy services are provided by the owner of the unit
6 as a portion of the rent; (2) the applicant resides in housing
7 subsidized or developed with funds provided under the Rental
8 Housing Support Program Act or under a similar locally funded
9 rent subsidy program, or is the voucher holder who resides in a
10 rental unit within the State of Illinois and whose monthly
11 rent is subsidized by the tenant-based Housing Choice Voucher
12 Program under Section 8 of the U.S. Housing Act of 1937; and
13 (3) the rental expenses for housing are no more than 30% of
14 household income. In such cases, the household may apply for
15 an energy assistance payment under this Act and the owner of
16 the housing unit shall cooperate with the applicant by
17 providing documentation of the energy costs for that unit. Any
18 compensation paid to the energy provider who supplied energy
19 services to the household shall be paid on behalf of the owner
20 of the housing unit providing energy services to the
21 household. The Department shall report annually to the General
22 Assembly on the number of households receiving energy
23 assistance under this subsection and the cost of such
24 assistance. The provisions of this subsection (c-1), other
25 than this sentence, are inoperative after August 31, 2012.

26 (d) If the applicant is a customer of an energy provider,

1 such applicant shall receive energy assistance in an amount
2 established by the Department for all such applicants under
3 this Act, such amount to be paid by the Department to the
4 energy provider supplying winter energy service to such
5 applicant. Such applicant shall:

6 (i) make all reasonable efforts to apply to any other
7 appropriate source of public energy assistance; and

8 (ii) sign a waiver permitting the Department to
9 receive income information from any public or private
10 agency providing income or energy assistance and from any
11 employer, whether public or private.

12 (e) Any qualified applicant pursuant to this Section may
13 receive or have paid on such applicant's behalf an emergency
14 assistance payment to enable such applicant to obtain access
15 to winter energy services. Any such payments shall be made in
16 accordance with regulations of the Department.

17 (f) The Department may, if sufficient funds are available,
18 provide additional benefits to certain qualified applicants:

19 (i) for the reduction of past due amounts owed to
20 energy providers; and

21 (ii) to assist the household in responding to
22 excessively high summer temperatures or energy costs.
23 Households containing elderly members, children, a person
24 with a disability, or a person with a medical need for
25 conditioned air shall receive priority for receipt of such
26 benefits.

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

2 (305 ILCS 20/13)

3 (Section scheduled to be repealed on January 1, 2025)

4 Sec. 13. Supplemental Low-Income Energy Assistance Fund.

5 (a) The Supplemental Low-Income Energy Assistance Fund is
6 hereby created as a special fund in the State Treasury.
7 Notwithstanding any other law to the contrary, the
8 Supplemental Low-Income Energy Assistance Fund is not subject
9 to sweeps, administrative charge-backs, or any other fiscal or
10 budgetary maneuver that would in any way transfer any amounts
11 from the Supplemental Low-Income Energy Assistance Fund into
12 any other fund of the State. The Supplemental Low-Income
13 Energy Assistance Fund is authorized to receive moneys from
14 voluntary donations from individuals, foundations,
15 corporations, and other sources, moneys received pursuant to
16 Section 17, and, by statutory deposit, the moneys collected
17 pursuant to this Section. The Fund is also authorized to
18 receive voluntary donations from individuals, foundations,
19 corporations, and other sources. Subject to appropriation, the
20 Department shall use moneys from the Supplemental Low-Income
21 Energy Assistance Fund for payments to electric or gas public
22 utilities, municipal electric or gas utilities, and electric
23 cooperatives on behalf of their customers who are participants
24 in the program authorized by Sections 4 and 18 of this Act, for
25 the provision of weatherization services and for

1 administration of the Supplemental Low-Income Energy
2 Assistance Fund. All other deposits outside of the Energy
3 Assistance Charge as set forth in subsection (b) are not
4 subject to the percentage restrictions related to
5 administrative and weatherization expenses provided in this
6 subsection. The yearly expenditures for weatherization may not
7 exceed 10% of the amount collected during the year pursuant to
8 this Section, except when unspent funds from the Supplemental
9 Low-Income Energy Assistance Fund are reallocated from a
10 previous year; any unspent balance of the 10% weatherization
11 allowance may be utilized for weatherization expenses in the
12 year they are reallocated. The yearly administrative expenses
13 of the Supplemental Low-Income Energy Assistance Fund may not
14 exceed 13% ~~10%~~ of the amount collected during that year
15 pursuant to this Section, except when unspent funds from the
16 Supplemental Low-Income Energy Assistance Fund are reallocated
17 from a previous year; any unspent balance of the 13% ~~10%~~
18 administrative allowance may be utilized for administrative
19 expenses in the year they are reallocated. Of the 13%
20 administrative allowance, no less than 8% shall be provided to
21 Local Administrative Agencies for administrative expenses.

22 (b) Notwithstanding the provisions of Section 16-111 of
23 the Public Utilities Act but subject to subsection (k) of this
24 Section, each public utility, electric cooperative, as defined
25 in Section 3.4 of the Electric Supplier Act, and municipal
26 utility, as referenced in Section 3-105 of the Public

1 Utilities Act, that is engaged in the delivery of electricity
2 or the distribution of natural gas within the State of
3 Illinois shall, effective January 1, 2021 ~~effective January 1,~~
4 ~~1998~~, assess each of its customer accounts a monthly Energy
5 Assistance Charge for the Supplemental Low-Income Energy
6 Assistance Fund. The delivering public utility, municipal
7 electric or gas utility, or electric or gas cooperative for a
8 self-assessing purchaser remains subject to the collection of
9 the fee imposed by this Section. The monthly charge shall be as
10 follows:

11 (1) Base Energy Assistance Charge per month on each
12 account for residential electrical service;

13 (2) Base Energy Assistance Charge per month on each
14 account for residential gas service;

15 (3) Ten times the Base Energy Assistance Charge per
16 month on each account for non-residential electric service
17 which had less than 10 megawatts of peak demand during the
18 previous calendar year;

19 (4) Ten times the Base Energy Assistance Charge per
20 month on each account for non-residential gas service
21 which had distributed to it less than 4,000,000 therms of
22 gas during the previous calendar year;

23 (5) Three hundred and seventy-five times the Base
24 Energy Assistance Charge per month on each account for
25 non-residential electric service which had 10 megawatts or
26 greater of peak demand during the previous calendar year;

1 and

2 (6) Three hundred and seventy-five times the Base
3 Energy Assistance Charge per month on each account For
4 non-residential gas service which had 4,000,000 or more
5 therms of gas distributed to it during the previous
6 calendar year.

7 The Base Energy Assistance Charge shall be \$0.48 per month
8 for the calendar year beginning January 1, 2022 and shall
9 increase by \$0.16 per month for any calendar year, provided no
10 less than 80% of the previous State fiscal year's available
11 Supplemental Low-Income Energy Assistance Fund funding was
12 exhausted. The maximum Base Energy Assistance Charge shall not
13 exceed \$0.96 per month for any calendar year.

14 ~~(1) \$0.48 per month on each account for residential~~
15 ~~electric service;~~

16 ~~(2) \$0.48 per month on each account for residential~~
17 ~~gas service;~~

18 ~~(3) \$4.80 per month on each account for~~
19 ~~non residential electric service which had less than 10~~
20 ~~megawatts of peak demand during the previous calendar~~
21 ~~year;~~

22 ~~(4) \$4.80 per month on each account for~~
23 ~~non-residential gas service which had distributed to it~~
24 ~~less than 4,000,000 therms of gas during the previous~~
25 ~~calendar year;~~

26 ~~(5) \$360 per month on each account for non residential~~

1 ~~electric service which had 10 megawatts or greater of peak~~
2 ~~demand during the previous calendar year; and~~

3 ~~(6) \$360 per month on each account for non-residential~~
4 ~~gas service which had 4,000,000 or more therms of gas~~
5 ~~distributed to it during the previous calendar year.~~

6 The incremental change to such charges imposed by Public
7 Act 99-933 and this amendatory Act of the 102nd General
8 Assembly ~~this amendatory Act of the 96th General Assembly~~
9 shall not (i) be used for any purpose other than to directly
10 assist customers and (ii) be applicable to utilities serving
11 less than 25,000 ~~100,000~~ customers in Illinois on January 1,
12 2021 ~~2009~~. The incremental change to such charges imposed by
13 this amendatory Act of the 102nd General Assembly are intended
14 to increase utilization of the Percentage of Income Payment
15 Plan (PIPP or PIP Plan) and shall be applied such that PIP Plan
16 enrollment is at least doubled, as compared to 2020
17 enrollment, by 2024.

18 In addition, electric and gas utilities have committed,
19 and shall contribute, a one-time payment of \$22 million to the
20 Fund, within 10 days after the effective date of the tariffs
21 established pursuant to Sections 16-111.8 and 19-145 of the
22 Public Utilities Act to be used for the Department's cost of
23 implementing the programs described in Section 18 of this
24 amendatory Act of the 96th General Assembly, the Arrearage
25 Reduction Program described in Section 18, and the programs
26 described in Section 8-105 of the Public Utilities Act. If a

1 utility elects not to file a rider within 90 days after the
2 effective date of this amendatory Act of the 96th General
3 Assembly, then the contribution from such utility shall be
4 made no later than February 1, 2010.

5 (c) For purposes of this Section:

6 (1) "residential electric service" means electric
7 utility service for household purposes delivered to a
8 dwelling of 2 or fewer units which is billed under a
9 residential rate, or electric utility service for
10 household purposes delivered to a dwelling unit or units
11 which is billed under a residential rate and is registered
12 by a separate meter for each dwelling unit;

13 (2) "residential gas service" means gas utility
14 service for household purposes distributed to a dwelling
15 of 2 or fewer units which is billed under a residential
16 rate, or gas utility service for household purposes
17 distributed to a dwelling unit or units which is billed
18 under a residential rate and is registered by a separate
19 meter for each dwelling unit;

20 (3) "non-residential electric service" means electric
21 utility service which is not residential electric service;
22 and

23 (4) "non-residential gas service" means gas utility
24 service which is not residential gas service.

25 (d) Within 30 days after the effective date of this
26 amendatory Act of the 96th General Assembly, each public

1 utility engaged in the delivery of electricity or the
2 distribution of natural gas shall file with the Illinois
3 Commerce Commission tariffs incorporating the Energy
4 Assistance Charge in other charges stated in such tariffs,
5 which shall become effective no later than the beginning of
6 the first billing cycle following such filing.

7 (e) The Energy Assistance Charge assessed by electric and
8 gas public utilities shall be considered a charge for public
9 utility service.

10 (f) By the 20th day of the month following the month in
11 which the charges imposed by the Section were collected, each
12 public utility, municipal utility, and electric cooperative
13 shall remit to the Department of Revenue all moneys received
14 as payment of the Energy Assistance Charge on a return
15 prescribed and furnished by the Department of Revenue showing
16 such information as the Department of Revenue may reasonably
17 require; provided, however, that a utility offering an
18 Arrearage Reduction Program or Supplemental Arrearage
19 Reduction Program pursuant to Section 18 of this Act shall be
20 entitled to net those amounts necessary to fund and recover
21 the costs of such Programs as authorized by that Section that
22 is no more than the incremental change in such Energy
23 Assistance Charge authorized by Public Act 96-33. If a
24 customer makes a partial payment, a public utility, municipal
25 utility, or electric cooperative may elect either: (i) to
26 apply such partial payments first to amounts owed to the

1 utility or cooperative for its services and then to payment
2 for the Energy Assistance Charge or (ii) to apply such partial
3 payments on a pro-rata basis between amounts owed to the
4 utility or cooperative for its services and to payment for the
5 Energy Assistance Charge.

6 If any payment provided for in this Section exceeds the
7 distributor's liabilities under this Act, as shown on an
8 original return, the Department may authorize the distributor
9 to credit such excess payment against liability subsequently
10 to be remitted to the Department under this Act, in accordance
11 with reasonable rules adopted by the Department. If the
12 Department subsequently determines that all or any part of the
13 credit taken was not actually due to the distributor, the
14 distributor's discount shall be reduced by an amount equal to
15 the difference between the discount as applied to the credit
16 taken and that actually due, and that distributor shall be
17 liable for penalties and interest on such difference.

18 (g) The Department of Revenue shall deposit into the
19 Supplemental Low-Income Energy Assistance Fund all moneys
20 remitted to it in accordance with subsection (f) of this
21 Section. ~~; provided, however, that the amounts remitted by~~
22 ~~each utility shall be used to provide assistance to that~~
23 ~~utility's customers.~~ The utilities shall coordinate with the
24 Department to establish an equitable and practical methodology
25 for implementing this subsection (g) beginning with the 2010
26 program year.

1 (h) On or before December 31, 2002, the Department shall
2 prepare a report for the General Assembly on the expenditure
3 of funds appropriated from the Low-Income Energy Assistance
4 Block Grant Fund for the program authorized under Section 4 of
5 this Act.

6 (i) The Department of Revenue may establish such rules as
7 it deems necessary to implement this Section.

8 (j) The Department of Commerce and Economic Opportunity
9 may establish such rules as it deems necessary to implement
10 this Section.

11 (k) The charges imposed by this Section shall only apply
12 to customers of municipal electric or gas utilities and
13 electric or gas cooperatives if the municipal electric or gas
14 utility or electric or gas cooperative makes an affirmative
15 decision to impose the charge. If a municipal electric or gas
16 utility or an electric cooperative makes an affirmative
17 decision to impose the charge provided by this Section, the
18 municipal electric or gas utility or electric cooperative
19 shall inform the Department of Revenue in writing of such
20 decision when it begins to impose the charge. If a municipal
21 electric or gas utility or electric or gas cooperative does
22 not assess this charge, the Department may not use funds from
23 the Supplemental Low-Income Energy Assistance Fund to provide
24 benefits to its customers under the program authorized by
25 Section 4 of this Act.

26 In its use of federal funds under this Act, the Department

1 may not cause a disproportionate share of those federal funds
2 to benefit customers of systems which do not assess the charge
3 provided by this Section.

4 This Section is repealed on January 1, 2025 unless renewed
5 by action of the General Assembly.

6 (Source: P.A. 99-457, eff. 1-1-16; 99-906, eff. 6-1-17;
7 99-933, eff. 1-27-17; 100-863, eff. 8-14-18; 100-1171, eff.
8 1-4-19.)

9 (305 ILCS 20/20 new)

10 Sec. 20. Expanded eligibility. All programs pursuant to
11 this Act shall be available to eligible low-income Illinois
12 residents who qualify for assistance under Sections 6 and 18,
13 regardless of immigration status, using the Supplemental
14 Low-Income Energy Assistance Fund for customers of utilities
15 and vendors that collect the Energy Assistance Charge and pay
16 into the Supplemental Low-Income Energy Assistance Fund.

17 ARTICLE 20. AMENDATORY PROVISIONS

18 Section 20-5. The Secretary of State Act is amended by
19 changing Section 18 as follows:

20 (15 ILCS 305/18)

21 Sec. 18. Electronic Filing Supplemental Deposits into
22 Department of Business Services Special Operations Fund. When

1 a submission to the Secretary of State is made electronically,
2 but does not include a request for expedited services,
3 pursuant to the provisions of this amendatory Act of the 100th
4 General Assembly up to \$25 for each such transaction under the
5 General Not For Profit Corporation Act of 1986 and up to \$50
6 from each such transaction under the Business Corporation Act
7 of 1983, the Limited Liability Company Act, or the Uniform
8 Limited Partnership Act (2001) shall be deposited into the
9 Department of Business Services Special Operations Fund, and
10 the remainder of any fee deposited into the General Revenue
11 Fund. However, in no circumstance may the supplemental
12 deposits provided by this Section cause the total deposits
13 into the Special Operations Fund in any fiscal year from
14 electronic submissions under the Business Corporation Act of
15 1983, the General Not For Profit Corporation Act of 1986, the
16 Limited Liability Company Act, the Uniform Partnership Act
17 (1997), and the Uniform Limited Partnership Act (2001),
18 whether or not for expedited services, to exceed \$11,326,225.
19 The Secretary of State has the authority to adopt rules
20 necessary to implement this Section, in accordance with the
21 Illinois Administrative Procedure Act. This Section does not
22 apply on or after July 1, 2023 ~~2021~~.

23 (Source: P.A. 100-186, eff. 7-1-18.)

24 Section 20-7. The New Markets Development Program Act is
25 amended by changing Section 50 as follows:

1 (20 ILCS 663/50)

2 Sec. 50. Sunset. For fiscal years following fiscal year
3 2024 ~~2021~~, qualified equity investments shall not be made
4 under this Act unless reauthorization is made pursuant to this
5 Section. For all fiscal years following fiscal year 2024 ~~2021~~,
6 unless the General Assembly adopts a joint resolution granting
7 authority to the Department to approve qualified equity
8 investments for the Illinois new markets development program
9 and clearly describing the amount of tax credits available for
10 the next fiscal year, or otherwise complies with the
11 provisions of this Section, no qualified equity investments
12 may be permitted to be made under this Act. The amount of
13 available tax credits contained in such a resolution shall not
14 exceed the limitation provided under Section 20. Nothing in
15 this Section precludes a taxpayer who makes a qualified equity
16 investment prior to the expiration of authority to make
17 qualified equity investments from claiming tax credits
18 relating to that qualified equity investment for each
19 applicable credit allowance date.

20 (Source: P.A. 100-408, eff. 8-25-17.)

21 Section 20-10. The Illinois Housing Development Act is
22 amended by adding Section 7.32 as follows:

23 (20 ILCS 3805/7.32 new)

1 Sec. 7.32. American Rescue Plan Homeowner Assistance and
2 Emergency Rental Assistance. The Authority may receive,
3 directly or indirectly, federal funds from the Homeowner
4 Assistance Fund authorized under Section 3206 of the federal
5 American Rescue Plan Act of 2021 (Public Law 117-2), and may
6 use the funds only in the manner and for the purposes
7 authorized therein and in related federal guidance. The
8 Authority may receive, directly or indirectly, federal funds
9 from the Emergency Rental Assistance Program authorized under
10 Section 3201 of the federal American Rescue Plan Act of 2021
11 and Section 501 of Subtitle A of Title V of Division N of the
12 Consolidated Appropriations Act, 2021 (Public Law 116-260),
13 and may use the funds only in the manner and for the purposes
14 authorized therein and in related federal guidance.

15 Section 20-15. The General Assembly Operations Act is
16 amended by changing Section 20 as follows:

17 (25 ILCS 10/20)

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

19 Sec. 20. Legislative Budget Oversight Commission.

20 (a) The General Assembly hereby finds and declares that
21 the State is confronted with an unprecedented fiscal crisis.
22 In light of this crisis, and the challenges it presents for the
23 budgeting process, the General Assembly hereby establishes the
24 Legislative Budget Oversight Commission. The purpose of the

1 Commission is: to monitor budget management actions taken by
2 the Office of the Governor or Governor's Office of Management
3 and Budget; and to oversee the distribution and expenditure of
4 federal financial relief for State and local governments
5 related to the COVID-19 pandemic.

6 (b) At the request of the Commission, units of local
7 governments and State agency directors or their respective
8 designees shall report to the Commission on the status and
9 distribution of federal CARES money and any other federal
10 financial relief related to the COVID-19 pandemic.

11 (c) In anticipation of constantly changing and
12 unpredictable economic circumstances, the Commission will
13 provide a means for the Governor's Office and the General
14 Assembly to maintain open communication about necessary budget
15 management actions during these unprecedented times. Beginning
16 August 15, 2020, the Governor's Office of Management and
17 Budget shall submit a monthly written report to the Commission
18 reporting any budget management actions taken by the Office of
19 the Governor, Governor's Office of Management and Budget, or
20 any State agency. On a quarterly basis, the Governor or his or
21 her designee shall give a report to the Commission and each
22 member thereof. The report shall be given either in person or
23 by telephonic or videoconferencing means. The report shall
24 include:

25 (1) any budget management actions taken by the Office
26 of the Governor, Governor's Office of Management and

1 Budget, or any agency or board under the Office of the
2 Governor in the prior quarter;

3 (2) year-to-date revenues as compared to anticipated
4 revenues; ~~and~~

5 (3) year-to-date expenditures as compared to the
6 Fiscal Year 2021 budget as enacted; ~~and~~

7 (4) a list, by program, of the number of grants
8 awarded, the aggregate amount of such grant awards, and
9 the aggregate amount of awards actually paid with respect
10 to all grants awarded from federal funds from the
11 Coronavirus Relief Fund in accordance with Section 5001 of
12 the federal Coronavirus Aid, Relief, and Economic Security
13 (CARES) Act or from the Coronavirus State Fiscal Recovery
14 Fund in accordance with Section 9901 of the federal
15 American Rescue Plan Act of 2021, which shall identify the
16 number of grants awarded, the aggregate amount of such
17 grant awards, and the aggregate amount of such awards
18 actually paid to grantees located in or serving a
19 disproportionately impacted area, as defined in the
20 program from which the grant is awarded; and

21 (5) any additional items reasonably requested by the
22 Commission.

23 (d) The Legislative Budget Oversight Commission shall
24 consist of the following members:

25 (1) 7 members of the House of Representatives
26 appointed by the Speaker of the House of Representatives;

1 (2) 7 members of the Senate appointed by the Senate
2 President;

3 (3) 4 members of the House of Representatives
4 appointed by the Minority Leader of the House of
5 Representatives; and

6 (4) 4 members of the Senate appointed by the Senate
7 Minority Leader.

8 (e) The Speaker of the House of Representatives and the
9 Senate President shall each appoint one member of the
10 Commission to serve as a co-chair. The members of the
11 Commission shall serve without compensation.

12 (f) As used in this Section:

13 "Budget management action" means any transfer between
14 appropriation lines exceeding 2%, fund transfer, designation
15 of appropriation lines as reserve, or any other discretionary
16 action taken with regard to the Fiscal Year 2021 budget as
17 enacted;

18 "State agency" means all officers, boards, commissions,
19 departments, and agencies created by the Constitution, by law,
20 by Executive Order, or by order of the Governor in the
21 Executive Branch, other than the Offices of the Attorney
22 General, Secretary of State, Comptroller, or Treasurer.

23 (g) This Section is repealed July 1, 2022 ~~2021~~.

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

25 Section 20-17. The General Assembly Compensation Act is

1 amended by changing Section 4 as follows:

2 (25 ILCS 115/4) (from Ch. 63, par. 15.1)

3 Sec. 4. Office allowance. Beginning July 1, 2001 and
4 through July 1, 2020, each member of the House of
5 Representatives is authorized to approve the expenditure of
6 not more than \$61,000 per year and each member of the Senate is
7 authorized to approve the expenditure of not more than \$73,000
8 per year to pay for "personal services", "contractual
9 services", "commodities", "printing", "travel", "operation of
10 automotive equipment", "telecommunications services", as
11 defined in the State Finance Act, and the compensation of one
12 or more legislative assistants authorized pursuant to this
13 Section, in connection with his or her legislative duties and
14 not in connection with any political campaign. On July 1, 2002
15 and on July 1 of each year thereafter, the amount authorized
16 per year under this Section for each member of the Senate and
17 each member of the House of Representatives shall be increased
18 by a percentage increase equivalent to the lesser of (i) the
19 increase in the designated cost of living index or (ii) 5%. The
20 designated cost of living index is the index known as the
21 "Employment Cost Index, Wages and Salaries, By Occupation and
22 Industry Groups: State and Local Government Workers: Public
23 Administration" as published by the Bureau of Labor Statistics
24 of the U.S. Department of Labor for the calendar year
25 immediately preceding the year of the respective July 1st

1 increase date. The increase shall be added to the then current
2 amount, and the adjusted amount so determined shall be the
3 annual amount beginning July 1 of the increase year until July
4 1 of the next year. No increase under this provision shall be
5 less than zero.

6 Beginning July 1, 2021, each member of the House of
7 Representatives is authorized to approve the expenditure of
8 not more than \$179,000 per year and each member of the Senate
9 is authorized to approve the expenditure of not more than
10 \$214,000 per year to pay for "personal services", "contractual
11 services", "commodities", "printing", "travel", "operation of
12 automotive equipment", "telecommunications services", as
13 defined in the State Finance Act, and the compensation of one
14 or more legislative assistants authorized pursuant to this
15 Section, in connection with his or her legislative duties and
16 not in connection with any political campaign. On July 1, 2022
17 and on July 1 of each year thereafter, the amount authorized
18 per year under this Section for each member of the Senate and
19 each member of the House of Representatives shall be increased
20 by a percentage increase equivalent to the lesser of (i) the
21 increase in the designated cost of living index or (ii) 5%. The
22 designated cost of living index is the index known as the
23 "Employment Cost Index, Wages and Salaries, By Occupation and
24 Industry Groups: State and Local Government Workers: Public
25 Administration" as published by the Bureau of Labor Statistics
26 of the U.S. Department of Labor for the calendar year

1 immediately preceding the year of the respective July 1st
2 increase date. The increase shall be added to the then current
3 amount, and the adjusted amount so determined shall be the
4 annual amount beginning July 1 of the increase year until July
5 1 of the next year. No increase under this provision shall be
6 less than zero.

7 A member may purchase office equipment if the member
8 certifies to the Secretary of the Senate or the Clerk of the
9 House, as applicable, that the purchase price, whether paid in
10 lump sum or installments, amounts to less than would be
11 charged for renting or leasing the equipment over its
12 anticipated useful life. All such equipment must be purchased
13 through the Secretary of the Senate or the Clerk of the House,
14 as applicable, for proper identification and verification of
15 purchase.

16 Each member of the General Assembly is authorized to
17 employ one or more legislative assistants, who shall be solely
18 under the direction and control of that member, for the
19 purpose of assisting the member in the performance of his or
20 her official duties. A legislative assistant may be employed
21 pursuant to this Section as a full-time employee, part-time
22 employee, or contractual employee, at the discretion of the
23 member. If employed as a State employee, a legislative
24 assistant shall receive employment benefits on the same terms
25 and conditions that apply to other employees of the General
26 Assembly. Each member shall adopt and implement personnel

1 policies for legislative assistants under his or her direction
2 and control relating to work time requirements, documentation
3 for reimbursement for travel on official State business,
4 compensation, and the earning and accrual of State benefits
5 for those legislative assistants who may be eligible to
6 receive those benefits. The policies shall also require
7 legislative assistants to periodically submit time sheets
8 documenting, in quarter-hour increments, the time spent each
9 day on official State business. The policies shall require the
10 time sheets to be submitted on paper, electronically, or both
11 and to be maintained in either paper or electronic format by
12 the applicable fiscal office for a period of at least 2 years.
13 Contractual employees may satisfy the time sheets requirement
14 by complying with the terms of their contract, which shall
15 provide for a means of compliance with this requirement. A
16 member may satisfy the requirements of this paragraph by
17 adopting and implementing the personnel policies promulgated
18 by that member's legislative leader under the State Officials
19 and Employees Ethics Act with respect to that member's
20 legislative assistants.

21 As used in this Section the term "personal services" shall
22 include contributions of the State under the Federal Insurance
23 Contribution Act and under Article 14 of the Illinois Pension
24 Code. As used in this Section the term "contractual services"
25 shall not include improvements to real property unless those
26 improvements are the obligation of the lessee under the lease

1 agreement. Beginning July 1, 1989, as used in the Section, the
2 term "travel" shall be limited to travel in connection with a
3 member's legislative duties and not in connection with any
4 political campaign. Beginning on the effective date of this
5 amendatory Act of the 93rd General Assembly, as used in this
6 Section, the term "printing" includes, but is not limited to,
7 newsletters, brochures, certificates, congratulatory
8 mailings, greeting or welcome messages, anniversary or
9 birthday cards, and congratulations for prominent achievement
10 cards. As used in this Section, the term "printing" includes
11 fees for non-substantive resolutions charged by the Clerk of
12 the House of Representatives under subsection (c-5) of Section
13 1 of the Legislative Materials Act. No newsletter or brochure
14 that is paid for, in whole or in part, with funds provided
15 under this Section may be printed or mailed during a period
16 beginning February 1 of the year of a general primary election
17 and ending the day after the general primary election and
18 during a period beginning September 1 of the year of a general
19 election and ending the day after the general election, except
20 that such a newsletter or brochure may be mailed during those
21 times if it is mailed to a constituent in response to that
22 constituent's inquiry concerning the needs of that constituent
23 or questions raised by that constituent. Nothing in this
24 Section shall be construed to authorize expenditures for
25 lodging and meals while a member is in attendance at sessions
26 of the General Assembly.

1 Any utility bill for service provided to a member's
2 district office for a period including portions of 2
3 consecutive fiscal years may be paid from funds appropriated
4 for such expenditure in either fiscal year.

5 If a vacancy occurs in the office of Senator or
6 Representative in the General Assembly, any office equipment
7 in the possession of the vacating member shall transfer to the
8 member's successor; if the successor does not want such
9 equipment, it shall be transferred to the Secretary of the
10 Senate or Clerk of the House of Representatives, as the case
11 may be, and if not wanted by other members of the General
12 Assembly then to the Department of Central Management Services
13 for treatment as surplus property under the State Property
14 Control Act. Each member, on or before June 30th of each year,
15 shall conduct an inventory of all equipment purchased pursuant
16 to this Act. Such inventory shall be filed with the Secretary
17 of the Senate or the Clerk of the House, as the case may be.
18 Whenever a vacancy occurs, the Secretary of the Senate or the
19 Clerk of the House, as the case may be, shall conduct an
20 inventory of equipment purchased.

21 In the event that a member leaves office during his or her
22 term, any unexpended or unobligated portion of the allowance
23 granted under this Section shall lapse. The vacating member's
24 successor shall be granted an allowance in an amount, rounded
25 to the nearest dollar, computed by dividing the annual
26 allowance by 365 and multiplying the quotient by the number of

1 days remaining in the fiscal year.

2 From any appropriation for the purposes of this Section
3 for a fiscal year which overlaps 2 General Assemblies, no more
4 than 1/2 of the annual allowance per member may be spent or
5 encumbered by any member of either the outgoing or incoming
6 General Assembly, except that any member of the incoming
7 General Assembly who was a member of the outgoing General
8 Assembly may encumber or spend any portion of his annual
9 allowance within the fiscal year.

10 The appropriation for the annual allowances permitted by
11 this Section shall be included in an appropriation to the
12 President of the Senate and to the Speaker of the House of
13 Representatives for their respective members. The President of
14 the Senate and the Speaker of the House shall voucher for
15 payment individual members' expenditures from their annual
16 office allowances to the State Comptroller, subject to the
17 authority of the Comptroller under Section 9 of the State
18 Comptroller Act.

19 Nothing in this Section prohibits the expenditure of
20 personal funds or the funds of a political committee
21 controlled by an officeholder to defray the customary and
22 reasonable expenses of an officeholder in connection with the
23 performance of governmental and public service functions.

24 (Source: P.A. 95-6, eff. 6-20-07; 96-555, eff. 8-18-09;
25 96-886, eff. 1-1-11.)

1 Section 20-20. The Illinois Procurement Code is amended by
2 changing Section 1-13 as follows:

3 (30 ILCS 500/1-13)

4 Sec. 1-13. Applicability to public institutions of higher
5 education.

6 (a) This Code shall apply to public institutions of higher
7 education, regardless of the source of the funds with which
8 contracts are paid, except as provided in this Section.

9 (b) Except as provided in this Section, this Code shall
10 not apply to procurements made by or on behalf of public
11 institutions of higher education for any of the following:

12 (1) Memberships in professional, academic, research,
13 or athletic organizations on behalf of a public
14 institution of higher education, an employee of a public
15 institution of higher education, or a student at a public
16 institution of higher education.

17 (2) Procurement expenditures for events or activities
18 paid for exclusively by revenues generated by the event or
19 activity, gifts or donations for the event or activity,
20 private grants, or any combination thereof.

21 (3) Procurement expenditures for events or activities
22 for which the use of specific potential contractors is
23 mandated or identified by the sponsor of the event or
24 activity, provided that the sponsor is providing a
25 majority of the funding for the event or activity.

1 (4) Procurement expenditures necessary to provide
2 athletic, artistic or musical services, performances,
3 events, or productions by or for a public institution of
4 higher education.

5 (5) Procurement expenditures for periodicals, books,
6 subscriptions, database licenses, and other publications
7 procured for use by a university library or academic
8 department, except for expenditures related to procuring
9 textbooks for student use or materials for resale or
10 rental.

11 (6) Procurement expenditures for placement of students
12 in externships, practicums, field experiences, and for
13 medical residencies and rotations.

14 (7) Contracts for programming and broadcast license
15 rights for university-operated radio and television
16 stations.

17 (8) Procurement expenditures necessary to perform
18 sponsored research and other sponsored activities under
19 grants and contracts funded by the sponsor or by sources
20 other than State appropriations.

21 (9) Contracts with a foreign entity for research or
22 educational activities, provided that the foreign entity
23 either does not maintain an office in the United States or
24 is the sole source of the service or product.

25 Notice of each contract entered into by a public institution
26 of higher education that is related to the procurement of

1 goods and services identified in items (1) through (9) of this
2 subsection shall be published in the Procurement Bulletin
3 within 14 calendar days after contract execution. The Chief
4 Procurement Officer shall prescribe the form and content of
5 the notice. Each public institution of higher education shall
6 provide the Chief Procurement Officer, on a monthly basis, in
7 the form and content prescribed by the Chief Procurement
8 Officer, a report of contracts that are related to the
9 procurement of goods and services identified in this
10 subsection. At a minimum, this report shall include the name
11 of the contractor, a description of the supply or service
12 provided, the total amount of the contract, the term of the
13 contract, and the exception to the Code utilized. A copy of any
14 or all of these contracts shall be made available to the Chief
15 Procurement Officer immediately upon request. The Chief
16 Procurement Officer shall submit a report to the Governor and
17 General Assembly no later than November 1 of each year that
18 shall include, at a minimum, an annual summary of the monthly
19 information reported to the Chief Procurement Officer.

20 (b-5) Except as provided in this subsection, the
21 provisions of this Code shall not apply to contracts for
22 medical supplies, and to contracts for medical services
23 necessary for the delivery of care and treatment at medical,
24 dental, or veterinary teaching facilities utilized by Southern
25 Illinois University or the University of Illinois and at any
26 university-operated health care center or dispensary that

1 provides care, treatment, and medications for students,
2 faculty and staff. Other supplies and services needed for
3 these teaching facilities shall be subject to the jurisdiction
4 of the Chief Procurement Officer for Public Institutions of
5 Higher Education who may establish expedited procurement
6 procedures and may waive or modify certification, contract,
7 hearing, process and registration requirements required by the
8 Code. All procurements made under this subsection shall be
9 documented and may require publication in the Illinois
10 Procurement Bulletin.

11 (b-10) Procurements made by or on behalf of the University
12 of Illinois for investment services scheduled to expire June
13 2021 ~~2020~~ may be extended through June 2022 ~~2021~~ without being
14 subject to the requirements of this Code. Any contract
15 extended, renewed, or entered pursuant to this exception shall
16 be published on the Executive Ethics Commission's website
17 within 5 days of contract execution. This subsection is
18 inoperative on and after July 1, 2022 ~~2021~~.

19 (c) Procurements made by or on behalf of public
20 institutions of higher education for the fulfillment of a
21 grant shall be made in accordance with the requirements of
22 this Code to the extent practical.

23 Upon the written request of a public institution of higher
24 education, the Chief Procurement Officer may waive contract,
25 registration, certification, and hearing requirements of this
26 Code if, based on the item to be procured or the terms of a

1 grant, compliance is impractical. The public institution of
2 higher education shall provide the Chief Procurement Officer
3 with specific reasons for the waiver, including the necessity
4 of contracting with a particular potential contractor, and
5 shall certify that an effort was made in good faith to comply
6 with the provisions of this Code. The Chief Procurement
7 Officer shall provide written justification for any waivers.
8 By November 1 of each year, the Chief Procurement Officer
9 shall file a report with the General Assembly identifying each
10 contract approved with waivers and providing the justification
11 given for any waivers for each of those contracts. Notice of
12 each waiver made under this subsection shall be published in
13 the Procurement Bulletin within 14 calendar days after
14 contract execution. The Chief Procurement Officer shall
15 prescribe the form and content of the notice.

16 (d) Notwithstanding this Section, a waiver of the
17 registration requirements of Section 20-160 does not permit a
18 business entity and any affiliated entities or affiliated
19 persons to make campaign contributions if otherwise prohibited
20 by Section 50-37. The total amount of contracts awarded in
21 accordance with this Section shall be included in determining
22 the aggregate amount of contracts or pending bids of a
23 business entity and any affiliated entities or affiliated
24 persons.

25 (e) Notwithstanding subsection (e) of Section 50-10.5 of
26 this Code, the Chief Procurement Officer, with the approval of

1 the Executive Ethics Commission, may permit a public
2 institution of higher education to accept a bid or enter into a
3 contract with a business that assisted the public institution
4 of higher education in determining whether there is a need for
5 a contract or assisted in reviewing, drafting, or preparing
6 documents related to a bid or contract, provided that the bid
7 or contract is essential to research administered by the
8 public institution of higher education and it is in the best
9 interest of the public institution of higher education to
10 accept the bid or contract. For purposes of this subsection,
11 "business" includes all individuals with whom a business is
12 affiliated, including, but not limited to, any officer, agent,
13 employee, consultant, independent contractor, director,
14 partner, manager, or shareholder of a business. The Executive
15 Ethics Commission may promulgate rules and regulations for the
16 implementation and administration of the provisions of this
17 subsection (e).

18 (f) As used in this Section:

19 "Grant" means non-appropriated funding provided by a
20 federal or private entity to support a project or program
21 administered by a public institution of higher education and
22 any non-appropriated funding provided to a sub-recipient of
23 the grant.

24 "Public institution of higher education" means Chicago
25 State University, Eastern Illinois University, Governors State
26 University, Illinois State University, Northeastern Illinois

1 University, Northern Illinois University, Southern Illinois
2 University, University of Illinois, Western Illinois
3 University, and, for purposes of this Code only, the Illinois
4 Mathematics and Science Academy.

5 (g) (Blank).

6 (h) The General Assembly finds and declares that:

7 (1) Public Act 98-1076, which took effect on January
8 1, 2015, changed the repeal date set for this Section from
9 December 31, 2014 to December 31, 2016.

10 (2) The Statute on Statutes sets forth general rules
11 on the repeal of statutes and the construction of multiple
12 amendments, but Section 1 of that Act also states that
13 these rules will not be observed when the result would be
14 "inconsistent with the manifest intent of the General
15 Assembly or repugnant to the context of the statute".

16 (3) This amendatory Act of the 100th General Assembly
17 manifests the intention of the General Assembly to remove
18 the repeal of this Section.

19 (4) This Section was originally enacted to protect,
20 promote, and preserve the general welfare. Any
21 construction of this Section that results in the repeal of
22 this Section on December 31, 2014 would be inconsistent
23 with the manifest intent of the General Assembly and
24 repugnant to the context of this Code.

25 It is hereby declared to have been the intent of the
26 General Assembly that this Section not be subject to repeal on

1 December 31, 2014.

2 This Section shall be deemed to have been in continuous
3 effect since December 20, 2011 (the effective date of Public
4 Act 97-643), and it shall continue to be in effect
5 henceforward until it is otherwise lawfully repealed. All
6 previously enacted amendments to this Section taking effect on
7 or after December 31, 2014, are hereby validated.

8 All actions taken in reliance on or pursuant to this
9 Section by any public institution of higher education, person,
10 or entity are hereby validated.

11 In order to ensure the continuing effectiveness of this
12 Section, it is set forth in full and re-enacted by this
13 amendatory Act of the 100th General Assembly. This
14 re-enactment is intended as a continuation of this Section. It
15 is not intended to supersede any amendment to this Section
16 that is enacted by the 100th General Assembly.

17 In this amendatory Act of the 100th General Assembly, the
18 base text of the reenacted Section is set forth as amended by
19 Public Act 98-1076. Striking and underscoring is used only to
20 show changes being made to the base text.

21 This Section applies to all procurements made on or before
22 the effective date of this amendatory Act of the 100th General
23 Assembly.

24 (Source: P.A. 100-43, eff. 8-9-17; 101-640, eff. 6-12-20.)

25 Section 20-25. The Grant Accountability and Transparency

1 Act is amended by changing Section 45 as follows:

2 (30 ILCS 708/45)

3 Sec. 45. Applicability.

4 (a) The requirements established under this Act apply to
5 State grant-making agencies that make State and federal
6 pass-through awards to non-federal entities. These
7 requirements apply to all costs related to State and federal
8 pass-through awards. The requirements established under this
9 Act do not apply to private awards.

10 (a-5) Nothing in this Act shall prohibit the use of State
11 funds for purposes of federal match or maintenance of effort.

12 (b) The terms and conditions of State, federal, and
13 pass-through awards apply to subawards and subrecipients
14 unless a particular Section of this Act or the terms and
15 conditions of the State or federal award specifically indicate
16 otherwise. Non-federal entities shall comply with requirements
17 of this Act regardless of whether the non-federal entity is a
18 recipient or subrecipient of a State or federal pass-through
19 award. Pass-through entities shall comply with the
20 requirements set forth under the rules adopted under
21 subsection (a) of Section 20 of this Act, but not to any
22 requirements in this Act directed towards State or federal
23 awarding agencies, unless the requirements of the State or
24 federal awards indicate otherwise.

25 When a non-federal entity is awarded a cost-reimbursement

1 contract, only 2 CFR 200.330 through 200.332 are incorporated
2 by reference into the contract. However, when the Cost
3 Accounting Standards are applicable to the contract, they take
4 precedence over the requirements of this Act unless they are
5 in conflict with Subpart F of 2 CFR 200. In addition, costs
6 that are made unallowable under 10 U.S.C. 2324(e) and 41
7 U.S.C. 4304(a), as described in the Federal Acquisition
8 Regulations, subpart 31.2 and subpart 31.603, are always
9 unallowable. For requirements other than those covered in
10 Subpart D of 2 CFR 200.330 through 200.332, the terms of the
11 contract and the Federal Acquisition Regulations apply.

12 With the exception of Subpart F of 2 CFR 200, which is
13 required by the Single Audit Act, in any circumstances where
14 the provisions of federal statutes or regulations differ from
15 the provisions of this Act, the provision of the federal
16 statutes or regulations govern. This includes, for agreements
17 with Indian tribes, the provisions of the Indian
18 Self-Determination and Education and Assistance Act, as
19 amended, 25 U.S.C. 450-458ddd-2.

20 (c) State grant-making agencies may apply subparts A
21 through E of 2 CFR 200 to for-profit entities, foreign public
22 entities, or foreign organizations, except where the awarding
23 agency determines that the application of these subparts would
24 be inconsistent with the international obligations of the
25 United States or the statute or regulations of a foreign
26 government.

1 (d) 2 CFR 200.101 specifies how 2 CFR 200 is applicable to
2 different types of awards. The same applicability applies to
3 this Act.

4 (e) (Blank).

5 (f) For public institutions of higher education, the
6 provisions of this Act apply only to awards funded by State
7 appropriations and federal pass-through awards from a State
8 agency to public institutions of higher education.

9 (g) Each grant-making agency shall enhance its processes
10 to monitor and address noncompliance with reporting
11 requirements and with program performance standards. Where
12 applicable, the process may include a corrective action plan.
13 The monitoring process shall include a plan for tracking and
14 documenting performance-based contracting decisions.

15 (h) Notwithstanding any provision of law to the contrary,
16 grants awarded from federal funds received from the federal
17 Coronavirus State Fiscal Recovery Fund in accordance with
18 Section 9901 of the American Rescue Plan Act of 2021 are
19 subject to the provisions of this Act, but only to the extent
20 required by Section 9901 of the American Rescue Plan Act of
21 2021 and other applicable federal law or regulation.

22 (Source: P.A. 100-676, eff. 1-1-19; 100-863, eff. 8-14-18;
23 101-81, eff. 7-12-19.)

24 Section 20-27. The Law Enforcement Camera Grant Act is
25 amended by changing Sections 5 and 10 as follows:

1 (50 ILCS 707/5)

2 Sec. 5. Definitions. As used in this Act:

3 "Board" means the Illinois Law Enforcement Training
4 Standards Board created by the Illinois Police Training Act.

5 "In-car video camera" means a video camera located in a
6 law enforcement patrol vehicle.

7 "In-car video camera recording equipment" means a video
8 camera recording system located in a law enforcement patrol
9 vehicle consisting of a camera assembly, recording mechanism,
10 and an in-car video recording medium.

11 "In uniform" means a law enforcement officer who is
12 wearing any officially authorized uniform designated by a law
13 enforcement agency, or a law enforcement officer who is
14 visibly wearing articles of clothing, badge, tactical gear,
15 gun belt, a patch, or other insignia indicating that he or she
16 is a law enforcement officer acting in the course of his or her
17 duties.

18 "Law enforcement officer" or "officer" means any person
19 employed by a county, municipality, ~~or~~ township, or an
20 Illinois public university as a policeman, peace officer or in
21 some like position involving the enforcement of the law and
22 protection of the public interest at the risk of that person's
23 life.

24 "Officer-worn body camera" means an electronic camera
25 system for creating, generating, sending, receiving, storing,

1 displaying, and processing audiovisual recordings that may be
2 worn about the person of a law enforcement officer.

3 "Recording" means the process of capturing data or
4 information stored on a recording medium as required under
5 this Act.

6 "Recording medium" means any recording medium authorized
7 by the Board for the retention and playback of recorded audio
8 and video including, but not limited to, VHS, DVD, hard drive,
9 cloud storage, solid state, digital, flash memory technology,
10 or any other electronic medium.

11 (Source: P.A. 99-352, eff. 1-1-16.)

12 (50 ILCS 707/10)

13 Sec. 10. Law Enforcement Camera Grant Fund; creation,
14 rules.

15 (a) The Law Enforcement Camera Grant Fund is created as a
16 special fund in the State treasury. From appropriations to the
17 Board from the Fund, the Board must make grants to units of
18 local government in Illinois and Illinois public universities
19 for the purpose of (1) purchasing in-car video cameras for use
20 in law enforcement vehicles, (2) purchasing officer-worn body
21 cameras and associated technology for law enforcement
22 officers, and (3) training for law enforcement officers in the
23 operation of the cameras.

24 Moneys received for the purposes of this Section,
25 including, without limitation, fee receipts and gifts, grants,

1 and awards from any public or private entity, must be
2 deposited into the Fund. Any interest earned on moneys in the
3 Fund must be deposited into the Fund.

4 (b) The Board may set requirements for the distribution of
5 grant moneys and determine which law enforcement agencies are
6 eligible.

7 (b-5) The Board shall consider compliance with the Uniform
8 Crime Reporting Act as a factor in awarding grant moneys.

9 (c) (Blank).

10 (d) (Blank).

11 (e) (Blank).

12 (f) (Blank).

13 (g) (Blank).

14 (h) (Blank).

15 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
16 99-352, eff. 1-1-16.)

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 A pharmacist who performs any of the acts defined as the
23 practice of pharmacy in this State must be actively licensed
24 as a pharmacist under this Act.

25 (e) "Prescription" means and includes any written, oral,
26 facsimile, or electronically transmitted order for drugs or

1 medical devices, issued by a physician licensed to practice
2 medicine in all its branches, dentist, veterinarian, podiatric
3 physician, or optometrist, within the limits of his or her
4 license, by a physician assistant in accordance with
5 subsection (f) of Section 4, or by an advanced practice
6 registered nurse in accordance with subsection (g) of Section
7 4, containing the following: (1) name of the patient; (2) date
8 when prescription was issued; (3) name and strength of drug or
9 description of the medical device prescribed; and (4)
10 quantity; (5) directions for use; (6) prescriber's name,
11 address, and signature; and (7) DEA registration number where
12 required, for controlled substances. The prescription may, but
13 is not required to, list the illness, disease, or condition
14 for which the drug or device is being prescribed. DEA
15 registration numbers shall not be required on inpatient drug
16 orders. A prescription for medication other than controlled
17 substances shall be valid for up to 15 months from the date
18 issued for the purpose of refills, unless the prescription
19 states otherwise.

20 (f) "Person" means and includes a natural person,
21 partnership, association, corporation, government entity, or
22 any other legal entity.

23 (g) "Department" means the Department of Financial and
24 Professional Regulation.

25 (h) "Board of Pharmacy" or "Board" means the State Board
26 of Pharmacy of the Department of Financial and Professional

1 Regulation.

2 (i) "Secretary" means the Secretary of Financial and
3 Professional Regulation.

4 (j) "Drug product selection" means the interchange for a
5 prescribed pharmaceutical product in accordance with Section
6 25 of this Act and Section 3.14 of the Illinois Food, Drug and
7 Cosmetic Act.

8 (k) "Inpatient drug order" means an order issued by an
9 authorized prescriber for a resident or patient of a facility
10 licensed under the Nursing Home Care Act, the ID/DD Community
11 Care Act, the MC/DD Act, the Specialized Mental Health
12 Rehabilitation Act of 2013, the Hospital Licensing Act, or the
13 University of Illinois Hospital Act, or a facility which is
14 operated by the Department of Human Services (as successor to
15 the Department of Mental Health and Developmental
16 Disabilities) or the Department of Corrections.

17 (k-5) "Pharmacist" means an individual health care
18 professional and provider currently licensed by this State to
19 engage in the practice of pharmacy.

20 (l) "Pharmacist in charge" means the licensed pharmacist
21 whose name appears on a pharmacy license and who is
22 responsible for all aspects of the operation related to the
23 practice of pharmacy.

24 (m) "Dispense" or "dispensing" means the interpretation,
25 evaluation, and implementation of a prescription drug order,
26 including the preparation and delivery of a drug or device to a

1 patient or patient's agent in a suitable container
2 appropriately labeled for subsequent administration to or use
3 by a patient in accordance with applicable State and federal
4 laws and regulations. "Dispense" or "dispensing" does not mean
5 the physical delivery to a patient or a patient's
6 representative in a home or institution by a designee of a
7 pharmacist or by common carrier. "Dispense" or "dispensing"
8 also does not mean the physical delivery of a drug or medical
9 device to a patient or patient's representative by a
10 pharmacist's designee within a pharmacy or drugstore while the
11 pharmacist is on duty and the pharmacy is open.

12 (n) "Nonresident pharmacy" means a pharmacy that is
13 located in a state, commonwealth, or territory of the United
14 States, other than Illinois, that delivers, dispenses, or
15 distributes, through the United States Postal Service,
16 commercially acceptable parcel delivery service, or other
17 common carrier, to Illinois residents, any substance which
18 requires a prescription.

19 (o) "Compounding" means the preparation and mixing of
20 components, excluding flavorings, (1) as the result of a
21 prescriber's prescription drug order or initiative based on
22 the prescriber-patient-pharmacist relationship in the course
23 of professional practice or (2) for the purpose of, or
24 incident to, research, teaching, or chemical analysis and not
25 for sale or dispensing. "Compounding" includes the preparation
26 of drugs or devices in anticipation of receiving prescription

1 drug orders based on routine, regularly observed dispensing
2 patterns. Commercially available products may be compounded
3 for dispensing to individual patients only if all of the
4 following conditions are met: (i) the commercial product is
5 not reasonably available from normal distribution channels in
6 a timely manner to meet the patient's needs and (ii) the
7 prescribing practitioner has requested that the drug be
8 compounded.

9 (p) (Blank).

10 (q) (Blank).

11 (r) "Patient counseling" means the communication between a
12 pharmacist or a student pharmacist under the supervision of a
13 pharmacist and a patient or the patient's representative about
14 the patient's medication or device for the purpose of
15 optimizing proper use of prescription medications or devices.
16 "Patient counseling" may include without limitation (1)
17 obtaining a medication history; (2) acquiring a patient's
18 allergies and health conditions; (3) facilitation of the
19 patient's understanding of the intended use of the medication;
20 (4) proper directions for use; (5) significant potential
21 adverse events; (6) potential food-drug interactions; and (7)
22 the need to be compliant with the medication therapy. A
23 pharmacy technician may only participate in the following
24 aspects of patient counseling under the supervision of a
25 pharmacist: (1) obtaining medication history; (2) providing
26 the offer for counseling by a pharmacist or student

1 pharmacist; and (3) acquiring a patient's allergies and health
2 conditions.

3 (s) "Patient profiles" or "patient drug therapy record"
4 means the obtaining, recording, and maintenance of patient
5 prescription information, including prescriptions for
6 controlled substances, and personal information.

7 (t) (Blank).

8 (u) "Medical device" or "device" means an instrument,
9 apparatus, implement, machine, contrivance, implant, in vitro
10 reagent, or other similar or related article, including any
11 component part or accessory, required under federal law to
12 bear the label "Caution: Federal law requires dispensing by or
13 on the order of a physician". A seller of goods and services
14 who, only for the purpose of retail sales, compounds, sells,
15 rents, or leases medical devices shall not, by reasons
16 thereof, be required to be a licensed pharmacy.

17 (v) "Unique identifier" means an electronic signature,
18 handwritten signature or initials, thumb print, or other
19 acceptable biometric or electronic identification process as
20 approved by the Department.

21 (w) "Current usual and customary retail price" means the
22 price that a pharmacy charges to a non-third-party payor.

23 (x) "Automated pharmacy system" means a mechanical system
24 located within the confines of the pharmacy or remote location
25 that performs operations or activities, other than compounding
26 or administration, relative to storage, packaging, dispensing,

1 or distribution of medication, and which collects, controls,
2 and maintains all transaction information.

3 (y) "Drug regimen review" means and includes the
4 evaluation of prescription drug orders and patient records for
5 (1) known allergies; (2) drug or potential therapy
6 contraindications; (3) reasonable dose, duration of use, and
7 route of administration, taking into consideration factors
8 such as age, gender, and contraindications; (4) reasonable
9 directions for use; (5) potential or actual adverse drug
10 reactions; (6) drug-drug interactions; (7) drug-food
11 interactions; (8) drug-disease contraindications; (9)
12 therapeutic duplication; (10) patient laboratory values when
13 authorized and available; (11) proper utilization (including
14 over or under utilization) and optimum therapeutic outcomes;
15 and (12) abuse and misuse.

16 (z) "Electronically transmitted prescription" means a
17 prescription that is created, recorded, or stored by
18 electronic means; issued and validated with an electronic
19 signature; and transmitted by electronic means directly from
20 the prescriber to a pharmacy. An electronic prescription is
21 not an image of a physical prescription that is transferred by
22 electronic means from computer to computer, facsimile to
23 facsimile, or facsimile to computer.

24 (aa) "Medication therapy management services" means a
25 distinct service or group of services offered by licensed
26 pharmacists, physicians licensed to practice medicine in all

1 its branches, advanced practice registered nurses authorized
2 in a written agreement with a physician licensed to practice
3 medicine in all its branches, or physician assistants
4 authorized in guidelines by a supervising physician that
5 optimize therapeutic outcomes for individual patients through
6 improved medication use. In a retail or other non-hospital
7 pharmacy, medication therapy management services shall consist
8 of the evaluation of prescription drug orders and patient
9 medication records to resolve conflicts with the following:

10 (1) known allergies;

11 (2) drug or potential therapy contraindications;

12 (3) reasonable dose, duration of use, and route of
13 administration, taking into consideration factors such as
14 age, gender, and contraindications;

15 (4) reasonable directions for use;

16 (5) potential or actual adverse drug reactions;

17 (6) drug-drug interactions;

18 (7) drug-food interactions;

19 (8) drug-disease contraindications;

20 (9) identification of therapeutic duplication;

21 (10) patient laboratory values when authorized and
22 available;

23 (11) proper utilization (including over or under
24 utilization) and optimum therapeutic outcomes; and

25 (12) drug abuse and misuse.

26 "Medication therapy management services" includes the

1 following:

2 (1) documenting the services delivered and
3 communicating the information provided to patients'
4 prescribers within an appropriate time frame, not to
5 exceed 48 hours;

6 (2) providing patient counseling designed to enhance a
7 patient's understanding and the appropriate use of his or
8 her medications; and

9 (3) providing information, support services, and
10 resources designed to enhance a patient's adherence with
11 his or her prescribed therapeutic regimens.

12 "Medication therapy management services" may also include
13 patient care functions authorized by a physician licensed to
14 practice medicine in all its branches for his or her
15 identified patient or groups of patients under specified
16 conditions or limitations in a standing order from the
17 physician.

18 "Medication therapy management services" in a licensed
19 hospital may also include the following:

20 (1) reviewing assessments of the patient's health
21 status; and

22 (2) following protocols of a hospital pharmacy and
23 therapeutics committee with respect to the fulfillment of
24 medication orders.

25 (bb) "Pharmacist care" means the provision by a pharmacist
26 of medication therapy management services, with or without the

1 dispensing of drugs or devices, intended to achieve outcomes
2 that improve patient health, quality of life, and comfort and
3 enhance patient safety.

4 (cc) "Protected health information" means individually
5 identifiable health information that, except as otherwise
6 provided, is:

7 (1) transmitted by electronic media;

8 (2) maintained in any medium set forth in the
9 definition of "electronic media" in the federal Health
10 Insurance Portability and Accountability Act; or

11 (3) transmitted or maintained in any other form or
12 medium.

13 "Protected health information" does not include
14 individually identifiable health information found in:

15 (1) education records covered by the federal Family
16 Educational Right and Privacy Act; or

17 (2) employment records held by a licensee in its role
18 as an employer.

19 (dd) "Standing order" means a specific order for a patient
20 or group of patients issued by a physician licensed to
21 practice medicine in all its branches in Illinois.

22 (ee) "Address of record" means the designated address
23 recorded by the Department in the applicant's application file
24 or licensee's license file maintained by the Department's
25 licensure maintenance unit.

26 (ff) "Home pharmacy" means the location of a pharmacy's

1 primary operations.

2 (gg) "Email address of record" means the designated email
3 address recorded by the Department in the applicant's
4 application file or the licensee's license file, as maintained
5 by the Department's licensure maintenance unit.

6 (Source: P.A. 100-208, eff. 1-1-18; 100-497, eff. 9-8-17;
7 100-513, eff. 1-1-18; 100-804, eff. 1-1-19; 100-863, eff.
8 8-14-18; 101-349, eff. 1-1-20; revised 8-21-20.)

9 Section 20-55. The Illinois Public Aid Code is amended by
10 changing Section 12-4.35 and by adding Section 5-5.06b as
11 follows:

12 (305 ILCS 5/5-5.06b new)

13 Sec. 5-5.06b. Dental services. On and after July 1, 2021,
14 dental services provided to adults and children under the
15 medical assistance program may be established and paid at no
16 less than the rates published by the Department and effective
17 January 1, 2020 for all local health departments as the fee
18 schedule for children and adult recipients but shall include
19 the following dental procedures and amounts: D0140 \$19.12,
20 D0150 \$24.84, D0220 \$6.61, D0230 \$4.48, D0272 \$11.09, D0274
21 \$19.94, D1110 \$48.38, D2140 \$36.40, D2150 \$56.82, D2391
22 \$36.40, D2392 \$56.82, D5110 \$444.09, D5120 \$444.09, D7140
23 \$46.16, D7210 \$67.73.

1 (305 ILCS 5/12-4.35)

2 Sec. 12-4.35. Medical services for certain noncitizens.

3 (a) Notwithstanding Section 1-11 of this Code or Section
4 20(a) of the Children's Health Insurance Program Act, the
5 Department of Healthcare and Family Services may provide
6 medical services to noncitizens who have not yet attained 19
7 years of age and who are not eligible for medical assistance
8 under Article V of this Code or under the Children's Health
9 Insurance Program created by the Children's Health Insurance
10 Program Act due to their not meeting the otherwise applicable
11 provisions of Section 1-11 of this Code or Section 20(a) of the
12 Children's Health Insurance Program Act. The medical services
13 available, standards for eligibility, and other conditions of
14 participation under this Section shall be established by rule
15 by the Department; however, any such rule shall be at least as
16 restrictive as the rules for medical assistance under Article
17 V of this Code or the Children's Health Insurance Program
18 created by the Children's Health Insurance Program Act.

19 (a-5) Notwithstanding Section 1-11 of this Code, the
20 Department of Healthcare and Family Services may provide
21 medical assistance in accordance with Article V of this Code
22 to noncitizens over the age of 65 years of age who are not
23 eligible for medical assistance under Article V of this Code
24 due to their not meeting the otherwise applicable provisions
25 of Section 1-11 of this Code, whose income is at or below 100%
26 of the federal poverty level after deducting the costs of

1 medical or other remedial care, and who would otherwise meet
2 the eligibility requirements in Section 5-2 of this Code. The
3 medical services available, standards for eligibility, and
4 other conditions of participation under this Section shall be
5 established by rule by the Department; however, any such rule
6 shall be at least as restrictive as the rules for medical
7 assistance under Article V of this Code.

8 (a-6) By May 30, 2022, notwithstanding Section 1-11 of
9 this Code, the Department of Healthcare and Family Services
10 may provide medical services to noncitizens 55 years of age
11 through 64 years of age who (i) are not eligible for medical
12 assistance under Article V of this Code due to their not
13 meeting the otherwise applicable provisions of Section 1-11 of
14 this Code and (ii) have income at or below 133% of the federal
15 poverty level plus 5% for the applicable family size as
16 determined under applicable federal law and regulations.
17 Persons eligible for medical services under this amendatory
18 Act of the 102nd General Assembly shall receive benefits
19 identical to the benefits provided under the Health Benefits
20 Service Package as that term is defined in subsection (m) of
21 Section 5-1.1 of this Code.

22 (b) The Department is authorized to take any action,
23 including without limitation cessation or limitation of
24 enrollment, reduction of available medical services, and
25 changing standards for eligibility, that is deemed necessary
26 by the Department during a State fiscal year to assure that

1 payments under this Section do not exceed available funds.

2 (c) Continued enrollment of individuals into the program
3 created under subsection (a) of this Section in any fiscal
4 year is contingent upon continued enrollment of individuals
5 into the Children's Health Insurance Program during that
6 fiscal year.

7 (d) (Blank).

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

9 Section 20-60. The Children's Mental Health Act of 2003 is
10 amended by changing Section 5 as follows:

11 (405 ILCS 49/5)

12 Sec. 5. Children's Mental Health Plan.

13 (a) The State of Illinois shall develop a Children's
14 Mental Health Plan containing short-term and long-term
15 recommendations to provide comprehensive, coordinated mental
16 health prevention, early intervention, and treatment services
17 for children from birth through age 18. This Plan shall
18 include but not be limited to:

19 (1) Coordinated provider services and interagency
20 referral networks for children from birth through age 18
21 to maximize resources and minimize duplication of
22 services.

23 (2) Guidelines for incorporating social and emotional
24 development into school learning standards and educational

1 programs, pursuant to Section 15 of this Act.

2 (3) Protocols for implementing screening and
3 assessment of children prior to any admission to an
4 inpatient hospital for psychiatric services, pursuant to
5 subsection (a) of Section 5-5.23 of the Illinois Public
6 Aid Code.

7 (4) Recommendations regarding a State budget for
8 children's mental health prevention, early intervention,
9 and treatment across all State agencies.

10 (5) Recommendations for State and local mechanisms for
11 integrating federal, State, and local funding sources for
12 children's mental health.

13 (6) Recommendations for building a qualified and
14 adequately trained workforce prepared to provide mental
15 health services for children from birth through age 18 and
16 their families.

17 (7) Recommendations for facilitating research on best
18 practices and model programs, and dissemination of this
19 information to Illinois policymakers, practitioners, and
20 the general public through training, technical assistance,
21 and educational materials.

22 (8) Recommendations for a comprehensive, multi-faceted
23 public awareness campaign to reduce the stigma of mental
24 illness and educate families, the general public, and
25 other key audiences about the benefits of children's
26 social and emotional development, and how to access

1 services.

2 (9) Recommendations for creating a quality-driven
3 children's mental health system with shared accountability
4 among key State agencies and programs that conducts
5 ongoing needs assessments, uses outcome indicators and
6 benchmarks to measure progress, and implements quality
7 data tracking and reporting systems.

8 (10) Recommendations for ensuring all Illinois youth
9 receive mental health education and have access to mental
10 health care in the school setting. In developing these
11 recommendations, the Children's Mental Health Partnership
12 created under subsection (b) shall consult with the State
13 Board of Education, education practitioners, including,
14 but not limited to, administrators, regional
15 superintendents of schools, teachers, and school support
16 personnel, health care professionals, including mental
17 health professionals and child health leaders, disability
18 advocates, and other representatives as necessary to
19 ensure the interests of all students are represented.

20 (b) The Children's Mental Health Partnership (hereafter
21 referred to as "the Partnership") is created. The Partnership
22 shall have the responsibility of developing and monitoring the
23 implementation of the Children's Mental Health Plan as
24 approved by the Governor. The Children's Mental Health
25 Partnership shall be comprised of: the Secretary of Human
26 Services or his or her designee; the State Superintendent of

1 Education or his or her designee; the directors of the
2 departments of Children and Family Services, Healthcare and
3 Family Services, Public Health, and Juvenile Justice, or their
4 designees; the head of the Illinois Violence Prevention
5 Authority, or his or her designee; the Attorney General or his
6 or her designee; up to 25 representatives of community mental
7 health authorities and statewide mental health, children and
8 family advocacy, early childhood, education, health, substance
9 abuse, violence prevention, and juvenile justice organizations
10 or associations, to be appointed by the Governor; and 2
11 members of each caucus of the House of Representatives and
12 Senate appointed by the Speaker of the House of
13 Representatives and the President of the Senate, respectively.
14 The Governor shall appoint the Partnership Chair and shall
15 designate a Governor's staff liaison to work with the
16 Partnership.

17 (c) The Partnership shall submit a Preliminary Plan to the
18 Governor on September 30, 2004 and shall submit the Final Plan
19 on June 30, 2005. Thereafter, on September 30 of each year, the
20 Partnership shall submit an annual report to the Governor on
21 the progress of Plan implementation and recommendations for
22 revisions in the Plan. The Final Plan and annual reports
23 submitted in subsequent years shall include estimates of
24 savings achieved in prior fiscal years under subsection (a) of
25 Section 5-5.23 of the Illinois Public Aid Code and federal
26 financial participation received under subsection (b) of

1 Section 5-5.23 of that Code. The Department of Healthcare and
2 Family Services shall provide technical assistance in
3 developing these estimates and reports.

4 (Source: P.A. 94-696, eff. 6-1-06; 95-331, eff. 8-21-07.)

5 Section 20-62. The Compassionate Use of Medical Cannabis
6 Program Act is amended by changing Section 62 as follows:

7 (410 ILCS 130/62)

8 Sec. 62. Opioid Alternative Pilot Program.

9 (a) The Department of Public Health shall establish the
10 Opioid Alternative Pilot Program. Licensed dispensing
11 organizations shall allow persons with a written certification
12 from a certifying health care professional under Section 36 to
13 purchase medical cannabis upon enrollment in the Opioid
14 Alternative Pilot Program. The Department of Public Health
15 shall adopt rules or establish procedures allowing qualified
16 veterans to participate in the Opioid Alternative Pilot
17 Program. For a person to receive medical cannabis under this
18 Section, the person must present the written certification
19 along with a valid driver's license or state identification
20 card to the licensed dispensing organization specified in his
21 or her application. The dispensing organization shall verify
22 the person's status as an Opioid Alternative Pilot Program
23 participant through the Department of Public Health's online
24 verification system.

1 (b) The Opioid Alternative Pilot Program shall be limited
2 to participation by Illinois residents age 21 and older.

3 (c) The Department of Financial and Professional
4 Regulation shall specify that all licensed dispensing
5 organizations participating in the Opioid Alternative Pilot
6 Program use the Illinois Cannabis Tracking System. The
7 Department of Public Health shall establish and maintain the
8 Illinois Cannabis Tracking System. The Illinois Cannabis
9 Tracking System shall be used to collect information about all
10 persons participating in the Opioid Alternative Pilot Program
11 and shall be used to track the sale of medical cannabis for
12 verification purposes.

13 Each dispensing organization shall retain a copy of the
14 Opioid Alternative Pilot Program certification and other
15 identifying information as required by the Department of
16 Financial and Professional Regulation, the Department of
17 Public Health, and the Illinois State Police in the Illinois
18 Cannabis Tracking System.

19 The Illinois Cannabis Tracking System shall be accessible
20 to the Department of Financial and Professional Regulation,
21 Department of Public Health, Department of Agriculture, and
22 the Illinois State Police.

23 The Department of Financial and Professional Regulation in
24 collaboration with the Department of Public Health shall
25 specify the data requirements for the Opioid Alternative Pilot
26 Program by licensed dispensing organizations; including, but

1 not limited to, the participant's full legal name, address,
2 and date of birth, date on which the Opioid Alternative Pilot
3 Program certification was issued, length of the participation
4 in the Program, including the start and end date to purchase
5 medical cannabis, name of the issuing physician, copy of the
6 participant's current driver's license or State identification
7 card, and phone number.

8 The Illinois Cannabis Tracking System shall provide
9 verification of a person's participation in the Opioid
10 Alternative Pilot Program for law enforcement at any time and
11 on any day.

12 (d) The certification for Opioid Alternative Pilot Program
13 participant must be issued by a certifying health care
14 professional who is licensed to practice in Illinois under the
15 Medical Practice Act of 1987, the Nurse Practice Act, or the
16 Physician Assistant Practice Act of 1987 and who is in good
17 standing and holds a controlled substances license under
18 Article III of the Illinois Controlled Substances Act.

19 The certification for an Opioid Alternative Pilot Program
20 participant shall be written within 90 days before the
21 participant submits his or her certification to the dispensing
22 organization.

23 The written certification uploaded to the Illinois
24 Cannabis Tracking System shall be accessible to the Department
25 of Public Health.

26 (e) Upon verification of the individual's valid

1 certification and enrollment in the Illinois Cannabis Tracking
2 System, the dispensing organization may dispense the medical
3 cannabis, in amounts not exceeding 2.5 ounces of medical
4 cannabis per 14-day period to the participant at the
5 participant's specified dispensary for no more than 90 days.

6 An Opioid Alternative Pilot Program participant shall not
7 be registered as a medical cannabis cardholder. The dispensing
8 organization shall verify that the person is not an active
9 registered qualifying patient prior to enrollment in the
10 Opioid Alternative Pilot Program and each time medical
11 cannabis is dispensed.

12 Upon receipt of a written certification under the Opioid
13 Alternative Pilot Program, the Department of Public Health
14 shall electronically forward the patient's identification
15 information to the Prescription Monitoring Program established
16 under the Illinois Controlled Substances Act and certify that
17 the individual is permitted to engage in the medical use of
18 cannabis. For the purposes of patient care, the Prescription
19 Monitoring Program shall make a notation on the person's
20 prescription record stating that the person has a written
21 certification under the Opioid Alternative Pilot Program and
22 is a patient who is entitled to the lawful medical use of
23 cannabis. If the person is no longer authorized to engage in
24 the medical use of cannabis, the Department of Public Health
25 shall notify the Prescription Monitoring Program and
26 Department of Human Services to remove the notation from the

1 person's record. The Department of Human Services and the
2 Prescription Monitoring Program shall establish a system by
3 which the information may be shared electronically. This
4 confidential list may not be combined or linked in any manner
5 with any other list or database except as provided in this
6 Section.

7 (f) An Opioid Alternative Pilot Program participant shall
8 not be considered a qualifying patient with a debilitating
9 medical condition under this Act and shall be provided access
10 to medical cannabis solely for the duration of the
11 participant's certification. Nothing in this Section shall be
12 construed to limit or prohibit an Opioid Alternative Pilot
13 Program participant who has a debilitating medical condition
14 from applying to the Compassionate Use of Medical Cannabis
15 Program.

16 (g) A person with a provisional registration under Section
17 55 shall not be considered an Opioid Alternative Pilot Program
18 participant.

19 (h) The Department of Financial and Professional
20 Regulation and the Department of Public Health shall submit
21 emergency rulemaking to implement the changes made by this
22 amendatory Act of the 100th General Assembly by December 1,
23 2018. The Department of Financial and Professional Regulation,
24 the Department of Agriculture, the Department of Human
25 Services, the Department of Public Health, and the Illinois
26 State Police shall utilize emergency purchase authority for 12

1 months after the effective date of this amendatory Act of the
2 100th General Assembly for the purpose of implementing the
3 changes made by this amendatory Act of the 100th General
4 Assembly.

5 (i) Dispensing organizations are not authorized to
6 dispense medical cannabis to Opioid Alternative Pilot Program
7 participants until administrative rules are approved by the
8 Joint Committee on Administrative Rules and go into effect.

9 (j) The provisions of this Section are inoperative on and
10 after July 1, 2025 ~~2020~~.

11 (Source: P.A. 100-1114, eff. 8-28-18; 101-363, eff. 8-9-19.)

12 Section 20-65. The Cadmium-Safe Kids Act is amended by
13 changing Section 30 as follows:

14 (430 ILCS 140/30)

15 Sec. 30. Enforcement and penalties.

16 (a) The Attorney General is responsible for administering
17 and ensuring compliance with this Act, including the
18 development and adoption of any rules, if necessary, for the
19 implementation and enforcement of this Act.

20 (b) The Attorney General shall develop and implement a
21 process for receiving and handling complaints from individuals
22 regarding possible violations of this Act.

23 (c) The Attorney General may conduct any investigation
24 deemed necessary regarding possible violations of this Act

1 including, without limitation, the issuance of subpoenas to:
2 (i) require the filing of a statement or report or answer
3 interrogatories in writing as to all information relevant to
4 the alleged violations; (ii) examine under oath any person who
5 possesses knowledge or information directly related to the
6 alleged violations; and (iii) examine any record, book,
7 document, account, or paper necessary to investigate the
8 alleged violation.

9 (d) Service by the Attorney General of any notice
10 requiring a person to file a statement or report, or of a
11 subpoena upon any person, shall be made:

12 (1) personally by delivery of a duly executed copy
13 thereof to the person to be served or, if a person is not a
14 natural person, in the manner provided in the Code of
15 Civil Procedure when a complaint is filed; or

16 (2) by mailing by certified mail a duly executed copy
17 thereof to the person to be served at his or her last known
18 abode or principal place of business within this State.

19 (e) If the Attorney General determines that there is a
20 reason to believe that a violation of the Act has occurred,
21 then the Attorney General may bring an action in the name of
22 the People of the State to obtain temporary, preliminary, or
23 permanent injunctive relief for any act, policy, or practice
24 that violates this Act.

25 (f) If any person fails or refuses to file any statement or
26 report, or obey any subpoena, issued pursuant to subsection

1 (c) of this Section, then the Attorney General may proceed to
2 initiate a civil action pursuant to subsection (e) of this
3 Section, or file a complaint in the circuit court for the
4 granting of injunctive relief, including restraining the
5 conduct that is alleged to violate this Act until the person
6 files the statement or report, or obeys the subpoena.

7 (g) Relief that may be granted.

8 (1) In any civil action brought pursuant to subsection
9 (e) of this Section, the Attorney General may obtain as a
10 remedy, equitable relief (including any permanent or
11 preliminary injunction, temporary restraining order, or
12 other order, including an order enjoining the defendant
13 from engaging in a violation or ordering any action as may
14 be appropriate). In addition, the Attorney General may
15 request and the Court may impose a civil penalty in an
16 amount not to exceed \$50,000 for each violation. For
17 purposes of this subsection, each item and each standard
18 constitutes a separate violation.

19 (2) A civil penalty imposed or a settlement or other
20 payment made pursuant to this Act shall be made payable to
21 the Attorney General's State Projects and Court Ordered
22 Distribution Fund, which is created as a special fund in
23 the State Treasury. This paragraph shall constitute a
24 continuing appropriation of the amounts received by this
25 Fund from any source. Moneys in the Fund shall be used for
26 the performance of any function pertaining to the exercise

1 of the duties of the Attorney General. ~~Money in the Fund~~
2 ~~shall be used, subject to appropriation, for the~~
3 ~~performance of any function pertaining to the exercise of~~
4 ~~the duties of the Attorney General including but not~~
5 ~~limited to enforcement of any law of this State, product~~
6 ~~testing, and conducting public education programs.~~

7 (3) Any funds collected under this Section in an
8 action in which the State's Attorney has prevailed shall
9 be retained by the county in which he or she serves.

10 (h) The penalties and injunctions provided in this Act are
11 in addition to any penalties, injunctions, or other relief
12 provided under any other law. Nothing in this Act shall bar a
13 cause of action by the State for any other penalty,
14 injunction, or relief provided by any other law.

15 (Source: P.A. 96-1379, eff. 7-29-10.)

16 Section 20-70. The State's Attorneys Appellate
17 Prosecutor's Act is amended by changing Sections 3, 4.12, 9,
18 and 9.01 as follows:

19 (725 ILCS 210/3) (from Ch. 14, par. 203)

20 Sec. 3. There is created the Office of the State's
21 Attorneys Appellate Prosecutor as a judicial agency of state
22 government.

23 (a) The Office of the State's Attorneys Appellate
24 Prosecutor shall be governed by a board of governors which

1 shall consist of 10 members as follows:

2 (1) Eight State's Attorneys, 2 to be elected from each
3 District containing less than 3,000,000 inhabitants;

4 (2) The State's Attorney of Cook County or his or her
5 designee; and

6 (3) One State's Attorney to be bi-annually ~~annually~~
7 appointed by the other 9 members.

8 (b) Voting for elected members shall be by District with
9 each of the State's Attorneys voting from their respective
10 district. Each board member must be duly elected or appointed
11 and serving as State's Attorney in the district from which he
12 was elected or appointed.

13 (c) Elected members shall serve for a term of 2 years
14 commencing upon their election and until their successors are
15 duly elected or appointed and qualified.

16 (d) An bi-annually ~~annual~~ election of members of the board
17 shall be held within 30 days prior or subsequent to the
18 beginning of the each odd numbered calendar ~~fiscal~~ year, and
19 the board shall certify the results to the Secretary of State.

20 (e) The board shall promulgate rules of procedure for the
21 election of its members and the conduct of its meetings and
22 shall elect a Chairman and a Vice-Chairman and such other
23 officers as it deems appropriate. The board shall meet at
24 least once every 3 months, and in addition thereto as directed
25 by the Chairman, or upon the special call of any 5 members of
26 the board, in writing, sent to the Chairman, designating the

1 time and place of the meeting.

2 (f) Five members of the board shall constitute a quorum
3 for the purpose of transacting business.

4 (g) Members of the board shall serve without compensation,
5 but shall be reimbursed for necessary expenses incurred in the
6 performance of their duties.

7 (h) A position shall be vacated by either a member's
8 resignation, removal or inability to serve as State's
9 Attorney.

10 (i) Vacancies on the board of elected members shall be
11 filled within 90 days of the occurrence of the vacancy by a
12 special election held by the State's Attorneys in the district
13 where the vacancy occurred. Vacancies on the board of the
14 appointed member shall be filled within 90 days of the
15 occurrence of the vacancy by a special election by the
16 members. In the case of a special election, the tabulation and
17 certification of the results may be conducted at any regularly
18 scheduled quarterly or special meeting called for that
19 purpose. A member elected or appointed to fill such position
20 shall serve for the unexpired term of the member whom he is
21 succeeding. Any member may be re-elected or re-appointed for
22 additional terms.

23 (Source: P.A. 99-208, eff. 7-30-15.)

24 (725 ILCS 210/4.12)

25 Sec. 4.12. Best Practices Protocol Committee. The Board

1 ~~may shall~~ establish a Best Practices Protocol Committee which
2 ~~may shall~~ evaluate and recommend a Best Practices Protocol on
3 specific issues related to the implementation of the criminal
4 justice system ~~investigation and prosecution of serious~~
5 ~~criminal offenses~~. The Best Practices Committee ~~may shall~~
6 review ~~the causes of wrongful convictions~~ and make
7 recommendations to improve and enhance public safety, with due
8 consideration for the rights of the accused and the rights of
9 crime victims. ~~The Best Practices Protocol Committee shall:~~

10 ~~(1) Propose enhanced procedures relevant to the~~
11 ~~investigation and prosecution of criminal offenses.~~

12 ~~(2) Collaborate with law enforcement partners in the~~
13 ~~development of enhanced procedures.~~

14 ~~(3) Review public and private sector reports dealing~~
15 ~~with reduction of wrongful convictions.~~

16 ~~(4) Identify and assess innovations to the criminal~~
17 ~~justice system.~~

18 ~~(5) Examine scientific studies concerning new~~
19 ~~procedures.~~

20 ~~(6) Create training programs for prosecutors and~~
21 ~~police on the best practice protocols developed by the~~
22 ~~Committee in collaboration with law enforcement.~~

23 ~~(7) Review specific proposals submitted by the General~~
24 ~~Assembly by way of resolution and report back its findings~~
25 ~~and recommendations in a timely manner.~~

26 (Source: P.A. 98-938, eff. 8-15-14.)

1 (725 ILCS 210/9) (from Ch. 14, par. 209)

2 Sec. 9. There is created a special fund in the State
3 Treasury designated as the State's Attorneys Appellate
4 Prosecutor's County Fund which is to be held in trust for this
5 purpose. It shall be funded from contributions collected from
6 the counties in the program, other than moneys received from
7 the counties for the programs and publications authorized by
8 Section 4.10 of this Act. The contributions shall be based on
9 proportional ~~pro-rated~~ shares as determined by the board based
10 on the populations of the participating counties and their
11 level of participation. This fund is to be used exclusively
12 for the expenses of the Office.

13 (Source: P.A. 84-1062.)

14 (725 ILCS 210/9.01) (from Ch. 14, par. 209.01)

15 Sec. 9.01. ~~The For State fiscal years beginning on or~~
16 ~~after July 1, 2017, the~~ General Assembly shall appropriate
17 money for the expenses of the Office, other than the expenses
18 of the Office incident to the programs and publications
19 authorized by Section 4.10 of this Act, from such Funds and in
20 such amounts as it may determine except for employees in the
21 collective bargaining unit, for which all personal services
22 expenses shall be paid from the General Revenue Fund.

23 (Source: P.A. 101-10, eff. 6-5-19.)

1 Section 20-80. The Workers' Compensation Act is amended by
2 changing Sections 13 and 14 as follows:

3 (820 ILCS 305/13) (from Ch. 48, par. 138.13)

4 Sec. 13. There is created an Illinois Workers'
5 Compensation Commission consisting of 10 members to be
6 appointed by the Governor, by and with the consent of the
7 Senate, 3 of whom shall be representative citizens of the
8 employing class operating under this Act and 3 of whom shall be
9 from a labor organization recognized under the National Labor
10 Relations Act or an attorney who has represented labor
11 organizations or has represented employees in workers'
12 compensation cases, and 4 of whom shall be representative
13 citizens not identified with either the employing or employee
14 classes. Not more than 6 members of the Commission shall be of
15 the same political party.

16 One of the members not identified with either the
17 employing or employee classes shall be designated by the
18 Governor as Chairman. The Chairman shall be the chief
19 administrative and executive officer of the Commission; and he
20 or she shall have general supervisory authority over all
21 personnel of the Commission, including arbitrators and
22 Commissioners, and the final authority in all administrative
23 matters relating to the Commissioners, including but not
24 limited to the assignment and distribution of cases and
25 assignment of Commissioners to the panels, except in the

1 promulgation of procedural rules and orders under Section 16
2 and in the determination of cases under this Act.

3 Notwithstanding the general supervisory authority of the
4 Chairman, each Commissioner, except those assigned to the
5 temporary panel, shall have the authority to hire and
6 supervise 2 staff attorneys each. Such staff attorneys shall
7 report directly to the individual Commissioner.

8 A formal training program for newly-appointed
9 Commissioners shall be implemented. The training program shall
10 include the following:

11 (a) substantive and procedural aspects of the office
12 of Commissioner;

13 (b) current issues in workers' compensation law and
14 practice;

15 (c) medical lectures by specialists in areas such as
16 orthopedics, ophthalmology, psychiatry, rehabilitation
17 counseling;

18 (d) orientation to each operational unit of the
19 Illinois Workers' Compensation Commission;

20 (e) observation of experienced arbitrators and
21 Commissioners conducting hearings of cases, combined with
22 the opportunity to discuss evidence presented and rulings
23 made;

24 (f) the use of hypothetical cases requiring the
25 newly-appointed Commissioner to issue judgments as a means
26 to evaluating knowledge and writing ability;

1 (g) writing skills;

2 (h) professional and ethical standards pursuant to
3 Section 1.1 of this Act;

4 (i) detection of workers' compensation fraud and
5 reporting obligations of Commission employees and
6 appointees;

7 (j) standards of evidence-based medical treatment and
8 best practices for measuring and improving quality and
9 health care outcomes in the workers' compensation system,
10 including but not limited to the use of the American
11 Medical Association's "Guides to the Evaluation of
12 Permanent Impairment" and the practice of utilization
13 review; and

14 (k) substantive and procedural aspects of coal
15 workers' pneumoconiosis (black lung) cases.

16 A formal and ongoing professional development program
17 including, but not limited to, the above-noted areas shall be
18 implemented to keep Commissioners informed of recent
19 developments and issues and to assist them in maintaining and
20 enhancing their professional competence. Each Commissioner
21 shall complete 20 hours of training in the above-noted areas
22 during every 2 years such Commissioner shall remain in office.

23 The Commissioner candidates, other than the Chairman, must
24 meet one of the following qualifications: (a) licensed to
25 practice law in the State of Illinois; or (b) served as an
26 arbitrator at the Illinois Workers' Compensation Commission

1 for at least 3 years; or (c) has at least 4 years of
2 professional labor relations experience. The Chairman
3 candidate must have public or private sector management and
4 budget experience, as determined by the Governor.

5 Each Commissioner shall devote full time to his duties and
6 any Commissioner who is an attorney-at-law shall not engage in
7 the practice of law, nor shall any Commissioner hold any other
8 office or position of profit under the United States or this
9 State or any municipal corporation or political subdivision of
10 this State, nor engage in any other business, employment, or
11 vocation.

12 The term of office of each member of the Commission
13 holding office on the effective date of this amendatory Act of
14 1989 is abolished, but the incumbents shall continue to
15 exercise all of the powers and be subject to all of the duties
16 of Commissioners until their respective successors are
17 appointed and qualified.

18 The Illinois Workers' Compensation Commission shall
19 administer this Act.

20 In the promulgation of procedural rules, the determination
21 of cases heard en banc, and other matters determined by the
22 full Commission, the Chairman's vote shall break a tie in the
23 event of a tie vote.

24 The members shall be appointed by the Governor, with the
25 advice and consent of the Senate, as follows:

26 (a) After the effective date of this amendatory Act of

1 1989, 3 members, at least one of each political party, and
2 one of whom shall be a representative citizen of the
3 employing class operating under this Act, one of whom
4 shall be a representative citizen of the class of
5 employees covered under this Act, and one of whom shall be
6 a representative citizen not identified with either the
7 employing or employee classes, shall be appointed to hold
8 office until the third Monday in January of 1993, and
9 until their successors are appointed and qualified, and 4
10 members, one of whom shall be a representative citizen of
11 the employing class operating under this Act, one of whom
12 shall be a representative citizen of the class of
13 employees covered in this Act, and two of whom shall be
14 representative citizens not identified with either the
15 employing or employee classes, one of whom shall be
16 designated by the Governor as Chairman (at least one of
17 each of the two major political parties) shall be
18 appointed to hold office until the third Monday of January
19 in 1991, and until their successors are appointed and
20 qualified.

21 (a-5) Notwithstanding any other provision of this
22 Section, the term of each member of the Commission who was
23 appointed by the Governor and is in office on June 30, 2003
24 shall terminate at the close of business on that date or
25 when all of the successor members to be appointed pursuant
26 to this amendatory Act of the 93rd General Assembly have

1 been appointed by the Governor, whichever occurs later. As
2 soon as possible, the Governor shall appoint persons to
3 fill the vacancies created by this amendatory Act. Of the
4 initial commissioners appointed pursuant to this
5 amendatory Act of the 93rd General Assembly, 3 shall be
6 appointed for terms ending on the third Monday in January,
7 2005, and 4 shall be appointed for terms ending on the
8 third Monday in January, 2007.

9 (a-10) After the effective date of this amendatory Act
10 of the 94th General Assembly, the Commission shall be
11 increased to 10 members. As soon as possible after the
12 effective date of this amendatory Act of the 94th General
13 Assembly, the Governor shall appoint, by and with the
14 consent of the Senate, the 3 members added to the
15 Commission under this amendatory Act of the 94th General
16 Assembly, one of whom shall be a representative citizen of
17 the employing class operating under this Act, one of whom
18 shall be a representative of the class of employees
19 covered under this Act, and one of whom shall be a
20 representative citizen not identified with either the
21 employing or employee classes. Of the members appointed
22 under this amendatory Act of the 94th General Assembly,
23 one shall be appointed for a term ending on the third
24 Monday in January, 2007, and 2 shall be appointed for
25 terms ending on the third Monday in January, 2009, and
26 until their successors are appointed and qualified.

1 (b) Members shall thereafter be appointed to hold
2 office for terms of 4 years from the third Monday in
3 January of the year of their appointment, and until their
4 successors are appointed and qualified. All such
5 appointments shall be made so that the composition of the
6 Commission is in accordance with the provisions of the
7 first paragraph of this Section.

8 Each Commissioner shall receive an annual salary equal to
9 70% of that of a Circuit Court Judge in the Judicial Circuit
10 constituted by the First Judicial District under the Salaries
11 Act; the Chairman shall receive an annual salary of 5% more
12 than the other Commissioners.

13 ~~The Chairman shall receive an annual salary of \$42,500, or~~
14 ~~a salary set by the Compensation Review Board, whichever is~~
15 ~~greater, and each other member shall receive an annual salary~~
16 ~~of \$38,000, or a salary set by the Compensation Review Board,~~
17 ~~whichever is greater.~~

18 In case of a vacancy in the office of a Commissioner during
19 the recess of the Senate, the Governor shall make a temporary
20 appointment until the next meeting of the Senate, when he
21 shall nominate some person to fill such office. Any person so
22 nominated who is confirmed by the Senate shall hold office
23 during the remainder of the term and until his successor is
24 appointed and qualified.

25 The Illinois Workers' Compensation Commission created by
26 this amendatory Act of 1989 shall succeed to all the rights,

1 powers, duties, obligations, records and other property and
2 employees of the Industrial Commission which it replaces as
3 modified by this amendatory Act of 1989 and all applications
4 and reports to actions and proceedings of such prior
5 Industrial Commission shall be considered as applications and
6 reports to actions and proceedings of the Illinois Workers'
7 Compensation Commission created by this amendatory Act of
8 1989.

9 Notwithstanding any other provision of this Act, in the
10 event the Chairman shall make a finding that a member is or
11 will be unavailable to fulfill the responsibilities of his or
12 her office, the Chairman shall advise the Governor and the
13 member in writing and shall designate a certified arbitrator
14 to serve as acting Commissioner. The certified arbitrator
15 shall act as a Commissioner until the member resumes the
16 duties of his or her office or until a new member is appointed
17 by the Governor, by and with the consent of the Senate, if a
18 vacancy occurs in the office of the Commissioner, but in no
19 event shall a certified arbitrator serve in the capacity of
20 Commissioner for more than 6 months from the date of
21 appointment by the Chairman. A finding by the Chairman that a
22 member is or will be unavailable to fulfill the
23 responsibilities of his or her office shall be based upon
24 notice to the Chairman by a member that he or she will be
25 unavailable or facts and circumstances made known to the
26 Chairman which lead him to reasonably find that a member is

1 unavailable to fulfill the responsibilities of his or her
2 office. The designation of a certified arbitrator to act as a
3 Commissioner shall be considered representative of citizens
4 not identified with either the employing or employee classes
5 and the arbitrator shall serve regardless of his or her
6 political affiliation. A certified arbitrator who serves as an
7 acting Commissioner shall have all the rights and powers of a
8 Commissioner, including salary.

9 Notwithstanding any other provision of this Act, the
10 Governor shall appoint a special panel of Commissioners
11 comprised of 3 members who shall be chosen by the Governor, by
12 and with the consent of the Senate, from among the current
13 ranks of certified arbitrators. Three members shall hold
14 office until the Commission in consultation with the Governor
15 determines that the caseload on review has been reduced
16 sufficiently to allow cases to proceed in a timely manner or
17 for a term of 18 months from the effective date of their
18 appointment by the Governor, whichever shall be earlier. The 3
19 members shall be considered representative of citizens not
20 identified with either the employing or employee classes and
21 shall serve regardless of political affiliation. Each of the 3
22 members shall have only such rights and powers of a
23 Commissioner necessary to dispose of those cases assigned to
24 the special panel. Each of the 3 members appointed to the
25 special panel shall receive the same salary as other
26 Commissioners for the duration of the panel.

1 The Commission may have an Executive Director; if so, the
2 Executive Director shall be appointed by the Governor with the
3 advice and consent of the Senate. The salary and duties of the
4 Executive Director shall be fixed by the Commission.

5 On the effective date of this amendatory Act of the 93rd
6 General Assembly, the name of the Industrial Commission is
7 changed to the Illinois Workers' Compensation Commission.
8 References in any law, appropriation, rule, form, or other
9 document: (i) to the Industrial Commission are deemed, in
10 appropriate contexts, to be references to the Illinois
11 Workers' Compensation Commission for all purposes; (ii) to the
12 Industrial Commission Operations Fund are deemed, in
13 appropriate contexts, to be references to the Illinois
14 Workers' Compensation Commission Operations Fund for all
15 purposes; (iii) to the Industrial Commission Operations Fund
16 Fee are deemed, in appropriate contexts, to be references to
17 the Illinois Workers' Compensation Commission Operations Fund
18 Fee for all purposes; and (iv) to the Industrial Commission
19 Operations Fund Surcharge are deemed, in appropriate contexts,
20 to be references to the Illinois Workers' Compensation
21 Commission Operations Fund Surcharge for all purposes.

22 (Source: P.A. 101-384, eff. 1-1-20.)

23 (820 ILCS 305/14) (from Ch. 48, par. 138.14)

24 Sec. 14. The Commission shall appoint a secretary, an
25 assistant secretary, and arbitrators and shall employ such

1 assistants and clerical help as may be necessary. Arbitrators
2 shall be appointed pursuant to this Section, notwithstanding
3 any provision of the Personnel Code.

4 Each arbitrator appointed after June 28, 2011 shall be
5 required to demonstrate in writing his or her knowledge of and
6 expertise in the law of and judicial processes of the Workers'
7 Compensation Act and the Workers' Occupational Diseases Act.

8 A formal training program for newly-hired arbitrators
9 shall be implemented. The training program shall include the
10 following:

11 (a) substantive and procedural aspects of the
12 arbitrator position;

13 (b) current issues in workers' compensation law and
14 practice;

15 (c) medical lectures by specialists in areas such as
16 orthopedics, ophthalmology, psychiatry, rehabilitation
17 counseling;

18 (d) orientation to each operational unit of the
19 Illinois Workers' Compensation Commission;

20 (e) observation of experienced arbitrators conducting
21 hearings of cases, combined with the opportunity to
22 discuss evidence presented and rulings made;

23 (f) the use of hypothetical cases requiring the
24 trainee to issue judgments as a means to evaluating
25 knowledge and writing ability;

26 (g) writing skills;

1 (h) professional and ethical standards pursuant to
2 Section 1.1 of this Act;

3 (i) detection of workers' compensation fraud and
4 reporting obligations of Commission employees and
5 appointees;

6 (j) standards of evidence-based medical treatment and
7 best practices for measuring and improving quality and
8 health care outcomes in the workers' compensation system,
9 including but not limited to the use of the American
10 Medical Association's "Guides to the Evaluation of
11 Permanent Impairment" and the practice of utilization
12 review; and

13 (k) substantive and procedural aspects of coal
14 workers' pneumoconiosis (black lung) cases.

15 A formal and ongoing professional development program
16 including, but not limited to, the above-noted areas shall be
17 implemented to keep arbitrators informed of recent
18 developments and issues and to assist them in maintaining and
19 enhancing their professional competence. Each arbitrator shall
20 complete 20 hours of training in the above-noted areas during
21 every 2 years such arbitrator shall remain in office.

22 Each arbitrator shall devote full time to his or her
23 duties and shall serve when assigned as an acting Commissioner
24 when a Commissioner is unavailable in accordance with the
25 provisions of Section 13 of this Act. Any arbitrator who is an
26 attorney-at-law shall not engage in the practice of law, nor

1 shall any arbitrator hold any other office or position of
2 profit under the United States or this State or any municipal
3 corporation or political subdivision of this State.
4 Notwithstanding any other provision of this Act to the
5 contrary, an arbitrator who serves as an acting Commissioner
6 in accordance with the provisions of Section 13 of this Act
7 shall continue to serve in the capacity of Commissioner until
8 a decision is reached in every case heard by that arbitrator
9 while serving as an acting Commissioner.

10 Notwithstanding any other provision of this Section, the
11 term of all arbitrators serving on June 28, 2011 (the
12 effective date of Public Act 97-18), including any arbitrators
13 on administrative leave, shall terminate at the close of
14 business on July 1, 2011, but the incumbents shall continue to
15 exercise all of their duties until they are reappointed or
16 their successors are appointed.

17 On and after June 28, 2011 (the effective date of Public
18 Act 97-18), arbitrators shall be appointed to 3-year terms as
19 follows:

20 (1) All appointments shall be made by the Governor
21 with the advice and consent of the Senate.

22 (2) For their initial appointments, 12 arbitrators
23 shall be appointed to terms expiring July 1, 2012; 12
24 arbitrators shall be appointed to terms expiring July 1,
25 2013; and all additional arbitrators shall be appointed to
26 terms expiring July 1, 2014. Thereafter, all arbitrators

1 shall be appointed to 3-year terms.

2 Upon the expiration of a term, the Chairman shall evaluate
3 the performance of the arbitrator and may recommend to the
4 Governor that he or she be reappointed to a second or
5 subsequent term by the Governor with the advice and consent of
6 the Senate.

7 Each arbitrator appointed on or after June 28, 2011 (the
8 effective date of Public Act 97-18) and who has not previously
9 served as an arbitrator for the Commission shall be required
10 to be authorized to practice law in this State by the Supreme
11 Court, and to maintain this authorization throughout his or
12 her term of employment.

13 The performance of all arbitrators shall be reviewed by
14 the Chairman on an annual basis. The Chairman shall allow
15 input from the Commissioners in all such reviews.

16 The Commission shall assign no fewer than 3 arbitrators to
17 each hearing site. The Commission shall establish a procedure
18 to ensure that the arbitrators assigned to each hearing site
19 are assigned cases on a random basis. No arbitrator shall hear
20 cases in any county, other than Cook County, for more than 2
21 years in each 3-year term.

22 The Secretary and each arbitrator shall receive a per
23 annum salary of 5% ~~\$4,000~~ less than the per annum salary of
24 members of The Illinois Workers' Compensation Commission as
25 provided in Section 13 of this Act, payable in equal monthly
26 installments.

1 The members of the Commission, Arbitrators and other
2 employees whose duties require them to travel, shall have
3 reimbursed to them their actual traveling expenses and
4 disbursements made or incurred by them in the discharge of
5 their official duties while away from their place of residence
6 in the performance of their duties.

7 The Commission shall provide itself with a seal for the
8 authentication of its orders, awards and proceedings upon
9 which shall be inscribed the name of the Commission and the
10 words "Illinois--Seal".

11 The Secretary or Assistant Secretary, under the direction
12 of the Commission, shall have charge and custody of the seal of
13 the Commission and also have charge and custody of all
14 records, files, orders, proceedings, decisions, awards and
15 other documents on file with the Commission. He shall furnish
16 certified copies, under the seal of the Commission, of any
17 such records, files, orders, proceedings, decisions, awards
18 and other documents on file with the Commission as may be
19 required. Certified copies so furnished by the Secretary or
20 Assistant Secretary shall be received in evidence before the
21 Commission or any Arbitrator thereof, and in all courts,
22 provided that the original of such certified copy is otherwise
23 competent and admissible in evidence. The Secretary or
24 Assistant Secretary shall perform such other duties as may be
25 prescribed from time to time by the Commission.

26 (Source: P.A. 98-40, eff. 6-28-13; 99-642, eff. 7-28-16.)

1 ARTICLE 25. HORSE RACING PURSE EQUITY FUND

2 Section 25-5. The State Finance Act is amended by adding
3 Sections 5.941 and 6z-129 as follows:

4 (30 ILCS 105/5.941 new)

5 Sec. 5.941. The Horse Racing Purse Equity Fund.

6 (30 ILCS 105/6z-129 new)

7 Sec. 6z-129. Horse Racing Purse Equity Fund. Within 60
8 calendar days of funds being deposited in the Horse Racing
9 Purse Equity Fund, the Department of Agriculture shall make
10 grants, the division of which shall be divided based upon the
11 annual agreement of all legally recognized horsemen's
12 associations for the sole purpose of augmenting purses. For
13 purposes of this Section, a legally recognized horsemen
14 association is that horsemen association representing the
15 largest number of owners, trainers, jockeys or Standardbred
16 drivers who race horses at an Illinois organizational licensee
17 and that enter into agreements with Illinois organization
18 licenses to govern the racing meet and that also provide
19 required consents pursuant to the Illinois Horse Racing Act of
20 1975.

21 Section 25-10. The Illinois Horse Racing Act of 1975 is

1 amended by changing Section 28.1 as follows:

2 (230 ILCS 5/28.1)

3 Sec. 28.1. Payments.

4 (a) Beginning on January 1, 2000, moneys collected by the
5 Department of Revenue and the Racing Board pursuant to Section
6 26 or Section 27 of this Act shall be deposited into the Horse
7 Racing Fund, which is hereby created as a special fund in the
8 State Treasury.

9 (b) Appropriations, as approved by the General Assembly,
10 may be made from the Horse Racing Fund to the Board to pay the
11 salaries of the Board members, secretary, stewards, directors
12 of mutuels, veterinarians, representatives, accountants,
13 clerks, stenographers, inspectors and other employees of the
14 Board, and all expenses of the Board incident to the
15 administration of this Act, including, but not limited to, all
16 expenses and salaries incident to the taking of saliva and
17 urine samples in accordance with the rules and regulations of
18 the Board.

19 (c) (Blank).

20 (d) Beginning January 1, 2000, payments to all programs in
21 existence on the effective date of this amendatory Act of 1999
22 that are identified in Sections 26(c), 26(f), 26(h)(11)(C),
23 and 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h)
24 of Section 30, and subsections (a), (b), (c), (d), (e), (f),
25 (g), and (h) of Section 31 shall be made from the General

1 Revenue Fund at the funding levels determined by amounts paid
2 under this Act in calendar year 1998. Beginning on the
3 effective date of this amendatory Act of the 93rd General
4 Assembly, payments to the Peoria Park District shall be made
5 from the General Revenue Fund at the funding level determined
6 by amounts paid to that park district for museum purposes
7 under this Act in calendar year 1994.

8 If an inter-track wagering location licensee's facility
9 changes its location, then the payments associated with that
10 facility under this subsection (d) for museum purposes shall
11 be paid to the park district in the area where the facility
12 relocates, and the payments shall be used for museum purposes.
13 If the facility does not relocate to a park district, then the
14 payments shall be paid to the taxing district that is
15 responsible for park or museum expenditures.

16 (e) Beginning July 1, 2006, the payment authorized under
17 subsection (d) to museums and aquariums located in park
18 districts of over 500,000 population shall be paid to museums,
19 aquariums, and zoos in amounts determined by Museums in the
20 Park, an association of museums, aquariums, and zoos located
21 on Chicago Park District property.

22 (f) Beginning July 1, 2007, the Children's Discovery
23 Museum in Normal, Illinois shall receive payments from the
24 General Revenue Fund at the funding level determined by the
25 amounts paid to the Miller Park Zoo in Bloomington, Illinois
26 under this Section in calendar year 2006.

1 described in Section 305(e) of the Internal Revenue
2 Code;

3 (B) An amount equal to the amount of tax imposed by
4 this Act to the extent deducted from gross income in
5 the computation of adjusted gross income for the
6 taxable year;

7 (C) An amount equal to the amount received during
8 the taxable year as a recovery or refund of real
9 property taxes paid with respect to the taxpayer's
10 principal residence under the Revenue Act of 1939 and
11 for which a deduction was previously taken under
12 subparagraph (L) of this paragraph (2) prior to July
13 1, 1991, the retrospective application date of Article
14 4 of Public Act 87-17. In the case of multi-unit or
15 multi-use structures and farm dwellings, the taxes on
16 the taxpayer's principal residence shall be that
17 portion of the total taxes for the entire property
18 which is attributable to such principal residence;

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 adjusted gross income;

23 (D-5) An amount, to the extent not included in
24 adjusted gross income, equal to the amount of money
25 withdrawn by the taxpayer in the taxable year from a
26 medical care savings account and the interest earned

1 on the account in the taxable year of a withdrawal
2 pursuant to subsection (b) of Section 20 of the
3 Medical Care Savings Account Act or subsection (b) of
4 Section 20 of the Medical Care Savings Account Act of
5 2000;

6 (D-10) For taxable years ending after December 31,
7 1997, an amount equal to any eligible remediation
8 costs that the individual deducted in computing
9 adjusted gross income and for which the individual
10 claims a credit under subsection (l) of Section 201;

11 (D-15) For taxable years 2001 and thereafter, an
12 amount equal to the bonus depreciation deduction taken
13 on the taxpayer's federal income tax return for the
14 taxable year under subsection (k) of Section 168 of
15 the Internal Revenue Code;

16 (D-16) If the taxpayer sells, transfers, abandons,
17 or otherwise disposes of property for which the
18 taxpayer was required in any taxable year to make an
19 addition modification under subparagraph (D-15), then
20 an amount equal to the aggregate amount of the
21 deductions taken in all taxable years under
22 subparagraph (Z) with respect to that property.

23 If the taxpayer continues to own property through
24 the last day of the last tax year for which a
25 subtraction is allowed with respect to that property
26 under subparagraph (Z) the taxpayer may claim a

1 ~~depreciation deduction for federal income tax purposes~~
2 and for which the taxpayer was allowed in any taxable
3 year to make a subtraction modification under
4 subparagraph (Z), then an amount equal to that
5 subtraction modification.

6 The taxpayer is required to make the addition
7 modification under this subparagraph only once with
8 respect to any one piece of property;

9 (D-17) An amount equal to the amount otherwise
10 allowed as a deduction in computing base income for
11 interest paid, accrued, or incurred, directly or
12 indirectly, (i) for taxable years ending on or after
13 December 31, 2004, to a foreign person who would be a
14 member of the same unitary business group but for the
15 fact that foreign person's business activity outside
16 the United States is 80% or more of the foreign
17 person's total business activity and (ii) for taxable
18 years ending on or after December 31, 2008, to a person
19 who would be a member of the same unitary business
20 group but for the fact that the person is prohibited
21 under Section 1501(a)(27) from being included in the
22 unitary business group because he or she is ordinarily
23 required to apportion business income under different
24 subsections of Section 304. The addition modification
25 required by this subparagraph shall be reduced to the
26 extent that dividends were included in base income of

1 the unitary group for the same taxable year and
2 received by the taxpayer or by a member of the
3 taxpayer's unitary business group (including amounts
4 included in gross income under Sections 951 through
5 964 of the Internal Revenue Code and amounts included
6 in gross income under Section 78 of the Internal
7 Revenue Code) with respect to the stock of the same
8 person to whom the interest was paid, accrued, or
9 incurred.

10 This paragraph shall not apply to the following:

11 (i) an item of interest paid, accrued, or
12 incurred, directly or indirectly, to 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 interest; or

17 (ii) an item of interest paid, accrued, or
18 incurred, directly or indirectly, to a person if
19 the taxpayer can establish, based on a
20 preponderance of the evidence, both of the
21 following:

22 (a) the person, during the same taxable
23 year, paid, accrued, or incurred, the interest
24 to a person that is not a related member, and

25 (b) the transaction giving rise to the
26 interest expense between the taxpayer and the

1 person did not have as a principal purpose the
2 avoidance of Illinois income tax, and is paid
3 pursuant to a contract or agreement that
4 reflects an arm's-length interest rate and
5 terms; or

6 (iii) the taxpayer can establish, based on
7 clear and convincing evidence, that the interest
8 paid, accrued, or incurred relates to a contract
9 or agreement entered into at arm's-length rates
10 and terms and the principal purpose for the
11 payment is not federal or Illinois tax avoidance;
12 or

13 (iv) an item of interest paid, accrued, or
14 incurred, directly or indirectly, to a person if
15 the taxpayer establishes by clear and convincing
16 evidence that the adjustments are unreasonable; or
17 if the taxpayer and the Director agree in writing
18 to the application or use of an alternative method
19 of apportionment under Section 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 (D-18) An amount equal to the amount of intangible
4 expenses and costs otherwise allowed as a deduction in
5 computing base income, and that were paid, accrued, or
6 incurred, directly or indirectly, (i) for taxable
7 years ending on or after December 31, 2004, to a
8 foreign person who would be a member of the same
9 unitary business group but for the fact that the
10 foreign person's business activity outside the United
11 States is 80% or more of that person's total business
12 activity and (ii) for taxable years ending on or after
13 December 31, 2008, to a person who would be a member of
14 the same unitary business group but for the fact that
15 the person is prohibited under Section 1501(a)(27)
16 from being included in the unitary business group
17 because he or she is ordinarily required to apportion
18 business income under different subsections of Section
19 304. The addition modification required by this
20 subparagraph shall be reduced to the extent that
21 dividends were included in base income of the unitary
22 group for the same taxable year and received by the
23 taxpayer or by a member of the taxpayer's unitary
24 business group (including amounts included in gross
25 income under Sections 951 through 964 of the Internal
26 Revenue Code and amounts included in gross income

1 under Section 78 of the Internal Revenue Code) with
2 respect to the stock of the same person to whom the
3 intangible expenses and costs were directly or
4 indirectly paid, incurred, or accrued. The preceding
5 sentence does not apply to the extent that the same
6 dividends caused a reduction to the addition
7 modification required under Section 203(a)(2)(D-17) of
8 this Act. As used in this subparagraph, the term
9 "intangible expenses and costs" includes (1) expenses,
10 losses, and costs for, or related to, the direct or
11 indirect acquisition, use, maintenance or management,
12 ownership, sale, exchange, or any other disposition of
13 intangible property; (2) losses incurred, directly or
14 indirectly, from factoring transactions or discounting
15 transactions; (3) royalty, patent, technical, and
16 copyright fees; (4) licensing fees; and (5) other
17 similar expenses and costs. For purposes of this
18 subparagraph, "intangible property" includes patents,
19 patent applications, trade names, trademarks, service
20 marks, copyrights, mask works, trade secrets, and
21 similar types of intangible assets.

22 This paragraph shall not apply to the following:

23 (i) any item of intangible expenses or costs
24 paid, accrued, or incurred, directly or
25 indirectly, from a transaction with 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 item; or

4 (ii) any item of intangible expense or cost
5 paid, accrued, or incurred, directly or
6 indirectly, if the taxpayer can establish, based
7 on a preponderance of the evidence, both of the
8 following:

9 (a) the person during the same taxable
10 year paid, accrued, or incurred, the
11 intangible expense or cost to a person that is
12 not a related member, and

13 (b) the transaction giving rise to the
14 intangible expense or cost between the
15 taxpayer and the person did not have as a
16 principal purpose the avoidance of Illinois
17 income tax, and is paid pursuant to a contract
18 or agreement that reflects arm's-length terms;
19 or

20 (iii) any item of intangible expense or cost
21 paid, accrued, or incurred, directly or
22 indirectly, from a transaction with a person if
23 the taxpayer establishes by clear and convincing
24 evidence, that the adjustments are unreasonable;
25 or if the taxpayer and the Director agree in
26 writing to the application or use of an

1 alternative method of apportionment under Section
2 304(f);

3 Nothing in this subsection shall preclude the
4 Director from making any other adjustment
5 otherwise allowed under Section 404 of this Act
6 for any tax year beginning after the effective
7 date of this amendment provided such adjustment is
8 made pursuant to regulation adopted by the
9 Department and such regulations provide methods
10 and standards by which the Department will utilize
11 its authority under Section 404 of this Act;

12 (D-19) For taxable years ending on or after
13 December 31, 2008, an amount equal to the amount of
14 insurance premium expenses and costs otherwise allowed
15 as a deduction in computing base income, and that were
16 paid, accrued, or incurred, directly or indirectly, 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. The
23 addition modification required by this subparagraph
24 shall be reduced to the extent that dividends were
25 included in base income of the unitary group for the
26 same taxable year and received by the taxpayer or by a

1 member of the taxpayer's unitary business group
2 (including amounts included in gross income under
3 Sections 951 through 964 of the Internal Revenue Code
4 and amounts included in gross income under Section 78
5 of the Internal Revenue Code) with respect to the
6 stock of the same person to whom the premiums and costs
7 were directly or indirectly paid, incurred, or
8 accrued. The preceding sentence does not apply to the
9 extent that the same dividends caused a reduction to
10 the addition modification required under Section
11 203(a)(2)(D-17) or Section 203(a)(2)(D-18) of this
12 Act;:-

13 (D-20) For taxable years beginning on or after
14 January 1, 2002 and ending on or before December 31,
15 2006, in the case of a distribution from a qualified
16 tuition program under Section 529 of the Internal
17 Revenue Code, other than (i) a distribution from a
18 College Savings Pool created under Section 16.5 of the
19 State Treasurer Act or (ii) a distribution from the
20 Illinois Prepaid Tuition Trust Fund, an amount equal
21 to the amount excluded from gross income under Section
22 529(c)(3)(B). For taxable years beginning on or after
23 January 1, 2007, in the case of a distribution from a
24 qualified tuition program under Section 529 of the
25 Internal Revenue Code, other than (i) a distribution
26 from a College Savings Pool created under Section 16.5

1 of the State Treasurer Act, (ii) a distribution from
2 the Illinois Prepaid Tuition Trust Fund, or (iii) a
3 distribution from a qualified tuition program under
4 Section 529 of the Internal Revenue Code that (I)
5 adopts and determines that its offering materials
6 comply with the College Savings Plans Network's
7 disclosure principles and (II) has made reasonable
8 efforts to inform in-state residents of the existence
9 of in-state qualified tuition programs by informing
10 Illinois residents directly and, where applicable, to
11 inform financial intermediaries distributing the
12 program to inform in-state residents of the existence
13 of in-state qualified tuition programs at least
14 annually, an amount equal to the amount excluded from
15 gross income under Section 529(c)(3)(B).

16 For the purposes of this subparagraph (D-20), a
17 qualified tuition program has made reasonable efforts
18 if it makes disclosures (which may use the term
19 "in-state program" or "in-state plan" and need not
20 specifically refer to Illinois or its qualified
21 programs by name) (i) directly to prospective
22 participants in its offering materials or makes a
23 public disclosure, such as a website posting; and (ii)
24 where applicable, to intermediaries selling the
25 out-of-state program in the same manner that the
26 out-of-state program distributes its offering

1 materials;

2 (D-20.5) For taxable years beginning on or after
3 January 1, 2018, in the case of a distribution from a
4 qualified ABLE program under Section 529A of the
5 Internal Revenue Code, other than a distribution from
6 a qualified ABLE program created under Section 16.6 of
7 the State Treasurer Act, an amount equal to the amount
8 excluded from gross income under Section 529A(c) (1) (B)
9 of the Internal Revenue Code;

10 (D-21) For taxable years beginning on or after
11 January 1, 2007, in the case of transfer of moneys from
12 a qualified tuition program under Section 529 of the
13 Internal Revenue Code that is administered by the
14 State to an out-of-state program, an amount equal to
15 the amount of moneys previously deducted from base
16 income under subsection (a) (2) (Y) of this Section;

17 (D-21.5) For taxable years beginning on or after
18 January 1, 2018, in the case of the transfer of moneys
19 from a qualified tuition program under Section 529 or
20 a qualified ABLE program under Section 529A of the
21 Internal Revenue Code that is administered by this
22 State to an ABLE account established under an
23 out-of-state ABLE account program, an amount equal to
24 the contribution component of the transferred amount
25 that was previously deducted from base income under
26 subsection (a) (2) (Y) or subsection (a) (2) (HH) of this

1 Section;

2 (D-22) For taxable years beginning on or after
3 January 1, 2009, and prior to January 1, 2018, in the
4 case of a nonqualified withdrawal or refund of moneys
5 from a qualified tuition program under Section 529 of
6 the Internal Revenue Code administered by the State
7 that is not used for qualified expenses at an eligible
8 education institution, 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,
12 provided that the withdrawal or refund did not result
13 from the beneficiary's death or disability. For
14 taxable years beginning on or after January 1, 2018:
15 (1) in the case of a nonqualified withdrawal or
16 refund, as defined under Section 16.5 of the State
17 Treasurer Act, of moneys from a qualified tuition
18 program under Section 529 of the Internal Revenue Code
19 administered by the State, an amount equal to the
20 contribution component of the nonqualified withdrawal
21 or refund that was previously deducted from base
22 income under subsection (a)(2)(Y) of this Section, and
23 (2) in the case of a nonqualified withdrawal or refund
24 from a qualified ABLE program under Section 529A of
25 the Internal Revenue Code administered by the State
26 that is not used for qualified disability expenses, an

1 amount equal to the contribution component of the
2 nonqualified withdrawal or refund that was previously
3 deducted from base income under subsection (a)(2)(HH)
4 of this Section;

5 (D-23) An amount equal to the credit allowable to
6 the taxpayer under Section 218(a) of this Act,
7 determined without regard to Section 218(c) of this
8 Act;

9 (D-24) For taxable years ending on or after
10 December 31, 2017, an amount equal to the deduction
11 allowed under Section 199 of the Internal Revenue Code
12 for the taxable year;

13 and by deducting from the total so obtained the sum of the
14 following amounts:

15 (E) For taxable years ending before December 31,
16 2001, any amount included in such total in respect of
17 any compensation (including but not limited to any
18 compensation paid or accrued to a serviceman while a
19 prisoner of war or missing in action) paid to a
20 resident by reason of being on active duty in the Armed
21 Forces of the United States and in respect of any
22 compensation paid or accrued to a resident who as a
23 governmental employee was a prisoner of war or missing
24 in action, and in respect of any compensation paid to a
25 resident in 1971 or thereafter for annual training
26 performed pursuant to Sections 502 and 503, Title 32,

1 United States Code as a member of the Illinois
2 National Guard or, beginning with taxable years ending
3 on or after December 31, 2007, the National Guard of
4 any other state. For taxable years ending on or after
5 December 31, 2001, any amount included in such total
6 in respect of any compensation (including but not
7 limited to any compensation paid or accrued to a
8 serviceman while a prisoner of war or missing in
9 action) paid to a resident by reason of being a member
10 of any component of the Armed Forces of the United
11 States and in respect of any compensation paid or
12 accrued to a resident who as a governmental employee
13 was a prisoner of war or missing in action, and in
14 respect of any compensation paid to a resident in 2001
15 or thereafter by reason of being a member of the
16 Illinois National Guard or, beginning with taxable
17 years ending on or after December 31, 2007, the
18 National Guard of any other state. The provisions of
19 this subparagraph (E) are exempt from the provisions
20 of Section 250;

21 (F) An amount equal to all amounts included in
22 such total pursuant to the provisions of Sections
23 402(a), 402(c), 403(a), 403(b), 406(a), 407(a), and
24 408 of the Internal Revenue Code, or included in such
25 total as distributions under the provisions of any
26 retirement or disability plan for employees of any

1 governmental agency or unit, or retirement payments to
2 retired partners, which payments are excluded in
3 computing net earnings from self employment by Section
4 1402 of the Internal Revenue Code and regulations
5 adopted pursuant thereto;

6 (G) The valuation limitation amount;

7 (H) An amount equal to the amount of any tax
8 imposed by this Act which was refunded to the taxpayer
9 and included in such total for the taxable year;

10 (I) An amount equal to all amounts included in
11 such total pursuant to the provisions of Section 111
12 of the Internal Revenue Code as a recovery of items
13 previously deducted from adjusted gross income in the
14 computation of taxable income;

15 (J) An amount equal to those dividends included in
16 such total which were paid by a corporation which
17 conducts business operations in a River Edge
18 Redevelopment Zone or zones created under the River
19 Edge Redevelopment Zone Act, and conducts
20 substantially all of its operations in a River Edge
21 Redevelopment Zone or zones. This subparagraph (J) is
22 exempt from the provisions of Section 250;

23 (K) An amount equal to those dividends included in
24 such total that were paid by a corporation that
25 conducts business operations in a federally designated
26 Foreign Trade Zone or Sub-Zone and that is designated

1 a High Impact Business located in Illinois; provided
2 that dividends eligible for the deduction provided in
3 subparagraph (J) of paragraph (2) of this subsection
4 shall not be eligible for the deduction provided under
5 this subparagraph (K);

6 (L) For taxable years ending after December 31,
7 1983, an amount equal to all social security benefits
8 and railroad retirement benefits included in such
9 total pursuant to Sections 72(r) and 86 of the
10 Internal Revenue Code;

11 (M) With the exception of any amounts subtracted
12 under subparagraph (N), an amount equal to the sum of
13 all amounts disallowed as deductions by (i) Sections
14 171(a)(2), ~~7~~ and 265(a)(2) of the Internal Revenue Code,
15 and all amounts of expenses allocable to interest and
16 disallowed as deductions by Section 265(a)(1) of the
17 Internal Revenue Code; and (ii) for taxable years
18 ending on or after August 13, 1999, Sections
19 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the
20 Internal Revenue Code, plus, for taxable years ending
21 on or after December 31, 2011, Section 45G(e)(3) of
22 the Internal Revenue Code and, for taxable years
23 ending on or after December 31, 2008, any amount
24 included in gross income under Section 87 of the
25 Internal Revenue Code; the provisions of this
26 subparagraph are exempt from the provisions of Section

1 250;

2 (N) An amount equal to all amounts included in
3 such total which are exempt from taxation by this
4 State either by reason of its statutes or Constitution
5 or by reason of the Constitution, treaties or statutes
6 of the United States; provided that, in the case of any
7 statute of this State that exempts income derived from
8 bonds or other obligations from the tax imposed under
9 this Act, the amount exempted shall be the interest
10 net of bond premium amortization;

11 (O) An amount equal to any contribution made to a
12 job training project established pursuant to the Tax
13 Increment Allocation Redevelopment Act;

14 (P) 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 or of any itemized deduction
19 taken from adjusted gross income in the computation of
20 taxable income for restoration of substantial amounts
21 held under claim of right for the taxable year;

22 (Q) An amount equal to any amounts included in
23 such total, received by the taxpayer as an
24 acceleration in the payment of life, endowment or
25 annuity benefits in advance of the time they would
26 otherwise be payable as an indemnity for a terminal

1 illness;

2 (R) An amount equal to the amount of any federal or
3 State bonus paid to veterans of the Persian Gulf War;

4 (S) An amount, to the extent included in adjusted
5 gross income, equal to the amount of a contribution
6 made in the taxable year on behalf of the taxpayer to a
7 medical care savings account established under the
8 Medical Care Savings Account Act or the Medical Care
9 Savings Account Act of 2000 to the extent the
10 contribution is accepted by the account administrator
11 as provided in that Act;

12 (T) An amount, to the extent included in adjusted
13 gross income, equal to the amount of interest earned
14 in the taxable year on a medical care savings account
15 established under the Medical Care Savings Account Act
16 or the Medical Care Savings Account Act of 2000 on
17 behalf of the taxpayer, other than interest added
18 pursuant to item (D-5) of this paragraph (2);

19 (U) For one taxable year beginning on or after
20 January 1, 1994, an amount equal to the total amount of
21 tax imposed and paid under subsections (a) and (b) of
22 Section 201 of this Act on grant amounts received by
23 the taxpayer under the Nursing Home Grant Assistance
24 Act during the taxpayer's taxable years 1992 and 1993;

25 (V) Beginning with tax years ending on or after
26 December 31, 1995 and ending with tax years ending on

1 or before December 31, 2004, an amount equal to the
2 amount paid by a taxpayer who is a self-employed
3 taxpayer, a partner of a partnership, or a shareholder
4 in a Subchapter S corporation for health insurance or
5 long-term care insurance for that taxpayer or that
6 taxpayer's spouse or dependents, to the extent that
7 the amount paid for that health insurance or long-term
8 care insurance may be deducted under Section 213 of
9 the Internal Revenue Code, has not been deducted on
10 the federal income tax return of the taxpayer, and
11 does not exceed the taxable income attributable to
12 that taxpayer's income, self-employment income, or
13 Subchapter S corporation income; except that no
14 deduction shall be allowed under this item (V) if the
15 taxpayer is eligible to participate in any health
16 insurance or long-term care insurance plan of an
17 employer of the taxpayer or the taxpayer's spouse. The
18 amount of the health insurance and long-term care
19 insurance subtracted under this item (V) shall be
20 determined by multiplying total health insurance and
21 long-term care insurance premiums paid by the taxpayer
22 times a number that represents the fractional
23 percentage of eligible medical expenses under Section
24 213 of the Internal Revenue Code of 1986 not actually
25 deducted on the taxpayer's federal income tax return;

26 (W) For taxable years beginning on or after

1 January 1, 1998, all amounts included in the
2 taxpayer's federal gross income in the taxable year
3 from amounts converted from a regular IRA to a Roth
4 IRA. This paragraph is exempt from the provisions of
5 Section 250;

6 (X) For taxable year 1999 and thereafter, an
7 amount equal to the amount of any (i) distributions,
8 to the extent includible in gross income for federal
9 income tax purposes, made to the taxpayer because of
10 his or her status as a victim of persecution for racial
11 or religious reasons by Nazi Germany or any other Axis
12 regime or as an heir of the victim and (ii) items of
13 income, to the extent includible in gross income for
14 federal income tax purposes, attributable to, derived
15 from or in any way related to assets stolen from,
16 hidden from, or otherwise lost to a victim of
17 persecution for racial or religious reasons by Nazi
18 Germany or any other Axis regime immediately prior to,
19 during, and immediately after World War II, including,
20 but not limited to, interest on the proceeds
21 receivable as insurance under policies issued to a
22 victim of persecution for racial or religious reasons
23 by Nazi Germany or any other Axis regime by European
24 insurance companies immediately prior to and during
25 World War II; provided, however, this subtraction from
26 federal adjusted gross income does not apply to assets

1 acquired with such assets or with the proceeds from
2 the sale of such assets; provided, further, this
3 paragraph shall only apply to a taxpayer who was the
4 first recipient of such assets after their recovery
5 and who is a victim of persecution for racial or
6 religious reasons by Nazi Germany or any other Axis
7 regime or as an heir of the victim. The amount of and
8 the eligibility for any public assistance, benefit, or
9 similar entitlement is not affected by the inclusion
10 of items (i) and (ii) of this paragraph in gross income
11 for federal income tax purposes. This paragraph is
12 exempt from the provisions of Section 250;

13 (Y) For taxable years beginning on or after
14 January 1, 2002 and ending on or before December 31,
15 2004, moneys contributed in the taxable year to a
16 College Savings Pool account under Section 16.5 of the
17 State Treasurer Act, except that amounts excluded from
18 gross income under Section 529(c)(3)(C)(i) of the
19 Internal Revenue Code shall not be considered moneys
20 contributed under this subparagraph (Y). For taxable
21 years beginning on or after January 1, 2005, a maximum
22 of \$10,000 contributed in the taxable year to (i) a
23 College Savings Pool account under Section 16.5 of the
24 State Treasurer Act or (ii) the Illinois Prepaid
25 Tuition Trust Fund, except that amounts excluded from
26 gross income under Section 529(c)(3)(C)(i) of the

1 Internal Revenue Code shall not be considered moneys
2 contributed under this subparagraph (Y). For purposes
3 of this subparagraph, contributions made by an
4 employer on behalf of an employee, or matching
5 contributions made by an employee, shall be treated as
6 made by the employee. This subparagraph (Y) is exempt
7 from the provisions of Section 250;

8 (Z) For taxable years 2001 and thereafter, for the
9 taxable year in which the bonus depreciation deduction
10 is taken on the taxpayer's federal income tax return
11 under subsection (k) of Section 168 of the Internal
12 Revenue Code and for each applicable taxable year
13 thereafter, an amount equal to "x", where:

14 (1) "y" equals the amount of the depreciation
15 deduction taken for the taxable year on the
16 taxpayer's federal income tax return on property
17 for which the bonus depreciation deduction was
18 taken in any year under subsection (k) of Section
19 168 of the Internal Revenue Code, but not
20 including the bonus depreciation deduction;

21 (2) for taxable years ending on or before
22 December 31, 2005, "x" equals "y" multiplied by 30
23 and then divided by 70 (or "y" multiplied by
24 0.429); and

25 (3) for taxable years ending after December
26 31, 2005:

1 (i) for property on which a bonus
2 depreciation deduction of 30% of the adjusted
3 basis was taken, "x" equals "y" multiplied by
4 30 and then divided by 70 (or "y" multiplied
5 by 0.429); ~~and~~

6 (ii) for property on which a bonus
7 depreciation deduction of 50% of the adjusted
8 basis was taken, "x" equals "y" multiplied by
9 1.0; ~~and~~

10 (iii) for property on which a bonus
11 depreciation deduction of 100% of the adjusted
12 basis was taken in a taxable year ending on or
13 after December 31, 2021, "x" equals the
14 depreciation deduction that would be allowed
15 on that property if the taxpayer had made the
16 election under Section 168(k)(7) of the
17 Internal Revenue Code to not claim bonus
18 depreciation on that property; and

19 (iv) for property on which a bonus
20 depreciation deduction of a percentage other
21 than 30%, 50% or 100% of the adjusted basis
22 was taken in a taxable year ending on or after
23 December 31, 2021, "x" equals "y" multiplied
24 by 100 times the percentage bonus depreciation
25 on the property (that is, 100(bonus%)) and
26 then divided by 100 times 1 minus the

1 percentage bonus depreciation on the property
2 (that is, 100(1-bonus%)).

3 The aggregate amount deducted under this
4 subparagraph in all taxable years for any one piece of
5 property may not exceed the amount of the bonus
6 depreciation deduction taken on that property on the
7 taxpayer's federal income tax return under subsection
8 (k) of Section 168 of the Internal Revenue Code. This
9 subparagraph (Z) is exempt from the provisions of
10 Section 250;

11 (AA) If the taxpayer sells, transfers, abandons,
12 or otherwise disposes of property for which the
13 taxpayer was required in any taxable year to make an
14 addition modification under subparagraph (D-15), then
15 an amount equal to that addition modification.

16 If the taxpayer continues to own property through
17 the last day of the last tax year for which a
18 subtraction is allowed with respect to that property
19 under subparagraph (Z) the taxpayer may claim a
20 ~~depreciation deduction for federal income tax purposes~~
21 and for which the taxpayer was required in any taxable
22 year to make an addition modification under
23 subparagraph (D-15), then an amount equal to that
24 addition modification.

25 The taxpayer is allowed to take the deduction
26 under this subparagraph only once with respect to any

1 one piece of property.

2 This subparagraph (AA) is exempt from the
3 provisions of Section 250;

4 (BB) Any amount included in adjusted gross income,
5 other than salary, received by a driver in a
6 ridesharing arrangement using a motor vehicle;

7 (CC) 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 that 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 that
22 addition modification. This subparagraph (CC) is
23 exempt from the provisions of Section 250;

24 (DD) 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 that the foreign person's business
4 activity outside the United States is 80% or more of
5 that person's total business activity and (ii) for
6 taxable years ending on or after December 31, 2008, to
7 a person who would be a member of the same unitary
8 business group but for the fact that the person is
9 prohibited under Section 1501(a)(27) from being
10 included in the unitary business group because he or
11 she is ordinarily required to apportion business
12 income under different subsections of Section 304, but
13 not to exceed the addition modification required to be
14 made for the same taxable year under Section
15 203(a)(2)(D-17) for interest paid, accrued, or
16 incurred, directly or indirectly, to the same person.
17 This subparagraph (DD) is exempt from the provisions
18 of Section 250;

19 (EE) An amount equal to the income from intangible
20 property taken into account for the taxable year (net
21 of the deductions allocable thereto) with respect to
22 transactions with (i) a foreign person who would be a
23 member of the taxpayer's unitary business group but
24 for the fact that the foreign person's business
25 activity outside the United States is 80% or more of
26 that person's total business activity and (ii) for

1 taxable years ending on or after December 31, 2008, to
2 a person who would be a member of the same unitary
3 business group but for the fact that the person is
4 prohibited under Section 1501(a)(27) from being
5 included in the unitary business group because he or
6 she is ordinarily required to apportion business
7 income under different subsections of Section 304, but
8 not to exceed the addition modification required to be
9 made for the same taxable year under Section
10 203(a)(2)(D-18) for intangible expenses and costs
11 paid, accrued, or incurred, directly or indirectly, to
12 the same foreign person. This subparagraph (EE) is
13 exempt from the provisions of Section 250;

14 (FF) An amount equal to any amount awarded to the
15 taxpayer during the taxable year by the Court of
16 Claims under subsection (c) of Section 8 of the Court
17 of Claims Act for time unjustly served in a State
18 prison. This subparagraph (FF) is exempt from the
19 provisions of Section 250;

20 (GG) For taxable years ending on or after December
21 31, 2011, in the case of a taxpayer who was required to
22 add back any insurance premiums under Section
23 203(a)(2)(D-19), such taxpayer may elect to subtract
24 that part of a reimbursement received from the
25 insurance company equal to the amount of the expense
26 or loss (including expenses incurred by the insurance

1 company) that would have been taken into account as a
2 deduction for federal income tax purposes if the
3 expense or loss had been uninsured. If a taxpayer
4 makes the election provided for by this subparagraph
5 (GG), the insurer to which the premiums were paid must
6 add back to income the amount subtracted by the
7 taxpayer pursuant to this subparagraph (GG). This
8 subparagraph (GG) is exempt from the provisions of
9 Section 250; and

10 (HH) For taxable years beginning on or after
11 January 1, 2018 and prior to January 1, 2023, a maximum
12 of \$10,000 contributed in the taxable year to a
13 qualified ABLE account under Section 16.6 of the State
14 Treasurer Act, except that amounts excluded from gross
15 income under Section 529(c)(3)(C)(i) or Section
16 529A(c)(1)(C) of the Internal Revenue Code shall not
17 be considered moneys contributed under this
18 subparagraph (HH). For purposes of this subparagraph
19 (HH), contributions made by an employer on behalf of
20 an employee, or matching contributions made by an
21 employee, shall be treated as made by the employee.

22 (b) Corporations.

23 (1) In general. In the case of a corporation, base
24 income means an amount equal to the taxpayer's taxable
25 income for the taxable year as modified by paragraph (2).

1 (2) Modifications. The taxable income referred to in
2 paragraph (1) shall be modified by adding thereto the sum
3 of the following amounts:

4 (A) An amount equal to all amounts paid or accrued
5 to the taxpayer as interest and all distributions
6 received from regulated investment companies during
7 the taxable year to the extent excluded from gross
8 income in the computation of taxable income;

9 (B) An amount equal to the amount of tax imposed by
10 this Act to the extent deducted from gross income in
11 the computation of taxable income for the taxable
12 year;

13 (C) In the case of a regulated investment company,
14 an amount equal to the excess of (i) the net long-term
15 capital gain for the taxable year, over (ii) the
16 amount of the capital gain dividends designated as
17 such in accordance with Section 852(b)(3)(C) of the
18 Internal Revenue Code and any amount designated under
19 Section 852(b)(3)(D) of the Internal Revenue Code,
20 attributable to the taxable year (this amendatory Act
21 of 1995 (Public Act 89-89) is declarative of existing
22 law and is not a new enactment);

23 (D) The amount of any net operating loss deduction
24 taken in arriving at taxable income, other than a net
25 operating loss carried forward from a taxable year
26 ending prior to December 31, 1986;

1 (E) For taxable years in which a net operating
2 loss carryback or carryforward from a taxable year
3 ending prior to December 31, 1986 is an element of
4 taxable income under paragraph (1) of subsection (e)
5 or subparagraph (E) of paragraph (2) of subsection
6 (e), the amount by which addition modifications other
7 than those provided by this subparagraph (E) exceeded
8 subtraction modifications in such earlier taxable
9 year, with the following limitations applied in the
10 order that they are listed:

11 (i) the addition modification relating to the
12 net operating loss carried back or forward to the
13 taxable year from any taxable year ending prior to
14 December 31, 1986 shall be reduced by the amount
15 of addition modification under this subparagraph
16 (E) which related to that net operating loss and
17 which was taken into account in calculating the
18 base income of an earlier taxable year, and

19 (ii) the addition modification relating to the
20 net operating loss carried back or forward to the
21 taxable year from any taxable year ending prior to
22 December 31, 1986 shall not exceed the amount of
23 such carryback or carryforward;

24 For taxable years in which there is a net
25 operating loss carryback or carryforward from more
26 than one other taxable year ending prior to December

1 31, 1986, the addition modification provided in this
2 subparagraph (E) shall be the sum of the amounts
3 computed independently under the preceding provisions
4 of this subparagraph (E) for each such taxable year;

5 (E-5) For taxable years ending after December 31,
6 1997, an amount equal to any eligible remediation
7 costs that the corporation deducted in computing
8 adjusted gross income and for which the corporation
9 claims a credit under subsection (l) of Section 201;

10 (E-10) For taxable years 2001 and thereafter, an
11 amount equal to the bonus depreciation deduction taken
12 on the taxpayer's federal income tax return for the
13 taxable year under subsection (k) of Section 168 of
14 the Internal Revenue Code;

15 (E-11) If the taxpayer sells, transfers, abandons,
16 or otherwise disposes of property for which the
17 taxpayer was required in any taxable year to make an
18 addition modification under subparagraph (E-10), then
19 an amount equal to the aggregate amount of the
20 deductions taken in all taxable years under
21 subparagraph (T) with respect to that property.

22 If the taxpayer continues to own property through
23 the last day of the last tax year for which a
24 subtraction is allowed with respect to that property
25 under subparagraph (T) ~~which the taxpayer may claim a~~
26 depreciation deduction for federal income tax purposes

1 and for which the taxpayer was allowed in any taxable
2 year to make a subtraction modification under
3 subparagraph (T), then an amount equal to that
4 subtraction modification.

5 The taxpayer is required to make the addition
6 modification under this subparagraph only once with
7 respect to any one piece of property;

8 (E-12) An amount equal to the amount otherwise
9 allowed as a deduction in computing base income for
10 interest paid, accrued, or incurred, directly or
11 indirectly, (i) for taxable years ending on or after
12 December 31, 2004, to a foreign person who would be a
13 member of the same unitary business group but for the
14 fact the foreign person's business activity outside
15 the United States is 80% or more of the foreign
16 person's total business activity and (ii) for taxable
17 years ending on or after December 31, 2008, to a person
18 who would be a member of the same unitary business
19 group but for the fact that the person is prohibited
20 under Section 1501(a)(27) from being included in the
21 unitary business group because he or she is ordinarily
22 required to apportion business income under different
23 subsections of Section 304. The addition modification
24 required by this subparagraph shall be reduced to the
25 extent that dividends were included in base income of
26 the unitary group for the same taxable year and

1 received by the taxpayer or by a member of the
2 taxpayer's unitary business group (including amounts
3 included in gross income pursuant to Sections 951
4 through 964 of the Internal Revenue Code and amounts
5 included in gross income under Section 78 of the
6 Internal Revenue Code) with respect to the stock of
7 the same person to whom the interest was paid,
8 accrued, or incurred.

9 This paragraph shall not apply to the following:

10 (i) an item of interest paid, accrued, or
11 incurred, directly or indirectly, to a person who
12 is subject in a foreign country or state, other
13 than a state which requires mandatory unitary
14 reporting, to a tax on or measured by net income
15 with respect to such interest; or

16 (ii) an item of interest paid, accrued, or
17 incurred, directly or indirectly, to a person if
18 the taxpayer can establish, based on a
19 preponderance of the evidence, both of the
20 following:

21 (a) the person, during the same taxable
22 year, paid, accrued, or incurred, the interest
23 to a person that is not a related member, and

24 (b) the transaction giving rise to the
25 interest expense between the taxpayer and the
26 person did not have as a principal purpose the

1 avoidance of Illinois income tax, and is paid
2 pursuant to a contract or agreement that
3 reflects an arm's-length interest rate and
4 terms; or

5 (iii) the taxpayer can establish, based on
6 clear and convincing evidence, that the interest
7 paid, accrued, or incurred relates to a contract
8 or agreement entered into at arm's-length rates
9 and terms and the principal purpose for the
10 payment is not federal or Illinois tax avoidance;
11 or

12 (iv) an item of interest paid, accrued, or
13 incurred, directly or indirectly, to a person if
14 the taxpayer establishes by clear and convincing
15 evidence that the adjustments are unreasonable; or
16 if the taxpayer and the Director agree in writing
17 to the application or use of an alternative method
18 of apportionment under Section 304(f).

19 Nothing in this subsection shall preclude the
20 Director from making any other adjustment
21 otherwise allowed under Section 404 of this Act
22 for any tax year beginning after the effective
23 date of this amendment provided such adjustment is
24 made pursuant to regulation adopted by the
25 Department and such regulations provide methods
26 and standards by which the Department will utilize

1 its authority under Section 404 of this Act;

2 (E-13) An amount equal to the amount of intangible
3 expenses and costs otherwise allowed as a deduction in
4 computing base income, and that were paid, accrued, or
5 incurred, directly or indirectly, (i) for taxable
6 years ending on or after December 31, 2004, to a
7 foreign person who would be a member of the same
8 unitary business group but for the fact that the
9 foreign person's business activity outside the United
10 States is 80% or more of that person's total business
11 activity and (ii) for taxable years ending on or after
12 December 31, 2008, to a person who would be a member of
13 the same unitary business group but for the fact that
14 the person is prohibited under Section 1501(a)(27)
15 from being included in the unitary business group
16 because he or she is ordinarily required to apportion
17 business income under different subsections of Section
18 304. The addition modification required by this
19 subparagraph shall be reduced to the extent that
20 dividends were included in base income of the unitary
21 group for the same taxable year and received by the
22 taxpayer or by a member of the taxpayer's unitary
23 business group (including amounts included in gross
24 income pursuant to Sections 951 through 964 of the
25 Internal Revenue Code and amounts included in gross
26 income under Section 78 of the Internal Revenue Code)

1 with respect to the stock of the same person to whom
2 the intangible expenses and costs were directly or
3 indirectly paid, incurred, or accrued. The preceding
4 sentence shall not apply to the extent that the same
5 dividends caused a reduction to the addition
6 modification required under Section 203(b)(2)(E-12) of
7 this Act. As used in this subparagraph, the term
8 "intangible expenses and costs" includes (1) expenses,
9 losses, and costs for, or related to, the direct or
10 indirect acquisition, use, maintenance or management,
11 ownership, sale, exchange, or any other disposition of
12 intangible property; (2) losses incurred, directly or
13 indirectly, from factoring transactions or discounting
14 transactions; (3) royalty, patent, technical, and
15 copyright fees; (4) licensing fees; and (5) other
16 similar expenses and costs. For purposes of this
17 subparagraph, "intangible property" includes patents,
18 patent applications, trade names, trademarks, service
19 marks, copyrights, mask works, trade secrets, and
20 similar types of intangible assets.

21 This paragraph shall not apply to the following:

22 (i) any item of intangible expenses or costs
23 paid, accrued, or incurred, directly or
24 indirectly, from a transaction with a person who
25 is subject in a foreign country or state, other
26 than a state which requires mandatory unitary

1 reporting, to a tax on or measured by net income
2 with respect to such item; or

3 (ii) any item of intangible expense or cost
4 paid, accrued, or incurred, directly or
5 indirectly, if the taxpayer can establish, based
6 on a preponderance of the evidence, both of the
7 following:

8 (a) the person during the same taxable
9 year paid, accrued, or incurred, the
10 intangible expense or cost to a person that is
11 not a related member, and

12 (b) the transaction giving rise to the
13 intangible expense or cost between the
14 taxpayer and the person did not have as a
15 principal purpose the avoidance of Illinois
16 income tax, and is paid pursuant to a contract
17 or agreement that reflects arm's-length terms;
18 or

19 (iii) any item of intangible expense or cost
20 paid, accrued, or incurred, directly or
21 indirectly, from a transaction with a person if
22 the taxpayer establishes by clear and convincing
23 evidence, that the adjustments are unreasonable;
24 or if the taxpayer and the Director agree in
25 writing to the application or use of an
26 alternative method of apportionment under Section

1 304(f);

2 Nothing in this subsection shall preclude the
3 Director from making any other adjustment
4 otherwise allowed under Section 404 of this Act
5 for any tax year beginning after the effective
6 date of this amendment provided such adjustment is
7 made pursuant to regulation adopted by the
8 Department and such regulations provide methods
9 and standards by which the Department will utilize
10 its authority under Section 404 of this Act;

11 (E-14) For taxable years ending on or after
12 December 31, 2008, an amount equal to the amount of
13 insurance premium expenses and costs otherwise allowed
14 as a deduction in computing base income, and that were
15 paid, accrued, or incurred, directly or indirectly, to
16 a person who would be a member of the same unitary
17 business group but for the fact that the person is
18 prohibited under Section 1501(a)(27) from being
19 included in the unitary business group because he or
20 she is ordinarily required to apportion business
21 income under different subsections of Section 304. The
22 addition modification required by this subparagraph
23 shall be reduced to the extent that dividends were
24 included in base income of the unitary group for the
25 same taxable year and received by the taxpayer or by a
26 member of the taxpayer's unitary business group

1 (including amounts included in gross income under
2 Sections 951 through 964 of the Internal Revenue Code
3 and amounts included in gross income under Section 78
4 of the Internal Revenue Code) with respect to the
5 stock of the same person to whom the premiums and costs
6 were directly or indirectly paid, incurred, or
7 accrued. The preceding sentence does not apply to the
8 extent that the same dividends caused a reduction to
9 the addition modification required under Section
10 203(b)(2)(E-12) or Section 203(b)(2)(E-13) of this
11 Act;

12 (E-15) For taxable years beginning after December
13 31, 2008, any deduction for dividends paid by a
14 captive real estate investment trust that is allowed
15 to a real estate investment trust under Section
16 857(b)(2)(B) of the Internal Revenue Code for
17 dividends paid;

18 (E-16) An amount equal to the credit allowable to
19 the taxpayer under Section 218(a) of this Act,
20 determined without regard to Section 218(c) of this
21 Act;

22 (E-17) For taxable years ending on or after
23 December 31, 2017, an amount equal to the deduction
24 allowed under Section 199 of the Internal Revenue Code
25 for the taxable year;

26 (E-18) for taxable years beginning after December

1 31, 2018, an amount equal to the deduction allowed
2 under Section 250(a)(1)(A) of the Internal Revenue
3 Code for the taxable year; ~~—~~

4 (E-19) for taxable years ending on or after June
5 30, 2021, an amount equal to the deduction allowed
6 under Section 250(a)(1)(B)(i) of the Internal Revenue
7 Code for the taxable year;

8 (E-20) for taxable years ending on or after June
9 30, 2021, an amount equal to the deduction allowed
10 under Sections 243(e) and 245A(a) of the Internal
11 Revenue Code for the taxable year.

12 and by deducting from the total so obtained the sum of the
13 following amounts:

14 (F) An amount equal to the amount of any tax
15 imposed by this Act which was refunded to the taxpayer
16 and included in such total for the taxable year;

17 (G) An amount equal to any amount included in such
18 total under Section 78 of the Internal Revenue Code;

19 (H) In the case of a regulated investment company,
20 an amount equal to the amount of exempt interest
21 dividends as defined in subsection (b)(5) of Section
22 852 of the Internal Revenue Code, paid to shareholders
23 for the taxable year;

24 (I) With the exception of any amounts subtracted
25 under subparagraph (J), an amount equal to the sum of
26 all amounts disallowed as deductions by (i) Sections

1 171(a)(2) and 265(a)(2) and amounts disallowed as
2 interest expense by Section 291(a)(3) of the Internal
3 Revenue Code, and all amounts of expenses allocable to
4 interest and disallowed as deductions by Section
5 265(a)(1) of the Internal Revenue Code; and (ii) for
6 taxable years ending on or after August 13, 1999,
7 Sections 171(a)(2), 265, 280C, 291(a)(3), and
8 832(b)(5)(B)(i) of the Internal Revenue Code, plus,
9 for tax years ending on or after December 31, 2011,
10 amounts disallowed as deductions by Section 45G(e)(3)
11 of 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 and the policyholders' share of
15 tax-exempt interest of a life insurance company under
16 Section 807(a)(2)(B) of the Internal Revenue Code (in
17 the case of a life insurance company with gross income
18 from a decrease in reserves for the tax year) or
19 Section 807(b)(1)(B) of the Internal Revenue Code (in
20 the case of a life insurance company allowed a
21 deduction for an increase in reserves for the tax
22 year); the provisions of this subparagraph are exempt
23 from the provisions of Section 250;

24 (J) An amount equal to all amounts included in
25 such total which are exempt from taxation by this
26 State either by reason of its statutes or Constitution

1 or by reason of the Constitution, treaties or statutes
2 of the United States; provided that, in the case of any
3 statute of this State that exempts income derived from
4 bonds or other obligations from the tax imposed under
5 this Act, the amount exempted shall be the interest
6 net of bond premium amortization;

7 (K) An amount equal to those dividends included in
8 such total which were paid by a corporation which
9 conducts business operations in a River Edge
10 Redevelopment Zone or zones created under the River
11 Edge Redevelopment Zone Act and conducts substantially
12 all of its operations in a River Edge Redevelopment
13 Zone or zones. This subparagraph (K) is exempt from
14 the provisions of Section 250;

15 (L) 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 (L);

24 (M) For any taxpayer that is a financial
25 organization within the meaning of Section 304(c) of
26 this Act, an amount included in such total as interest

1 income from a loan or loans made by such taxpayer to a
2 borrower, to the extent that such a loan is secured by
3 property which is eligible for the River Edge
4 Redevelopment Zone Investment Credit. To determine the
5 portion of a loan or loans that is secured by property
6 eligible for a Section 201(f) investment credit to the
7 borrower, the entire principal amount of the loan or
8 loans between the taxpayer and the borrower should be
9 divided into the basis of the Section 201(f)
10 investment credit property which secures the loan or
11 loans, using for this purpose the original basis of
12 such property on the date that it was placed in service
13 in the River Edge Redevelopment Zone. The subtraction
14 modification available to the taxpayer in any year
15 under this subsection shall be that portion of the
16 total interest paid by the borrower with respect to
17 such loan attributable to the eligible property as
18 calculated under the previous sentence. This
19 subparagraph (M) is exempt from the provisions of
20 Section 250;

21 (M-1) For any taxpayer that is a financial
22 organization within the meaning of Section 304(c) of
23 this Act, an amount included in such total as interest
24 income from a loan or loans made by such taxpayer to a
25 borrower, to the extent that such a loan is secured by
26 property which is eligible for the High Impact

1 Business Investment Credit. To determine the portion
2 of a loan or loans that is secured by property eligible
3 for a Section 201(h) investment credit to the
4 borrower, the entire principal amount of the loan or
5 loans between the taxpayer and the borrower should be
6 divided into the basis of the Section 201(h)
7 investment credit property which secures the loan or
8 loans, using for this purpose the original basis of
9 such property on the date that it was placed in service
10 in a federally designated Foreign Trade Zone or
11 Sub-Zone located in Illinois. No taxpayer that is
12 eligible for the deduction provided in subparagraph
13 (M) of paragraph (2) of this subsection shall be
14 eligible for the deduction provided under this
15 subparagraph (M-1). The subtraction modification
16 available to taxpayers in any year under this
17 subsection shall be that portion of the total interest
18 paid by the borrower with respect to such loan
19 attributable to the eligible property as calculated
20 under the previous sentence;

21 (N) Two times any contribution made during the
22 taxable year to a designated zone organization to the
23 extent that the contribution (i) qualifies as a
24 charitable contribution under subsection (c) of
25 Section 170 of the Internal Revenue Code and (ii)
26 must, by its terms, be used for a project approved by

1 the Department of Commerce and Economic Opportunity
2 under Section 11 of the Illinois Enterprise Zone Act
3 or under Section 10-10 of the River Edge Redevelopment
4 Zone Act. This subparagraph (N) is exempt from the
5 provisions of Section 250;

6 (O) An amount equal to: (i) 85% for taxable years
7 ending on or before December 31, 1992, or, a
8 percentage equal to the percentage allowable under
9 Section 243(a)(1) of the Internal Revenue Code of 1986
10 for taxable years ending after December 31, 1992, of
11 the amount by which dividends included in taxable
12 income and received from a corporation that is not
13 created or organized under the laws of the United
14 States or any state or political subdivision thereof,
15 including, for taxable years ending on or after
16 December 31, 1988, dividends received or deemed
17 received or paid or deemed paid under Sections 951
18 through 965 of the Internal Revenue Code, exceed the
19 amount of the modification provided under subparagraph
20 (G) of paragraph (2) of this subsection (b) which is
21 related to such dividends, and including, for taxable
22 years ending on or after December 31, 2008, dividends
23 received from a captive real estate investment trust;
24 plus (ii) 100% of the amount by which dividends,
25 included in taxable income and received, including,
26 for taxable years ending on or after December 31,

1 1988, dividends received or deemed received or paid or
2 deemed paid under Sections 951 through 964 of the
3 Internal Revenue Code and including, for taxable years
4 ending on or after December 31, 2008, dividends
5 received from a captive real estate investment trust,
6 from any such corporation specified in clause (i) that
7 would but for the provisions of Section 1504(b)(3) of
8 the Internal Revenue Code be treated as a member of the
9 affiliated group which includes the dividend
10 recipient, exceed the amount of the modification
11 provided under subparagraph (G) of paragraph (2) of
12 this subsection (b) which is related to such
13 dividends. For taxable years ending on or after June
14 30, 2021, (i) for purposes of this subparagraph, the
15 term "dividend" does not include any amount treated as
16 a dividend under Section 1248 of the Internal Revenue
17 Code, and (ii) this subparagraph shall not apply to
18 dividends for which a deduction is allowed under
19 Section 245(a) of the Internal Revenue Code. This
20 subparagraph (O) is exempt from the provisions of
21 Section 250 of this Act;

22 (P) An amount equal to any contribution made to a
23 job training project established pursuant to the Tax
24 Increment Allocation Redevelopment Act;

25 (Q) 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 (R) On and after July 20, 1999, in the case of an
5 attorney-in-fact with respect to whom an interinsurer
6 or a reciprocal insurer has made the election under
7 Section 835 of the Internal Revenue Code, 26 U.S.C.
8 835, an amount equal to the excess, if any, of the
9 amounts paid or incurred by that interinsurer or
10 reciprocal insurer in the taxable year to the
11 attorney-in-fact over the deduction allowed to that
12 interinsurer or reciprocal insurer with respect to the
13 attorney-in-fact under Section 835(b) of the Internal
14 Revenue Code for the taxable year; the provisions of
15 this subparagraph are exempt from the provisions of
16 Section 250;

17 (S) For taxable years ending on or after December
18 31, 1997, in the case of a Subchapter S corporation, an
19 amount equal to all amounts of income allocable to a
20 shareholder subject to the Personal Property Tax
21 Replacement Income Tax imposed by subsections (c) and
22 (d) of Section 201 of this Act, including amounts
23 allocable to organizations exempt from federal income
24 tax by reason of Section 501(a) of the Internal
25 Revenue Code. This subparagraph (S) is exempt from the
26 provisions of Section 250;

1 (T) For taxable years 2001 and thereafter, for the
2 taxable year in which the bonus depreciation deduction
3 is taken on the taxpayer's federal income tax return
4 under subsection (k) of Section 168 of the Internal
5 Revenue Code and for each applicable taxable year
6 thereafter, an amount equal to "x", where:

7 (1) "y" equals the amount of the depreciation
8 deduction taken for the taxable year on the
9 taxpayer's federal income tax return on property
10 for which the bonus depreciation deduction was
11 taken in any year under subsection (k) of Section
12 168 of the Internal Revenue Code, but not
13 including the bonus depreciation deduction;

14 (2) for taxable years ending on or before
15 December 31, 2005, "x" equals "y" multiplied by 30
16 and then divided by 70 (or "y" multiplied by
17 0.429); and

18 (3) for taxable years ending after December
19 31, 2005:

20 (i) for property on which a bonus
21 depreciation deduction of 30% of the adjusted
22 basis was taken, "x" equals "y" multiplied by
23 30 and then divided by 70 (or "y" multiplied
24 by 0.429); ~~and~~

25 (ii) for property on which a bonus
26 depreciation deduction of 50% of the adjusted

1 basis was taken, "x" equals "y" multiplied by
2 1.0; $\bar{}$

3 (iii) for property on which a bonus
4 depreciation deduction of 100% of the adjusted
5 basis was taken in a taxable year ending on or
6 after December 31, 2021, "x" equals the
7 depreciation deduction that would be allowed
8 on that property if the taxpayer had made the
9 election under Section 168(k)(7) of the
10 Internal Revenue Code to not claim bonus
11 depreciation on that property; and

12 (iv) for property on which a bonus
13 depreciation deduction of a percentage other
14 than 30%, 50% or 100% of the adjusted basis
15 was taken in a taxable year ending on or after
16 December 31, 2021, "x" equals "y" multiplied
17 by 100 times the percentage bonus depreciation
18 on the property (that is, 100(bonus%)) and
19 then divided by 100 times 1 minus the
20 percentage bonus depreciation on the property
21 (that is, 100(1-bonus%)).

22 The aggregate amount deducted under this
23 subparagraph in all taxable years for any one piece of
24 property may not exceed the amount of the bonus
25 depreciation deduction taken on that property on the
26 taxpayer's federal income tax return under subsection

1 (k) of Section 168 of the Internal Revenue Code. This
2 subparagraph (T) is exempt from the provisions of
3 Section 250;

4 (U) If the taxpayer sells, transfers, abandons, or
5 otherwise disposes of property for which the taxpayer
6 was required in any taxable year to make an addition
7 modification under subparagraph (E-10), then an amount
8 equal to that addition modification.

9 If the taxpayer continues to own property through
10 the last day of the last tax year for which a
11 subtraction is allowed with respect to that property
12 under subparagraph (T) ~~the taxpayer may claim a~~
13 ~~depreciation deduction for federal income tax purposes~~
14 and for which the taxpayer was required in any taxable
15 year to make an addition modification under
16 subparagraph (E-10), then an amount equal to that
17 addition modification.

18 The taxpayer is allowed to take the deduction
19 under this subparagraph only once with respect to any
20 one piece of property.

21 This subparagraph (U) is exempt from the
22 provisions of Section 250;

23 (V) The amount of: (i) any interest income (net of
24 the deductions allocable thereto) taken into account
25 for the taxable year with respect to a transaction
26 with a taxpayer that is required to make an addition

1 modification with respect to such transaction under
2 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
3 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
4 the amount of such addition modification, (ii) any
5 income from intangible property (net of the deductions
6 allocable thereto) taken into account for the taxable
7 year with respect to a transaction with a taxpayer
8 that is required to make an addition modification with
9 respect to such transaction under Section
10 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
11 203(d)(2)(D-8), but not to exceed the amount of such
12 addition modification, and (iii) any insurance premium
13 income (net of deductions allocable thereto) taken
14 into account for the taxable year with respect to a
15 transaction with a taxpayer that is required to make
16 an addition modification with respect to such
17 transaction under Section 203(a)(2)(D-19), Section
18 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section
19 203(d)(2)(D-9), but not to exceed the amount of that
20 addition modification. This subparagraph (V) is exempt
21 from the provisions of Section 250;

22 (W) An amount equal to the interest income taken
23 into account for the taxable year (net of the
24 deductions allocable thereto) with respect to
25 transactions with (i) a foreign person who would be a
26 member of the taxpayer's unitary business group but

1 for the fact that the foreign person's business
2 activity outside the United States is 80% or more of
3 that person's total business activity and (ii) for
4 taxable years ending on or after December 31, 2008, 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, but
11 not to exceed the addition modification required to be
12 made for the same taxable year under Section
13 203(b)(2)(E-12) for interest paid, accrued, or
14 incurred, directly or indirectly, to the same person.
15 This subparagraph (W) is exempt from the provisions of
16 Section 250;

17 (X) An amount equal to the income from intangible
18 property taken into account for the taxable year (net
19 of the deductions allocable thereto) with respect to
20 transactions with (i) a foreign person who would be a
21 member of the taxpayer's unitary business group but
22 for the fact that the foreign person's business
23 activity outside the United States is 80% or more of
24 that person's total business activity and (ii) for
25 taxable years ending on or after December 31, 2008, to
26 a person who would be a member of the same unitary

1 business group but for the fact that the person is
2 prohibited under Section 1501(a)(27) from being
3 included in the unitary business group because he or
4 she is ordinarily required to apportion business
5 income under different subsections of Section 304, but
6 not to exceed the addition modification required to be
7 made for the same taxable year under Section
8 203(b)(2)(E-13) for intangible expenses and costs
9 paid, accrued, or incurred, directly or indirectly, to
10 the same foreign person. This subparagraph (X) is
11 exempt from the provisions of Section 250;

12 (Y) For taxable years ending on or after December
13 31, 2011, in the case of a taxpayer who was required to
14 add back any insurance premiums under Section
15 203(b)(2)(E-14), such taxpayer may elect to subtract
16 that part of a reimbursement received from the
17 insurance company equal to the amount of the expense
18 or loss (including expenses incurred by the insurance
19 company) that would have been taken into account as a
20 deduction for federal income tax purposes if the
21 expense or loss had been uninsured. If a taxpayer
22 makes the election provided for by this subparagraph
23 (Y), the insurer to which the premiums were paid must
24 add back to income the amount subtracted by the
25 taxpayer pursuant to this subparagraph (Y). This
26 subparagraph (Y) is exempt from the provisions of

1 Section 250; and

2 (Z) The difference between the nondeductible
3 controlled foreign corporation dividends under Section
4 965(e)(3) of the Internal Revenue Code over the
5 taxable income of the taxpayer, computed without
6 regard to Section 965(e)(2)(A) of the Internal Revenue
7 Code, and without regard to any net operating loss
8 deduction. This subparagraph (Z) is exempt from the
9 provisions of Section 250.

10 (3) Special rule. For purposes of paragraph (2)(A),
11 "gross income" in the case of a life insurance company,
12 for tax years ending on and after December 31, 1994, and
13 prior to December 31, 2011, shall mean the gross
14 investment income for the taxable year and, for tax years
15 ending on or after December 31, 2011, shall mean all
16 amounts included in life insurance gross income under
17 Section 803(a)(3) of the Internal Revenue Code.

18 (c) Trusts and estates.

19 (1) In general. In the case of a trust or estate, base
20 income means an amount equal to the taxpayer's taxable
21 income for the taxable year as modified by paragraph (2).

22 (2) Modifications. Subject to the provisions of
23 paragraph (3), the taxable income referred to in paragraph
24 (1) shall be modified by adding thereto the sum of the
25 following amounts:

1 (A) An amount equal to all amounts paid or accrued
2 to the taxpayer as interest or dividends during the
3 taxable year to the extent excluded from gross income
4 in the computation of taxable income;

5 (B) In the case of (i) an estate, \$600; (ii) a
6 trust which, under its governing instrument, is
7 required to distribute all of its income currently,
8 \$300; and (iii) any other trust, \$100, but in each such
9 case, only to the extent such amount was deducted in
10 the computation of taxable income;

11 (C) An amount equal to the amount of tax imposed by
12 this Act to the extent deducted from gross income in
13 the computation of taxable income for the taxable
14 year;

15 (D) The amount of any net operating loss deduction
16 taken in arriving at taxable income, other than a net
17 operating loss carried forward from a taxable year
18 ending prior to December 31, 1986;

19 (E) For taxable years in which a net operating
20 loss carryback or carryforward from a taxable year
21 ending prior to December 31, 1986 is an element of
22 taxable income under paragraph (1) of subsection (e)
23 or subparagraph (E) of paragraph (2) of subsection
24 (e), the amount by which addition modifications other
25 than those provided by this subparagraph (E) exceeded
26 subtraction modifications in such taxable year, with

1 the following limitations applied in the order that
2 they are listed:

3 (i) the addition modification relating to the
4 net operating loss carried back or forward to the
5 taxable year from any taxable year ending prior to
6 December 31, 1986 shall be reduced by the amount
7 of addition modification under this subparagraph
8 (E) which related to that net operating loss and
9 which was taken into account in calculating the
10 base income of an earlier taxable year, and

11 (ii) the addition modification relating to the
12 net operating loss carried back or forward to the
13 taxable year from any taxable year ending prior to
14 December 31, 1986 shall not exceed the amount of
15 such carryback or carryforward;

16 For taxable years in which there is a net
17 operating loss carryback or carryforward from more
18 than one other taxable year ending prior to December
19 31, 1986, the addition modification provided in this
20 subparagraph (E) shall be the sum of the amounts
21 computed independently under the preceding provisions
22 of this subparagraph (E) for each such taxable year;

23 (F) For taxable years ending on or after January
24 1, 1989, an amount equal to the tax deducted pursuant
25 to Section 164 of the Internal Revenue Code if the
26 trust or estate is claiming the same tax for purposes

1 of the Illinois foreign tax credit under Section 601
2 of this Act;

3 (G) An amount equal to the amount of the capital
4 gain deduction allowable under the Internal Revenue
5 Code, to the extent deducted from gross income in the
6 computation of taxable income;

7 (G-5) For taxable years ending after December 31,
8 1997, an amount equal to any eligible remediation
9 costs that the trust or estate deducted in computing
10 adjusted gross income and for which the trust or
11 estate claims a credit under subsection (l) of Section
12 201;

13 (G-10) For taxable years 2001 and thereafter, an
14 amount equal to the bonus depreciation deduction taken
15 on the taxpayer's federal income tax return for the
16 taxable year under subsection (k) of Section 168 of
17 the Internal Revenue Code; and

18 (G-11) If the taxpayer sells, transfers, abandons,
19 or otherwise disposes of property for which the
20 taxpayer was required in any taxable year to make an
21 addition modification under subparagraph (G-10), then
22 an amount equal to the aggregate amount of the
23 deductions taken in all taxable years under
24 subparagraph (R) with respect to that property.

25 If the taxpayer continues to own property through
26 the last day of the last tax year for which a

1 subtraction is allowed with respect to that property
2 under subparagraph (R) ~~the taxpayer may claim a~~
3 ~~depreciation deduction for federal income tax purposes~~
4 and for which the taxpayer was allowed in any taxable
5 year to make a subtraction modification under
6 subparagraph (R), then an amount equal to that
7 subtraction modification.

8 The taxpayer is required to make the addition
9 modification under this subparagraph only once with
10 respect to any one piece of property;

11 (G-12) An amount equal to the amount otherwise
12 allowed as a deduction in computing base income for
13 interest paid, accrued, or incurred, directly or
14 indirectly, (i) for taxable years ending on or after
15 December 31, 2004, to a foreign person who would be a
16 member of the same unitary business group but for the
17 fact that the foreign person's business activity
18 outside the United States is 80% or more of the foreign
19 person's total business activity and (ii) for taxable
20 years ending on or after December 31, 2008, to a person
21 who would be a member of the same unitary business
22 group but for the fact that the person is prohibited
23 under Section 1501(a)(27) from being included in the
24 unitary business group because he or she is ordinarily
25 required to apportion business income under different
26 subsections of Section 304. The addition modification

1 required by this subparagraph shall be reduced to the
2 extent that dividends were included in base income of
3 the unitary group for the same taxable year and
4 received by the taxpayer or by a member of the
5 taxpayer's unitary business group (including amounts
6 included in gross income pursuant to Sections 951
7 through 964 of the Internal Revenue Code and amounts
8 included in gross income under Section 78 of the
9 Internal Revenue Code) with respect to the stock of
10 the same person to whom the interest was paid,
11 accrued, or incurred.

12 This paragraph shall not apply to the following:

13 (i) an item of interest paid, accrued, or
14 incurred, directly or indirectly, to 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 interest; or

19 (ii) an item of interest paid, accrued, or
20 incurred, directly or indirectly, to a person if
21 the taxpayer can establish, based on a
22 preponderance of the evidence, both of the
23 following:

24 (a) the person, during the same taxable
25 year, paid, accrued, or incurred, the interest
26 to a person that is not a related member, and

1 (b) the transaction giving rise to the
2 interest expense between the taxpayer and the
3 person did not have as a principal purpose the
4 avoidance of Illinois income tax, and is paid
5 pursuant to a contract or agreement that
6 reflects an arm's-length interest rate and
7 terms; or

8 (iii) the taxpayer can establish, based on
9 clear and convincing evidence, that the interest
10 paid, accrued, or incurred relates to a contract
11 or agreement entered into at arm's-length rates
12 and terms and the principal purpose for the
13 payment is not federal or Illinois tax avoidance;
14 or

15 (iv) an item of interest paid, accrued, or
16 incurred, directly or indirectly, to a person if
17 the taxpayer establishes by clear and convincing
18 evidence that the adjustments are unreasonable; or
19 if the taxpayer and the Director agree in writing
20 to the application or use of an alternative method
21 of apportionment under Section 304(f).

22 Nothing in this subsection shall preclude the
23 Director from making any other adjustment
24 otherwise allowed under Section 404 of this Act
25 for any tax year beginning after the effective
26 date of this amendment provided such adjustment is

1 made pursuant to regulation adopted by the
2 Department and such regulations provide methods
3 and standards by which the Department will utilize
4 its authority under Section 404 of this Act;

5 (G-13) An amount equal to the amount of intangible
6 expenses and costs otherwise allowed as a deduction in
7 computing base income, and that were paid, accrued, or
8 incurred, directly or indirectly, (i) for taxable
9 years ending on or after December 31, 2004, to a
10 foreign person who would be a member of the same
11 unitary business group but for the fact that the
12 foreign person's business activity outside the United
13 States is 80% or more of that person's total business
14 activity and (ii) for taxable years ending on or after
15 December 31, 2008, to a person who would be a member of
16 the same unitary business group but for the fact that
17 the person is prohibited under Section 1501(a)(27)
18 from being included in the unitary business group
19 because he or she is ordinarily required to apportion
20 business income under different subsections of Section
21 304. The addition modification required by this
22 subparagraph shall be reduced to the extent that
23 dividends were included in base income of the unitary
24 group for the same taxable year and received by the
25 taxpayer or by a member of the taxpayer's unitary
26 business group (including amounts included in gross

1 income pursuant to Sections 951 through 964 of the
2 Internal Revenue Code and amounts included in gross
3 income under Section 78 of the Internal Revenue Code)
4 with respect to the stock of the same person to whom
5 the intangible expenses and costs were directly or
6 indirectly paid, incurred, or accrued. The preceding
7 sentence shall not apply to the extent that the same
8 dividends caused a reduction to the addition
9 modification required under Section 203(c)(2)(G-12) of
10 this Act. As used in this subparagraph, the term
11 "intangible expenses and costs" includes: (1)
12 expenses, losses, and costs for or related to the
13 direct or indirect acquisition, use, maintenance or
14 management, ownership, sale, exchange, or any other
15 disposition of intangible property; (2) losses
16 incurred, directly or indirectly, from factoring
17 transactions or discounting transactions; (3) royalty,
18 patent, technical, and copyright fees; (4) licensing
19 fees; and (5) other similar expenses and costs. For
20 purposes of this subparagraph, "intangible property"
21 includes patents, patent applications, trade names,
22 trademarks, service marks, copyrights, mask works,
23 trade secrets, and similar types of intangible assets.

24 This paragraph shall not apply to the following:

25 (i) any item of intangible expenses or costs
26 paid, accrued, or incurred, directly or

1 indirectly, from a transaction with 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 item; or

6 (ii) any item of intangible expense or cost
7 paid, accrued, or incurred, directly or
8 indirectly, if the taxpayer can establish, based
9 on a preponderance of the evidence, both of the
10 following:

11 (a) the person during the same taxable
12 year paid, accrued, or incurred, the
13 intangible expense or cost to a person that is
14 not a related member, and

15 (b) the transaction giving rise to the
16 intangible expense or cost between the
17 taxpayer and the person did not have as a
18 principal purpose the avoidance of Illinois
19 income tax, and is paid pursuant to a contract
20 or agreement that reflects arm's-length terms;
21 or

22 (iii) any item of intangible expense or cost
23 paid, accrued, or incurred, directly or
24 indirectly, from a transaction with a person if
25 the taxpayer establishes by clear and convincing
26 evidence, that the adjustments are unreasonable;

1 or if the taxpayer and the Director agree in
2 writing to the application or use of an
3 alternative method of apportionment under Section
4 304(f);

5 Nothing in this subsection shall preclude the
6 Director from making any other adjustment
7 otherwise allowed under Section 404 of this Act
8 for any tax year beginning after the effective
9 date of this amendment provided such adjustment is
10 made pursuant to regulation adopted by the
11 Department and such regulations provide methods
12 and standards by which the Department will utilize
13 its authority under Section 404 of this Act;

14 (G-14) For taxable years ending on or after
15 December 31, 2008, an amount equal to the amount of
16 insurance premium expenses and costs otherwise allowed
17 as a deduction in computing base income, and that were
18 paid, accrued, or incurred, directly or indirectly, 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. The
25 addition modification required by this subparagraph
26 shall be reduced to the extent that dividends were

1 included in base income of the unitary group for the
2 same taxable year and received by the taxpayer or by a
3 member of the taxpayer's unitary business group
4 (including amounts included in gross income under
5 Sections 951 through 964 of the Internal Revenue Code
6 and amounts included in gross income under Section 78
7 of the Internal Revenue Code) with respect to the
8 stock of the same person to whom the premiums and costs
9 were directly or indirectly paid, incurred, or
10 accrued. The preceding sentence does not apply to the
11 extent that the same dividends caused a reduction to
12 the addition modification required under Section
13 203(c)(2)(G-12) or Section 203(c)(2)(G-13) of this
14 Act;

15 (G-15) An amount equal to the credit allowable to
16 the taxpayer under Section 218(a) of this Act,
17 determined without regard to Section 218(c) of this
18 Act;

19 (G-16) For taxable years ending on or after
20 December 31, 2017, an amount equal to the deduction
21 allowed under Section 199 of the Internal Revenue Code
22 for the taxable year;

23 and by deducting from the total so obtained the sum of the
24 following amounts:

25 (H) An amount equal to all amounts included in
26 such total pursuant to the provisions of Sections

1 402(a), 402(c), 403(a), 403(b), 406(a), 407(a) and 408
2 of the Internal Revenue Code or included in such total
3 as distributions under the provisions of any
4 retirement or disability plan for employees of any
5 governmental agency or unit, or retirement payments to
6 retired partners, which payments are excluded in
7 computing net earnings from self employment by Section
8 1402 of the Internal Revenue Code and regulations
9 adopted pursuant thereto;

10 (I) The valuation limitation amount;

11 (J) An amount equal to the amount of any tax
12 imposed by this Act which was refunded to the taxpayer
13 and included in such total for the taxable year;

14 (K) An amount equal to all amounts included in
15 taxable income as modified by subparagraphs (A), (B),
16 (C), (D), (E), (F) and (G) which are exempt from
17 taxation by this State either by reason of its
18 statutes or Constitution or by reason of the
19 Constitution, treaties or statutes of the United
20 States; provided that, in the case of any statute of
21 this State that exempts income derived from bonds or
22 other obligations from the tax imposed under this Act,
23 the amount exempted shall be the interest net of bond
24 premium amortization;

25 (L) With the exception of any amounts subtracted
26 under subparagraph (K), an amount equal to the sum of

1 all amounts disallowed as deductions by (i) Sections
2 171(a)(2) and 265(a)(2) of the Internal Revenue Code,
3 and all amounts of expenses allocable to interest and
4 disallowed as deductions by Section 265(a)(1) of the
5 Internal Revenue Code; and (ii) for taxable years
6 ending on or after August 13, 1999, Sections
7 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the
8 Internal Revenue Code, plus, (iii) for taxable years
9 ending on or after December 31, 2011, Section
10 45G(e)(3) of the Internal Revenue Code and, for
11 taxable years ending on or after December 31, 2008,
12 any amount included in gross income under Section 87
13 of the Internal Revenue Code; the provisions of this
14 subparagraph are exempt from the provisions of Section
15 250;

16 (M) An amount equal to those dividends included in
17 such total which were paid by a corporation which
18 conducts business operations in a River Edge
19 Redevelopment Zone or zones created under the River
20 Edge Redevelopment Zone Act and conducts substantially
21 all of its operations in a River Edge Redevelopment
22 Zone or zones. This subparagraph (M) is exempt from
23 the provisions of Section 250;

24 (N) An amount equal to any contribution made to a
25 job training project established pursuant to the Tax
26 Increment Allocation Redevelopment Act;

1 (O) An amount equal to those dividends included in
2 such total that were paid by a corporation that
3 conducts business operations in a federally designated
4 Foreign Trade Zone or Sub-Zone and that is designated
5 a High Impact Business located in Illinois; provided
6 that dividends eligible for the deduction provided in
7 subparagraph (M) of paragraph (2) of this subsection
8 shall not be eligible for the deduction provided under
9 this subparagraph (O);

10 (P) An amount equal to the amount of the deduction
11 used to compute the federal income tax credit for
12 restoration of substantial amounts held under claim of
13 right for the taxable year pursuant to Section 1341 of
14 the Internal Revenue Code;

15 (Q) For taxable year 1999 and thereafter, an
16 amount equal to the amount of any (i) distributions,
17 to the extent includible in gross income for federal
18 income tax purposes, made to the taxpayer because of
19 his or her status as a victim of persecution for racial
20 or religious reasons by Nazi Germany or any other Axis
21 regime or as an heir of the victim and (ii) items of
22 income, to the extent includible in gross income for
23 federal income tax purposes, attributable to, derived
24 from or in any way related to assets stolen from,
25 hidden from, or otherwise lost to a victim of
26 persecution for racial or religious reasons by Nazi

1 Germany or any other Axis regime immediately prior to,
2 during, and immediately after World War II, including,
3 but not limited to, interest on the proceeds
4 receivable as insurance under policies issued to a
5 victim of persecution for racial or religious reasons
6 by Nazi Germany or any other Axis regime by European
7 insurance companies immediately prior to and during
8 World War II; provided, however, this subtraction from
9 federal adjusted gross income does not apply to assets
10 acquired with such assets or with the proceeds from
11 the sale of such assets; provided, further, this
12 paragraph shall only apply to a taxpayer who was the
13 first recipient of such assets after their recovery
14 and who is a victim of persecution for racial or
15 religious reasons by Nazi Germany or any other Axis
16 regime or as an heir of the victim. The amount of and
17 the eligibility for any public assistance, benefit, or
18 similar entitlement is not affected by the inclusion
19 of items (i) and (ii) of this paragraph in gross income
20 for federal income tax purposes. This paragraph is
21 exempt from the provisions of Section 250;

22 (R) For taxable years 2001 and thereafter, for the
23 taxable year in which the bonus depreciation deduction
24 is taken on the taxpayer's federal income tax return
25 under subsection (k) of Section 168 of the Internal
26 Revenue Code and for each applicable taxable year

1 thereafter, an amount equal to "x", where:

2 (1) "y" equals the amount of the depreciation
3 deduction taken for the taxable year on the
4 taxpayer's federal income tax return on property
5 for which the bonus depreciation deduction was
6 taken in any year under subsection (k) of Section
7 168 of the Internal Revenue Code, but not
8 including the bonus depreciation deduction;

9 (2) for taxable years ending on or before
10 December 31, 2005, "x" equals "y" multiplied by 30
11 and then divided by 70 (or "y" multiplied by
12 0.429); and

13 (3) for taxable years ending after December
14 31, 2005:

15 (i) for property on which a bonus
16 depreciation deduction of 30% of the adjusted
17 basis was taken, "x" equals "y" multiplied by
18 30 and then divided by 70 (or "y" multiplied
19 by 0.429); ~~and~~

20 (ii) for property on which a bonus
21 depreciation deduction of 50% of the adjusted
22 basis was taken, "x" equals "y" multiplied by
23 1.0; ~~and~~

24 (iii) for property on which a bonus
25 depreciation deduction of 100% of the adjusted
26 basis was taken in a taxable year ending on or

1 after December 31, 2021, "x" equals the
2 depreciation deduction that would be allowed
3 on that property if the taxpayer had made the
4 election under Section 168(k)(7) of the
5 Internal Revenue Code to not claim bonus
6 depreciation on that property; and

7 (iv) for property on which a bonus
8 depreciation deduction of a percentage other
9 than 30%, 50% or 100% of the adjusted basis
10 was taken in a taxable year ending on or after
11 December 31, 2021, "x" equals "y" multiplied
12 by 100 times the percentage bonus depreciation
13 on the property (that is, $100(\text{bonus}\%)$) and
14 then divided by 100 times 1 minus the
15 percentage bonus depreciation on the property
16 (that is, $100(1-\text{bonus}\%)$).

17 The aggregate amount deducted under this
18 subparagraph in all taxable years for any one piece of
19 property may not exceed the amount of the bonus
20 depreciation deduction taken on that property on the
21 taxpayer's federal income tax return under subsection
22 (k) of Section 168 of the Internal Revenue Code. This
23 subparagraph (R) is exempt from the provisions of
24 Section 250;

25 (S) If the taxpayer sells, transfers, abandons, or
26 otherwise disposes of property for which the taxpayer

1 was required in any taxable year to make an addition
2 modification under subparagraph (G-10), then an amount
3 equal to that addition modification.

4 If the taxpayer continues to own property through
5 the last day of the last tax year for which a
6 subtraction is allowed with respect to that property
7 under subparagraph (R) ~~the taxpayer may claim a~~
8 ~~depreciation deduction for federal income tax purposes~~
9 and for which the taxpayer was required in any taxable
10 year to make an addition modification under
11 subparagraph (G-10), then an amount equal to that
12 addition modification.

13 The taxpayer is allowed to take the deduction
14 under this subparagraph only once with respect to any
15 one piece of property.

16 This subparagraph (S) is exempt from the
17 provisions of Section 250;

18 (T) The amount of (i) any interest income (net of
19 the deductions allocable thereto) taken into account
20 for the taxable year with respect to a transaction
21 with a taxpayer that is required to make an addition
22 modification with respect to such transaction under
23 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
24 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
25 the amount of such addition modification and (ii) any
26 income from intangible property (net of the deductions

1 allocable thereto) taken into account for the taxable
2 year with respect to a transaction with a taxpayer
3 that is required to make an addition modification with
4 respect to such transaction under Section
5 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
6 203(d)(2)(D-8), but not to exceed the amount of such
7 addition modification. This subparagraph (T) is exempt
8 from the provisions of Section 250;

9 (U) An amount equal to the interest income taken
10 into account for the taxable year (net of the
11 deductions allocable thereto) with respect to
12 transactions with (i) a foreign person who would be a
13 member of the taxpayer's unitary business group but
14 for the fact the foreign person's business activity
15 outside the United States is 80% or more of that
16 person's total business activity and (ii) for taxable
17 years ending on or after December 31, 2008, to a person
18 who would be a member of the same unitary business
19 group but for the fact that the person is prohibited
20 under Section 1501(a)(27) from being included in the
21 unitary business group because he or she is ordinarily
22 required to apportion business income under different
23 subsections of Section 304, but not to exceed the
24 addition modification required to be made for the same
25 taxable year under Section 203(c)(2)(G-12) for
26 interest paid, accrued, or incurred, directly or

1 indirectly, to the same person. This subparagraph (U)
2 is exempt from the provisions of Section 250;

3 (V) An amount equal to the income from intangible
4 property taken into account for the taxable year (net
5 of the deductions allocable thereto) with respect to
6 transactions with (i) a foreign person who would be a
7 member of the taxpayer's unitary business group but
8 for the fact that the foreign person's business
9 activity outside the United States is 80% or more of
10 that person's total business activity and (ii) for
11 taxable years ending on or after December 31, 2008, to
12 a person who would be a member of the same unitary
13 business group but for the fact that the person is
14 prohibited under Section 1501(a)(27) from being
15 included in the unitary business group because he or
16 she is ordinarily required to apportion business
17 income under different subsections of Section 304, but
18 not to exceed the addition modification required to be
19 made for the same taxable year under Section
20 203(c)(2)(G-13) for intangible expenses and costs
21 paid, accrued, or incurred, directly or indirectly, to
22 the same foreign person. This subparagraph (V) is
23 exempt from the provisions of Section 250;

24 (W) in the case of an estate, an amount equal to
25 all amounts included in such total pursuant to the
26 provisions of Section 111 of the Internal Revenue Code

1 as a recovery of items previously deducted by the
2 decedent from adjusted gross income in the computation
3 of taxable income. This subparagraph (W) is exempt
4 from Section 250;

5 (X) an amount equal to the refund included in such
6 total of any tax deducted for federal income tax
7 purposes, to the extent that deduction was added back
8 under subparagraph (F). This subparagraph (X) is
9 exempt from the provisions of Section 250;

10 (Y) For taxable years ending on or after December
11 31, 2011, in the case of a taxpayer who was required to
12 add back any insurance premiums under Section
13 203(c)(2)(G-14), such taxpayer may elect to subtract
14 that part of a reimbursement received from the
15 insurance company equal to the amount of the expense
16 or loss (including expenses incurred by the insurance
17 company) that would have been taken into account as a
18 deduction for federal income tax purposes if the
19 expense or loss had been uninsured. If a taxpayer
20 makes the election provided for by this subparagraph
21 (Y), the insurer to which the premiums were paid must
22 add back to income the amount subtracted by the
23 taxpayer pursuant to this subparagraph (Y). This
24 subparagraph (Y) is exempt from the provisions of
25 Section 250; and

26 (Z) For taxable years beginning after December 31,

1 2018 and before January 1, 2026, the amount of excess
2 business loss of the taxpayer disallowed as a
3 deduction by Section 461(1)(1)(B) of the Internal
4 Revenue Code.

5 (3) Limitation. The amount of any modification
6 otherwise required under this subsection shall, under
7 regulations prescribed by the Department, be adjusted by
8 any amounts included therein which were properly paid,
9 credited, or required to be distributed, or permanently
10 set aside for charitable purposes pursuant to Internal
11 Revenue Code Section 642(c) during the taxable year.

12 (d) Partnerships.

13 (1) In general. In the case of a partnership, base
14 income means an amount equal to the taxpayer's taxable
15 income for the taxable year as modified by paragraph (2).

16 (2) Modifications. The taxable income referred to in
17 paragraph (1) shall be modified by adding thereto the sum
18 of the following amounts:

19 (A) An amount equal to all amounts paid or accrued
20 to the taxpayer as interest or dividends during the
21 taxable year to the extent excluded from gross income
22 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 for
25 the taxable year;

1 (C) The amount of deductions allowed to the
2 partnership pursuant to Section 707 (c) of the
3 Internal Revenue Code in calculating its taxable
4 income;

5 (D) An amount equal to the amount of the capital
6 gain deduction allowable under the Internal Revenue
7 Code, to the extent deducted from gross income in the
8 computation of taxable income;

9 (D-5) For taxable years 2001 and thereafter, an
10 amount equal to the bonus depreciation deduction taken
11 on the taxpayer's federal income tax return for the
12 taxable year under subsection (k) of Section 168 of
13 the Internal Revenue Code;

14 (D-6) If the taxpayer sells, transfers, abandons,
15 or otherwise disposes of property for which the
16 taxpayer was required in any taxable year to make an
17 addition modification under subparagraph (D-5), then
18 an amount equal to the aggregate amount of the
19 deductions taken in all taxable years under
20 subparagraph (O) with respect to that property.

21 If the taxpayer continues to own property through
22 the last day of the last tax year for which a
23 subtraction is allowed with respect to that property
24 under subparagraph (O) ~~the taxpayer may claim a~~
25 ~~depreciation deduction for federal income tax purposes~~
26 and for which the taxpayer was allowed in any taxable

1 year to make a subtraction modification under
2 subparagraph (O), then an amount equal to that
3 subtraction modification.

4 The taxpayer is required to make the addition
5 modification under this subparagraph only once with
6 respect to any one piece of property;

7 (D-7) An amount equal to the amount otherwise
8 allowed as a deduction in computing base income for
9 interest paid, accrued, or incurred, directly or
10 indirectly, (i) for taxable years ending on or after
11 December 31, 2004, to a foreign person who would be a
12 member of the same unitary business group but for the
13 fact the foreign person's business activity outside
14 the United States is 80% or more of the foreign
15 person's total business activity and (ii) for taxable
16 years ending on or after December 31, 2008, to a person
17 who would be a member of the same unitary business
18 group but for the fact that the person is prohibited
19 under Section 1501(a)(27) from being included in the
20 unitary business group because he or she is ordinarily
21 required to apportion business income under different
22 subsections of Section 304. The addition modification
23 required by this subparagraph shall be reduced to the
24 extent that dividends were included in base income of
25 the unitary group for the same taxable year and
26 received by the taxpayer or by a member of the

1 taxpayer's unitary business group (including amounts
2 included in gross income pursuant to Sections 951
3 through 964 of the Internal Revenue Code and amounts
4 included in gross income under Section 78 of the
5 Internal Revenue Code) with respect to the stock of
6 the same person to whom the interest was paid,
7 accrued, or incurred.

8 This paragraph shall not apply to the following:

9 (i) an item of interest paid, accrued, or
10 incurred, directly or indirectly, to a person who
11 is subject in a foreign country or state, other
12 than a state which requires mandatory unitary
13 reporting, to a tax on or measured by net income
14 with respect to such interest; or

15 (ii) an item of interest paid, accrued, or
16 incurred, directly or indirectly, to a person if
17 the taxpayer can establish, based on a
18 preponderance of the evidence, both of the
19 following:

20 (a) the person, during the same taxable
21 year, paid, accrued, or incurred, the interest
22 to a person that is not a related member, and

23 (b) the transaction giving rise to the
24 interest expense between the taxpayer and the
25 person did not have as a principal purpose the
26 avoidance of Illinois income tax, and is paid

1 pursuant to a contract or agreement that
2 reflects an arm's-length interest rate and
3 terms; or

4 (iii) the taxpayer can establish, based on
5 clear and convincing evidence, that the interest
6 paid, accrued, or incurred relates to a contract
7 or agreement entered into at arm's-length rates
8 and terms and the principal purpose for the
9 payment is not federal or Illinois tax avoidance;
10 or

11 (iv) an item of interest paid, accrued, or
12 incurred, directly or indirectly, to a person if
13 the taxpayer establishes by clear and convincing
14 evidence that the adjustments are unreasonable; or
15 if the taxpayer and the Director agree in writing
16 to the application or use of an alternative method
17 of apportionment under Section 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; and

1 (D-8) An amount equal to the amount of intangible
2 expenses and costs otherwise allowed as a deduction in
3 computing base income, and that were paid, accrued, or
4 incurred, directly or indirectly, (i) for taxable
5 years ending on or after December 31, 2004, to a
6 foreign person who would be a member of the same
7 unitary business group but for the fact that the
8 foreign person's business activity outside the United
9 States is 80% or more of that person's total business
10 activity and (ii) for taxable years ending on or after
11 December 31, 2008, to a person who would be a member of
12 the same unitary business group but for the fact that
13 the person is prohibited under Section 1501(a)(27)
14 from being included in the unitary business group
15 because he or she is ordinarily required to apportion
16 business income under different subsections of Section
17 304. The addition modification required by this
18 subparagraph shall be reduced to the extent that
19 dividends were included in base income of the unitary
20 group for the same taxable year and received by the
21 taxpayer or by a member of the taxpayer's unitary
22 business group (including amounts included in gross
23 income pursuant to Sections 951 through 964 of the
24 Internal Revenue Code and amounts included in gross
25 income under Section 78 of the Internal Revenue Code)
26 with respect to the stock of the same person to whom

1 the intangible expenses and costs were directly or
2 indirectly paid, incurred or accrued. The preceding
3 sentence shall not apply to the extent that the same
4 dividends caused a reduction to the addition
5 modification required under Section 203(d)(2)(D-7) of
6 this Act. As used in this subparagraph, the term
7 "intangible expenses and costs" includes (1) expenses,
8 losses, and costs for, or related to, the direct or
9 indirect acquisition, use, maintenance or management,
10 ownership, sale, exchange, or any other disposition of
11 intangible property; (2) losses incurred, directly or
12 indirectly, from factoring transactions or discounting
13 transactions; (3) royalty, patent, technical, and
14 copyright fees; (4) licensing fees; and (5) other
15 similar expenses and costs. For purposes of this
16 subparagraph, "intangible property" includes patents,
17 patent applications, trade names, trademarks, service
18 marks, copyrights, mask works, trade secrets, and
19 similar types of intangible assets;

20 This paragraph shall not apply to the following:

21 (i) any item of intangible expenses or costs
22 paid, accrued, or incurred, directly or
23 indirectly, from a transaction with a person who
24 is subject in a foreign country or state, other
25 than a state which requires mandatory unitary
26 reporting, to a tax on or measured by net income

1 with respect to such item; or

2 (ii) any item of intangible expense or cost
3 paid, accrued, or incurred, directly or
4 indirectly, if the taxpayer can establish, based
5 on a preponderance of the evidence, both of the
6 following:

7 (a) the person during the same taxable
8 year paid, accrued, or incurred, the
9 intangible expense or cost to a person that is
10 not a related member, and

11 (b) the transaction giving rise to the
12 intangible expense or cost between the
13 taxpayer and the person did not have as a
14 principal purpose the avoidance of Illinois
15 income tax, and is paid pursuant to a contract
16 or agreement that reflects arm's-length terms;
17 or

18 (iii) any item of intangible expense or cost
19 paid, accrued, or incurred, directly or
20 indirectly, from a transaction with a person if
21 the taxpayer establishes by clear and convincing
22 evidence, that the adjustments are unreasonable;
23 or if the taxpayer and the Director agree in
24 writing to the application or use of an
25 alternative method of apportionment under Section
26 304(f);

1 Nothing in this subsection shall preclude the
2 Director from making any other adjustment
3 otherwise allowed under Section 404 of this Act
4 for any tax year beginning after the effective
5 date of this amendment provided such adjustment is
6 made pursuant to regulation adopted by the
7 Department and such regulations provide methods
8 and standards by which the Department will utilize
9 its authority under Section 404 of this Act;

10 (D-9) For taxable years ending on or after
11 December 31, 2008, an amount equal to the amount of
12 insurance premium expenses and costs otherwise allowed
13 as a deduction in computing base income, and that were
14 paid, accrued, or incurred, directly or indirectly, 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. The
21 addition modification required by this subparagraph
22 shall be reduced to the extent that dividends were
23 included in base income of the unitary group for the
24 same taxable year and received by the taxpayer or by a
25 member of the taxpayer's unitary business group
26 (including amounts included in gross income under

1 Sections 951 through 964 of the Internal Revenue Code
2 and amounts included in gross income under Section 78
3 of the Internal Revenue Code) with respect to the
4 stock of the same person to whom the premiums and costs
5 were directly or indirectly paid, incurred, or
6 accrued. The preceding sentence does not apply to the
7 extent that the same dividends caused a reduction to
8 the addition modification required under Section
9 203(d) (2) (D-7) or Section 203(d) (2) (D-8) of this Act;

10 (D-10) An amount equal to the credit allowable to
11 the taxpayer under Section 218(a) of this Act,
12 determined without regard to Section 218(c) of this
13 Act;

14 (D-11) For taxable years ending on or after
15 December 31, 2017, an amount equal to the deduction
16 allowed under Section 199 of the Internal Revenue Code
17 for the taxable year;

18 and by deducting from the total so obtained the following
19 amounts:

20 (E) The valuation limitation amount;

21 (F) An amount equal to the amount of any tax
22 imposed by this Act which was refunded to the taxpayer
23 and included in such total for the taxable year;

24 (G) An amount equal to all amounts included in
25 taxable income as modified by subparagraphs (A), (B),
26 (C) and (D) which are exempt from taxation by this

1 State either by reason of its statutes or Constitution
2 or by reason of the Constitution, treaties or statutes
3 of the United States; provided that, in the case of any
4 statute of this State that exempts income derived from
5 bonds or other obligations from the tax imposed under
6 this Act, the amount exempted shall be the interest
7 net of bond premium amortization;

8 (H) Any income of the partnership which
9 constitutes personal service income as defined in
10 Section 1348(b)(1) of the Internal Revenue Code (as in
11 effect December 31, 1981) or a reasonable allowance
12 for compensation paid or accrued for services rendered
13 by partners to the partnership, whichever is greater;
14 this subparagraph (H) is exempt from the provisions of
15 Section 250;

16 (I) An amount equal to all amounts of income
17 distributable to an entity subject to the Personal
18 Property Tax Replacement Income Tax imposed by
19 subsections (c) and (d) of Section 201 of this Act
20 including amounts distributable to organizations
21 exempt from federal income tax by reason of Section
22 501(a) of the Internal Revenue Code; this subparagraph
23 (I) is exempt from the provisions of Section 250;

24 (J) With the exception of any amounts subtracted
25 under subparagraph (G), an amount equal to the sum of
26 all amounts disallowed as deductions by (i) Sections

1 171(a)(2)~~7~~ and 265(a)(2) of the Internal Revenue Code,
2 and all amounts of expenses allocable to interest and
3 disallowed as deductions by Section 265(a)(1) of the
4 Internal Revenue Code; and (ii) for taxable years
5 ending on or after August 13, 1999, Sections
6 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the
7 Internal Revenue Code, plus, (iii) for taxable years
8 ending on or after December 31, 2011, Section
9 45G(e)(3) of the Internal Revenue Code and, for
10 taxable years ending on or after December 31, 2008,
11 any amount included in gross income under Section 87
12 of the Internal Revenue Code; the provisions of this
13 subparagraph are exempt from the provisions of Section
14 250;

15 (K) An amount equal to those dividends included in
16 such total which were paid by a corporation which
17 conducts business operations in a River Edge
18 Redevelopment Zone or zones created under the River
19 Edge Redevelopment Zone Act and conducts substantially
20 all of its operations from a River Edge Redevelopment
21 Zone or zones. This subparagraph (K) is exempt from
22 the provisions of Section 250;

23 (L) An amount equal to any contribution made to a
24 job training project established pursuant to the Real
25 Property Tax Increment Allocation Redevelopment Act;

26 (M) An amount equal to those dividends included in

1 such total that were paid by a corporation that
2 conducts business operations in a federally designated
3 Foreign Trade Zone or Sub-Zone and that is designated
4 a High Impact Business located in Illinois; provided
5 that dividends eligible for the deduction provided in
6 subparagraph (K) of paragraph (2) of this subsection
7 shall not be eligible for the deduction provided under
8 this subparagraph (M);

9 (N) An amount equal to the amount of the deduction
10 used to compute the federal income tax credit for
11 restoration of substantial amounts held under claim of
12 right for the taxable year pursuant to Section 1341 of
13 the Internal Revenue Code;

14 (O) For taxable years 2001 and thereafter, for the
15 taxable year in which the bonus depreciation deduction
16 is taken on the taxpayer's federal income tax return
17 under subsection (k) of Section 168 of the Internal
18 Revenue Code and for each applicable taxable year
19 thereafter, an amount equal to "x", where:

20 (1) "y" equals the amount of the depreciation
21 deduction taken for the taxable year on the
22 taxpayer's federal income tax return on property
23 for which the bonus depreciation deduction was
24 taken in any year under subsection (k) of Section
25 168 of the Internal Revenue Code, but not
26 including the bonus depreciation deduction;

1 (2) for taxable years ending on or before
2 December 31, 2005, "x" equals "y" multiplied by 30
3 and then divided by 70 (or "y" multiplied by
4 0.429); and

5 (3) for taxable years ending after December
6 31, 2005:

7 (i) for property on which a bonus
8 depreciation deduction of 30% of the adjusted
9 basis was taken, "x" equals "y" multiplied by
10 30 and then divided by 70 (or "y" multiplied
11 by 0.429); ~~and~~

12 (ii) for property on which a bonus
13 depreciation deduction of 50% of the adjusted
14 basis was taken, "x" equals "y" multiplied by
15 1.0; ~~and~~

16 (iii) for property on which a bonus
17 depreciation deduction of 100% of the adjusted
18 basis was taken in a taxable year ending on or
19 after December 31, 2021, "x" equals the
20 depreciation deduction that would be allowed
21 on that property if the taxpayer had made the
22 election under Section 168(k)(7) of the
23 Internal Revenue Code to not claim bonus
24 depreciation on that property; and

25 (iv) for property on which a bonus
26 depreciation deduction of a percentage other

1 than 30%, 50% or 100% of the adjusted basis
2 was taken in a taxable year ending on or after
3 December 31, 2021, "x" equals "y" multiplied
4 by 100 times the percentage bonus depreciation
5 on the property (that is, 100(bonus%)) and
6 then divided by 100 times 1 minus the
7 percentage bonus depreciation on the property
8 (that is, 100(1-bonus%)).

9 The aggregate amount deducted under this
10 subparagraph in all taxable years for any one piece of
11 property may not exceed the amount of the bonus
12 depreciation deduction taken on that property on the
13 taxpayer's federal income tax return under subsection
14 (k) of Section 168 of the Internal Revenue Code. This
15 subparagraph (O) is exempt from the provisions of
16 Section 250;

17 (P) If the taxpayer sells, transfers, abandons, or
18 otherwise disposes of property for which the taxpayer
19 was required in any taxable year to make an addition
20 modification under subparagraph (D-5), then an amount
21 equal to that addition modification.

22 If the taxpayer continues to own property through
23 the last day of the last tax year for which a
24 subtraction is allowed with respect to that property
25 under subparagraph (O) the taxpayer may claim a
26 depreciation deduction for federal income tax purposes

1 and for which the taxpayer was required in any taxable
2 year to make an addition modification under
3 subparagraph (D-5), then an amount equal to that
4 addition modification.

5 The taxpayer is allowed to take the deduction
6 under this subparagraph only once with respect to any
7 one piece of property.

8 This subparagraph (P) is exempt from the
9 provisions of Section 250;

10 (Q) The amount of (i) any interest income (net of
11 the deductions allocable thereto) taken into account
12 for the taxable year with respect to a transaction
13 with a taxpayer that is required to make an addition
14 modification with respect to such transaction under
15 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
16 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
17 the amount of such addition modification and (ii) any
18 income from intangible property (net of the deductions
19 allocable thereto) taken into account for the taxable
20 year with respect to a transaction with a taxpayer
21 that is required to make an addition modification with
22 respect to such transaction under Section
23 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
24 203(d)(2)(D-8), but not to exceed the amount of such
25 addition modification. This subparagraph (Q) is exempt
26 from Section 250;

1 (R) An amount equal to the interest income taken
2 into account for the taxable year (net of the
3 deductions allocable thereto) with respect to
4 transactions with (i) a foreign person who would be a
5 member of the taxpayer's unitary business group but
6 for the fact that the foreign person's business
7 activity outside the United States is 80% or more of
8 that person's total business activity and (ii) for
9 taxable years ending on or after December 31, 2008, to
10 a person who would be a member of the same unitary
11 business group but for the fact that the person is
12 prohibited under Section 1501(a)(27) from being
13 included in the unitary business group because he or
14 she is ordinarily required to apportion business
15 income under different subsections of Section 304, but
16 not to exceed the addition modification required to be
17 made for the same taxable year under Section
18 203(d)(2)(D-7) for interest paid, accrued, or
19 incurred, directly or indirectly, to the same person.
20 This subparagraph (R) is exempt from Section 250;

21 (S) An amount equal to the income from intangible
22 property taken into account for the taxable year (net
23 of the deductions allocable thereto) with respect to
24 transactions with (i) a foreign person who would be a
25 member of the taxpayer's unitary business group but
26 for the fact that the foreign person's business

1 activity outside the United States is 80% or more of
2 that person's total business activity and (ii) for
3 taxable years ending on or after December 31, 2008, 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, but
10 not to exceed the addition modification required to be
11 made for the same taxable year under Section
12 203(d)(2)(D-8) for intangible expenses and costs paid,
13 accrued, or incurred, directly or indirectly, to the
14 same person. This subparagraph (S) is exempt from
15 Section 250; and

16 (T) For taxable years ending on or after December
17 31, 2011, in the case of a taxpayer who was required to
18 add back any insurance premiums under Section
19 203(d)(2)(D-9), such taxpayer may elect to subtract
20 that part of a reimbursement received from the
21 insurance company equal to the amount of the expense
22 or loss (including expenses incurred by the insurance
23 company) that would have been taken into account as a
24 deduction for federal income tax purposes if the
25 expense or loss had been uninsured. If a taxpayer
26 makes the election provided for by this subparagraph

1 (T), the insurer to which the premiums were paid must
2 add back to income the amount subtracted by the
3 taxpayer pursuant to this subparagraph (T). This
4 subparagraph (T) is exempt from the provisions of
5 Section 250.

6 (e) Gross income; adjusted gross income; taxable income.

7 (1) In general. Subject to the provisions of paragraph
8 (2) and subsection (b)(3), for purposes of this Section
9 and Section 803(e), a taxpayer's gross income, adjusted
10 gross income, or taxable income for the taxable year shall
11 mean the amount of gross income, adjusted gross income or
12 taxable income properly reportable for federal income tax
13 purposes for the taxable year under the provisions of the
14 Internal Revenue Code. Taxable income may be less than
15 zero. However, for taxable years ending on or after
16 December 31, 1986, net operating loss carryforwards from
17 taxable years ending prior to December 31, 1986, may not
18 exceed the sum of federal taxable income for the taxable
19 year before net operating loss deduction, plus the excess
20 of addition modifications over subtraction modifications
21 for the taxable year. For taxable years ending prior to
22 December 31, 1986, taxable income may never be an amount
23 in excess of the net operating loss for the taxable year as
24 defined in subsections (c) and (d) of Section 172 of the
25 Internal Revenue Code, provided that when taxable income

1 of a corporation (other than a Subchapter S corporation),
2 trust, or estate is less than zero and addition
3 modifications, other than those provided by subparagraph
4 (E) of paragraph (2) of subsection (b) for corporations or
5 subparagraph (E) of paragraph (2) of subsection (c) for
6 trusts and estates, exceed subtraction modifications, an
7 addition modification must be made under those
8 subparagraphs for any other taxable year to which the
9 taxable income less than zero (net operating loss) is
10 applied under Section 172 of the Internal Revenue Code or
11 under subparagraph (E) of paragraph (2) of this subsection
12 (e) applied in conjunction with Section 172 of the
13 Internal Revenue Code.

14 (2) Special rule. For purposes of paragraph (1) of
15 this subsection, the taxable income properly reportable
16 for federal income tax purposes shall mean:

17 (A) Certain life insurance companies. In the case
18 of a life insurance company subject to the tax imposed
19 by Section 801 of the Internal Revenue Code, life
20 insurance company taxable income, plus the amount of
21 distribution from pre-1984 policyholder surplus
22 accounts as calculated under Section 815a of the
23 Internal Revenue Code;

24 (B) Certain other insurance companies. In the case
25 of mutual insurance companies subject to the tax
26 imposed by Section 831 of the Internal Revenue Code,

1 insurance company taxable income;

2 (C) Regulated investment companies. In the case of
3 a regulated investment company subject to the tax
4 imposed by Section 852 of the Internal Revenue Code,
5 investment company taxable income;

6 (D) Real estate investment trusts. In the case of
7 a real estate investment trust subject to the tax
8 imposed by Section 857 of the Internal Revenue Code,
9 real estate investment trust taxable income;

10 (E) Consolidated corporations. In the case of a
11 corporation which is a member of an affiliated group
12 of corporations filing a consolidated income tax
13 return for the taxable year for federal income tax
14 purposes, taxable income determined as if such
15 corporation had filed a separate return for federal
16 income tax purposes for the taxable year and each
17 preceding taxable year for which it was a member of an
18 affiliated group. For purposes of this subparagraph,
19 the taxpayer's separate taxable income shall be
20 determined as if the election provided by Section
21 243(b)(2) of the Internal Revenue Code had been in
22 effect for all such years;

23 (F) Cooperatives. In the case of a cooperative
24 corporation or association, the taxable income of such
25 organization determined in accordance with the
26 provisions of Section 1381 through 1388 of the

1 Internal Revenue Code, but without regard to the
2 prohibition against offsetting losses from patronage
3 activities against income from nonpatronage
4 activities; except that a cooperative corporation or
5 association may make an election to follow its federal
6 income tax treatment of patronage losses and
7 nonpatronage losses. In the event such election is
8 made, such losses shall be computed and carried over
9 in a manner consistent with subsection (a) of Section
10 207 of this Act and apportioned by the apportionment
11 factor reported by the cooperative on its Illinois
12 income tax return filed for the taxable year in which
13 the losses are incurred. The election shall be
14 effective for all taxable years with original returns
15 due on or after the date of the election. In addition,
16 the cooperative may file an amended return or returns,
17 as allowed under this Act, to provide that the
18 election shall be effective for losses incurred or
19 carried forward for taxable years occurring prior to
20 the date of the election. Once made, the election may
21 only be revoked upon approval of the Director. The
22 Department shall adopt rules setting forth
23 requirements for documenting the elections and any
24 resulting Illinois net loss and the standards to be
25 used by the Director in evaluating requests to revoke
26 elections. Public Act 96-932 is declaratory of

1 existing law;

2 (G) Subchapter S corporations. In the case of: (i)
3 a Subchapter S corporation for which there is in
4 effect an election for the taxable year under Section
5 1362 of the Internal Revenue Code, the taxable income
6 of such corporation determined in accordance with
7 Section 1363(b) of the Internal Revenue Code, except
8 that taxable income shall take into account those
9 items which are required by Section 1363(b)(1) of the
10 Internal Revenue Code to be separately stated; and
11 (ii) a Subchapter S corporation for which there is in
12 effect a federal election to opt out of the provisions
13 of the Subchapter S Revision Act of 1982 and have
14 applied instead the prior federal Subchapter S rules
15 as in effect on July 1, 1982, the taxable income of
16 such corporation determined in accordance with the
17 federal Subchapter S rules as in effect on July 1,
18 1982; and

19 (H) Partnerships. In the case of a partnership,
20 taxable income determined in accordance with Section
21 703 of the Internal Revenue Code, except that taxable
22 income shall take into account those items which are
23 required by Section 703(a)(1) to be separately stated
24 but which would be taken into account by an individual
25 in calculating his taxable income.

26 (3) Recapture of business expenses on disposition of

1 asset or business. Notwithstanding any other law to the
2 contrary, if in prior years income from an asset or
3 business has been classified as business income and in a
4 later year is demonstrated to be non-business income, then
5 all expenses, without limitation, deducted in such later
6 year and in the 2 immediately preceding taxable years
7 related to that asset or business that generated the
8 non-business income shall be added back and recaptured as
9 business income in the year of the disposition of the
10 asset or business. Such amount shall be apportioned to
11 Illinois using the greater of the apportionment fraction
12 computed for the business under Section 304 of this Act
13 for the taxable year or the average of the apportionment
14 fractions computed for the business under Section 304 of
15 this Act for the taxable year and for the 2 immediately
16 preceding taxable years.

17 (f) Valuation limitation amount.

18 (1) In general. The valuation limitation amount
19 referred to in subsections (a)(2)(G), (c)(2)(I) and
20 (d)(2)(E) is an amount equal to:

21 (A) The sum of the pre-August 1, 1969 appreciation
22 amounts (to the extent consisting of gain reportable
23 under the provisions of Section 1245 or 1250 of the
24 Internal Revenue Code) for all property in respect of
25 which such gain was reported for the taxable year;

1 plus

2 (B) The lesser of (i) the sum of the pre-August 1,
3 1969 appreciation amounts (to the extent consisting of
4 capital gain) for all property in respect of which
5 such gain was reported for federal income tax purposes
6 for the taxable year, or (ii) the net capital gain for
7 the taxable year, reduced in either case by any amount
8 of such gain included in the amount determined under
9 subsection (a) (2) (F) or (c) (2) (H).

10 (2) Pre-August 1, 1969 appreciation amount.

11 (A) If the fair market value of property referred
12 to in paragraph (1) was readily ascertainable on
13 August 1, 1969, the pre-August 1, 1969 appreciation
14 amount for such property is the lesser of (i) the
15 excess of such fair market value over the taxpayer's
16 basis (for determining gain) for such property on that
17 date (determined under the Internal Revenue Code as in
18 effect on that date), or (ii) the total gain realized
19 and reportable for federal income tax purposes in
20 respect of the sale, exchange or other disposition of
21 such property.

22 (B) If the fair market value of property referred
23 to in paragraph (1) was not readily ascertainable on
24 August 1, 1969, the pre-August 1, 1969 appreciation
25 amount for such property is that amount which bears
26 the same ratio to the total gain reported in respect of

1 the property for federal income tax purposes for the
2 taxable year, as the number of full calendar months in
3 that part of the taxpayer's holding period for the
4 property ending July 31, 1969 bears to the number of
5 full calendar months in the taxpayer's entire holding
6 period for the property.

7 (C) The Department shall prescribe such
8 regulations as may be necessary to carry out the
9 purposes of this paragraph.

10 (g) Double deductions. Unless specifically provided
11 otherwise, nothing in this Section shall permit the same item
12 to be deducted more than once.

13 (h) Legislative intention. Except as expressly provided by
14 this Section there shall be no modifications or limitations on
15 the amounts of income, gain, loss or deduction taken into
16 account in determining gross income, adjusted gross income or
17 taxable income for federal income tax purposes for the taxable
18 year, or in the amount of such items entering into the
19 computation of base income and net income under this Act for
20 such taxable year, whether in respect of property values as of
21 August 1, 1969 or otherwise.

22 (Source: P.A. 100-22, eff. 7-6-17; 100-905, eff. 8-17-18;
23 101-9, eff. 6-5-19; 101-81, eff. 7-12-19; revised 9-20-19.)

1 (35 ILCS 5/207) (from Ch. 120, par. 2-207)

2 Sec. 207. Net Losses.

3 (a) If after applying all of the (i) modifications
4 provided for in paragraph (2) of Section 203(b), paragraph (2)
5 of Section 203(c) and paragraph (2) of Section 203(d) and (ii)
6 the allocation and apportionment provisions of Article 3 of
7 this Act and subsection (c) of this Section, the taxpayer's
8 net income results in a loss;

9 (1) for any taxable year ending prior to December 31,
10 1999, such loss shall be allowed as a carryover or
11 carryback deduction in the manner allowed under Section
12 172 of the Internal Revenue Code;

13 (2) for any taxable year ending on or after December
14 31, 1999 and prior to December 31, 2003, such loss shall be
15 allowed as a carryback to each of the 2 taxable years
16 preceding the taxable year of such loss and shall be a net
17 operating loss carryover to each of the 20 taxable years
18 following the taxable year of such loss; and

19 (3) for any taxable year ending on or after December
20 31, 2003, such loss shall be allowed as a net operating
21 loss carryover to each of the 12 taxable years following
22 the taxable year of such loss, except as provided in
23 subsection (d).

24 (a-5) Election to relinquish carryback and order of
25 application of losses.

26 (A) For losses incurred in tax years ending prior

1 to December 31, 2003, the taxpayer may elect to
2 relinquish the entire carryback period with respect to
3 such loss. Such election shall be made in the form and
4 manner prescribed by the Department and shall be made
5 by the due date (including extensions of time) for
6 filing the taxpayer's return for the taxable year in
7 which such loss is incurred, and such election, once
8 made, shall be irrevocable.

9 (B) The entire amount of such loss shall be
10 carried to the earliest taxable year to which such
11 loss may be carried. The amount of such loss which
12 shall be carried to each of the other taxable years
13 shall be the excess, if any, of the amount of such loss
14 over the sum of the deductions for carryback or
15 carryover of such loss allowable for each of the prior
16 taxable years to which such loss may be carried.

17 (b) Any loss determined under subsection (a) of this
18 Section must be carried back or carried forward in the same
19 manner for purposes of subsections (a) and (b) of Section 201
20 of this Act as for purposes of subsections (c) and (d) of
21 Section 201 of this Act.

22 (c) Notwithstanding any other provision of this Act, for
23 each taxable year ending on or after December 31, 2008, for
24 purposes of computing the loss for the taxable year under
25 subsection (a) of this Section and the deduction taken into
26 account for the taxable year for a net operating loss

1 carryover under paragraphs (1), (2), and (3) of subsection (a)
2 of this Section, the loss and net operating loss carryover
3 shall be reduced in an amount equal to the reduction to the net
4 operating loss and net operating loss carryover to the taxable
5 year, respectively, required under Section 108(b)(2)(A) of the
6 Internal Revenue Code, multiplied by a fraction, the numerator
7 of which is the amount of discharge of indebtedness income
8 that is excluded from gross income for the taxable year (but
9 only if the taxable year ends on or after December 31, 2008)
10 under Section 108(a) of the Internal Revenue Code and that
11 would have been allocated and apportioned to this State under
12 Article 3 of this Act but for that exclusion, and the
13 denominator of which is the total amount of discharge of
14 indebtedness income excluded from gross income under Section
15 108(a) of the Internal Revenue Code for the taxable year. The
16 reduction required under this subsection (c) shall be made
17 after the determination of Illinois net income for the taxable
18 year in which the indebtedness is discharged.

19 (d) In the case of a corporation (other than a Subchapter S
20 corporation), no carryover deduction shall be allowed under
21 this Section for any taxable year ending after December 31,
22 2010 and prior to December 31, 2012, and no carryover
23 deduction shall exceed \$100,000 for any taxable year ending on
24 or after December 31, 2012 and prior to December 31, 2014 and
25 for any taxable year ending on or after December 31, 2021 and
26 prior to December 31, 2024; provided that, for purposes of

1 determining the taxable years to which a net loss may be
2 carried under subsection (a) of this Section, no taxable year
3 for which a deduction is disallowed under this subsection, or
4 for which the deduction would exceed \$100,000 if not for this
5 subsection, shall be counted.

6 (e) In the case of a residual interest holder in a real
7 estate mortgage investment conduit subject to Section 860E of
8 the Internal Revenue Code, the net loss in subsection (a)
9 shall be equal to:

10 (1) the amount computed under subsection (a), without
11 regard to this subsection (e), or if that amount is
12 positive, zero;

13 (2) minus an amount equal to the amount computed under
14 subsection (a), without regard to this subsection (e),
15 minus the amount that would be computed under subsection
16 (a) if the taxpayer's federal taxable income were computed
17 without regard to Section 860E of the Internal Revenue
18 Code and without regard to this subsection (e).

19 The modification in this subsection (e) is exempt from the
20 provisions of Section 250.

21 (Source: P.A. 96-1496, eff. 1-13-11; 97-507, eff. 8-23-11;
22 97-636, eff. 6-1-12.)

23 (35 ILCS 5/214)

24 Sec. 214. Tax credit for affordable housing donations.

25 (a) Beginning with taxable years ending on or after

1 December 31, 2001 and until the taxable year ending on
2 December 31, 2026 ~~December 31, 2021~~, a taxpayer who makes a
3 donation under Section 7.28 of the Illinois Housing
4 Development Act is entitled to a credit against the tax
5 imposed by subsections (a) and (b) of Section 201 in an amount
6 equal to 50% of the value of the donation. Partners,
7 shareholders of subchapter S corporations, and owners of
8 limited liability companies (if the limited liability company
9 is treated as a partnership for purposes of federal and State
10 income taxation) are entitled to a credit under this Section
11 to be determined in accordance with the determination of
12 income and distributive share of income under Sections 702 and
13 703 and subchapter S of the Internal Revenue Code. Persons or
14 entities not subject to the tax imposed by subsections (a) and
15 (b) of Section 201 and who make a donation under Section 7.28
16 of the Illinois Housing Development Act are entitled to a
17 credit as described in this subsection and may transfer that
18 credit as described in subsection (c).

19 (b) If the amount of the credit exceeds the tax liability
20 for the year, the excess may be carried forward and applied to
21 the tax liability of the 5 taxable years following the excess
22 credit year. The tax credit shall be applied to the earliest
23 year for which there is a tax liability. If there are credits
24 for more than one year that are available to offset a
25 liability, the earlier credit shall be applied first.

26 (c) The transfer of the tax credit allowed under this

1 Section may be made (i) to the purchaser of land that has been
2 designated solely for affordable housing projects in
3 accordance with the Illinois Housing Development Act or (ii)
4 to another donor who has also made a donation in accordance
5 with Section 7.28 of the Illinois Housing Development Act.

6 (d) A taxpayer claiming the credit provided by this
7 Section must maintain and record any information that the
8 Department may require by regulation regarding the project for
9 which the credit is claimed. When claiming the credit provided
10 by this Section, the taxpayer must provide information
11 regarding the taxpayer's donation to the project under the
12 Illinois Housing Development Act.

13 (Source: P.A. 99-915, eff. 12-20-16.)

14 (35 ILCS 5/220)

15 Sec. 220. Angel investment credit.

16 (a) As used in this Section:

17 "Applicant" means a corporation, partnership, limited
18 liability company, or a natural person that makes an
19 investment in a qualified new business venture. The term
20 "applicant" does not include (i) a corporation, partnership,
21 limited liability company, or a natural person who has a
22 direct or indirect ownership interest of at least 51% in the
23 profits, capital, or value of the qualified new business
24 venture receiving the investment or (ii) a related member.

25 "Claimant" means an applicant certified by the Department

1 who files a claim for a credit under this Section.

2 "Department" means the Department of Commerce and Economic
3 Opportunity.

4 "Investment" means money (or its equivalent) given to a
5 qualified new business venture, at a risk of loss, in
6 consideration for an equity interest of the qualified new
7 business venture. The Department may adopt rules to permit
8 certain forms of contingent equity investments to be
9 considered eligible for a tax credit under this Section.

10 "Qualified new business venture" means a business that is
11 registered with the Department under this Section.

12 "Related member" means a person that, with respect to the
13 applicant, is any one of the following:

14 (1) An individual, if the individual and the members
15 of the individual's family (as defined in Section 318 of
16 the Internal Revenue Code) own directly, indirectly,
17 beneficially, or constructively, in the aggregate, at
18 least 50% of the value of the outstanding profits,
19 capital, stock, or other ownership interest in the
20 qualified new business venture that is the recipient of
21 the applicant's investment.

22 (2) A partnership, estate, or trust and any partner or
23 beneficiary, if the partnership, estate, or trust and its
24 partners or beneficiaries own directly, indirectly,
25 beneficially, or constructively, in the aggregate, at
26 least 50% of the profits, capital, stock, or other

1 ownership interest in the qualified new business venture
2 that is the recipient of the applicant's investment.

3 (3) A corporation, and any party related to the
4 corporation in a manner that would require an attribution
5 of stock from the corporation under the attribution rules
6 of Section 318 of the Internal Revenue Code, if the
7 applicant and any other related member own, in the
8 aggregate, directly, indirectly, beneficially, or
9 constructively, at least 50% of the value of the
10 outstanding stock of the qualified new business venture
11 that is the recipient of the applicant's investment.

12 (4) A corporation and any party related to that
13 corporation in a manner that would require an attribution
14 of stock from the corporation to the party or from the
15 party to the corporation under the attribution rules of
16 Section 318 of the Internal Revenue Code, if the
17 corporation and all such related parties own, in the
18 aggregate, at least 50% of the profits, capital, stock, or
19 other ownership interest in the qualified new business
20 venture that is the recipient of the applicant's
21 investment.

22 (5) A person to or from whom there is attribution of
23 ownership of stock in the qualified new business venture
24 that is the recipient of the applicant's investment in
25 accordance with Section 1563(e) of the Internal Revenue
26 Code, except that for purposes of determining whether a

1 person is a related member under this paragraph, "20%"
2 shall be substituted for "5%" whenever "5%" appears in
3 Section 1563(e) of the Internal Revenue Code.

4 (b) For taxable years beginning after December 31, 2010,
5 and ending on or before December 31, 2026 ~~December 31, 2021~~,
6 subject to the limitations provided in this Section, a
7 claimant may claim, as a credit against the tax imposed under
8 subsections (a) and (b) of Section 201 of this Act, an amount
9 equal to 25% of the claimant's investment made directly in a
10 qualified new business venture. In order for an investment in
11 a qualified new business venture to be eligible for tax
12 credits, the business must have applied for and received
13 certification under subsection (e) for the taxable year in
14 which the investment was made prior to the date on which the
15 investment was made. The credit under this Section may not
16 exceed the taxpayer's Illinois income tax liability for the
17 taxable year. If the amount of the credit exceeds the tax
18 liability for the year, the excess may be carried forward and
19 applied to the tax liability of the 5 taxable years following
20 the excess credit year. The credit shall be applied to the
21 earliest year for which there is a tax liability. If there are
22 credits from more than one tax year that are available to
23 offset a liability, the earlier credit shall be applied first.
24 In the case of a partnership or Subchapter S Corporation, the
25 credit is allowed to the partners or shareholders in
26 accordance with the determination of income and distributive

1 share of income under Sections 702 and 704 and Subchapter S of
2 the Internal Revenue Code.

3 (c) The minimum amount an applicant must invest in any
4 single qualified new business venture in order to be eligible
5 for a credit under this Section is \$10,000. The maximum amount
6 of an applicant's total investment made in any single
7 qualified new business venture that may be used as the basis
8 for a credit under this Section is \$2,000,000.

9 (d) The Department shall implement a program to certify an
10 applicant for an angel investment credit. Upon satisfactory
11 review, the Department shall issue a tax credit certificate
12 stating the amount of the tax credit to which the applicant is
13 entitled. The Department shall annually certify that: (i) each
14 qualified new business venture that receives an angel
15 investment under this Section has maintained a minimum
16 employment threshold, as defined by rule, in the State (and
17 continues to maintain a minimum employment threshold in the
18 State for a period of no less than 3 years from the issue date
19 of the last tax credit certificate issued by the Department
20 with respect to such business pursuant to this Section); and
21 (ii) the claimant's investment has been made and remains,
22 except in the event of a qualifying liquidity event, in the
23 qualified new business venture for no less than 3 years.

24 If an investment for which a claimant is allowed a credit
25 under subsection (b) is held by the claimant for less than 3
26 years, other than as a result of a permitted sale of the

1 investment to person who is not a related member, the claimant
2 shall pay to the Department of Revenue, in the manner
3 prescribed by the Department of Revenue, the aggregate amount
4 of the disqualified credits that the claimant received related
5 to the subject investment.

6 If the Department determines that a qualified new business
7 venture failed to maintain a minimum employment threshold in
8 the State through the date which is 3 years from the issue date
9 of the last tax credit certificate issued by the Department
10 with respect to the subject business pursuant to this Section,
11 the claimant or claimants shall pay to the Department of
12 Revenue, in the manner prescribed by the Department of
13 Revenue, the aggregate amount of the disqualified credits that
14 claimant or claimants received related to investments in that
15 business.

16 (e) The Department shall implement a program to register
17 qualified new business ventures for purposes of this Section.
18 A business desiring registration under this Section shall be
19 required to submit a full and complete application to the
20 Department. A submitted application shall be effective only
21 for the taxable year in which it is submitted, and a business
22 desiring registration under this Section shall be required to
23 submit a separate application in and for each taxable year for
24 which the business desires registration. Further, if at any
25 time prior to the acceptance of an application for
26 registration under this Section by the Department one or more

1 events occurs which makes the information provided in that
2 application materially false or incomplete (in whole or in
3 part), the business shall promptly notify the Department of
4 the same. Any failure of a business to promptly provide the
5 foregoing information to the Department may, at the discretion
6 of the Department, result in a revocation of a previously
7 approved application for that business, or disqualification of
8 the business from future registration under this Section, or
9 both. The Department may register the business only if all of
10 the following conditions are satisfied:

11 (1) it has its principal place of business in this
12 State;

13 (2) at least 51% of the employees employed by the
14 business are employed in this State;

15 (3) the business has the potential for increasing jobs
16 in this State, increasing capital investment in this
17 State, or both, as determined by the Department, and
18 either of the following apply:

19 (A) it is principally engaged in innovation in any
20 of the following: manufacturing; biotechnology;
21 nanotechnology; communications; agricultural
22 sciences; clean energy creation or storage technology;
23 processing or assembling products, including medical
24 devices, pharmaceuticals, computer software, computer
25 hardware, semiconductors, other innovative technology
26 products, or other products that are produced using

1 manufacturing methods that are enabled by applying
2 proprietary technology; or providing services that are
3 enabled by applying proprietary technology; or

4 (B) it is undertaking pre-commercialization
5 activity related to proprietary technology that
6 includes conducting research, developing a new product
7 or business process, or developing a service that is
8 principally reliant on applying proprietary
9 technology;

10 (4) it is not principally engaged in real estate
11 development, insurance, banking, lending, lobbying,
12 political consulting, professional services provided by
13 attorneys, accountants, business consultants, physicians,
14 or health care consultants, wholesale or retail trade,
15 leisure, hospitality, transportation, or construction,
16 except construction of power production plants that derive
17 energy from a renewable energy resource, as defined in
18 Section 1 of the Illinois Power Agency Act;

19 (5) at the time it is first certified:

20 (A) it has fewer than 100 employees;

21 (B) it has been in operation in Illinois for not
22 more than 10 consecutive years prior to the year of
23 certification; and

24 (C) it has received not more than \$10,000,000 in
25 aggregate investments;

26 (5.1) it agrees to maintain a minimum employment

1 threshold in the State of Illinois prior to the date which
2 is 3 years from the issue date of the last tax credit
3 certificate issued by the Department with respect to that
4 business pursuant to this Section;

5 (6) (blank); and

6 (7) it has received not more than \$4,000,000 in
7 investments that qualified for tax credits under this
8 Section.

9 (f) The Department, in consultation with the Department of
10 Revenue, shall adopt rules to administer this Section. The
11 aggregate amount of the tax credits that may be claimed under
12 this Section for investments made in qualified new business
13 ventures shall be limited at \$10,000,000 per calendar year, of
14 which \$500,000 shall be reserved for investments made in
15 qualified new business ventures which are minority-owned
16 businesses, women-owned businesses, or businesses owned by a
17 person with a disability (as those terms are used and defined
18 in the Business Enterprise for Minorities, Women, and Persons
19 with Disabilities Act), and an additional \$500,000 shall be
20 reserved for investments made in qualified new business
21 ventures with their principal place of business in counties
22 with a population of not more than 250,000. The foregoing
23 annual allowable amounts shall be allocated by the Department,
24 on a per calendar quarter basis and prior to the commencement
25 of each calendar year, in such proportion as determined by the
26 Department, provided that: (i) the amount initially allocated

1 by the Department for any one calendar quarter shall not
2 exceed 35% of the total allowable amount; (ii) any portion of
3 the allocated allowable amount remaining unused as of the end
4 of any of the first 3 calendar quarters of a given calendar
5 year shall be rolled into, and added to, the total allocated
6 amount for the next available calendar quarter; and (iii) the
7 reservation of tax credits for investments in minority-owned
8 businesses, women-owned businesses, businesses owned by a
9 person with a disability, and in businesses in counties with a
10 population of not more than 250,000 is limited to the first 3
11 calendar quarters of a given calendar year, after which they
12 may be claimed by investors in any qualified new business
13 venture.

14 (g) A claimant may not sell or otherwise transfer a credit
15 awarded under this Section to another person.

16 (h) On or before March 1 of each year, the Department shall
17 report to the Governor and to the General Assembly on the tax
18 credit certificates awarded under this Section for the prior
19 calendar year.

20 (1) This report must include, for each tax credit
21 certificate awarded:

22 (A) the name of the claimant and the amount of
23 credit awarded or allocated to that claimant;

24 (B) the name and address (including the county) of
25 the qualified new business venture that received the
26 investment giving rise to the credit, the North

1 American Industry Classification System (NAICS) code
2 applicable to that qualified new business venture, and
3 the number of employees of the qualified new business
4 venture; and

5 (C) the date of approval by the Department of each
6 claimant's tax credit certificate.

7 (2) The report must also include:

8 (A) the total number of applicants and the total
9 number of claimants, including the amount of each tax
10 credit certificate awarded to a claimant under this
11 Section in the prior calendar year;

12 (B) the total number of applications from
13 businesses seeking registration under this Section,
14 the total number of new qualified business ventures
15 registered by the Department, and the aggregate amount
16 of investment upon which tax credit certificates were
17 issued in the prior calendar year; and

18 (C) the total amount of tax credit certificates
19 sought by applicants, the amount of each tax credit
20 certificate issued to a claimant, the aggregate amount
21 of all tax credit certificates issued in the prior
22 calendar year and the aggregate amount of tax credit
23 certificates issued as authorized under this Section
24 for all calendar years.

25 (i) For each business seeking registration under this
26 Section after December 31, 2016, the Department shall require

1 the business to include in its application the North American
2 Industry Classification System (NAICS) code applicable to the
3 business and the number of employees of the business at the
4 time of application. Each business registered by the
5 Department as a qualified new business venture that receives
6 an investment giving rise to the issuance of a tax credit
7 certificate pursuant to this Section shall, for each of the 3
8 years following the issue date of the last tax credit
9 certificate issued by the Department with respect to such
10 business pursuant to this Section, report to the Department
11 the following:

12 (1) the number of employees and the location at which
13 those employees are employed, both as of the end of each
14 year;

15 (2) the amount of additional new capital investment
16 raised as of the end of each year, if any; and

17 (3) the terms of any liquidity event occurring during
18 such year; for the purposes of this Section, a "liquidity
19 event" means any event that would be considered an exit
20 for an illiquid investment, including any event that
21 allows the equity holders of the business (or any material
22 portion thereof) to cash out some or all of their
23 respective equity interests.

24 (Source: P.A. 100-328, eff. 1-1-18; 100-686, eff. 1-1-19;
25 100-863, eff. 8-14-18; 101-81, eff. 7-12-19.)

1 (35 ILCS 5/221)

2 Sec. 221. Rehabilitation costs; qualified historic
3 properties; River Edge Redevelopment Zone.

4 (a) For taxable years that begin on or after January 1,
5 2012 and begin prior to January 1, 2018, there shall be allowed
6 a tax credit against the tax imposed by subsections (a) and (b)
7 of Section 201 of this Act in an amount equal to 25% of
8 qualified expenditures incurred by a qualified taxpayer during
9 the taxable year in the restoration and preservation of a
10 qualified historic structure located in a River Edge
11 Redevelopment Zone pursuant to a qualified rehabilitation
12 plan, provided that the total amount of such expenditures (i)
13 must equal \$5,000 or more and (ii) must exceed 50% of the
14 purchase price of the property.

15 (a-1) For taxable years that begin on or after January 1,
16 2018 and end prior to January 1, 2027 ~~January 1, 2022~~, there
17 shall be allowed a tax credit against the tax imposed by
18 subsections (a) and (b) of Section 201 of this Act in an
19 aggregate amount equal to 25% of qualified expenditures
20 incurred by a qualified taxpayer in the restoration and
21 preservation of a qualified historic structure located in a
22 River Edge Redevelopment Zone pursuant to a qualified
23 rehabilitation plan, provided that the total amount of such
24 expenditures must (i) equal \$5,000 or more and (ii) exceed the
25 adjusted basis of the qualified historic structure on the
26 first day the qualified rehabilitation plan begins. For any

1 rehabilitation project, regardless of duration or number of
2 phases, the project's compliance with the foregoing provisions
3 (i) and (ii) shall be determined based on the aggregate amount
4 of qualified expenditures for the entire project and may
5 include expenditures incurred under subsection (a), this
6 subsection, or both subsection (a) and this subsection. If the
7 qualified rehabilitation plan spans multiple years, the
8 aggregate credit for the entire project shall be allowed in
9 the last taxable year, except for phased rehabilitation
10 projects, which may receive credits upon completion of each
11 phase. Before obtaining the first phased credit: (A) the total
12 amount of such expenditures must meet the requirements of
13 provisions (i) and (ii) of this subsection; (B) the
14 rehabilitated portion of the qualified historic structure must
15 be placed in service; and (C) the requirements of subsection
16 (b) must be met.

17 (a-2) For taxable years beginning on or after January 1,
18 2021 and ending prior to January 1, 2027 ~~January 1, 2022~~, there
19 shall be allowed a tax credit against the tax imposed by
20 subsections (a) and (b) of Section 201 as provided in Section
21 10-10.3 of the River Edge Redevelopment Zone Act. The credit
22 allowed under this subsection (a-2) shall apply only to
23 taxpayers that make a capital investment of at least
24 \$1,000,000 in a qualified rehabilitation plan.

25 The credit or credits may not reduce the taxpayer's
26 liability to less than zero. If the amount of the credit or

1 credits exceeds the taxpayer's liability, the excess may be
2 carried forward and applied against the taxpayer's liability
3 in succeeding calendar years in the manner provided under
4 paragraph (4) of Section 211 of this Act. The credit or credits
5 shall be applied to the earliest year for which there is a tax
6 liability. If there are credits from more than one taxable
7 year that are available to offset a liability, the earlier
8 credit shall be applied first.

9 For partners, shareholders of Subchapter S corporations,
10 and owners of limited liability companies, if the liability
11 company is treated as a partnership for the purposes of
12 federal and State income taxation, there shall be allowed a
13 credit under this Section to be determined in accordance with
14 the determination of income and distributive share of income
15 under Sections 702 and 704 and Subchapter S of the Internal
16 Revenue Code.

17 The total aggregate amount of credits awarded under the
18 Blue Collar Jobs Act (Article 20 of this amendatory Act of the
19 101st General Assembly) shall not exceed \$20,000,000 in any
20 State fiscal year.

21 (b) To obtain a tax credit pursuant to this Section, the
22 taxpayer must apply with the Department of Natural Resources.
23 The Department of Natural Resources shall determine the amount
24 of eligible rehabilitation costs and expenses in addition to
25 the amount of the River Edge construction jobs credit within
26 45 days of receipt of a complete application. The taxpayer

1 must submit a certification of costs prepared by an
2 independent certified public accountant that certifies (i) the
3 project expenses, (ii) whether those expenses are qualified
4 expenditures, and (iii) that the qualified expenditures exceed
5 the adjusted basis of the qualified historic structure on the
6 first day the qualified rehabilitation plan commenced. The
7 Department of Natural Resources is authorized, but not
8 required, to accept this certification of costs to determine
9 the amount of qualified expenditures and the amount of the
10 credit. The Department of Natural Resources shall provide
11 guidance as to the minimum standards to be followed in the
12 preparation of such certification. The Department of Natural
13 Resources and the National Park Service shall determine
14 whether the rehabilitation is consistent with the United
15 States Secretary of the Interior's Standards for
16 Rehabilitation.

17 (b-1) Upon completion of the project and approval of the
18 complete application, the Department of Natural Resources
19 shall issue a single certificate in the amount of the eligible
20 credits equal to 25% of qualified expenditures incurred during
21 the eligible taxable years, as defined in subsections (a) and
22 (a-1), excepting any credits awarded under subsection (a)
23 prior to January 1, 2019 (the effective date of Public Act
24 100-629) and any phased credits issued prior to the eligible
25 taxable year under subsection (a-1). At the time the
26 certificate is issued, an issuance fee up to the maximum

1 amount of 2% of the amount of the credits issued by the
2 certificate may be collected from the applicant to administer
3 the provisions of this Section. If collected, this issuance
4 fee shall be deposited into the Historic Property
5 Administrative Fund, a special fund created in the State
6 treasury. Subject to appropriation, moneys in the Historic
7 Property Administrative Fund shall be provided to the
8 Department of Natural Resources as reimbursement for the costs
9 associated with administering this Section.

10 (c) The taxpayer must attach the certificate to the tax
11 return on which the credits are to be claimed. The tax credit
12 under this Section may not reduce the taxpayer's liability to
13 less than zero. If the amount of the credit exceeds the tax
14 liability for the year, the excess credit may be carried
15 forward and applied to the tax liability of the 5 taxable years
16 following the excess credit year.

17 (c-1) Subject to appropriation, moneys in the Historic
18 Property Administrative Fund shall be used, on a biennial
19 basis beginning at the end of the second fiscal year after
20 January 1, 2019 (the effective date of Public Act 100-629), to
21 hire a qualified third party to prepare a biennial report to
22 assess the overall economic impact to the State from the
23 qualified rehabilitation projects under this Section completed
24 in that year and in previous years. The overall economic
25 impact shall include at least: (1) the direct and indirect or
26 induced economic impacts of completed projects; (2) temporary,

1 permanent, and construction jobs created; (3) sales, income,
2 and property tax generation before, during construction, and
3 after completion; and (4) indirect neighborhood impact after
4 completion. The report shall be submitted to the Governor and
5 the General Assembly. The report to the General Assembly shall
6 be filed with the Clerk of the House of Representatives and the
7 Secretary of the Senate in electronic form only, in the manner
8 that the Clerk and the Secretary shall direct.

9 (c-2) The Department of Natural Resources may adopt rules
10 to implement this Section in addition to the rules expressly
11 authorized in this Section.

12 (d) As used in this Section, the following terms have the
13 following meanings.

14 "Phased rehabilitation" means a project that is completed
15 in phases, as defined under Section 47 of the federal Internal
16 Revenue Code and pursuant to National Park Service regulations
17 at 36 C.F.R. 67.

18 "Placed in service" means the date when the property is
19 placed in a condition or state of readiness and availability
20 for a specifically assigned function as defined under Section
21 47 of the federal Internal Revenue Code and federal Treasury
22 Regulation Sections 1.46 and 1.48.

23 "Qualified expenditure" means all the costs and expenses
24 defined as qualified rehabilitation expenditures under Section
25 47 of the federal Internal Revenue Code that were incurred in
26 connection with a qualified historic structure.

1 "Qualified historic structure" means a certified historic
2 structure as defined under Section 47(c)(3) of the federal
3 Internal Revenue Code.

4 "Qualified rehabilitation plan" means a project that is
5 approved by the Department of Natural Resources and the
6 National Park Service as being consistent with the United
7 States Secretary of the Interior's Standards for
8 Rehabilitation.

9 "Qualified taxpayer" means the owner of the qualified
10 historic structure or any other person who qualifies for the
11 federal rehabilitation credit allowed by Section 47 of the
12 federal Internal Revenue Code with respect to that qualified
13 historic structure. Partners, shareholders of subchapter S
14 corporations, and owners of limited liability companies (if
15 the limited liability company is treated as a partnership for
16 purposes of federal and State income taxation) are entitled to
17 a credit under this Section to be determined in accordance
18 with the determination of income and distributive share of
19 income under Sections 702 and 703 and subchapter S of the
20 Internal Revenue Code, provided that credits granted to a
21 partnership, a limited liability company taxed as a
22 partnership, or other multiple owners of property shall be
23 passed through to the partners, members, or owners
24 respectively on a pro rata basis or pursuant to an executed
25 agreement among the partners, members, or owners documenting
26 any alternate distribution method.

1 (Source: P.A. 100-236, eff. 8-18-17; 100-629, eff. 1-1-19;
2 100-695, eff. 8-3-18; 101-9, eff. 6-5-19; 101-81, eff.
3 7-12-19.)

4 (35 ILCS 5/222)

5 Sec. 222. Live theater production credit.

6 (a) For tax years beginning on or after January 1, 2012 and
7 beginning prior to January 1, 2027 ~~January 1, 2022~~, a taxpayer
8 who has received a tax credit award under the Live Theater
9 Production Tax Credit Act is entitled to a credit against the
10 taxes imposed under subsections (a) and (b) of Section 201 of
11 this Act in an amount determined under that Act by the
12 Department of Commerce and Economic Opportunity.

13 (b) If the taxpayer is a partnership, limited liability
14 partnership, limited liability company, or Subchapter S
15 corporation, the tax credit award is allowed to the partners,
16 unit holders, or shareholders in accordance with the
17 determination of income and distributive share of income under
18 Sections 702 and 704 and Subchapter S of the Internal Revenue
19 Code.

20 (c) A sale, assignment, or transfer of the tax credit
21 award may be made by the taxpayer earning the credit within one
22 year after the credit is awarded in accordance with rules
23 adopted by the Department of Commerce and Economic
24 Opportunity.

25 (d) The Department of Revenue, in cooperation with the

1 Department of Commerce and Economic Opportunity, shall adopt
2 rules to enforce and administer the provisions of this
3 Section.

4 (e) The tax credit award may not be carried back. If the
5 amount of the credit exceeds the tax liability for the year,
6 the excess may be carried forward and applied to the tax
7 liability of the 5 tax years following the excess credit year.
8 The tax credit award shall be applied to the earliest year for
9 which there is a tax liability. If there are credits from more
10 than one tax year that are available to offset liability, the
11 earlier credit shall be applied first. In no event may a credit
12 under this Section reduce the taxpayer's liability to less
13 than zero.

14 (Source: P.A. 100-415, eff. 1-1-18.)

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 firearm-shot incidents from
8 January 1, 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) Discrete 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 Illinois
4 Department of Human Services. The Assistant Secretary of
5 Violence Prevention shall report his or her actions to the
6 Secretary of Human Services and the Office of the Governor.
7 The Office shall have the authority to coordinate and
8 integrate all programs and services listed in this Act and
9 other programs and services the Governor establishes by
10 executive order to maximize an integrated approach to reducing
11 Illinois' firearm violence epidemic and ultimately ending this
12 public health crisis.

13 (b) The Office of Firearm Violence Prevention shall have
14 grant making, operational, and procurement authority to
15 distribute funds to qualified violence prevention
16 organizations, approved technical assistance and training
17 providers, and qualified evaluation and assessment
18 organizations to execute the functions established in this Act
19 and other programs and services the Governor establishes by
20 executive order for this Office.

21 (c) The Assistant Secretary of Firearm Violence Prevention
22 shall be appointed by the Governor with the advice and consent
23 of the Senate. The Assistant Secretary of Firearm Violence
24 Prevention shall report to the Secretary of Human Services and
25 also report his or her actions to the Office of the Governor.

1 (d) For Illinois municipalities with a 1,000,000 or more
2 population, the Office of Firearm Violence Prevention shall
3 determine the 17 most violent neighborhoods as measured by the
4 number of per capita firearm-shot incidents from January 1,
5 2016 through December 31, 2020. These 17 communities shall
6 qualify for grants under this Act and coordination of other
7 State services from the Office of Firearm Violence Prevention.
8 For Illinois municipalities with less than 1,000,000 residents
9 and more than 25,000 residents, the Office of Firearm Violence
10 Prevention shall identify the 10 municipalities that have the
11 greatest concentrated firearm violence victims as measured by
12 the number of firearm-shot incidents from January 1, 2016
13 through December 31, 2020 divided by the number of residents
14 for each municipality or area. These 10 municipalities and
15 other municipalities identified by the Office of Firearm
16 Violence Prevention shall qualify for grants under this Act
17 and coordination of other State services from the Office of
18 Firearm Violence Prevention. The Office of Firearm Violence
19 Prevention shall consider factors listed in subsection (a) of
20 Section 35-40 to determine additional municipalities that
21 qualify for grants under this Act.

22 (e) The Office of Firearm Violence Prevention shall issue
23 a report to the General Assembly no later than January 1 of
24 each year that identifies communities within Illinois
25 municipalities of 1,000,000 or more residents and
26 municipalities with less than 1,000,000 residents and more

1 than 25,000 residents that are experiencing concentrated
2 firearm violence, explaining the investments that are being
3 made to reduce concentrated firearm violence, and making
4 further recommendations on how to end Illinois' firearm
5 violence epidemic.

6 Section 35-25. Integrated violence prevention and other
7 services.

8 (a) Subject to appropriation, for municipalities with
9 1,000,000 or more residents, the Office of Firearm Violence
10 Prevention shall make grants to qualified violence prevention
11 organizations for evidence-based firearm violence prevention
12 services. Approved technical assistance and training providers
13 shall create learning communities for the exchange of
14 information between community-based organizations in the same
15 or similar fields. Evidence-based firearm violence prevention
16 services shall recruit individuals at the highest risk of
17 firearm violence victimization and provide these individuals
18 with comprehensive services that reduce their exposure to
19 chronic firearm violence.

20 (b) Qualified violence prevention organizations shall
21 develop the following expertise in the geographic areas that
22 they cover:

23 (1) Analyzing and leveraging data to identify the
24 people who will most benefit from firearm violence
25 prevention services in their geographic areas.

1 (2) Identifying the conflicts that are responsible for
2 recurring violence.

3 (3) Having relationships with individuals who are most
4 able to reduce conflicts.

5 (4) Addressing the stabilization and trauma recovery
6 needs of individuals impacted by violence by providing
7 direct services for their unmet needs or referring them to
8 other qualified service providers.

9 (5) Having and building relationships with community
10 members and community organizations that provide violence
11 prevention services and get referrals of people who will
12 most benefit from firearm violence prevention services in
13 their geographic areas.

14 (6) Providing training and technical assistance to
15 local law enforcement agencies to improve their
16 effectiveness without having any role, requirement, or
17 mandate to participate in the policing, enforcement, or
18 prosecution of any crime.

19 (c) Qualified violence prevention organizations receiving
20 grants under this Act shall coordinate services with other
21 qualified violence prevention organizations in their area.

22 (d) The Office of Firearm Violence Prevention shall name a
23 Lead Qualified Violence Prevention Convener for each of the 17
24 neighborhoods and provide a grant of \$50,000 up to \$100,000 to
25 this organization to coordinate monthly meetings between
26 qualified violence prevention organizations and youth

1 development organizations under this Act. The Lead Qualified
2 Violence Prevention Convener may also receive funding from the
3 Office of Firearm Violence Prevention for technical assistance
4 or training when needs are jointly identified. The Lead
5 Qualified Violence Prevention Convener shall:

6 (1) provide notes on the meetings and summarize
7 recommendations made at the monthly meetings to improve
8 the effectiveness of violence prevention services based on
9 review of timely data on shootings and homicides in his or
10 her relevant neighborhood;

11 (2) attend monthly meetings where the cause of
12 violence and other neighborhood disputes is discussed and
13 strategize on how to resolve ongoing conflicts and execute
14 on agreed plans;

15 (3) provide qualitative review of other qualified
16 violence prevention organizations in the Lead Qualified
17 Violence Prevention Convener's neighborhood as required by
18 the Office of Firearm Violence Prevention;

19 (4) make recommendations to the Office of Firearm
20 Violence Prevention and local law enforcement on how to
21 reduce violent conflict in his or her neighborhood;

22 (5) meet on an emergency basis when conflicts that
23 need immediate attention and resolution arise;

24 (6) share knowledge and strategies of the community
25 violence dynamic in monthly meetings with local youth
26 development specialists receiving grants under this Act;

1 (7) select when and where needed an approved Office of
2 Violence Prevention-funded technical assistance and
3 service training provider and contract with the provider
4 for agreed upon services; and

5 (8) after meeting with community residents and other
6 community organizations that have expertise in housing,
7 mental health, economic development, education, and social
8 services, make consensus recommendations to the Office of
9 Firearm Violence Prevention on how to target community
10 revitalization resources available from federal and State
11 funding sources.

12 The Office of Firearm Violence Prevention shall compile
13 recommendations from all Lead Qualified Violence Prevention
14 Conveners and report to the General Assembly bi-annually on
15 these funding recommendations. The Lead Qualified Violence
16 Prevention Convener may also serve as a youth development
17 provider.

18 (e) The Illinois Office of Firearm Violence Prevention
19 shall select no fewer than 2 and no more than 3 approved
20 technical assistance and training providers to deliver
21 technical assistance and training to the qualified violence
22 prevention organizations that agree to contract with an
23 approved technical assistance and training provider. Qualified
24 violence prevention organizations shall have complete
25 authority to select among the approved technical assistance
26 services providers funded by the Office of Firearm Violence

1 Prevention.

2 (f) Approved technical assistance and training providers
3 may:

4 (1) provide training and certification to qualified
5 violence prevention professionals on how to perform
6 violence prevention services and other professional
7 development to qualified violence prevention
8 professionals.

9 (2) provide management training on how to manage
10 qualified violence prevention professionals;

11 (3) provide training and assistance on how to develop
12 memorandum of understanding for referral services or
13 create approved provider lists for these referral
14 services, or both;

15 (4) share lessons learned among qualified violence
16 prevention professionals and service providers in their
17 network; and

18 (5) provide technical assistance and training on human
19 resources, grants management, capacity building, and
20 fiscal management strategies.

21 (g) Approved technical assistance and training providers
22 shall:

23 (1) provide additional services identified as
24 necessary by the Office of Firearm Violence Prevention and
25 qualified service providers in their network; and

26 (2) receive a vendor contract or grant up to \$250,000

1 plus fees negotiated for services from participating
2 qualified violence prevention organizations.

3 (h) Fees negotiated for approved technical assistance and
4 training providers shall not exceed 12% of awarded grant funds
5 to a qualified violence prevention organization.

6 (i) The Office of Firearm Violence Prevention shall issue
7 grants to no fewer than 2 qualified violence prevention
8 organizations in each of the 17 neighborhoods served and no
9 more than 6 organizations in the 17 neighborhoods served.
10 Grants shall be for no less than \$400,000 per qualified
11 violence prevention organization.

12 (j) No qualified violence prevention organization can
13 serve more than 3 neighborhoods unless the Office of Firearm
14 Violence Prevention is unable to identify qualified violence
15 prevention organizations to provide adequate coverage.

16 (k) No approved technical assistance and training provider
17 shall provide qualified violence prevention services in a
18 neighborhood under this Act unless the Office of Firearm
19 Violence Prevention is unable to identify qualified violence
20 prevention organizations to provide adequate coverage.

21 Section 35-30. Integrated youth services.

22 (a) Subject to appropriation, for municipalities with
23 1,000,000 or more residents, the Office of Firearm Violence
24 Prevention shall make grants to qualified youth development
25 organizations for evidence-based youth after-school and summer

1 programming. Evidence-based youth development programs shall
2 provide services to teens that increase their school
3 attendance, school performance, reduce involvement in the
4 criminal justice system, and develop nonacademic interests
5 that build social emotional persistence and intelligence.

6 (b) The Office of Firearm Violence Prevention shall
7 identify municipal blocks where more than 35% of all
8 firearm-shot incidents take place and focus all youth
9 development service grants to residents of these municipality
10 blocks in the 17 targeted neighborhoods. Youth development
11 service programs shall be required to serve the following
12 teens before expanding services to the broader community:

13 (1) criminal justice-involved youth;

14 (2) students who are attending or have attended option
15 schools;

16 (3) family members of individuals working with
17 qualified violence prevention organizations; and

18 (4) youth living on the blocks where more than 35% of
19 the violence takes place in a neighborhood.

20 (c) Each program participant enrolled in a youth
21 development program under this Act shall receive an
22 individualized needs assessment to determine if the
23 participant requires intensive youth services as provided for
24 in Section 35-35 of this Act. The needs assessment should be
25 the best available instrument that considers the physical and
26 mental condition of each youth based on the youth's family

1 ties, financial resources, past substance use, criminal
2 justice involvement, and trauma related to chronic exposure to
3 firearm violence behavioral health assessment to determine the
4 participant's broader support and mental health needs. The
5 Office of Firearm Violence Prevention shall determine best
6 practices for referring program participants who are at the
7 highest risk of violence and criminal justice involvement to
8 be referred to a youth development intervention program
9 established in Section 35-35.

10 (d) Youth development prevention program participants
11 shall receive services designed to empower participants with
12 the social and emotional skills necessary to forge paths of
13 healthy development and disengagement from high-risk
14 behaviors. Within the context of engaging social, physical,
15 and personal development activities, participants should build
16 resilience and the skills associated with healthy social,
17 emotional, and identity development.

18 (e) Youth development providers shall develop the
19 following expertise in the geographic areas they cover:

20 (1) Knowledge of the teens and their social
21 organization in the blocks they are designated to serve.

22 (2) Youth development organizations receiving grants
23 under this Act shall be required to coordinate services
24 with other qualified youth development organizations in
25 their neighborhood by sharing lessons learned in monthly
26 meetings.

1 (3) Providing qualitative review of other youth
2 development organizations in their neighborhood as
3 required by the Office of Firearm Violence Prevention.

4 (4) Meeting on an emergency basis when conflicts
5 related to program participants that need immediate
6 attention and resolution arise.

7 (5) Sharing knowledge and strategies of the
8 neighborhood violence dynamic in monthly meetings with
9 local qualified violence prevention organizations
10 receiving grants under this Act.

11 (6) Selecting an approved technical assistance and
12 service training provider and contract with them for
13 agreed upon services.

14 (f) The Illinois Office of Firearm Violence Prevention
15 shall select no fewer than 2 and no more than 3 approved
16 technical assistance and training providers to deliver
17 technical assistance and training to the youth development
18 organizations that agree to contract with an approved
19 technical assistance and training provider. Youth development
20 organizations must use an approved technical assistance and
21 training provider but have complete authority to select among
22 the approved technical assistance services providers funded by
23 the Office of Firearm Violence Prevention.

24 (g) Approved technical assistance and training providers
25 may:

26 (1) provide training to youth development workers on

1 how to perform outreach services;

2 (2) provide management training on how to manage youth
3 development workers;

4 (3) provide training and assistance on how to develop
5 memorandum of understanding for referral services or
6 create approved provider lists for these referral
7 services, or both;

8 (4) share lessons learned among youth development
9 service providers in their network; and

10 (5) provide technical assistance and training on human
11 resources, grants management, capacity building, and
12 fiscal management strategies.

13 (h) 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 youth development service providers in their network; and

18 (2) receive an annual grant up to \$250,000 plus fees
19 negotiated for services from participating youth
20 development service organizations.

21 (i) Fees negotiated for approved technical assistance and
22 training providers shall not exceed 10% of awarded grant funds
23 to a youth development services organization.

24 (j) The Office of Firearm Violence Prevention shall issue
25 youth development services grants to no fewer than 4 youth
26 services organizations in each of the 17 neighborhoods served

1 and no more than 8 organizations in each of the 17
2 neighborhoods. Youth services grants shall be for no less than
3 \$400,000 per youth development organization.

4 (k) No youth development organization can serve more than
5 3 neighborhoods unless the Office of Firearm Violence
6 Prevention is unable to identify youth development
7 organizations to provide adequate coverage.

8 (l) No approved technical assistance and training provider
9 shall provide youth development services in any neighborhood
10 under this Act.

11 Section 35-35. Intensive youth intervention services.

12 (a) Subject to appropriation, for municipalities with
13 1,000,000 or more residents, the Office of Firearm Violence
14 Prevention shall issue grants to qualified high-risk youth
15 intervention organizations for evidence-based intervention
16 services that reduce involvement in the criminal justice
17 system, increase school attendance, and refer high-risk teens
18 into therapeutic programs that address trauma recovery and
19 other mental health improvements. Each program participant
20 enrolled in a youth intervention program under this Act shall
21 receive a nationally recognized comprehensive mental health
22 assessment delivered by a qualified mental health professional
23 certified to provide services to Medicaid recipients.

24 (b) Youth intervention program participants shall:

25 (1) receive group-based emotional regulation therapy

1 that helps them control their emotions and understand how
2 trauma and stress impacts their thinking and behavior;

3 (2) have youth advocates that accompany them to their
4 group therapy sessions, assist them with issues that
5 prevent them from attending school, and address life
6 skills development activities through weekly coaching; and

7 (3) be required to have trained clinical staff
8 managing the youth advocate interface with program
9 participants.

10 (c) Youth development service organizations shall be
11 assigned to the youth intervention service providers for
12 referrals by the Office of Firearm Violence Prevention.

13 (d) The youth receiving intervention services who are
14 evaluated to need trauma recovery and other behavioral health
15 interventions and who have the greatest risk of firearm
16 violence victimization shall be referred to the family systems
17 intervention services established in Section 35-55.

18 (e) The Office of Firearm Violence Prevention shall issue
19 youth intervention grants to no less than 2 youth intervention
20 organizations and no more than 4 organizations in
21 municipalities with 1,000,000 or more residents.

22 (f) No youth intervention organization can serve more than
23 10 neighborhoods.

24 (g) The approved technical assistance and training
25 providers for youth development programs provided in
26 subsection (d) of Section 35-30 shall also provide technical

1 assistance and training to the affiliated youth intervention
2 service providers.

3 (h) The Office of Firearm Violence Prevention shall
4 establish payment requirements from youth intervention service
5 providers to the affiliated approved technical assistance and
6 training providers.

7 Section 35-40. Services for municipalities with less than
8 1,000,000 residents.

9 (a) The Office of Firearm Violence Prevention shall
10 identify the 10 municipalities or geographically contiguous
11 areas in Illinois with less than 1,000,000 residents and more
12 than 25,000 residents that have the largest concentrated
13 firearm violence in the last 5 years. These areas shall
14 qualify for grants under this Act. The Office of Firearm
15 Violence Prevention shall identify additional municipalities
16 with more than 25,000 residents and less than 1,000,000
17 residents that would benefit from violence prevention
18 services. In identifying the additional municipalities that
19 qualify for funding under Section 35-40, the Office of Firearm
20 Violence Prevention shall consider the following factors:

21 (1) the total number of firearms victims in a
22 potential municipality in the last 5 years;

23 (2) the per capita rate of firearms victims in a
24 potential municipality in the last 5 years; and

25 (3) the total potential firearms reduction benefit for

1 the entire State of Illinois by serving the additional
2 municipality compared to the total benefit of investing in
3 all other municipalities identified for grants to
4 municipalities with more than 25,000 residents and less
5 than 1,000,000 residents.

6 (b) Resources for each of these areas shall be distributed
7 based on maximizing the total potential reduction in firearms
8 victimization for all municipalities receiving grants under
9 this Act. The Office of Firearm Violence Prevention may
10 establish a minimum grant amount for each municipality awarded
11 grants under this Section to ensure grants will have the
12 potential to reduce violence in each municipality. The Office
13 of Firearm Violence Prevention shall maximize the potential
14 for violence reduction throughout Illinois after determining
15 the necessary minimum grant amounts to be effective in each
16 municipality receiving grants under this Section.

17 (c) The Office of Firearm Violence Prevention shall create
18 local advisory councils for each of the 10 areas designated
19 for the purpose of obtaining recommendations on how to
20 distribute funds in these areas to reduce firearm violence
21 incidents. Local advisory councils shall consist of 5 members
22 with the following expertise or experience:

23 (1) a representative of a nonelected official in local
24 government from the designated area;

25 (2) a representative of an elected official at the
26 local or state level for the area;

1 (3) a representative with public health experience in
2 firearm violence prevention or youth development; and

3 (4) two residents of the subsection of each area with
4 the most concentrated firearm violence incidents.

5 (d) The Office of Firearm Violence Prevention shall
6 provide data to each local council on the characteristics of
7 firearm violence in the designated area and other relevant
8 information on the physical and demographic characteristics of
9 the designated area. The Office of Firearm Violence Prevention
10 shall also provide best available evidence on how to address
11 the social determinants of health in the designated area in
12 order to reduce firearm violence.

13 (e) Each local advisory council shall make recommendations
14 on how to allocate distributed resources for its area based on
15 information provided to them by the Office of Firearm Violence
16 Prevention.

17 (f) The Office of Firearm Violence Prevention shall
18 consider the recommendations and determine how to distribute
19 funds through grants to community-based organizations and
20 local governments. To the extent the Office of Firearm
21 Violence Prevention does not follow a local advisory council's
22 recommendation on allocation of funds, the Office of Firearm
23 Violence Prevention shall explain in writing why a different
24 allocation of resources is more likely to reduce firearm
25 violence in the designated area.

26 (g) Subject to appropriation, the Office of Firearm

1 Violence Prevention shall issue grants to local governmental
2 agencies and community-based organizations to maximize firearm
3 violence reduction each year. Grants shall be named no later
4 than March 1, 2022. Grants in proceeding years shall be issued
5 on or before July 15 of the relevant fiscal year.

6 Section 35-50. Medicaid trauma recovery services for
7 adults.

8 (a) On or before January 15, 2022, the Department of
9 Healthcare and Family Services shall design, seek approval
10 from the United States Department of Health and Human
11 Services, and subject to federal approval and State
12 appropriations for this purpose, implement a team-based model
13 of care system to address trauma recovery from chronic
14 exposure to firearm violence for Illinois adults.

15 (b) The team-based model of care system shall reimburse
16 for a minimum of the following services:

17 (1) Outreach services that recruit trauma-exposed
18 adults into the system and develop supportive
19 relationships with them based on lived experience in their
20 communities. Outreach services include both services to
21 support impacted individuals and group services that
22 reduce violence between groups that need conflict
23 resolution.

24 (2) Case management and community support services
25 that provide stabilization to individuals recovering from

1 chronic exposure to firearm violence, including group
2 cognitive behavior therapy sessions and other
3 evidence-based interventions that promote behavioral
4 change.

5 (3) Group and individual therapy that addresses
6 underlying mental health conditions associated with
7 post-traumatic stress disorder, depression, anxiety,
8 substance use disorders, intermittent explosive disorder,
9 oppositional defiant disorder, attention deficit
10 hyperactivity disorder, and other mental conditions as a
11 result of chronic trauma.

12 (4) Services deemed necessary for the effective
13 integration of paragraphs (1), (2), and (3).

14 (c) The Department of Healthcare and Family Services shall
15 develop a reimbursement methodology.

16 Section 35-55. Medicaid trauma recovery services for
17 children and youth.

18 (a) On or before January 15, 2022, the Department of
19 Healthcare and Family Services shall design, seek approval
20 from the United States Department of Health and Human
21 Services, and subject to federal approval and State
22 appropriations for this purpose, implement a team-based model
23 of care to address trauma recovery from chronic exposure to
24 firearm violence for Illinois children and youth under the age
25 of 19. Services for youth in care require additional support

1 to maximize their effectiveness through the family systems
2 model.

3 (b) The team-based model of care shall reimburse for a
4 minimum of the following services:

5 (1) Outreach services that recruit trauma-exposed
6 children and youth into the system and develop supportive
7 relationships with them based on lived experience in their
8 communities.

9 (2) Case management and school support services that
10 decrease truancy and criminal justice system involvement.

11 (3) Group and individual therapy that addresses
12 underlying mental health conditions associated with
13 post-traumatic stress disorder, depression, anxiety,
14 substance use disorders, intermittent explosive disorder,
15 oppositional defiant disorder, attention deficit
16 hyperactivity disorder, and other mental conditions as a
17 result of chronic trauma.

18 (4) An evidence-based family systems intervention with
19 proven results for reduction in anti-social behaviors.

20 (5) Services deemed necessary for the effective
21 integration of paragraphs (1), (2), (3), and (4).

22 (c) The Department of Healthcare and Family Services shall
23 develop a reimbursement methodology.

24 Section 35-60. Rulemaking authority; emergency rulemaking
25 authority. The General Assembly finds that exposure to chronic

1 firearm violence qualifies for emergency rulemaking under
2 Section 5-45 of the Illinois Administrative Procedure Act
3 because exposure to chronic firearm violence is a situation
4 that reasonably constitutes a threat to public interest,
5 safety, and welfare. The Department of Healthcare and Family
6 Services and the Office of Firearm Violence Prevention shall
7 have rulemaking authority, including emergency rulemaking
8 authority, as is necessary to implement all elements of this
9 Act.

10 Section 35-105. The Illinois Administrative Procedure Act
11 is amended by adding Section 5-45.14 as follows:

12 (5 ILCS 100/5-45.14 new)

13 Sec. 5-45.14. Emergency rulemaking; Reimagine Public
14 Safety Act. To provide for the expeditious and timely
15 implementation of the Reimagine Public Safety Act, emergency
16 rules implementing the Reimagine Public Safety Act may be
17 adopted in accordance with Section 5-45 by the Department of
18 Healthcare and Family Services and the Office of Firearm
19 Violence Prevention. The adoption of emergency rules
20 authorized by Section 5-45 and this Section is deemed to be
21 necessary for the public interest, safety, and welfare.

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

1 ARTICLE 99. MISCELLANEOUS PROVISIONS

2 Section 99-95. No acceleration or delay. Where this Act
3 makes changes in a statute that is represented in this Act by
4 text that is not yet or no longer in effect (for example, a
5 Section represented by multiple versions), the use of that
6 text does not accelerate or delay the taking effect of (i) the
7 changes made by this Act or (ii) provisions derived from any
8 other Public Act.

9 Section 99-97. Severability. The provisions of this Act
10 are severable under Section 1.31 of the Statute on Statutes.

11 Section 99-99. Effective date. This Act takes effect upon
12 becoming law.".