

SB0509



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB0509

Introduced 2/23/2021, by Sen. Donald P. DeWitte

SYNOPSIS AS INTRODUCED:

35 ILCS 5/901

Amends the Illinois Income Tax Act. Provides that an amount equal to 10% of the net revenue realized from the State income tax during the preceding month shall be transferred from the General Revenue Fund to the Local Government Distributive Fund (currently, the amount transferred is equal to the sum of (i) 6.06% of the net revenue realized from the tax imposed upon individuals, trusts, and estates and (ii) 6.85% of the net revenue realized from the tax imposed upon corporations). Effective immediately.

LRB102 04496 HLH 14515 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

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

6 (35 ILCS 5/901)

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

9 Sec. 901. Collection authority.

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

1 special fund outside the State Treasury, or to the State
2 Disbursement Unit established under Section 10-26 of the
3 Illinois Public Aid Code, as directed by the Department of
4 Healthcare and Family Services.

5 (b) Local Government Distributive Fund. Beginning August
6 1, 2017 and continuing through July 31, 2021, the Treasurer
7 shall transfer each month from the General Revenue Fund to the
8 Local Government Distributive Fund an amount equal to the sum
9 of (i) 6.06% (10% of the ratio of the 3% individual income tax
10 rate prior to 2011 to the 4.95% individual income tax rate
11 after July 1, 2017) of the net revenue realized from the tax
12 imposed by subsections (a) and (b) of Section 201 of this Act
13 upon individuals, trusts, and estates during the preceding
14 month and (ii) 6.85% (10% of the ratio of the 4.8% corporate
15 income tax rate prior to 2011 to the 7% corporate income tax
16 rate after July 1, 2017) of the net revenue realized from the
17 tax imposed by subsections (a) and (b) of Section 201 of this
18 Act upon corporations during the preceding month. Beginning
19 August 1, 2021, the Treasurer shall transfer each month from
20 the General Revenue Fund to the Local Government Distributive
21 Fund an amount equal to 10% of the net revenue realized from
22 the tax imposed by subsections (a) and (b) of Section 201 of
23 the Illinois Income Tax Act during the preceding month. Net
24 revenue realized for a month shall be defined as the revenue
25 from the tax imposed by subsections (a) and (b) of Section 201
26 of this Act which is deposited in the General Revenue Fund, the

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

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

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

20 (c) Deposits Into Income Tax Refund Fund.

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

1 thereafter, the percentage deposited into the Income Tax
2 Refund Fund during a fiscal year shall be the Annual
3 Percentage. For fiscal year 2011, the Annual Percentage
4 shall be 8.75%. For fiscal year 2012, the Annual
5 Percentage shall be 8.75%. For fiscal year 2013, the
6 Annual Percentage shall be 9.75%. For fiscal year 2014,
7 the Annual Percentage shall be 9.5%. For fiscal year 2015,
8 the Annual Percentage shall be 10%. For fiscal year 2018,
9 the Annual Percentage shall be 9.8%. For fiscal year 2019,
10 the Annual Percentage shall be 9.7%. For fiscal year 2020,
11 the Annual Percentage shall be 9.5%. For fiscal year 2021,
12 the Annual Percentage shall be 9%. For all other fiscal
13 years, the Annual Percentage shall be calculated as a
14 fraction, the numerator of which shall be the amount of
15 refunds approved for payment by the Department during the
16 preceding fiscal year as a result of overpayment of tax
17 liability under subsections (a) and (b) (1), (2), and (3)
18 of Section 201 of this Act plus the amount of such refunds
19 remaining approved but unpaid at the end of the preceding
20 fiscal year, minus the amounts transferred into the Income
21 Tax Refund Fund from the Tobacco Settlement Recovery Fund,
22 and the denominator of which shall be the amounts which
23 will be collected pursuant to subsections (a) and (b) (1),
24 (2), and (3) of Section 201 of this Act during the
25 preceding fiscal year; except that in State fiscal year
26 2002, the Annual Percentage shall in no event exceed 7.6%.

1 The Director of Revenue shall certify the Annual
2 Percentage to the Comptroller on the last business day of
3 the fiscal year immediately preceding the fiscal year for
4 which it is to be effective.

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

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

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

19 (d) Expenditures from Income Tax Refund Fund.

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

25 (2) The Director shall order payment of refunds
26 resulting from overpayment of tax liability under Section

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

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

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

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

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

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

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

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

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

22 (1) beginning February 1, 2015, and prior to February
23 1, 2025, 1/30; and

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

25 If the rate of tax imposed by subsection (a) and (b) of
26 Section 201 is reduced pursuant to Section 201.5 of this Act,

1 the Department shall not make the deposits required by this
2 subsection (f) on or after the effective date of the
3 reduction.

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

11 (1) beginning February 1, 2015, and prior to February
12 1, 2025, 1/30; and

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

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

19 (h) Deposits into the Tax Compliance and Administration
20 Fund. Beginning on the first day of the first calendar month to
21 occur on or after August 26, 2014 (the effective date of Public
22 Act 98-1098), each month the Department shall pay into the Tax
23 Compliance and Administration Fund, to be used, subject to
24 appropriation, to fund additional auditors and compliance
25 personnel at the Department, an amount equal to 1/12 of 5% of
26 the cash receipts collected during the preceding fiscal year

1 by the Audit Bureau of the Department from the tax imposed by
2 subsections (a), (b), (c), and (d) of Section 201 of this Act,
3 net of deposits into the Income Tax Refund Fund made from those
4 cash receipts.

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

9 (Text of Section with the changes made by P.A. 101-8,
10 which did not take effect (see Section 99 of P.A. 101-8))

11 Sec. 901. Collection authority.

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

1 special fund outside the State Treasury, or to the State
2 Disbursement Unit established under Section 10-26 of the
3 Illinois Public Aid Code, as directed by the Department of
4 Healthcare and Family Services.

5 (b) Local Government Distributive Fund. Beginning August
6 1, 2017 and continuing through July 31, 2021 ~~and continuing~~
7 ~~through January 31, 2021~~, the Treasurer shall transfer each
8 month from the General Revenue Fund to the Local Government
9 Distributive Fund an amount equal to the sum of (i) 6.06% (10%
10 of the ratio of the 3% individual income tax rate prior to 2011
11 to the 4.95% individual income tax rate after July 1, 2017) of
12 the net revenue realized from the tax imposed by subsections
13 (a) and (b) of Section 201 of this Act upon individuals,
14 trusts, and estates during the preceding month and (ii) 6.85%
15 (10% of the ratio of the 4.8% corporate income tax rate prior
16 to 2011 to the 7% corporate income tax rate after July 1, 2017)
17 of the net revenue realized from the tax imposed by
18 subsections (a) and (b) of Section 201 of this Act upon
19 corporations during the preceding month. Beginning August 1,
20 2021, the Treasurer shall transfer each month from the General
21 Revenue Fund to the Local Government Distributive Fund an
22 amount equal to 10% of the net revenue realized from the tax
23 imposed by subsections (a) and (b) of Section 201 of the
24 Illinois Income Tax Act during the preceding month. ~~Beginning~~
25 ~~February 1, 2021, the Treasurer shall transfer each month from~~
26 ~~the General Revenue Fund to the Local Government Distributive~~

1 ~~Fund an amount equal to the sum of (i) 5.32% of the net revenue~~
2 ~~realized from the tax imposed by subsections (a) and (b) of~~
3 ~~Section 201 of this Act upon individuals, trusts, and estates~~
4 ~~during the preceding month and (ii) 6.16% of the net revenue~~
5 ~~realized from the tax imposed by subsections (a) and (b) of~~
6 ~~Section 201 of this Act upon corporations during the preceding~~
7 ~~month.~~ Net revenue realized for a month shall be defined as the
8 revenue from the tax imposed by subsections (a) and (b) of
9 Section 201 of this Act which is deposited in the General
10 Revenue Fund, the Education Assistance Fund, the Income Tax
11 Surcharge Local Government Distributive Fund, the Fund for the
12 Advancement of Education, and the Commitment to Human Services
13 Fund during the month minus the amount paid out of the General
14 Revenue Fund in State warrants during that same month as
15 refunds to taxpayers for overpayment of liability under the
16 tax imposed by subsections (a) and (b) of Section 201 of this
17 Act.

18 Notwithstanding any provision of law to the contrary,
19 beginning on July 6, 2017 (the effective date of Public Act
20 100-23), those amounts required under this subsection (b) to
21 be transferred by the Treasurer into the Local Government
22 Distributive Fund from the General Revenue Fund shall be
23 directly deposited into the Local Government Distributive Fund
24 as the revenue is realized from the tax imposed by subsections
25 (a) and (b) of Section 201 of this Act.

26 For State fiscal year 2020 only, notwithstanding any

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

4 (c) Deposits Into Income Tax Refund Fund.

5 (1) Beginning on January 1, 1989 and thereafter, the
6 Department shall deposit a percentage of the amounts
7 collected pursuant to subsections (a) and (b) (1), (2), and
8 (3) of Section 201 of this Act into a fund in the State
9 treasury known as the Income Tax Refund Fund. Beginning
10 with State fiscal year 1990 and for each fiscal year
11 thereafter, the percentage deposited into the Income Tax
12 Refund Fund during a fiscal year shall be the Annual
13 Percentage. For fiscal year 2011, the Annual Percentage
14 shall be 8.75%. For fiscal year 2012, the Annual
15 Percentage shall be 8.75%. For fiscal year 2013, the
16 Annual Percentage shall be 9.75%. For fiscal year 2014,
17 the Annual Percentage shall be 9.5%. For fiscal year 2015,
18 the Annual Percentage shall be 10%. For fiscal year 2018,
19 the Annual Percentage shall be 9.8%. For fiscal year 2019,
20 the Annual Percentage shall be 9.7%. For fiscal year 2020,
21 the Annual Percentage shall be 9.5%. For fiscal year 2021,
22 the Annual Percentage shall be 9%. For all other fiscal
23 years, the Annual Percentage shall be calculated as a
24 fraction, the numerator of which shall be the amount of
25 refunds approved for payment by the Department during the
26 preceding fiscal year as a result of overpayment of tax

1 liability under subsections (a) and (b)(1), (2), and (3)
2 of Section 201 of this Act plus the amount of such refunds
3 remaining approved but unpaid at the end of the preceding
4 fiscal year, minus the amounts transferred into the Income
5 Tax Refund Fund from the Tobacco Settlement Recovery Fund,
6 and the denominator of which shall be the amounts which
7 will be collected pursuant to subsections (a) and (b)(1),
8 (2), and (3) of Section 201 of this Act during the
9 preceding fiscal year; except that in State fiscal year
10 2002, the Annual Percentage shall in no event exceed 7.6%.
11 The Director of Revenue shall certify the Annual
12 Percentage to the Comptroller on the last business day of
13 the fiscal year immediately preceding the fiscal year for
14 which it is to be effective.

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

1 Annual Percentage shall be 13.4%. For fiscal year 2015,
2 the Annual Percentage shall be 14%. For fiscal year 2018,
3 the Annual Percentage shall be 17.5%. For fiscal year
4 2019, the Annual Percentage shall be 15.5%. For fiscal
5 year 2020, the Annual Percentage shall be 14.25%. For
6 fiscal year 2021, the Annual Percentage shall be 14%. For
7 all other fiscal years, the Annual Percentage shall be
8 calculated as a fraction, the numerator of which shall be
9 the amount of refunds approved for payment by the
10 Department during the preceding fiscal year as a result of
11 overpayment of tax liability under subsections (a) and
12 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
13 Act plus the amount of such refunds remaining approved but
14 unpaid at the end of the preceding fiscal year, and the
15 denominator of which shall be the amounts which will be
16 collected pursuant to subsections (a) and (b) (6), (7), and
17 (8), (c) and (d) of Section 201 of this Act during the
18 preceding fiscal year; except that in State fiscal year
19 2002, the Annual Percentage shall in no event exceed 23%.
20 The Director of Revenue shall certify the Annual
21 Percentage to the Comptroller on the last business day of
22 the fiscal year immediately preceding the fiscal year for
23 which it is to be effective.

24 (3) The Comptroller shall order transferred and the
25 Treasurer shall transfer from the Tobacco Settlement
26 Recovery Fund to the Income Tax Refund Fund (i)

1 \$35,000,000 in January, 2001, (ii) \$35,000,000 in January,
2 2002, and (iii) \$35,000,000 in January, 2003.

3 (d) Expenditures from Income Tax Refund Fund.

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

9 (2) The Director shall order payment of refunds
10 resulting from overpayment of tax liability under Section
11 201 of this Act from the Income Tax Refund Fund only to the
12 extent that amounts collected pursuant to Section 201 of
13 this Act and transfers pursuant to this subsection (d) and
14 item (3) of subsection (c) have been deposited and
15 retained in the Fund.

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

1 from the Income Tax Refund Fund during the fiscal year.

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

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

23 (5) This Act shall constitute an irrevocable and
24 continuing appropriation from the Income Tax Refund Fund
25 for the purpose of paying refunds upon the order of the
26 Director in accordance with the provisions of this

1 Section.

2 (e) Deposits into the Education Assistance Fund and the
3 Income Tax Surcharge Local Government Distributive Fund. On
4 July 1, 1991, and thereafter, of the amounts collected
5 pursuant to subsections (a) and (b) of Section 201 of this Act,
6 minus deposits into the Income Tax Refund Fund, the Department
7 shall deposit 7.3% into the Education Assistance Fund in the
8 State Treasury. Beginning July 1, 1991, and continuing through
9 January 31, 1993, of the amounts collected pursuant to
10 subsections (a) and (b) of Section 201 of the Illinois Income
11 Tax Act, minus deposits into the Income Tax Refund Fund, the
12 Department shall deposit 3.0% into the Income Tax Surcharge
13 Local Government Distributive Fund in the State Treasury.
14 Beginning February 1, 1993 and continuing through June 30,
15 1993, of the amounts collected pursuant to subsections (a) and
16 (b) of Section 201 of the Illinois Income Tax Act, minus
17 deposits into the Income Tax Refund Fund, the Department shall
18 deposit 4.4% into the Income Tax Surcharge Local Government
19 Distributive Fund in the State Treasury. Beginning July 1,
20 1993, and continuing through June 30, 1994, of the amounts
21 collected under subsections (a) and (b) of Section 201 of this
22 Act, minus deposits into the Income Tax Refund Fund, the
23 Department shall deposit 1.475% into the Income Tax Surcharge
24 Local Government Distributive Fund in the State Treasury.

25 (f) Deposits into the Fund for the Advancement of
26 Education. Beginning February 1, 2015, the Department shall

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

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

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

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

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

21 (1) beginning February 1, 2015, and prior to February
22 1, 2025, 1/30; and

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

24 If the rate of tax imposed by subsection (a) and (b) of
25 Section 201 is reduced pursuant to Section 201.5 of this Act,
26 the Department shall not make the deposits required by this

1 subsection (g) on or after the effective date of the
2 reduction.

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

15 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;
16 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
17 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for
18 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;
19 101-636, eff. 6-10-20.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.