

SB2196



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB2196

Introduced 2/26/2021, by Sen. Elgie R. Sims, Jr.

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-27

Amends the State Finance Act. Modifies a Section concerning moneys in the Audit Expense Fund to provide for the transfer of moneys from specified funds into the Audit Expense Fund. Makes conforming changes. Effective immediately.

LRB102 02647 HLH 12650 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning finance.

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

4 Section 5. The State Finance Act is amended by changing
5 Section 6z-27 as follows:

6 (30 ILCS 105/6z-27)

7 Sec. 6z-27. All moneys in the Audit Expense Fund shall be
8 transferred, appropriated and used only for the purposes
9 authorized by, and subject to the limitations and conditions
10 prescribed by, the State Auditing Act.

11 Within 30 days after the effective date of this amendatory
12 Act of the 102nd ~~101st~~ General Assembly, the State Comptroller
13 shall order transferred and the State Treasurer shall transfer
14 from the following funds moneys in the specified amounts for
15 deposit into the Audit Expense Fund:

16	<u>Agricultural Premium Fund</u>	<u>145,477</u>
17	<u>Amusement Ride and Patron Safety Fund</u>	<u>10,067</u>
18	<u>Assisted Living and Shared Housing Regulatory Fund</u>	<u>2,696</u>
19	<u>Capital Development Board Revolving Fund</u>	<u>1,807</u>
20	<u>Care Provider Fund for Persons with a Developmental</u>	
21	<u>Disability</u>	<u>15,438</u>
22	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u>	<u>5,148</u>
23	<u>Chicago State University Education Improvement Fund</u>	<u>4,748</u>

1	<u>Child Labor and Day and Temporary Labor Services</u>	
2	<u>Enforcement Fund</u>	<u>18,662</u>
3	<u>Child Support Administrative Fund</u>	<u>5,832</u>
4	<u>Clean Air Act Permit Fund</u>	<u>1,410</u>
5	<u>Common School Fund</u>	<u>259,307</u>
6	<u>Community Mental Health Medicaid Trust Fund</u>	<u>23,472</u>
7	<u>Death Certificate Surcharge Fund</u>	<u>4,161</u>
8	<u>Death Penalty Abolition Fund</u>	<u>4,095</u>
9	<u>Department of Business Services Special Operations Fund</u>	<u>12,790</u>
10	<u>Department of Human Services Community Services Fund</u> ..	<u>8,744</u>
11	<u>Downstate Public Transportation Fund</u>	<u>12,100</u>
12	<u>Dram Shop Fund</u>	<u>155,250</u>
13	<u>Driver Services Administration Fund</u>	<u>1,920</u>
14	<u>Drug Rebate Fund</u>	<u>39,351</u>
15	<u>Drug Treatment Fund</u>	<u>896</u>
16	<u>Education Assistance Fund</u>	<u>1,818,170</u>
17	<u>Emergency Public Health Fund</u>	<u>7,450</u>
18	<u>Employee Classification Fund</u>	<u>1,518</u>
19	<u>EMS Assistance Fund</u>	<u>1,286</u>
20	<u>Environmental Protection Permit and Inspection Fund</u>	<u>671</u>
21	<u>Estate Tax Refund Fund</u>	<u>2,150</u>
22	<u>Facilities Management Revolving Fund</u>	<u>33,930</u>
23	<u>Facility Licensing Fund</u>	<u>3,894</u>
24	<u>Fair and Exposition Fund</u>	<u>5,904</u>
25	<u>Federal Financing Cost Reimbursement Fund</u>	<u>1,579</u>
26	<u>Federal High Speed Rail Trust Fund</u>	<u>517</u>

1	<u>Feed Control Fund</u>	<u>9,601</u>
2	<u>Fertilizer Control Fund</u>	<u>8,941</u>
3	<u>Fire Prevention Fund</u>	<u>4,456</u>
4	<u>Fund for the Advancement of Education</u>	<u>17,988</u>
5	<u>General Revenue Fund</u>	<u>17,653,153</u>
6	<u>General Professions Dedicated Fund</u>	<u>3,567</u>
7	<u>Governor's Administrative Fund</u>	<u>4,052</u>
8	<u>Governor's Grant Fund</u>	<u>16,687</u>
9	<u>Grade Crossing Protection Fund</u>	<u>629</u>
10	<u>Grant Accountability and Transparency Fund</u>	<u>910</u>
11	<u>Hazardous Waste Fund</u>	<u>849</u>
12	<u>Hazardous Waste Research Fund</u>	<u>528</u>
13	<u>Health and Human Services Medicaid Trust Fund</u>	<u>10,635</u>
14	<u>Health Facility Plan Review Fund</u>	<u>3,190</u>
15	<u>Healthcare Provider Relief Fund</u>	<u>360,142</u>
16	<u>Healthy Smiles Fund</u>	<u>745</u>
17	<u>Home Care Services Agency Licensure Fund</u>	<u>2,824</u>
18	<u>Hospital Licensure Fund</u>	<u>1,313</u>
19	<u>Hospital Provider Fund</u>	<u>128,466</u>
20	<u>ICJIA Violence Prevention Fund</u>	<u>742</u>
21	<u>Illinois Affordable Housing Trust Fund</u>	<u>7,829</u>
22	<u>Illinois Clean Water Fund</u>	<u>1,915</u>
23	<u>IMSA Income Fund</u>	<u>12,557</u>
24	<u>Illinois Health Facilities Planning Fund</u>	<u>2,704</u>
25	<u>Illinois Power Agency Operations Fund</u>	<u>36,874</u>
26	<u>Illinois School Asbestos Abatement Fund</u>	<u>1,556</u>

1	<u>Illinois State Fair Fund</u>	<u>41,374</u>
2	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>1,008</u>
3	<u>Illinois Workers' Compensation Commission Operations</u>	
4	<u>Fund</u>	<u>189,581</u>
5	<u>Income Tax Refund Fund</u>	<u>53,295</u>
6	<u>Lead Poisoning Screening, Prevention, and Abatement</u>	
7	<u>Fund</u>	<u>14,747</u>
8	<u>Live and Learn Fund</u>	<u>23,420</u>
9	<u>Lobbyist Registration Administration Fund</u>	<u>1,178</u>
10	<u>Local Government Distributive Fund</u>	<u>36,680</u>
11	<u>Long Term Care Monitor/Receiver Fund</u>	<u>40,812</u>
12	<u>Long-Term Care Provider Fund</u>	<u>18,266</u>
13	<u>Mandatory Arbitration Fund</u>	<u>1,618</u>
14	<u>Medical Interagency Program Fund</u>	<u>890</u>
15	<u>Mental Health Fund</u>	<u>10,924</u>
16	<u>Metabolic Screening and Treatment Fund</u>	<u>35,159</u>
17	<u>Monitoring Device Driving Permit Administration Fee Fund</u>	<u>2,355</u>
18	<u>Motor Fuel Tax Fund</u>	<u>36,804</u>
19	<u>Motor Vehicle License Plate Fund</u>	<u>13,274</u>
20	<u>Motor Vehicle Theft Prevention and Insurance Verification</u>	
21	<u>Trust Fund</u>	<u>8,773</u>
22	<u>Multiple Sclerosis Research Fund</u>	<u>670</u>
23	<u>Nuclear Safety Emergency Preparedness Fund</u>	<u>17,663</u>
24	<u>Nursing Dedicated and Professional Fund</u>	<u>2,667</u>
25	<u>Open Space Lands Acquisition and Development Fund</u>	<u>1,463</u>
26	<u>Partners for Conservation Fund</u>	<u>75,235</u>

1	<u>Personal Property Tax Replacement Fund</u>	<u>85,166</u>
2	<u>Pesticide Control Fund</u>	<u>44,745</u>
3	<u>Plumbing Licensure and Program Fund</u>	<u>5,297</u>
4	<u>Professional Services Fund</u>	<u>6,549</u>
5	<u>Public Health Laboratory Services Revolving Fund</u>	<u>9,044</u>
6	<u>Public Transportation Fund</u>	<u>47,744</u>
7	<u>Radiation Protection Fund</u>	<u>6,575</u>
8	<u>Renewable Energy Resources Trust Fund</u>	<u>8,169</u>
9	<u>Road Fund</u>	<u>284,307</u>
10	<u>Regional Transportation Authority Occupation and Use Tax</u>	
11	<u>Replacement Fund</u>	<u>1,278</u>
12	<u>School Infrastructure Fund</u>	<u>8,938</u>
13	<u>Secretary of State DUI Administration Fund</u>	<u>2,044</u>
14	<u>Secretary of State Identification Security and Theft</u>	
15	<u>Prevention Fund</u>	<u>15,122</u>
16	<u>Secretary of State Police Services Fund</u>	<u>815</u>
17	<u>Secretary of State Special License Plate Fund</u>	<u>4,441</u>
18	<u>Secretary of State Special Services Fund</u>	<u>21,797</u>
19	<u>Securities Audit and Enforcement Fund</u>	<u>8,480</u>
20	<u>Solid Waste Management Fund</u>	<u>1,427</u>
21	<u>Special Education Medicaid Matching Fund</u>	<u>5,854</u>
22	<u>State and Local Sales Tax Reform Fund</u>	<u>2,742</u>
23	<u>State Construction Account Fund</u>	<u>69,387</u>
24	<u>State Gaming Fund</u>	<u>89,997</u>
25	<u>State Garage Revolving Fund</u>	<u>10,788</u>
26	<u>State Lottery Fund</u>	<u>343,580</u>

1	<u>State Pensions Fund</u>	<u>500,000</u>
2	<u>State Treasurer's Bank Services Trust Fund</u>	<u>913</u>
3	<u>Supreme Court Special Purposes Fund</u>	<u>1,704</u>
4	<u>Tattoo and Body Piercing Establishment Registration Fund</u>	<u>724</u>
5	<u>Tax Compliance and Administration Fund</u>	<u>1,847</u>
6	<u>Tobacco Settlement Recovery Fund</u>	<u>27,854</u>
7	<u>Tourism Promotion Fund</u>	<u>42,180</u>
8	<u>Trauma Center Fund</u>	<u>5,128</u>
9	<u>Underground Storage Tank Fund</u>	<u>3,473</u>
10	<u>University of Illinois Hospital Services Fund</u>	<u>7,505</u>
11	<u>Vehicle Inspection Fund</u>	<u>4,863</u>
12	<u>Weights and Measures Fund</u>	<u>25,431</u>
13	<u>Youth Alcoholism and Substance Abuse Prevention Fund</u>	<u>857.</u>
14	Aggregate Operations Regulatory Fund	806
15	Agricultural Premium Fund	21,601
16	Anna Veterans Home Fund	14,618
17	Appraisal Administration Fund	4,086
18	Attorney General Court Ordered and Voluntary Compliance	
19	Payment Projects Fund	17,446
20	Attorney General Whistleblower Reward and	
21	Protection Fund	7,344
22	Bank and Trust Company Fund	87,912
23	Brownfields Redevelopment Fund	550
24	Capital Development Board Revolving Fund	1,724
25	Care Provider Fund for Persons with a Developmental	
26	Disability	5,445

1	CDLIS/AAMVANet/NMVTIS Trust Fund	1,770
2	Cemetery Oversight Licensing and Disciplinary Fund	4,432
3	Chicago State University Education Improvement Fund	5,211
4	Child Support Administrative Fund	3,088
5	Clean Air Act Permit Fund	6,766
6	Coal Technology Development Assistance Fund	11,280
7	Commitment to Human Services Fund	103,833
8	Common School Fund	411,164
9	Community Mental Health Medicaid Trust Fund	10,138
10	Community Water Supply Laboratory Fund	548
11	Corporate Franchise Tax Refund Fund	751
12	Credit Union Fund	19,740
13	Cycle Rider Safety Training Fund	982
14	DCFS Children's Services Fund	273,107
15	Department of Business Services Special	
16	 Operations Fund	4,386
17	Department of Corrections Reimbursement and	
18	 Education Fund	36,230
19	Department of Human Services Community Services Fund ..	4,757
20	Design Professionals Administration and	
21	 Investigation Fund	5,198
22	Downstate Public Transportation Fund	42,630
23	Downstate Transit Improvement Fund	1,807
24	Drivers Education Fund	1,351
25	Drug Rebate Fund	21,955
26	Drug Treatment Fund	508

1	Education Assistance Fund	1,901,464
2	Environmental Protection Permit and Inspection Fund	5,397
3	Estate Tax Refund Fund	637
4	Facilities Management Revolving Fund	13,775
5	Fair and Exposition Fund	863
6	Federal High Speed Rail Trust Fund	9,230
7	Federal Workforce Training Fund	208,014
8	Feed Control Fund	1,319
9	Fertilizer Control Fund	1,247
10	Fire Prevention Fund	3,876
11	Fund for the Advancement of Education	46,221
12	General Professions Dedicated Fund	26,266
13	General Revenue Fund	17,653,153
14	Grade Crossing Protection Fund	3,737
15	Hazardous Waste Fund	3,625
16	Health and Human Services Medicaid Trust Fund	5,263
17	Healthcare Provider Relief Fund	115,415
18	Horse Racing Fund	184,337
19	Hospital Provider Fund	62,701
20	Illinois Affordable Housing Trust Fund	7,103
21	Illinois Charity Bureau Fund	2,108
22	Illinois Clean Water Fund	8,679
23	Illinois Forestry Development Fund	6,189
24	Illinois Gaming Law Enforcement Fund	1,277
25	Illinois Power Agency Operations Fund	43,568
26	Illinois State Dental Disciplinary Fund	4,344

1	Illinois State Fair Fund	5,690
2	Illinois State Medical Disciplinary Fund	20,283
3	Illinois State Pharmacy Disciplinary Fund	9,856
4	Illinois Veterans Assistance Fund	2,494
5	Illinois Workers' Compensation Commission	
6	 Operations Fund	2,896
7	IMSA Income Fund	8,012
8	Income Tax Refund Fund	152,206
9	Insurance Financial Regulation Fund	104,597
10	Insurance Premium Tax Refund Fund	9,901
11	Insurance Producer Administration Fund	105,702
12	International Tourism Fund	7,000
13	LaSalle Veterans Home Fund	31,489
14	LEADS Maintenance Fund	607
15	Live and Learn Fund	8,302
16	Local Government Distributive Fund	102,508
17	Local Tourism Fund	28,421
18	Long Term Care Provider Fund	7,140
19	Manteno Veterans Home Fund	47,417
20	Medical Interagency Program Fund	669
21	Mental Health Fund	7,492
22	Monitoring Device Driving Permit Administration Fee Fund	762
23	Motor Carrier Safety Inspection Fund	1,114
24	Motor Fuel Tax Fund	141,788
25	Motor Vehicle License Plate Fund	5,366
26	Nursing Dedicated and Professional Fund	10,746

1	Open Space Lands Acquisition and Development Fund	25,584
2	Optometric Licensing and Disciplinary Board Fund	1,099
3	Partners for Conservation Fund	20,187
4	Pawnbroker Regulation Fund	1,072
5	Personal Property Tax Replacement Fund	88,655
6	Pesticide Control Fund	5,617
7	Professional Services Fund	2,795
8	Professions Indirect Cost Fund	180,536
9	Public Pension Regulation Fund	8,434
10	Public Transportation Fund	97,777
11	Quincy Veterans Home Fund	57,745
12	Real Estate License Administration Fund	32,015
13	Regional Transportation Authority Occupation	
14	and Use Tax Replacement Fund	3,123
15	Registered Certified Public Accountants' Administration	
16	and Disciplinary Fund	2,560
17	Renewable Energy Resources Trust Fund	797
18	Rental Housing Support Program Fund	949
19	Residential Finance Regulatory Fund	20,349
20	Road Fund	557,727
21	Roadside Memorial Fund	582
22	Salmon Fund	548
23	Savings Bank Regulatory Fund	2,100
24	School Infrastructure Fund	18,703
25	Secretary of State DUI Administration Fund	867
26	Secretary of State Identification Security	

1	and Theft Prevention Fund	4,660
2	Secretary of State Special License Plate Fund	1,772
3	Secretary of State Special Services Fund	7,839
4	Securities Audit and Enforcement Fund	2,879
5	Small Business Environmental Assistance Fund	588
6	Solid Waste Management Fund	7,389
7	Special Education Medicaid Matching Fund	3,388
8	State and Local Sales Tax Reform Fund	6,573
9	State Asset Forfeiture Fund	1,213
10	State Construction Account Fund	129,461
11	State Crime Laboratory Fund	2,462
12	State Gaming Fund	188,862
13	State Garage Revolving Fund	4,303
14	State Lottery Fund	145,905
15	State Offender DNA Identification System Fund	1,075
16	State Pensions Fund	500,000
17	State Police DUI Fund	839
18	State Police Firearm Services Fund	4,981
19	State Police Services Fund	11,660
20	State Police Vehicle Fund	5,514
21	State Police Whistleblower Reward and Protection Fund ..	2,822
22	State Small Business Credit Initiative Fund	15,061
23	Subtitle D Management Fund	1,067
24	Supplemental Low Income Energy Assistance Fund	68,016
25	Tax Compliance and Administration Fund	4,713
26	Technology Management Revolving Fund	257,409

1	Tobacco Settlement Recovery Fund	4,825
2	Tourism Promotion Fund	66,211
3	Traffic and Criminal Conviction Surcharge Fund	226,070
4	Underground Storage Tank Fund	19,110
5	University of Illinois Hospital Services Fund	3,813
6	Vehicle Inspection Fund	9,673
7	Violent Crime Victims Assistance Fund	12,233
8	Weights and Measures Fund	5,245
9	Working Capital Revolving Fund	27,245

10 Notwithstanding any provision of the law to the contrary,
 11 the General Assembly hereby authorizes the use of such funds
 12 for the purposes set forth in this Section.

13 These provisions do not apply to funds classified by the
 14 Comptroller as federal trust funds or State trust funds. The
 15 Audit Expense Fund may receive transfers from those trust
 16 funds only as directed herein, except where prohibited by the
 17 terms of the trust fund agreement. The Auditor General shall
 18 notify the trustees of those funds of the estimated cost of the
 19 audit to be incurred under the Illinois State Auditing Act for
 20 the fund. The trustees of those funds shall direct the State
 21 Comptroller and Treasurer to transfer the estimated amount to
 22 the Audit Expense Fund.

23 The Auditor General may bill entities that are not subject
 24 to the above transfer provisions, including private entities,
 25 related organizations and entities whose funds are
 26 locally-held, for the cost of audits, studies, and

1 investigations incurred on their behalf. Any revenues received
2 under this provision shall be deposited into the Audit Expense
3 Fund.

4 In the event that moneys on deposit in any fund are
5 unavailable, by reason of deficiency or any other reason
6 preventing their lawful transfer, the State Comptroller shall
7 order transferred and the State Treasurer shall transfer the
8 amount deficient or otherwise unavailable from the General
9 Revenue Fund for deposit into the Audit Expense Fund.

10 On or before December 1, 1992, and each December 1
11 thereafter, the Auditor General shall notify the Governor's
12 Office of Management and Budget (formerly Bureau of the
13 Budget) of the amount estimated to be necessary to pay for
14 audits, studies, and investigations in accordance with the
15 Illinois State Auditing Act during the next succeeding fiscal
16 year for each State fund for which a transfer or reimbursement
17 is anticipated.

18 Beginning with fiscal year 1994 and during each fiscal
19 year thereafter, the Auditor General may direct the State
20 Comptroller and Treasurer to transfer moneys from funds
21 authorized by the General Assembly for that fund. In the event
22 funds, including federal and State trust funds but excluding
23 the General Revenue Fund, are transferred, during fiscal year
24 1994 and during each fiscal year thereafter, in excess of the
25 amount to pay actual costs attributable to audits, studies,
26 and investigations as permitted or required by the Illinois

1 State Auditing Act or specific action of the General Assembly,
2 the Auditor General shall, on September 30, or as soon
3 thereafter as is practicable, direct the State Comptroller and
4 Treasurer to transfer the excess amount back to the fund from
5 which it was originally transferred.

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