



## 103RD GENERAL ASSEMBLY

### State of Illinois

### 2023 and 2024

#### HB3152

Introduced 2/17/2023, by Rep. Marcus C. Evans, Jr.

#### SYNOPSIS AS INTRODUCED:

New Act

65 ILCS 5/11-13-28 new

65 ILCS 5/11-13-29 new

20 ILCS 686/110 new

605 ILCS 5/5-907

from Ch. 121, par. 5-907

605 ILCS 5/5-918

from Ch. 121, par. 5-918

605 ILCS 5/5-918.1 new

Creates the Home Buyer Savings Account Act. Sets forth provisions concerning legislative findings; establishment of first-time and second-chance home buyer savings accounts; use of first-time and second-chance home buyer savings accounts; account holder responsibilities; responsibilities of financial institutions; deduction of contributions, exclusion of earnings, and limitations; penalty for withdrawal; Department of Revenue forms; and an annual report. Defines terms. Amends the Illinois Municipal Code. Sets forth provisions concerning accessory dwelling units and housing. Amends the Reimagining Electric Vehicles in Illinois Act. Provides that the Department of Commerce and Economic Opportunity shall establish a pilot grant program to encourage the construction and rehabilitation of housing located near a REV Illinois Project. Amends the Illinois Highway Code. Sets forth provisions concerning units of local government which have in effect an impact fee ordinance or resolution. Makes other changes.

LRB103 25769 HLH 52118 b

1 AN ACT concerning local government.

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

4 Article 5.

5 Section 5-1. Short title. This Act may be cited as the Home  
6 Buyer Savings Accounts Act.

7 Section 5-5. Legislative findings. The General Assembly  
8 finds and recognizes that the American Dream has always been  
9 closely associated with owning your own home. However, for  
10 many reasons, it is becoming more and more difficult to  
11 achieve the goal of homeownership in Illinois and throughout  
12 the country. The General Assembly finds and recognizes that  
13 homeownership provides more than a dream to an individual  
14 person or family, but that an increase in homeownership rates  
15 in Illinois has a direct impact on the quality of our  
16 communities and schools, economic and education opportunities,  
17 and safe streets. The General Assembly is intent on finding  
18 methods to make it easier for those in Illinois to achieve  
19 their goal of homeownership for the first time. It is the  
20 General Assembly's intent with this Act to provide a  
21 tax-incentivized savings account for qualified first-time and  
22 certain second-chance home buyers, which in turn can be used

1 toward a down payment or certain eligible closing costs for  
2 the purchase of a home in Illinois.

3 Section 5-10. Definitions. In this Act:

4 "Account holder" means a first-time and second-chance home  
5 buyer who establishes, individually or jointly with another  
6 first-time and second-chance home buyer, a first-time and  
7 second-chance home buyer savings account.

8 "Allowable closing costs" means a disbursement listed on a  
9 settlement statement for the purchase of a single-family  
10 residence in Illinois by a first-time and second-chance home  
11 buyer.

12 "Department" means the Department of Revenue.

13 "Eligible costs" means the down payment and allowable  
14 closing costs for the purchase of a single-family residence in  
15 Illinois by a first-time and second-chance home buyer.  
16 Eligible costs do not include any costs incurred prior to the  
17 establishment of a first-time and second-chance home buyer  
18 savings account.

19 "Financial institution" means any bank, savings  
20 institution, industrial loan association, credit union, or  
21 other similar entity authorized to do business and accept  
22 deposits in Illinois.

23 "First-time and second-chance home buyer" means an  
24 individual who resides in Illinois and has not owned or  
25 purchased, either individually or jointly, a single-family

1 residence during a period of ten years prior to the date of the  
2 purchase of a single-family residence.

3 "First-time and second-chance home buyer savings account"  
4 or "account" means an account with a financial institution  
5 created for the purpose of payment or reimbursement of  
6 eligible costs for the purchase of a single-family residence  
7 in Illinois by a first-time and second-chance home buyer and  
8 designated by the financial institution upon its creation as a  
9 first-time and second-chance home buyer savings account.

10 "Settlement statement" means the statement of receipts and  
11 disbursements for a transaction related to real estate,  
12 including a statement prescribed under the Real Estate  
13 Settlement Procedures Act of 1974, 12 U.S.C. 2601 et seq., as  
14 amended, and regulations thereunder.

15 "Single-family residence" means a single-family residence  
16 owned and occupied by a first-time and second-chance home  
17 buyer as the first-time and second-chance home buyer's  
18 principal residence, which may also include a manufactured  
19 home, trailer, mobile home, condominium unit, or cooperative.

20 Section 5-15. Establishment of first-time and  
21 second-chance home buyer savings account. After the effective  
22 date of this Act, a first-time and second-chance home buyer  
23 may open an account with a financial institution designated in  
24 its entirety by the financial institution as a first-time and  
25 second-chance home buyer savings account.

1           Section 5-20. Use of first-time and second-chance home  
2 buyer savings account.

3           (a) Funds from a first-time and second-chance home buyer  
4 savings account may be used only to pay a first-time and  
5 second-chance home buyer's eligible costs for the purchase of  
6 a single-family residence in Illinois.

7           (b) A first-time and second-chance home buyer may jointly  
8 own a first-time and second-chance home buyer savings account  
9 with another first-time and second-chance home buyer if the  
10 joint account holders file a joint income tax return.

11           (c) Only cash and marketable securities may be contributed  
12 to a first-time and second-chance home buyer savings account.  
13 Subject to the limitations of Section 5-35, persons other than  
14 the account holder may contribute funds to a first-time and  
15 second-chance home buyer savings account. There is no  
16 limitation on the amount of contributions that may be made to  
17 or retained in a first-time and second-chance home buyer  
18 savings account.

19           Section 5-25. Account holder responsibilities.

20           (a) The account holder shall do all the following:

21           (1) Not use funds held in a first-time and  
22 second-chance home buyer savings account to pay expenses  
23 of administering the account, except that a service or  
24 other account fee may be deducted from the account by the

1 financial institution in which the account is held.

2 (2) Submit the following to the Department of Revenue  
3 with the account holder's Illinois income tax return:

4 (A) Detailed information, in a form prescribed by  
5 the Department of Revenue, regarding the first-time  
6 and second-chance home buyer savings account,  
7 including a list of transactions for the account  
8 during the tax year.

9 (B) Form 1099 issued by the financial institution  
10 for the account.

11 (3) Submit to the Department, upon a withdrawal of  
12 funds from a first-time and second-chance home buyer  
13 savings account, a detailed account of the eligible costs  
14 toward which the account funds were applied and a  
15 statement of the amount of funds remaining in the account,  
16 if any. If, upon withdrawal of funds from the first-time  
17 and second-chance home buyer savings account, the account  
18 holder fails to provide the Department with the detailed  
19 account of the eligible costs towards which the account  
20 funds were applied, the entire account's funds, including  
21 the interest and other income on principal, shall be  
22 subject to the penalties listed under Section 5-40.

23 (b) Failure to submit the documentation required under  
24 subsection (a) on an annual basis with the filing of the  
25 Illinois income tax return will result in the automatic denial  
26 of the deduction and exclusion.

1 Section 5-30. Responsibilities of financial institutions.

2 (a) A financial institution shall be required to do the  
3 following:

4 (1) Create a new account for the first-time and  
5 second-chance home buyer and designate the account as a  
6 "first-time and second-chance home buyer's savings  
7 account" on records and transactional statements related  
8 to the account.

9 (2) Provide the account holder with a detailed account  
10 statement relating to the first-time and second-chance  
11 home buyer's savings account on a yearly basis.

12 (b) A financial institution shall not be required to do  
13 any of the following:

14 (1) Track the use of money withdrawn from a first-time  
15 and second-chance home buyer savings account.

16 (2) Allocate funds in a first-time and second-chance  
17 home buyer savings account between joint account holders.

18 (3) Report any information not otherwise required by  
19 law to the Department of Revenue or any other governmental  
20 agency.

21 (c) A financial institution is not responsible or liable  
22 for the following:

23 (1) Determining or ensuring that an account satisfies  
24 the requirements to be a first-time and second-chance home  
25 buyer savings account.

1           (2) Determining or ensuring that funds in a first-time  
2           and second-chance home buyer savings account are used for  
3           eligible costs.

4           (3) Reporting or remitting taxes or penalties related  
5           to the use of a first-time and second-chance home buyer  
6           savings account.

7           (d) Upon being furnished proof of the death of the account  
8           holder and any other information related to the death required  
9           by the financial institution or contract governing the  
10          first-time and second-chance home buyer savings account, a  
11          financial institution shall distribute the principal and  
12          accumulated interest or other income in the account in  
13          accordance with the terms of the contract governing the  
14          account or as otherwise required by law.

15          Section 5-35. Deduction of contributions, exclusion of  
16          earnings, and limitations.

17          (a) Except as otherwise provided in this Act and subject  
18          to the limitations under this Section, a first-time and  
19          second-chance home buyer savings account holder shall be  
20          entitled to a state tax deduction, subject to the limitations  
21          of this Section, not to exceed \$5,000 for an account holder who  
22          files an individual tax return or \$10,000 for joint account  
23          holders who file a joint tax return, for contributions made by  
24          the account holder to a first-time and second-chance home  
25          buyer savings account during the tax year in which the



1 deduction is claimed.

2 (b) Except as otherwise provided in this Act and subject  
3 to the limitations under this Section, earnings from the  
4 first-time and second-chance home buyer savings account,  
5 including interest and other income on the principal, shall be  
6 excluded from taxable income of an account holder for Illinois  
7 income tax purposes during the tax year.

8 (c) An account holder may claim the deduction and  
9 exclusion under this Section as follows:

10 (1) For a period not to exceed 10 years.

11 (2) For an aggregate total amount of principal and  
12 earnings not to exceed \$25,000 for individual accounts and  
13 \$50,000 for joint accounts during the 10-year period.

14 (3) Only if the principal and earnings of the account  
15 remain in the account until a withdrawal is made for  
16 eligible costs related to the purchase of a single-family  
17 residence by a first-time and second-chance home buyer.

18 (d) A person other than the account holder who deposits  
19 funds in a first-time and second-chance home buyer savings  
20 account shall not be entitled to the deduction and exclusion  
21 provided under this Act.

22 (e) The deduction and exclusion from taxable income  
23 provided by this Act shall apply to any alternative basis for  
24 calculating taxable income for Illinois income tax purposes.

25 (f) The funds in the first-time and second-chance home  
26 buyer savings account shall not be used to purchase a

1 single-family residence outside of this State.

2 Section 5-40. Penalty for withdrawal for purpose other  
3 than eligible costs. Except as otherwise provided in this  
4 Section, if the account holder withdraws any funds from a  
5 first-time and second-chance home buyer savings account for a  
6 purpose other than eligible costs for the purchase of a  
7 single-family residence in this State, the following shall  
8 apply:

9 (1) The entire balance of the fund, including interest and  
10 other income on principal, shall be included in the account  
11 holder's taxable income for the tax year in which the  
12 withdrawal was made.

13 (2) The account holder shall pay a penalty to the  
14 Department of Revenue equal to 10% of the amount withdrawn.  
15 The penalty shall not apply to funds withdrawn from an account  
16 which were:

17 (A) Withdrawn by reason of the account holder's death  
18 or disability or due to unemployment after the account  
19 holder has exhausted his or her applicable unemployment  
20 compensation benefits.

21 (B) A disbursement of assets of the account pursuant  
22 to a filing for protection under the United States  
23 Bankruptcy Code.

24 (3) Paragraphs (1) and (2) do not apply to funds withdrawn  
25 or distributed from a first-time and second-chance home buyer

1 savings account that within 60 days of their withdrawal or  
2 distribution are deposited in full into another first-time and  
3 second-chance home buyer savings account. This paragraph shall  
4 apply both to transfers between any qualifying first-time and  
5 second-chance home buyer savings accounts whether such  
6 transfers are to or from qualifying individual or joint  
7 accounts.

8 Section 5-45. Department; forms. The Department of Revenue  
9 shall adopt forms for the following:

10 (1) The designation of an account with a financial  
11 institution to serve as a first-time and second-chance home  
12 buyer savings account.

13 (2) An account holder to annually submit to the Department  
14 of Revenue detailed information regarding the first-time and  
15 second-chance home buyer savings account, including, but not  
16 limited to, a list of transactions for the account during the  
17 tax year and identifying any supporting documentation required  
18 to be maintained by the account holder.

19 Section 5-50. Annual report. The Department shall submit  
20 an annual report to the General Assembly no later than March 31  
21 of each calendar year with the first annual report due no later  
22 than March 31, 2024, in which the Department shall include the  
23 total annual number of deductions claimed and the total amount  
24 of deposits deducted pursuant to this Act, the number of

1 taxpayers who submitted an account to the Department pursuant  
2 to paragraph (3) of subsection (a) of Section 5-25, and the  
3 number of taxpayers who were subjected to the penalty  
4 provisions of Section 5-40.

5 Article 10.

6 Section 10-5. The Illinois Municipal Code is amended by  
7 adding Sections 11-13-28 and 11-13-29 as follows:

8 (65 ILCS 5/11-13-28 new)

9 Sec. 11-13-28. Accessory dwelling units.

10 (a) As used in this Section:

11 "Accessory dwelling unit" means an attached or a detached  
12 residential dwelling unit that provides complete independent  
13 living facilities for one or more persons and is located on a  
14 lot with a proposed or existing primary residence and that  
15 includes permanent provisions for living, sleeping, eating,  
16 cooking, and sanitation on the same parcel as the  
17 single-family or multifamily dwelling upon which it is or will  
18 be situated. "Accessory dwelling unit" includes, but is not  
19 limited to:

20 (1) An efficiency unit.

21 (2) A manufactured home, as that term is defined in  
22 paragraph (53) of subsection (a) of Section 9-102 of the  
23 Uniform Commercial Code.

1 "Efficiency unit" means a unit for occupancy by no more  
2 than 2 persons that has a minimum floor area of 150 square feet  
3 and that may also have a partial kitchen or bathroom  
4 facilities.

5 (b) A unit of local government, as defined in Section 1 of  
6 Article VII of the Illinois Constitution, may not prohibit the  
7 building or usage of accessory dwelling units in the unit of  
8 local government.

9 (c) A unit of local government may provide reasonable  
10 regulations relating to the size and location of accessory  
11 dwelling units similar to other accessory structures, unless a  
12 regulation would have the effect of prohibiting accessory  
13 dwelling units.

14 (d) A home rule unit may not regulate accessory dwelling  
15 units in a manner inconsistent with this Section. This Section  
16 is a limitation under subsection (i) of Section 6 of Article  
17 VII of the Illinois Constitution on the concurrent exercise by  
18 home rule units of powers and functions exercised by the  
19 State.

20 (65 ILCS 5/11-13-29 new)

21 Sec. 11-13-29. Provisions related to housing.

22 (a) As used in this Section:

23 "Cottage clusters" means groupings of no fewer than 4  
24 detached housing units per acre with a footprint of no less  
25 than 900 and no more than 1500 square feet each and that

1 include a common courtyard.

2 "Middle housing" means:

3 (A) duplexes;

4 (B) triplexes;

5 (C) quadplexes;

6 (D) cottage clusters; and

7 (E) townhouses.

8 "Townhouses" means a dwelling unit constructed in a row of 2 or  
9 more attached units, where each dwelling unit is located on an  
10 individual lot or parcel and shares at least one common wall  
11 with an adjacent unit.

12 (b) Except as provided in subsection (d), each city with a  
13 population of 25,000 or more shall allow the development of:

14 (1) all middle housing types in areas zoned for  
15 residential use that allow for the development of detached  
16 single-family dwellings; and

17 (2) a duplex on each lot or parcel zoned for  
18 residential use that allows for the development of  
19 detached single-family dwellings.

20 (c) Except as provided in subsection (d), each city with a  
21 population of more than 10,000 and less than 25,000 shall  
22 allow the development of a duplex on each lot or parcel zoned  
23 for residential use that allows for the development of  
24 detached single-family dwellings. Nothing in this subsection  
25 prohibits a local government from allowing middle housing  
26 types in addition to duplexes.

1       (d) This Section does not apply to:

2             (1) cities with a population of 10,000 or fewer; and

3             (2) unincorporated lands adjacent to or adjoining  
4       incorporated city boundaries.

5       (e) Local governments may regulate siting and design of  
6       middle housing required to be permitted under this Section, if  
7       the regulations do not, individually or cumulatively,  
8       discourage the development of all middle housing types  
9       permitted in the area through unreasonable costs or delay.  
10       Local governments may regulate middle housing to comply with  
11       protective measures adopted pursuant to statewide land use  
12       planning goals.

13       (f) This Section does not prohibit local governments from  
14       permitting:

15             (1) single-family dwellings in areas zoned to allow  
16       for single-family dwellings; or

17             (2) middle housing in areas not required under this  
18       Section.

19       (g) A home rule unit may not regulate housing developments  
20       in a manner inconsistent with this Section. This Section is a  
21       limitation under subsection (i) of Section 6 of Article VII of  
22       the Illinois Constitution on the concurrent exercise by home  
23       rule units of powers and functions exercised by the State.

1 Section 15-5. The Reimagining Electric Vehicles in  
2 Illinois Act is amended by adding Section 110 as follows:

3 (20 ILCS 686/110 new)

4 Sec. 110. Electric Vehicle Oriented (EVO) Housing Pilot  
5 Program.

6 (a) The inventory of available homes for sale in Illinois  
7 has been in continuous decline for multiple years. The lack of  
8 inventory contributes directly to affordability, making it  
9 more difficult to purchase a home, even for those individuals  
10 who have incomes at or close to the median income of the area  
11 in which they live. This problem is especially frustrating  
12 where a potential REV Illinois Project faces the prospect of  
13 little to no housing options for the employees of that  
14 project. The General Assembly intends to authorize the  
15 creation of a pilot grant program for electric vehicle  
16 oriented (EVO) housing, with the goal of incentivizing the  
17 construction of new homes near REV Illinois Projects.

18 (b) Subject to appropriation, the Department shall  
19 establish a pilot grant program to encourage the construction  
20 and rehabilitation of housing located near a REV Illinois  
21 Project. Funding may be used for the acquisition,  
22 construction, development, predevelopment, or rehabilitation  
23 of a qualified development as provided in subsection (d).

24 (c) "Qualified development" means a project that (i) is  
25 geographically located within 10 miles of a REV Illinois



1 Project, (ii) involves the new construction of 2 or more  
2 single-family homes, including detached homes, attached  
3 duplex, triplex or fourplex homes, and condominiums, and (iii)  
4 results in the construction of homes that, according to the  
5 federal Department of Housing and Urban Development, are  
6 affordable for either home ownership or rental and that are  
7 occupied, reserved, or marketed for occupancy by households  
8 with a gross household income that is greater than 80% but less  
9 than 120% of the area median household income.

10 (d) The EVO housing pilot grant program shall provide for  
11 grants of up to 10% of the land acquisition costs and 15% of  
12 the construction, development, predevelopment, or  
13 rehabilitation costs of a qualified development.

14 (e) Project sponsors who wish to participate in the EVO  
15 housing pilot grant program shall submit a grant application  
16 to the Department in accordance with rules adopted by the  
17 Department.

18 (f) No application for the EVO Housing Grant Pilot Program  
19 shall be accepted by the Department after December 31, 2026.

20 Article 20.

21 Section 20-5. The Illinois Highway Code is amended by  
22 changing Sections 5-907 and 5-918 and by adding Section  
23 5-918.1 as follows:

1 (605 ILCS 5/5-907) (from Ch. 121, par. 5-907)

2 Sec. 5-907. Advisory Committee. A road improvement impact  
3 fee advisory committee shall be created by the unit of local  
4 government intending to impose impact fees. The Advisory  
5 Committee shall consist of not less than 10 members and not  
6 more than 20 members. Not less than 40% of the members of the  
7 committee shall be representatives of the real estate,  
8 development, and building industries and the labor communities  
9 and may not be employees or officials of the unit of local  
10 government.

11 (a) The members of the Advisory Committee shall be  
12 selected as follows:

13 (1) The representatives of real estate shall be  
14 licensed under the Real Estate License Act of 2000 and  
15 shall be designated by the President of the Illinois  
16 Association of Realtors from a local Board from the  
17 service area or areas of the unit of local government.

18 (2) The representatives of the development industry  
19 shall be designated by the Regional Developers  
20 Association.

21 (3) The representatives of the building industry shall  
22 be designated representatives of the Regional Home  
23 Builders representing the unit of local government's  
24 geographic area as appointed from time to time by that  
25 Association's president.

26 (4) The labor representatives shall be chosen by

1           either the Central Labor Council or the Building and  
2           Construction Trades Council having jurisdiction within the  
3           unit of local government.

4           (b) If the unit of local government is a county, at least  
5           30% of the members serving on the commission must be  
6           representatives of the municipalities within the county. The  
7           municipal representatives shall be selected by a convention of  
8           mayors in the county, who shall elect from their membership  
9           municipal representatives to serve on the Advisory Committee.  
10          The members representing the county shall be appointed by the  
11          chief executive officer of the county.

12          (c) If the unit of local government is a municipality, the  
13          non-public representatives shall be appointed by the chief  
14          executive officer of the municipality.

15          (d) Each unit of local government that imposes or intends  
16          to impose impact fees and that has created an Advisory  
17          Committee shall publish the names of the Advisory Committee  
18          members on the public website maintained by the unit of local  
19          government, together with a list of the dates and times at  
20          which the Advisory Committee has met, and shall provide an  
21          electronically accessible copy of the minutes of any such  
22          meetings.

23          ~~If the unit of local government has a planning or zoning~~  
24          ~~commission, the unit of local government may elect to use its~~  
25          ~~planning or zoning commission to serve as the Advisory~~  
26          ~~Committee, provided that not less than 40% of the committee~~

1 ~~members include representatives of the real estate,~~  
2 ~~development, and building industries and the labor communities~~  
3 ~~who are not employees or officials of the unit of local~~  
4 ~~government. A unit of local government may appoint additional~~  
5 ~~members to serve on the planning or zoning commission as ad hoc~~  
6 ~~voting members whenever the planning or zoning commission~~  
7 ~~functions as the Advisory Committee; provided that no less~~  
8 ~~than 40% of the members include representatives of the real~~  
9 ~~estate, development, and building industries and the labor~~  
10 ~~communities.~~

11 (Source: P.A. 91-245, eff. 12-31-99.)

12 (605 ILCS 5/5-918) (from Ch. 121, par. 5-918)

13 Sec. 5-918. Transition Clauses.

14 (a) Conformance of Existing Ordinances. A unit of local  
15 government which currently has in effect an impact fee  
16 ordinance or resolution shall have not more than 12 months  
17 from July 1, 2023 ~~26, 1989~~ to bring its ordinance or resolution  
18 into conformance with the requirements imposed by this Act,  
19 except that a home rule unit of local government with a  
20 population over 75,000 and located in a county with a  
21 population over 600,000 and less than 2,000,000 shall have not  
22 more than 18 months from July 1, 2023 ~~26, 1989~~, to bring that  
23 ordinance or resolution into conformance. As used in this  
24 subsection, "conformance" includes conformance with Section  
25 5-907.

1           (b) Exemption of Developments Receiving Site Specific  
2 Development Approval. No development which has received site  
3 specific development approval from a unit of local government  
4 within 18 months before the first date of publication by the  
5 unit of local government of a notice of public hearing to  
6 consider land use assumptions relating to the development of a  
7 comprehensive road improvement plan and imposition of impact  
8 fees and which has filed for building permits or certificates  
9 of occupancy within 18 months of the date of approval of the  
10 site specific development plan shall be required to pay impact  
11 fees for permits or certificates of occupancy issued within  
12 that 18 month period.

13           This Division shall have no effect on the validity of any  
14 existing agreements entered into between a developer and a  
15 unit of local government pertaining to fees, exactions or  
16 donations made by a developer for the purpose of funding road  
17 improvements.

18           (c) Exception to the Exemption of Developments Receiving  
19 Site Specific Development Approval. Nothing in this Section  
20 shall require the refund of impact fees previously collected  
21 by units of local government in accordance with their  
22 ordinances or resolutions, if such ordinances or resolutions  
23 were adopted prior to the effective date of this Act and  
24 provided that such impact fees are encumbered as provided in  
25 Section 5-916.

26           (Source: P.A. 86-97; 86-1158.)

1 (605 ILCS 5/5-918.1 new)

2 Sec. 5-918.1. Refund for non-compliance. Any unit of local  
3 government that has in effect an impact fee ordinance or  
4 resolution on the effective date of this amendatory Act of the  
5 103rd General Assembly and that has not brought its impact fee  
6 ordinance or resolution into compliance with this Section by  
7 the date provided for in Section 5-918 shall refund all funds  
8 previously collected under the impact fee ordinance or  
9 resolution together with any interest earned on those funds.  
10 Any impact fee ordinance or resolution that does not conform  
11 with this Section by the date provided for in Section 5-918  
12 shall be considered null and void.