



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB1050

Introduced 2/3/2005, by Rep. Jack D. Franks

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.640 new

30 ILCS 105/6z-68 new

35 ILCS 640/2-7

35 ILCS 640/2-9

220 ILCS 5/8-403.1

from Ch. 111 2/3, par. 8-403.1

Amends the State Finance Act. Creates the Conservation Initiatives Fund. Provides that at the beginning of each fiscal quarter, the State Treasurer must transfer the sum of \$6,250,000 from the General Revenue Fund to the Conservation Initiatives Fund. Provides that at the beginning of each fiscal quarter, the State Treasurer shall transfer 40% of the moneys in the Fund, but in no case less than \$2,500,000, to the Conservation 2000 Fund to be used, subject to appropriation, for the purposes of that Fund. Provides that, of the moneys remaining in the Fund after the transfer to the Conservation 2000 Fund, 67% shall be available to the Department of Natural Resources to be used, subject to appropriation, only for the nonfederal cost share of Conservation Reserve Enhancement Programs and 33% shall be available to the Department of Natural Resources to be used, subject to appropriation, only for personal services and related items necessary to retain conservation personnel. Amends the Electricity Excise Tax Law and the Public Utilities Act. Ends, after June 30, 2005, the electricity excise tax credit for a electric utility's purchase electricity from any qualified solid waste energy facility. Provides that electric utilities are not required to purchase electricity from any qualified solid waste energy facilities after June 30, 2005. Effective immediately.

LRB094 08039 BDD 38222 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning conservation.

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 adding
5 Sections 5.640 and 6z-68 as follows:

6 (30 ILCS 105/5.640 new)

7 Sec. 5.640. The Conservation Initiatives Fund.

8 (30 ILCS 105/6z-68 new)

9 Sec. 6z-68. The Conservation Initiatives Fund.

10 (a) The Conservation Initiatives Fund is created as a
11 special fund in the State treasury. At the beginning of each
12 fiscal quarter, or as soon thereafter as practical, the State
13 Treasurer must transfer the sum of \$6,250,000 from the General
14 Revenue Fund to the Conservation Initiatives Fund.

15 (b) At the beginning of each fiscal quarter, or as soon
16 thereafter as practical, the State Treasurer shall transfer 40%
17 of the moneys in the Fund, but in no case less than \$2,500,000,
18 to the Conservation 2000 Fund to be used, subject to
19 appropriation, for the purposes set forth in Section 6z-32. Of
20 the moneys remaining in the Fund after the transfer to the
21 Conservation 2000 Fund:

22 (1) 67% shall be available to the Department of Natural
23 Resources to be used, subject to appropriation, only for
24 the nonfederal cost share of Conservation Reserve
25 Enhancement Programs; and

26 (2) 33% shall be available to the Department of Natural
27 Resources to be used, subject to appropriation, only for
28 personal services and related items necessary to retain
29 conservation personnel.

30 (c) Moneys received for the purposes of this Section,
31 including, without limitation, appropriations, gifts, grants,

1 and awards from any public or private entity, must be deposited
2 into the Fund. Any interest earned on moneys in the Fund must
3 be deposited into the Fund.

4 Section 10. The Electricity Excise Tax Law is amended by
5 changing Sections 2-7 and 2-9 as follows:

6 (35 ILCS 640/2-7)

7 Sec. 2-7. Collection of electricity excise tax.

8 (a) Beginning with bills for electricity or electric
9 service issued on and after August 1, 1998, the tax imposed by
10 this Law shall be collected from the purchaser, other than a
11 self-assessing purchaser where the delivering supplier or
12 suppliers are notified by the Department that the purchaser has
13 been registered as a self-assessing purchaser for the accounts
14 listed by the self-assessing purchaser as described in Section
15 2-10 of this Law, by any delivering supplier maintaining a
16 place of business in this State at the rates stated in Section
17 2-4 with respect to the electricity delivered by such
18 delivering supplier to or for the purchaser, and shall be
19 remitted to the Department as provided in Section 2-9 of this
20 Law. All sales to a purchaser are presumed subject to tax
21 collection unless the Department notifies the delivering
22 supplier that the purchaser has been registered as a
23 self-assessing purchaser for the accounts listed by the
24 self-assessing purchaser as described in Section 2-10 of this
25 Law. Upon receipt of notification by the Department, the
26 delivering supplier is relieved of all liability for the
27 collection and remittance of tax from the self-assessing
28 purchaser for which notification was provided by the
29 Department. The delivering supplier is relieved of the
30 liability for the collection of the tax from a self-assessing
31 purchaser until such time as the delivering supplier is
32 notified in writing by the Department that the purchaser's
33 certification as a self-assessing purchaser is no longer in
34 effect. Delivering suppliers shall collect the tax from

1 purchasers by adding the tax to the amount of the purchase
2 price received from the purchaser for delivering electricity
3 for or to the purchaser. Where a delivering supplier does not
4 collect the tax from a purchaser, other than a self-assessing
5 purchaser, as provided herein, such purchaser shall pay the tax
6 directly to the Department.

7 (b) Through June 30, 2005, the ~~The~~ credit allowed to a
8 public utility under Section 8-403.1 of the Public Utilities
9 Act shall be allowed as a credit against the public utility's
10 obligation to remit electricity excise tax described in Section
11 2-9.

12 (Source: P.A. 90-561, eff. 8-1-98; 90-624, eff. 7-10-98;
13 90-813, eff. 1-29-99.)

14 (35 ILCS 640/2-9)

15 Sec. 2-9. Return and payment of tax by delivering supplier.
16 Each delivering supplier who is required or authorized to
17 collect the tax imposed by this Law shall make a return to the
18 Department on or before the 15th day of each month for the
19 preceding calendar month stating the following:

20 (1) The delivering supplier's name.

21 (2) The address of the delivering supplier's principal
22 place of business and the address of the principal place of
23 business (if that is a different address) from which the
24 delivering supplier engaged in the business of delivering
25 electricity in this State.

26 (3) The total number of kilowatt-hours which the
27 supplier delivered to or for purchasers during the
28 preceding calendar month and upon the basis of which the
29 tax is imposed.

30 (4) Amount of tax, computed upon Item (3) at the rates
31 stated in Section 2-4.

32 (5) An adjustment for uncollectible amounts of tax in
33 respect of prior period kilowatt-hour deliveries,
34 determined in accordance with rules and regulations
35 promulgated by the Department.

1 (5.5) Through June 30, 2005, the ~~The~~ amount of credits
2 to which the taxpayer is entitled on account of purchases
3 made under Section 8-403.1 of the Public Utilities Act.

4 (6) Such other information as the Department
5 reasonably may require.

6 In making such return the delivering supplier may use any
7 reasonable method to derive reportable "kilowatt-hours" from
8 the delivering supplier's records.

9 If the average monthly tax liability to the Department of
10 the delivering supplier does not exceed \$2,500, the Department
11 may authorize the delivering supplier's returns to be filed on
12 a quarter-annual basis, with the return for January, February
13 and March of a given year being due by April 30 of such year;
14 with the return for April, May and June of a given year being
15 due by July 31 of such year; with the return for July, August
16 and September of a given year being due by October 31 of such
17 year; and with the return for October, November and December of
18 a given year being due by January 31 of the following year.

19 If the average monthly tax liability to the Department of
20 the delivering supplier does not exceed \$1,000, the Department
21 may authorize the delivering supplier's returns to be filed on
22 an annual basis, with the return for a given year being due by
23 January 31 of the following year.

24 Such quarter-annual and annual returns, as to form and
25 substance, shall be subject to the same requirements as monthly
26 returns.

27 Notwithstanding any other provision in this Law concerning
28 the time within which a delivering supplier may file a return,
29 any such delivering supplier who ceases to engage in a kind of
30 business which makes the person responsible for filing returns
31 under this Law shall file a final return under this Law with
32 the Department not more than one month after discontinuing such
33 business.

34 Each delivering supplier whose average monthly liability
35 to the Department under this Law was \$10,000 or more during the
36 preceding calendar year, excluding the month of highest

1 liability and the month of lowest liability in such calendar
2 year, and who is not operated by a unit of local government,
3 shall make estimated payments to the Department on or before
4 the 7th, 15th, 22nd and last day of the month during which tax
5 liability to the Department is incurred in an amount not less
6 than the lower of either 22.5% of such delivering supplier's
7 actual tax liability for the month or 25% of such delivering
8 supplier's actual tax liability for the same calendar month of
9 the preceding year. The amount of such quarter-monthly payments
10 shall be credited against the final tax liability of such
11 delivering supplier's return for that month. An outstanding
12 credit approved by the Department or a credit memorandum issued
13 by the Department arising from such delivering supplier's
14 overpayment of his or her final tax liability for any month may
15 be applied to reduce the amount of any subsequent
16 quarter-monthly payment or credited against the final tax
17 liability of such delivering supplier's return for any
18 subsequent month. If any quarter-monthly payment is not paid at
19 the time or in the amount required by this Section, such
20 delivering supplier shall be liable for penalty and interest on
21 the difference between the minimum amount due as a payment and
22 the amount of such payment actually and timely paid, except
23 insofar as such delivering supplier has previously made
24 payments for that month to the Department in excess of the
25 minimum payments previously due.

26 If the Director finds that the information required for the
27 making of an accurate return cannot reasonably be compiled by
28 such delivering supplier within 15 days after the close of the
29 calendar month for which a return is to be made, the Director
30 may grant an extension of time for the filing of such return
31 for a period not to exceed 31 calendar days. The granting of
32 such an extension may be conditioned upon the deposit by such
33 delivering supplier with the Department of an amount of money
34 not exceeding the amount estimated by the Director to be due
35 with the return so extended. All such deposits shall be
36 credited against such delivering supplier's liabilities under

1 this Law. If the deposit exceeds such delivering supplier's
2 present and probable future liabilities under this Law, the
3 Department shall issue to such delivering supplier a credit
4 memorandum, which may be assigned by such delivering supplier
5 to a similar person under this Law, in accordance with
6 reasonable rules and regulations to be prescribed by the
7 Department.

8 The delivering supplier making the return provided for in
9 this Section shall, at the time of making such return, pay to
10 the Department the amount of tax imposed by this Law.

11 Until October 1, 2002, a delivering supplier who has an
12 average monthly tax liability of \$10,000 or more shall make all
13 payments required by rules of the Department by electronic
14 funds transfer. The term "average monthly tax liability" shall
15 be the sum of the delivering supplier's liabilities under this
16 Law for the immediately preceding calendar year divided by 12.
17 Beginning on October 1, 2002, a taxpayer who has a tax
18 liability in the amount set forth in subsection (b) of Section
19 2505-210 of the Department of Revenue Law shall make all
20 payments required by rules of the Department by electronic
21 funds transfer. Any delivering supplier not required to make
22 payments by electronic funds transfer may make payments by
23 electronic funds transfer with the permission of the
24 Department. All delivering suppliers required to make payments
25 by electronic funds transfer and any delivering suppliers
26 authorized to voluntarily make payments by electronic funds
27 transfer shall make those payments in the manner authorized by
28 the Department.

29 Through June 30, 2004, each month the Department shall pay
30 into the Public Utility Fund in the State treasury an amount
31 determined by the Director to be equal to 3.0% of the funds
32 received by the Department pursuant to this Section. Through
33 June 30, 2004, the remainder of all moneys received by the
34 Department under this Section shall be paid into the General
35 Revenue Fund in the State treasury. Beginning on July 1, 2004,
36 of the 3% of the funds received pursuant to this Section, each

1 month the Department shall pay \$416,667 into the General
2 Revenue Fund and the balance shall be paid into the Public
3 Utility Fund in the State treasury.

4 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

5 Section 15. The Public Utilities Act is amended by changing
6 Section 8-403.1 as follows:

7 (220 ILCS 5/8-403.1) (from Ch. 111 2/3, par. 8-403.1)

8 Sec. 8-403.1. Electricity purchased from qualified solid
9 waste energy facility; tax credit; distributions for economic
10 development.

11 (a) It is hereby declared to be the policy of this State to
12 encourage the development of alternate energy production
13 facilities in order to conserve our energy resources and to
14 provide for their most efficient use.

15 (b) For the purpose of this Section and Section 9-215.1,
16 "qualified solid waste energy facility" means a facility
17 determined by the Illinois Commerce Commission to qualify as
18 such under the Local Solid Waste Disposal Act, to use methane
19 gas generated from landfills as its primary fuel, and to
20 possess characteristics that would enable it to qualify as a
21 cogeneration or small power production facility under federal
22 law.

23 (c) In furtherance of the policy declared in this Section,
24 the Illinois Commerce Commission shall require electric
25 utilities to enter into long-term contracts to purchase
26 electricity from qualified solid waste energy facilities
27 located in the electric utility's service area, for a period
28 beginning on the date that the facility begins generating
29 electricity and having a duration of not less than 10 years in
30 the case of facilities fueled by landfill-generated methane, or
31 20 years in the case of facilities fueled by methane generated
32 from a landfill owned by a forest preserve district. The
33 purchase rate contained in such contracts shall be equal to the
34 average amount per kilowatt-hour paid from time to time by the

1 unit or units of local government in which the electricity
2 generating facilities are located, excluding amounts paid for
3 street lighting and pumping service.

4 Notwithstanding any other provision of this Section or any
5 other law to the contrary, an electric utility is not required
6 to purchase electricity from any qualified solid waste energy
7 facility after June 30, 2005.

8 (d) Through June 30, 2005, whenever ~~whenever~~ a public
9 utility is required to purchase electricity pursuant to
10 subsection (c) above, it shall be entitled to credits in
11 respect of its obligations to remit to the State taxes it has
12 collected under the Electricity Excise Tax Law equal to the
13 amounts, if any, by which payments for such electricity exceed
14 (i) the then current rate at which the utility must purchase
15 the output of qualified facilities pursuant to the federal
16 Public Utility Regulatory Policies Act of 1978, less (ii) any
17 costs, expenses, losses, damages or other amounts incurred by
18 the utility, or for which it becomes liable, arising out of its
19 failure to obtain such electricity from such other sources. The
20 amount of any such credit shall, in the first instance, be
21 determined by the utility, which shall make a monthly report of
22 such credits to the Illinois Commerce Commission and, on its
23 monthly tax return, to the Illinois Department of Revenue.
24 Under no circumstances shall a utility be required to purchase
25 electricity from a qualified solid waste energy facility at the
26 rate prescribed in subsection (c) of this Section if such
27 purchase would result in estimated tax credits that exceed, on
28 a monthly basis, the utility's estimated obligation to remit to
29 the State taxes it has collected under the Electricity Excise
30 Tax Law. The owner or operator shall negotiate facility
31 operating conditions with the purchasing utility in accordance
32 with that utility's posted standard terms and conditions for
33 small power producers. If the Department of Revenue disputes
34 the amount of any such credit, such dispute shall be decided by
35 the Illinois Commerce Commission. Whenever a qualified solid
36 waste energy facility has paid or otherwise satisfied in full

1 the capital costs or indebtedness incurred in developing and
2 implementing the qualified facility, the qualified facility
3 shall reimburse the Public Utility Fund and the General Revenue
4 Fund in the State treasury for the actual reduction in payments
5 to those Funds caused by this subsection (d) in a manner to be
6 determined by the Illinois Commerce Commission and based on the
7 manner in which revenues for those Funds were reduced.

8 (e) The Illinois Commerce Commission shall not require an
9 electric utility to purchase electricity from any qualified
10 solid waste energy facility which is owned or operated by an
11 entity that is primarily engaged in the business of producing
12 or selling electricity, gas, or useful thermal energy from a
13 source other than one or more qualified solid waste energy
14 facilities.

15 The Illinois Commerce Commission shall not require an
16 electric utility to purchase electricity from any qualified
17 solid waste energy facility after June 30, 2005.

18 (f) This Section does not require an electric utility to
19 construct additional facilities unless those facilities are
20 paid for by the owner or operator of the affected qualified
21 solid waste energy facility.

22 (g) The Illinois Commerce Commission shall require that:
23 (1) electric utilities use the electricity purchased from a
24 qualified solid waste energy facility to displace electricity
25 generated from nuclear power or coal mined and purchased
26 outside the boundaries of the State of Illinois before
27 displacing electricity generated from coal mined and purchased
28 within the State of Illinois, to the extent possible, and (2)
29 electric utilities report annually to the Commission on the
30 extent of such displacements.

31 (h) Nothing in this Section is intended to cause an
32 electric utility that is required to purchase power hereunder
33 to incur any economic loss as a result of its purchase. All
34 amounts paid for power which a utility is required to purchase
35 pursuant to subparagraph (c) shall be deemed to be costs
36 prudently incurred for purposes of computing charges under

1 rates authorized by Section 9-220 of this Act. Tax credits
2 provided for herein shall be reflected in charges made pursuant
3 to rates so authorized to the extent such credits are based
4 upon a cost which is also reflected in such charges.

5 (i) Beginning in February 1999 and through January 2009,
6 each qualified solid waste energy facility that sells
7 electricity to an electric utility at the purchase rate
8 described in subsection (c) shall file with the Department of
9 Revenue on or before the 15th of each month a form, prescribed
10 by the Department of Revenue, that states the number of
11 kilowatt hours of electricity for which payment was received at
12 that purchase rate from electric utilities in Illinois during
13 the immediately preceding month. This form shall be accompanied
14 by a payment from the qualified solid waste energy facility in
15 an amount equal to six-tenths of a mill (\$0.0006) per kilowatt
16 hour of electricity stated on the form. Beginning on the
17 effective date of this amendatory Act of the 92nd General
18 Assembly, a qualified solid waste energy facility must file the
19 form required under this subsection (i) before the 15th of each
20 month regardless of whether the facility received any payment
21 in the previous month. Payments received by the Department of
22 Revenue shall be deposited into the Municipal Economic
23 Development Fund, a trust fund created outside the State
24 treasury. The State Treasurer may invest the moneys in the Fund
25 in any investment authorized by the Public Funds Investment
26 Act, and investment income shall be deposited into and become
27 part of the Fund. Moneys in the Fund shall be used by the State
28 Treasurer as provided in subsection (j). The obligation of a
29 qualified solid waste energy facility to make payments into the
30 Municipal Economic Development Fund shall terminate upon
31 either: (1) expiration or termination of a facility's contract
32 to sell electricity to an electric utility at the purchase rate
33 described in subsection (c); or (2) entry of an enforceable,
34 final, and non-appealable order by a court of competent
35 jurisdiction that Public Act 89-448 is invalid. Payments by a
36 qualified solid waste energy facility into the Municipal

1 Economic Development Fund do not relieve the qualified solid
2 waste energy facility of its obligation to reimburse the Public
3 Utility Fund and the General Revenue Fund for the actual
4 reduction in payments to those Funds as a result of credits
5 received by electric utilities under subsection (d).

6 A qualified solid waste energy facility that fails to
7 timely file the requisite form and payment as required by this
8 subsection (i) shall be subject to penalties and interest in
9 conformance with the provisions of the Illinois Uniform Penalty
10 and Interest Act.

11 Every qualified solid waste energy facility subject to the
12 provisions of this subsection (i) shall keep and maintain
13 records and books of its sales pursuant to subsection (c),
14 including payments received from those sales and the
15 corresponding tax payments made in accordance with this
16 subsection (i), and for purposes of enforcement of this
17 subsection (i) all such books and records shall be subject to
18 inspection by the Department of Revenue or its duly authorized
19 agents or employees.

20 When a qualified solid waste energy facility fails to file
21 the form or make the payment required under this subsection
22 (i), the Department of Revenue, to the extent that it is
23 practical, may enforce the payment obligation in a manner
24 consistent with Section 5 of the Retailers' Occupation Tax Act,
25 and if necessary may impose and enforce a tax lien in a manner
26 consistent with Sections 5a, 5b, 5c, 5d, 5e, 5f, 5g, and 5i of
27 the Retailers' Occupation Tax Act. No tax lien may be imposed
28 or enforced, however, unless a qualified solid waste energy
29 facility fails to make the payment required under this
30 subsection (i). Only to the extent necessary and for the
31 purpose of enforcing this subsection (i), the Department of
32 Revenue may secure necessary information from a qualified solid
33 waste energy facility in a manner consistent with Section 10 of
34 the Retailers' Occupation Tax Act.

35 All information received by the Department of Revenue in
36 its administration and enforcement of this subsection (i) shall

1 be confidential in a manner consistent with Section 11 of the
2 Retailers' Occupation Tax Act. The Department of Revenue may
3 adopt rules to implement the provisions of this subsection (i).

4 For purposes of implementing the maximum aggregate
5 distribution provisions in subsections (j) and (k), when a
6 qualified solid waste energy facility makes a late payment to
7 the Department of Revenue for deposit into the Municipal
8 Economic Development Fund, that payment and deposit shall be
9 attributed to the month and corresponding quarter in which the
10 payment should have been made, and the Treasurer shall make
11 retroactive distributions or refunds, as the case may be,
12 whenever such late payments so require.

13 (j) The State Treasurer, without appropriation, must make
14 distributions immediately after January 15, April 15, July 15,
15 and October 15 of each year, up to maximum aggregate
16 distributions of \$500,000 for the distributions made in the 4
17 quarters beginning with the April distribution and ending with
18 the January distribution, from the Municipal Economic
19 Development Fund to each city, village, or incorporated town
20 that has within its boundaries an incinerator that: (1) uses
21 or, on the effective date of Public Act 90-813, used municipal
22 waste as its primary fuel to generate electricity; (2) was
23 determined by the Illinois Commerce Commission to qualify as a
24 qualified solid waste energy facility prior to the effective
25 date of Public Act 89-448; and (3) commenced operation prior to
26 January 1, 1998. Total distributions in the aggregate to all
27 qualified cities, villages, and incorporated towns in the 4
28 quarters beginning with the April distribution and ending with
29 the January distribution shall not exceed \$500,000. The amount
30 of each distribution shall be determined pro rata based on the
31 population of the city, village, or incorporated town compared
32 to the total population of all cities, villages, and
33 incorporated towns eligible to receive a distribution.
34 Distributions received by a city, village, or incorporated town
35 must be held in a separate account and may be used only to
36 promote and enhance industrial, commercial, residential,

1 service, transportation, and recreational activities and
2 facilities within its boundaries, thereby enhancing the
3 employment opportunities, public health and general welfare,
4 and economic development within the community, including
5 administrative expenditures exclusively to further these
6 activities. These funds, however, shall not be used by the
7 city, village, or incorporated town, directly or indirectly, to
8 purchase, lease, operate, or in any way subsidize the operation
9 of any incinerator, and these funds shall not be paid, directly
10 or indirectly, by the city, village, or incorporated town to
11 the owner, operator, lessee, shareholder, or bondholder of any
12 incinerator. Moreover, these funds shall not be used to pay
13 attorneys fees in any litigation relating to the validity of
14 Public Act 89-448. Nothing in this Section prevents a city,
15 village, or incorporated town from using other corporate funds
16 for any legitimate purpose. For purposes of this subsection,
17 the term "municipal waste" has the meaning ascribed to it in
18 Section 3.290 of the Environmental Protection Act.

19 (k) If maximum aggregate distributions of \$500,000 under
20 subsection (j) have been made after the January distribution
21 from the Municipal Economic Development Fund, then the balance
22 in the Fund shall be refunded to the qualified solid waste
23 energy facilities that made payments that were deposited into
24 the Fund during the previous 12-month period. The refunds shall
25 be prorated based upon the facility's payments in relation to
26 total payments for that 12-month period.

27 (l) Beginning January 1, 2000, and each January 1
28 thereafter, each city, village, or incorporated town that
29 received distributions from the Municipal Economic Development
30 Fund, continued to hold any of those distributions, or made
31 expenditures from those distributions during the immediately
32 preceding year shall submit to a financial and compliance and
33 program audit of those distributions performed by the Auditor
34 General at no cost to the city, village, or incorporated town
35 that received the distributions. The audit should be completed
36 by June 30 or as soon thereafter as possible. The audit shall

1 be submitted to the State Treasurer and those officers
2 enumerated in Section 3-14 of the Illinois State Auditing Act.
3 If the Auditor General finds that distributions have been
4 expended in violation of this Section, the Auditor General
5 shall refer the matter to the Attorney General. The Attorney
6 General may recover, in a civil action, 3 times the amount of
7 any distributions illegally expended. For purposes of this
8 subsection, the terms "financial audit," "compliance audit",
9 and "program audit" have the meanings ascribed to them in
10 Sections 1-13 and 1-15 of the Illinois State Auditing Act.
11 (Source: P.A. 91-901, eff. 1-1-01; 92-435, eff. 8-17-01;
12 92-574, eff. 6-26-02.)

13 Section 99. Effective date. This Act takes effect July 1,
14 2005.