



Rep. Elizabeth Hernandez

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LRB096 03757 DRJ 24244 a

1 AMENDMENT TO HOUSE BILL 388

2 AMENDMENT NO. _____. Amend House Bill 388, AS AMENDED,
3 with reference to page and line numbers of House Amendment No.
4 1, on page 1, line 4, by replacing "Section 5. The Illinois
5 Public Aid Code is amended by" with the following:

6 "Section 5. The State Finance Act is amended by adding
7 Section 5.719 as follows:

8 (30 ILCS 105/5.719 new)
9 Sec. 5.719. The Dental Provider Fund.

10 Section 10. The Retailers' Occupation Tax Act is amended by
11 changing Section 2-10 as follows:

12 (35 ILCS 120/2-10) (from Ch. 120, par. 441-10)
13 Sec. 2-10. Rate of tax.
14 (a) Unless otherwise provided in this Section, the tax

1 imposed by this Act is at the rate of 6.25% of gross receipts
2 from sales of tangible personal property made in the course of
3 business.

4 (b) Beginning on July 1, 2000 and through December 31,
5 2000, with respect to motor fuel, as defined in Section 1.1 of
6 the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40
7 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

8 Within 14 days after the effective date of this amendatory
9 Act of the 91st General Assembly, each retailer of motor fuel
10 and gasohol shall cause the following notice to be posted in a
11 prominently visible place on each retail dispensing device that
12 is used to dispense motor fuel or gasohol in the State of
13 Illinois: "As of July 1, 2000, the State of Illinois has
14 eliminated the State's share of sales tax on motor fuel and
15 gasohol through December 31, 2000. The price on this pump
16 should reflect the elimination of the tax." The notice shall be
17 printed in bold print on a sign that is no smaller than 4
18 inches by 8 inches. The sign shall be clearly visible to
19 customers. Any retailer who fails to post or maintain a
20 required sign through December 31, 2000 is guilty of a petty
21 offense for which the fine shall be \$500 per day per each
22 retail premises where a violation occurs.

23 With respect to gasohol, as defined in the Use Tax Act, the
24 tax imposed by this Act applies to (i) 70% of the proceeds of
25 sales made on or after January 1, 1990, and before July 1,
26 2003, (ii) 80% of the proceeds of sales made on or after July

1 1, 2003 and on or before December 31, 2013, and (iii) 100% of
2 the proceeds of sales made thereafter. If, at any time,
3 however, the tax under this Act on sales of gasohol, as defined
4 in the Use Tax Act, is imposed at the rate of 1.25%, then the
5 tax imposed by this Act applies to 100% of the proceeds of
6 sales of gasohol made during that time.

7 With respect to majority blended ethanol fuel, as defined
8 in the Use Tax Act, the tax imposed by this Act does not apply
9 to the proceeds of sales made on or after July 1, 2003 and on or
10 before December 31, 2013 but applies to 100% of the proceeds of
11 sales made thereafter.

12 With respect to biodiesel blends, as defined in the Use Tax
13 Act, with no less than 1% and no more than 10% biodiesel, the
14 tax imposed by this Act applies to (i) 80% of the proceeds of
15 sales made on or after July 1, 2003 and on or before December
16 31, 2013 and (ii) 100% of the proceeds of sales made
17 thereafter. If, at any time, however, the tax under this Act on
18 sales of biodiesel blends, as defined in the Use Tax Act, with
19 no less than 1% and no more than 10% biodiesel is imposed at
20 the rate of 1.25%, then the tax imposed by this Act applies to
21 100% of the proceeds of sales of biodiesel blends with no less
22 than 1% and no more than 10% biodiesel made during that time.

23 With respect to 100% biodiesel, as defined in the Use Tax
24 Act, and biodiesel blends, as defined in the Use Tax Act, with
25 more than 10% but no more than 99% biodiesel, the tax imposed
26 by this Act does not apply to the proceeds of sales made on or

1 after July 1, 2003 and on or before December 31, 2013 but
2 applies to 100% of the proceeds of sales made thereafter.

3 (c) With respect to food for human consumption that is to
4 be consumed off the premises where it is sold (other than
5 alcoholic beverages, soft drinks, and food that has been
6 prepared for immediate consumption) and prescription and
7 nonprescription medicines, drugs, medical appliances,
8 modifications to a motor vehicle for the purpose of rendering
9 it usable by a disabled person, and insulin, urine testing
10 materials, syringes, and needles used by diabetics, for human
11 use, the tax is imposed at the rate of 1%. For the purposes of
12 this subsection ~~Section~~, the term "soft drinks" means any
13 complete, finished, ready-to-use, non-alcoholic drink, whether
14 carbonated or not, including but not limited to soda water,
15 cola, fruit juice, vegetable juice, carbonated water, and all
16 other preparations commonly known as soft drinks of whatever
17 kind or description that are contained in any closed or sealed
18 bottle, can, carton, or container, regardless of size. "Soft
19 drinks" does not include coffee, tea, non-carbonated water,
20 infant formula, milk or milk products as defined in the Grade A
21 Pasteurized Milk and Milk Products Act, or drinks containing
22 50% or more natural fruit or vegetable juice.

23 Notwithstanding any other provisions of this Act, "food for
24 human consumption that is to be consumed off the premises where
25 it is sold" includes all food sold through a vending machine,
26 except soft drinks and food products that are dispensed hot

1 from a vending machine, regardless of the location of the
2 vending machine.

3 (d) With respect to soft drinks for human consumption,
4 including fountain soft drinks, the tax is imposed at the rate
5 of 5%, except that in a home rule municipality with a
6 population in excess of 1,000,000, the tax is imposed at the
7 rate of 2%. For purposes of this subsection:

8 "Soft drinks" means any complete, finished, ready-to-use,
9 non-alcoholic drink, whether carbonated or not, including but
10 not limited to soda water, cola, fruit juice, vegetable juice,
11 carbonated water, and all other preparations commonly known as
12 soft drinks of whatever kind or description. "Soft drinks" does
13 not include coffee, tea, non-carbonated water, infant formula,
14 milk or milk products as defined in the Grade A Pasteurized
15 Milk and Milk Products Act, or drinks containing 50% or more
16 natural fruit or vegetable juice.

17 "Fountain soft drinks" means soft drinks that are prepared
18 by the retail seller of the soft drinks by mixing syrup or
19 concentrate with water, by hand or through a soft drink
20 dispensing machine, at or near the point and time of sale to
21 the retail purchaser.

22 "Soft drink dispensing machine" means a device that mixes
23 soft drink syrup or concentrate with water and dispenses the
24 mixture into an open container as a ready-to-drink soft drink.

25 (Source: P.A. 93-17, eff. 6-11-03.)

1 Section 15. The Children's Health Insurance Program Act is
2 amended by adding Section 65 as follows:

3 (215 ILCS 106/65 new)

4 Sec. 65. Fee schedule. Beginning on July 1, 2009,
5 reimbursement for any dental service provided to children
6 covered under this Act may not be lower than 64% of the
7 reimbursement level at which the State of Illinois reimburses
8 dentists for dental services provided to State employees under
9 the State Employees Group Insurance Act of 1971.

10 Section 20. The Covering ALL KIDS Health Insurance Act is
11 amended by adding Section 52.5 as follows:

12 (215 ILCS 170/52.5 new)

13 Sec. 52.5. Fee schedule. Beginning on July 1, 2009, the
14 dentist fee schedule for the Program for any dental service may
15 not be lower than 64% of the reimbursement level at which the
16 State of Illinois reimburses dentists for dental services
17 provided to State employees under the State Employees Group
18 Insurance Act of 1971.

19 Section 25. The Illinois Public Aid Code is amended by
20 adding Sections 5-5.06, 12-4.37, and 12-10.10 as follows:

21 (305 ILCS 5/5-5.06 new)

1 Sec. 5-5.06. Fee schedule. Notwithstanding any other
2 provision of this Article, beginning on July 1, 2009,
3 reimbursement for any dental service may not be lower than 64%
4 of the reimbursement level at which the State of Illinois
5 reimburses dentists for dental services provided to State
6 employees under the State Employees Group Insurance Act of
7 1971."; and

8 on page 1, by deleting line 5; and

9 on page 2, after line 25, by inserting the following:

10 "(305 ILCS 5/12-10.10 new)

11 Sec. 12-10.10. Dental Provider Fund.

12 (a) The Dental Provider Fund is created as a special fund
13 in the State treasury. Interest earned by the fund shall be
14 credited to the fund. The fund shall not be used to replace any
15 moneys appropriated to the Department of Healthcare and Family
16 Services by the General Assembly for operation of the medical
17 assistance program under Article V of this Code.

18 (b) The fund shall consist of moneys collected or received
19 by the Department of Revenue from the retailers' occupation tax
20 imposed on sales of soft drinks under subsection (d) of Section
21 2-10 of the Retailers' Occupation Tax Act.

22 (c) Moneys in the fund shall be appropriated to the
23 Department of Healthcare and Family Services by the General

1 Assembly for the purpose of reimbursing providers of dental
2 services under the medical assistance program under Article V
3 of this Code, under the Children's Health Insurance Program
4 Act, and under the Covering ALL KIDS Health Insurance Act."