

1 AN ACT concerning government.

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

4 Section 5. The Economic Development for a Growing Economy
5 Tax Credit Act is amended by changing Sections 5-5, 5-15, and
6 5-45 as follows:

7 (35 ILCS 10/5-5)

8 Sec. 5-5. Definitions. As used in this Act:

9 "Agreement" means the Agreement between a Taxpayer and the
10 Department under the provisions of Section 5-50 of this Act.

11 "Applicant" means a Taxpayer that is operating a business
12 located or that the Taxpayer plans to locate within the State
13 of Illinois and that is engaged in interstate or intrastate
14 commerce for the purpose of manufacturing, processing,
15 assembling, warehousing, or distributing products, conducting
16 research and development, providing tourism services, or
17 providing services in interstate commerce, office industries,
18 or agricultural processing, but excluding retail, retail food,
19 health, or professional services. "Applicant" does not include
20 a Taxpayer who closes or substantially reduces an operation at
21 one location in the State and relocates substantially the same
22 operation to another location in the State. This does not
23 prohibit a Taxpayer from expanding its operations at another

1 location in the State, provided that existing operations of a
2 similar nature located within the State are not closed or
3 substantially reduced. This also does not prohibit a Taxpayer
4 from moving its operations from one location in the State to
5 another location in the State for the purpose of expanding the
6 operation provided that the Department determines that
7 expansion cannot reasonably be accommodated within the
8 municipality in which the business is located, or in the case
9 of a business located in an incorporated area of the county,
10 within the county in which the business is located, after
11 conferring with the chief elected official of the municipality
12 or county and taking into consideration any evidence offered by
13 the municipality or county regarding the ability to accommodate
14 expansion within the municipality or county.

15 "Committee" means the Illinois Business Investment
16 Committee created under Section 5-25 of this Act within the
17 Illinois Economic Development Board.

18 "Credit" means the amount agreed to between the Department
19 and Applicant under this Act, ~~but not to exceed the Incremental~~
20 ~~Income Tax attributable to the Applicant's project.~~

21 "Department" means the Department of Commerce and Economic
22 Opportunity.

23 "Director" means the Director of Commerce and Economic
24 Opportunity.

25 "Full-time Employee" means an individual who is employed
26 for consideration for at least 35 hours each week or who

1 renders any other standard of service generally accepted by
2 industry custom or practice as full-time employment. An
3 individual for whom a W-2 is issued by a Professional Employer
4 Organization (PEO) is a full-time employee if employed in the
5 service of the Applicant for consideration for at least 35
6 hours each week or who renders any other standard of service
7 generally accepted by industry custom or practice as full-time
8 employment to Applicant.

9 "Incremental Income Tax" means the total amount withheld
10 during the taxable year from the compensation of New Employees
11 under Article 7 of the Illinois Income Tax Act arising from
12 employment at a project that is the subject of an Agreement.

13 "New Employee" means:

14 (a) A Full-time Employee first employed by a Taxpayer
15 in the project that is the subject of an Agreement and who
16 is hired after the Taxpayer enters into the tax credit
17 Agreement.

18 (b) The term "New Employee" does not include:

19 (1) an employee of the Taxpayer who performs a job
20 that was previously performed by another employee, if
21 that job existed for at least 6 months before hiring
22 the employee;

23 (2) an employee of the Taxpayer who was previously
24 employed in Illinois by a Related Member of the
25 Taxpayer and whose employment was shifted to the
26 Taxpayer after the Taxpayer entered into the tax credit

1 Agreement; or

2 (3) a child, grandchild, parent, or spouse, other
3 than a spouse who is legally separated from the
4 individual, of any individual who has a direct or an
5 indirect ownership interest of at least 5% in the
6 profits, capital, or value of the Taxpayer.

7 (c) Notwithstanding paragraph (1) of subsection (b),
8 an employee may be considered a New Employee under the
9 Agreement if the employee performs a job that was
10 previously performed by an employee who was:

11 (1) treated under the Agreement as a New Employee;

12 and

13 (2) promoted by the Taxpayer to another job.

14 (d) Notwithstanding subsection (a), the Department may
15 award Credit to an Applicant with respect to an employee
16 hired prior to the date of the Agreement if:

17 (1) the Applicant is in receipt of a letter from
18 the Department stating an intent to enter into a credit
19 Agreement;

20 (2) the letter described in paragraph (1) is issued
21 by the Department not later than 15 days after the
22 effective date of this Act; and

23 (3) the employee was hired after the date the
24 letter described in paragraph (1) was issued.

25 "Noncompliance Date" means, in the case of a Taxpayer that
26 is not complying with the requirements of the Agreement or the

1 provisions of this Act, the day following the last date upon
2 which the Taxpayer was in compliance with the requirements of
3 the Agreement and the provisions of this Act, as determined by
4 the Director, pursuant to Section 5-65.

5 "Pass Through Entity" means an entity that is exempt from
6 the tax under subsection (b) or (c) of Section 205 of the
7 Illinois Income Tax Act.

8 "Professional Employer Organization" (PEO) means an
9 employee leasing company, as defined in Section 206.1(A)(2) of
10 the Illinois Unemployment Insurance Act.

11 "Related Member" means a person that, with respect to the
12 Taxpayer during any portion of the taxable year, is any one of
13 the following:

14 (1) An individual stockholder, if the stockholder and
15 the members of the stockholder's family (as defined in
16 Section 318 of the Internal Revenue Code) own directly,
17 indirectly, beneficially, or constructively, in the
18 aggregate, at least 50% of the value of the Taxpayer's
19 outstanding stock.

20 (2) A partnership, estate, or trust and any partner or
21 beneficiary, if the partnership, estate, or trust, and its
22 partners or beneficiaries own directly, indirectly,
23 beneficially, or constructively, in the aggregate, at
24 least 50% of the profits, capital, stock, or value of the
25 Taxpayer.

26 (3) A corporation, and any party related to the

1 corporation in a manner that would require an attribution
2 of stock from the corporation to the party or from the
3 party to the corporation under the attribution rules of
4 Section 318 of the Internal Revenue Code, if the Taxpayer
5 owns directly, indirectly, beneficially, or constructively
6 at least 50% of the value of the corporation's outstanding
7 stock.

8 (4) A corporation and any party related to that
9 corporation in a manner that would require an attribution
10 of stock from the corporation to the party or from the
11 party to the corporation under the attribution rules of
12 Section 318 of the Internal Revenue Code, if the
13 corporation and all such related parties own in the
14 aggregate at least 50% of the profits, capital, stock, or
15 value of the Taxpayer.

16 (5) A person to or from whom there is attribution of
17 stock ownership in accordance with Section 1563(e) of the
18 Internal Revenue Code, except, for purposes of determining
19 whether a person is a Related Member under this paragraph,
20 20% shall be substituted for 5% wherever 5% appears in
21 Section 1563(e) of the Internal Revenue Code.

22 "Taxpayer" means an individual, corporation, partnership,
23 or other entity that has any Illinois Income Tax liability.

24 (Source: P.A. 94-793, eff. 5-19-06; 95-375, eff. 8-23-07.)

25 (35 ILCS 10/5-15)

1 (Text of Section before amendment by P.A. 97-636)

2 Sec. 5-15. Tax Credit Awards. Subject to the conditions set
3 forth in this Act, a Taxpayer is entitled to a Credit against
4 or, as described in subsection (g) of this Section, a payment
5 towards taxes imposed pursuant to subsections (a) and (b) of
6 Section 201 of the Illinois Income Tax Act that may be imposed
7 on the Taxpayer for a taxable year beginning on or after
8 January 1, 1999, if the Taxpayer is awarded a Credit by the
9 Department under this Act for that taxable year.

10 (a) The Department shall make Credit awards under this Act
11 to foster job creation and retention in Illinois.

12 (b) A person that proposes a project to create new jobs in
13 Illinois must enter into an Agreement with the Department for
14 the Credit under this Act.

15 (c) The Credit shall be claimed for the taxable years
16 specified in the Agreement.

17 (d) Except as provided in subsection (d-1), the ~~The~~ Credit
18 shall not exceed the Incremental Income Tax attributable to the
19 project that is the subject of the Agreement.

20 (d-1) In the case of a Taxpayer who applies for an
21 Agreement on or after the effective date of this amendatory Act
22 of the 97th General Assembly and prior to December 31, 2012,
23 and who makes a capital investment of at least \$1,000,000,000
24 in this State in connection with the project that is the
25 subject of the Agreement, the Credit may exceed the Incremental
26 Income Tax but shall not exceed 1% of the capital investment

1 attributable to the project that is the subject of the
2 Agreement.

3 (e) Nothing herein shall prohibit a Tax Credit Award to an
4 Applicant that uses a PEO if all other award criteria are
5 satisfied.

6 (f) In lieu of the Credit allowed under this Act against
7 the taxes imposed pursuant to subsections (a) and (b) of
8 Section 201 of the Illinois Income Tax Act for any taxable year
9 ending on or after December 31, 2009, the Taxpayer may elect to
10 claim the Credit against its obligation to pay over withholding
11 under Section 704A of the Illinois Income Tax Act.

12 (1) The election under this subsection (f) may be made
13 only by a Taxpayer that (i) is primarily engaged in one of
14 the following business activities: water purification and
15 treatment, motor vehicle metal stamping, automobile
16 manufacturing, automobile and light duty motor vehicle
17 manufacturing, motor vehicle manufacturing, light truck
18 and utility vehicle manufacturing, heavy duty truck
19 manufacturing, motor vehicle body manufacturing, cable
20 television infrastructure design or manufacturing, or
21 wireless telecommunication or computing terminal device
22 design or manufacturing for use on public networks and (ii)
23 meets the following criteria:

24 (A) the Taxpayer (i) had an Illinois net loss or an
25 Illinois net loss deduction under Section 207 of the
26 Illinois Income Tax Act for the taxable year in which

1 the Credit is awarded, (ii) employed a minimum of 1,000
2 full-time employees in this State during the taxable
3 year in which the Credit is awarded, (iii) has an
4 Agreement under this Act on December 14, 2009 (the
5 effective date of Public Act 96-834), and (iv) is in
6 compliance with all provisions of that Agreement;

7 (B) the Taxpayer (i) had an Illinois net loss or an
8 Illinois net loss deduction under Section 207 of the
9 Illinois Income Tax Act for the taxable year in which
10 the Credit is awarded, (ii) employed a minimum of 1,000
11 full-time employees in this State during the taxable
12 year in which the Credit is awarded, and (iii) has
13 applied for an Agreement within 365 days after December
14 14, 2009 (the effective date of Public Act 96-834);

15 (C) the Taxpayer (i) had an Illinois net operating
16 loss carryforward under Section 207 of the Illinois
17 Income Tax Act in a taxable year ending during calendar
18 year 2008, (ii) has applied for an Agreement within 150
19 days after June 4, 2010 (the effective date of Public
20 Act 96-905) ~~this amendatory Act of the 96th General~~
21 ~~Assembly~~, (iii) creates at least 400 new jobs in
22 Illinois, (iv) retains at least 2,000 jobs in Illinois
23 that would have been at risk of relocation out of
24 Illinois over a 10-year period, and (v) makes a capital
25 investment of at least \$75,000,000;

26 (D) the Taxpayer (i) had an Illinois net operating

1 loss carryforward under Section 207 of the Illinois
2 Income Tax Act in a taxable year ending during calendar
3 year 2009, (ii) has applied for an Agreement within 150
4 days after March 4, 2011 (the effective date of Public
5 Act 96-1534) ~~this amendatory Act of the 96th General~~
6 ~~Assembly~~, (iii) creates at least 150 new jobs, (iv)
7 retains at least 1,000 jobs in Illinois that would have
8 been at risk of relocation out of Illinois over a
9 10-year period, and (v) makes a capital investment of
10 at least \$57,000,000; or

11 (E) the Taxpayer (i) employed at least 2,500
12 full-time employees in the State during the year in
13 which the Credit is awarded, (ii) commits to make at
14 least \$500,000,000 in combined capital improvements
15 and project costs under the Agreement, (iii) applies
16 for an Agreement between January 1, 2011 and June 30,
17 2011, (iv) executes an Agreement for the Credit during
18 calendar year 2011, and (v) was incorporated no more
19 than 5 years before the filing of an application for an
20 Agreement.

21 (1.5) The election under this subsection (f) may also
22 be made by a Taxpayer for any Credit awarded pursuant to an
23 agreement that was executed between January 1, 2011 and
24 June 30, 2011, if the Taxpayer (i) is primarily engaged in
25 the manufacture of inner tubes or tires, or both, from
26 natural and synthetic rubber, (ii) employs a minimum of

1 2,400 full-time employees in Illinois at the time of
2 application, (iii) creates at least 350 full-time jobs and
3 retains at least 250 full-time jobs in Illinois that would
4 have been at risk of being created or retained outside of
5 Illinois, and (iv) makes a capital investment of at least
6 \$200,000,000 at the project location.

7 (2) An election under this subsection shall allow the
8 credit to be taken against payments otherwise due under
9 Section 704A of the Illinois Income Tax Act during the
10 first calendar year beginning after the end of the taxable
11 year in which the credit is awarded under this Act.

12 (3) The election shall be made in the form and manner
13 required by the Illinois Department of Revenue and, once
14 made, shall be irrevocable.

15 (4) If a Taxpayer who meets the requirements of
16 subparagraph (A) of paragraph (1) of this subsection (f)
17 elects to claim the Credit against its withholdings as
18 provided in this subsection (f), then, on and after the
19 date of the election, the terms of the Agreement between
20 the Taxpayer and the Department may not be further amended
21 during the term of the Agreement.

22 (g) A pass-through entity that has been awarded a credit
23 under this Act, its shareholders, or its partners may treat
24 some or all of the credit awarded pursuant to this Act as a tax
25 payment for purposes of the Illinois Income Tax Act. The term
26 "tax payment" means a payment as described in Article 6 or

1 Article 8 of the Illinois Income Tax Act or a composite payment
2 made by a pass-through entity on behalf of any of its
3 shareholders or partners to satisfy such shareholders' or
4 partners' taxes imposed pursuant to subsections (a) and (b) of
5 Section 201 of the Illinois Income Tax Act. In no event shall
6 the amount of the award credited pursuant to this Act exceed
7 the Illinois income tax liability of the pass-through entity or
8 its shareholders or partners for the taxable year.

9 (Source: P.A. 96-834, eff. 12-14-09; 96-836, eff. 12-16-09;
10 96-905, eff. 6-4-10; 96-1000, eff. 7-2-10; 96-1534, eff.
11 3-4-11; 97-2, eff. 5-6-11.)

12 (Text of Section after amendment by P.A. 97-636)

13 Sec. 5-15. Tax Credit Awards. Subject to the conditions set
14 forth in this Act, a Taxpayer is entitled to a Credit against
15 or, as described in subsection (g) of this Section, a payment
16 towards taxes imposed pursuant to subsections (a) and (b) of
17 Section 201 of the Illinois Income Tax Act that may be imposed
18 on the Taxpayer for a taxable year beginning on or after
19 January 1, 1999, if the Taxpayer is awarded a Credit by the
20 Department under this Act for that taxable year.

21 (a) The Department shall make Credit awards under this Act
22 to foster job creation and retention in Illinois.

23 (b) A person that proposes a project to create new jobs in
24 Illinois must enter into an Agreement with the Department for
25 the Credit under this Act.

1 (c) The Credit shall be claimed for the taxable years
2 specified in the Agreement.

3 (d) Except as provided in subsection (d-1), the ~~The~~ Credit
4 shall not exceed the Incremental Income Tax attributable to the
5 project that is the subject of the Agreement.

6 (d-1) In the case of a Taxpayer who applies for an
7 Agreement on or after the effective date of this amendatory Act
8 of the 97th General Assembly and prior to December 31, 2012,
9 and who makes a capital investment of at least \$1,000,000,000
10 in this State in connection with the project that is the
11 subject of the Agreement, the Credit may exceed the Incremental
12 Income Tax but shall not exceed 1% of the capital investment
13 attributable to the project that is the subject of the
14 Agreement.

15 (e) Nothing herein shall prohibit a Tax Credit Award to an
16 Applicant that uses a PEO if all other award criteria are
17 satisfied.

18 (f) In lieu of the Credit allowed under this Act against
19 the taxes imposed pursuant to subsections (a) and (b) of
20 Section 201 of the Illinois Income Tax Act for any taxable year
21 ending on or after December 31, 2009, the Taxpayer may elect to
22 claim the Credit against its obligation to pay over withholding
23 under Section 704A of the Illinois Income Tax Act.

24 (1) The election under this subsection (f) may be made
25 only by a Taxpayer that (i) is primarily engaged in one of
26 the following business activities: water purification and

1 treatment, motor vehicle metal stamping, automobile
2 manufacturing, automobile and light duty motor vehicle
3 manufacturing, motor vehicle manufacturing, light truck
4 and utility vehicle manufacturing, heavy duty truck
5 manufacturing, motor vehicle body manufacturing, cable
6 television infrastructure design or manufacturing, or
7 wireless telecommunication or computing terminal device
8 design or manufacturing for use on public networks and (ii)
9 meets the following criteria:

10 (A) the Taxpayer (i) had an Illinois net loss or an
11 Illinois net loss deduction under Section 207 of the
12 Illinois Income Tax Act for the taxable year in which
13 the Credit is awarded, (ii) employed a minimum of 1,000
14 full-time employees in this State during the taxable
15 year in which the Credit is awarded, (iii) has an
16 Agreement under this Act on December 14, 2009 (the
17 effective date of Public Act 96-834), and (iv) is in
18 compliance with all provisions of that Agreement;

19 (B) the Taxpayer (i) had an Illinois net loss or an
20 Illinois net loss deduction under Section 207 of the
21 Illinois Income Tax Act for the taxable year in which
22 the Credit is awarded, (ii) employed a minimum of 1,000
23 full-time employees in this State during the taxable
24 year in which the Credit is awarded, and (iii) has
25 applied for an Agreement within 365 days after December
26 14, 2009 (the effective date of Public Act 96-834);

1 (C) the Taxpayer (i) had an Illinois net operating
2 loss carryforward under Section 207 of the Illinois
3 Income Tax Act in a taxable year ending during calendar
4 year 2008, (ii) has applied for an Agreement within 150
5 days after June 4, 2010 (the effective date of Public
6 Act 96-905) ~~this amendatory Act of the 96th General~~
7 ~~Assembly~~, (iii) creates at least 400 new jobs in
8 Illinois, (iv) retains at least 2,000 jobs in Illinois
9 that would have been at risk of relocation out of
10 Illinois over a 10-year period, and (v) makes a capital
11 investment of at least \$75,000,000;

12 (D) the Taxpayer (i) had an Illinois net operating
13 loss carryforward under Section 207 of the Illinois
14 Income Tax Act in a taxable year ending during calendar
15 year 2009, (ii) has applied for an Agreement within 150
16 days after March 4, 2011 (the effective date of Public
17 Act 96-1534) ~~this amendatory Act of the 96th General~~
18 ~~Assembly~~, (iii) creates at least 150 new jobs, (iv)
19 retains at least 1,000 jobs in Illinois that would have
20 been at risk of relocation out of Illinois over a
21 10-year period, and (v) makes a capital investment of
22 at least \$57,000,000; or

23 (E) the Taxpayer (i) employed at least 2,500
24 full-time employees in the State during the year in
25 which the Credit is awarded, (ii) commits to make at
26 least \$500,000,000 in combined capital improvements

1 and project costs under the Agreement, (iii) applies
2 for an Agreement between January 1, 2011 and June 30,
3 2011, (iv) executes an Agreement for the Credit during
4 calendar year 2011, and (v) was incorporated no more
5 than 5 years before the filing of an application for an
6 Agreement.

7 (1.5) The election under this subsection (f) may also
8 be made by a Taxpayer for any Credit awarded pursuant to an
9 agreement that was executed between January 1, 2011 and
10 June 30, 2011, if the Taxpayer (i) is primarily engaged in
11 the manufacture of inner tubes or tires, or both, from
12 natural and synthetic rubber, (ii) employs a minimum of
13 2,400 full-time employees in Illinois at the time of
14 application, (iii) creates at least 350 full-time jobs and
15 retains at least 250 full-time jobs in Illinois that would
16 have been at risk of being created or retained outside of
17 Illinois, and (iv) makes a capital investment of at least
18 \$200,000,000 at the project location.

19 (1.6) The election under this subsection (f) may also
20 be made by a Taxpayer for any Credit awarded pursuant to an
21 agreement that was executed within 150 days after June 1,
22 2012 (the effective date of Public Act 97-636) ~~this~~
23 ~~amendatory Act of the 97th General Assembly~~, if the
24 Taxpayer (i) is primarily engaged in the operation of a
25 discount department store, (ii) maintains its corporate
26 headquarters in Illinois, (iii) employs a minimum of 4,250

1 full-time employees at its corporate headquarters in
2 Illinois at the time of application, (iv) retains at least
3 4,250 full-time jobs in Illinois that would have been at
4 risk of being relocated outside of Illinois, (v) had a
5 minimum of \$40,000,000,000 in total revenue in 2010, and
6 (vi) makes a capital investment of at least \$300,000,000 at
7 the project location.

8 (1.7) Notwithstanding any other provision of law, the
9 election under this subsection (f) may also be made by a
10 Taxpayer for any Credit awarded pursuant to an agreement
11 that was executed or applied for on or after July 1, 2011
12 and on or before March 31, 2012, if the Taxpayer is
13 primarily engaged in the manufacture of original and
14 aftermarket filtration parts and products for automobiles,
15 motor vehicles, light duty motor vehicles, light trucks and
16 utility vehicles, and heavy duty trucks, (ii) employs a
17 minimum of 1,000 full-time employees in Illinois at the
18 time of application, (iii) creates at least 250 full-time
19 jobs in Illinois, (iv) relocates its corporate
20 headquarters to Illinois from another state, and (v) makes
21 a capital investment of at least \$4,000,000 at the project
22 location.

23 (2) An election under this subsection shall allow the
24 credit to be taken against payments otherwise due under
25 Section 704A of the Illinois Income Tax Act during the
26 first calendar year beginning after the end of the taxable

1 year in which the credit is awarded under this Act.

2 (3) The election shall be made in the form and manner
3 required by the Illinois Department of Revenue and, once
4 made, shall be irrevocable.

5 (4) If a Taxpayer who meets the requirements of
6 subparagraph (A) of paragraph (1) of this subsection (f)
7 elects to claim the Credit against its withholdings as
8 provided in this subsection (f), then, on and after the
9 date of the election, the terms of the Agreement between
10 the Taxpayer and the Department may not be further amended
11 during the term of the Agreement.

12 (g) A pass-through entity that has been awarded a credit
13 under this Act, its shareholders, or its partners may treat
14 some or all of the credit awarded pursuant to this Act as a tax
15 payment for purposes of the Illinois Income Tax Act. The term
16 "tax payment" means a payment as described in Article 6 or
17 Article 8 of the Illinois Income Tax Act or a composite payment
18 made by a pass-through entity on behalf of any of its
19 shareholders or partners to satisfy such shareholders' or
20 partners' taxes imposed pursuant to subsections (a) and (b) of
21 Section 201 of the Illinois Income Tax Act. In no event shall
22 the amount of the award credited pursuant to this Act exceed
23 the Illinois income tax liability of the pass-through entity or
24 its shareholders or partners for the taxable year.

25 (Source: P.A. 96-834, eff. 12-14-09; 96-836, eff. 12-16-09;
26 96-905, eff. 6-4-10; 96-1000, eff. 7-2-10; 96-1534, eff.

1 3-4-11; 97-2, eff. 5-6-11; 97-636, eff. 6-1-12.)

2 (35 ILCS 10/5-45)

3 Sec. 5-45. Amount and duration of the credit.

4 (a) The Department shall determine the amount and duration
5 of the credit awarded under this Act. The duration of the
6 credit may not exceed 10 taxable years. The credit may be
7 stated as a percentage of the Incremental Income Tax or, in the
8 case of an applicant that qualifies under subsection (d-1) of
9 Section 5-15, of the capital investment attributable to the
10 applicant's project and may include a fixed dollar limitation.

11 (b) Notwithstanding subsection (a), and except as the
12 credit may be applied in a carryover year pursuant to Section
13 211(4) of the Illinois Income Tax Act, the credit may be
14 applied against the State income tax liability in more than 10
15 taxable years but not in more than 15 taxable years for an
16 eligible business that (i) qualifies under this Act and the
17 Corporate Headquarters Relocation Act and has in fact
18 undertaken a qualifying project within the time frame specified
19 by the Department of Commerce and Economic Opportunity under
20 that Act, and (ii) applies against its State income tax
21 liability, during the entire 15-year period, no more than 60%
22 of the maximum credit per year that would otherwise be
23 available under this Act.

24 (Source: P.A. 94-793, eff. 5-19-06.)

1 Section 95. No acceleration or delay. Where this Act makes
2 changes in a statute that is represented in this Act by text
3 that is not yet or no longer in effect (for example, a Section
4 represented by multiple versions), the use of that text does
5 not accelerate or delay the taking effect of (i) the changes
6 made by this Act or (ii) provisions derived from any other
7 Public Act.

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