



Sen. Donne E. Trotter

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1 AMENDMENT TO SENATE BILL 279

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 279 by replacing  
3 everything after the enacting clause with the following:

4 "Section 1. Purpose. The purpose of this amendatory Act of  
5 the 98th General Assembly is to provide additional funding for  
6 school districts throughout the State.

7 Section 5. The State Finance Act is amended by changing  
8 Section 6z-17 as follows:

9 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

10 Sec. 6z-17. Of the money paid into the State and Local  
11 Sales Tax Reform Fund: (i) subject to appropriation to the  
12 Department of Revenue, Municipalities having 1,000,000 or more  
13 inhabitants shall receive 20% and may expend such amount to  
14 fund and establish a program for developing and coordinating  
15 public and private resources targeted to meet the affordable

1 housing needs of low-income and very low-income households  
 2 within such municipality, (ii) 10% shall be transferred into  
 3 the Regional Transportation Authority Occupation and Use Tax  
 4 Replacement Fund, a special fund in the State treasury which is  
 5 hereby created, (iii) until July 1, 2013, subject to  
 6 appropriation to the Department of Transportation, the Madison  
 7 County Mass Transit District shall receive .6%, and beginning  
 8 on July 1, 2013, subject to appropriation to the Department of  
 9 Revenue, 0.6% shall be distributed each month out of the Fund  
 10 to the Madison County Mass Transit District, (iv) the following  
 11 amounts, plus any cumulative deficiency in such transfers for  
 12 prior months, shall be transferred monthly into the Build  
 13 Illinois Fund and credited to the Build Illinois Bond Account  
 14 therein:

15 Fiscal Year	Amount
16 1990	\$2,700,000
17 1991	1,850,000
18 1992	2,750,000
19 1993	2,950,000

20 From Fiscal Year 1994 through Fiscal Year 2025 the transfer  
 21 shall total \$3,150,000 monthly, plus any cumulative deficiency  
 22 in such transfers for prior months, and (v) except as otherwise  
 23 provided in this Section with respect to Fiscal Year 2015  
 24 transfers, the remainder of the money paid into the State and  
 25 Local Sales Tax Reform Fund shall be transferred into the Local  
 26 Government Distributive Fund and, except for municipalities

1 with 1,000,000 or more inhabitants which shall receive no  
2 portion of such remainder, shall be distributed, subject to  
3 appropriation, in the manner provided by Section 2 of "An Act  
4 in relation to State revenue sharing with local government  
5 entities", approved July 31, 1969, as now or hereafter amended.  
6 Notwithstanding any other provision of law, the amounts  
7 required to be transferred from the State and Local Sales Tax  
8 Reform Fund to the Local Government Distributive Fund under  
9 this Section in Fiscal Year 2015 shall instead be transferred  
10 from the State and Local Sales Tax Reform Fund to the Common  
11 School Fund; those moneys shall be distributed in accordance  
12 with Article 18 of the School Code. Municipalities with more  
13 than 50,000 inhabitants according to the 1980 U.S. Census and  
14 located within the Metro East Mass Transit District receiving  
15 funds from the Local Government Distributive Fund pursuant to  
16 provision (v) of this paragraph may expend such amounts to fund  
17 and establish a program for developing and coordinating public  
18 and private resources targeted to meet the affordable housing  
19 needs of low-income and very low-income households within such  
20 municipality.

21 (Source: P.A. 98-44, eff. 6-28-13.)

22 Section 10. The Illinois Income Tax Act is amended by  
23 changing Section 901 as follows:

24 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

1           Sec. 901. Collection Authority.

2           (a) In general.

3           The Department shall collect the taxes imposed by this Act.  
4           The Department shall collect certified past due child support  
5           amounts under Section 2505-650 of the Department of Revenue Law  
6           (20 ILCS 2505/2505-650). Except as provided in subsections (c),  
7           (e), (f), and (g) of this Section, money collected pursuant to  
8           subsections (a) and (b) of Section 201 of this Act shall be  
9           paid into the General Revenue Fund in the State treasury; money  
10          collected pursuant to subsections (c) and (d) of Section 201 of  
11          this Act shall be paid into the Personal Property Tax  
12          Replacement Fund, a special fund in the State Treasury; and  
13          money collected under Section 2505-650 of the Department of  
14          Revenue Law (20 ILCS 2505/2505-650) shall be paid into the  
15          Child Support Enforcement Trust Fund, a special fund outside  
16          the State Treasury, or to the State Disbursement Unit  
17          established under Section 10-26 of the Illinois Public Aid  
18          Code, as directed by the Department of Healthcare and Family  
19          Services.

20          (b) Local Government Distributive Fund.

21          Beginning August 1, 1969, and continuing through June 30,  
22          1994, the Treasurer shall transfer each month from the General  
23          Revenue Fund to a special fund in the State treasury, to be  
24          known as the "Local Government Distributive Fund", an amount  
25          equal to 1/12 of the net revenue realized from the tax imposed  
26          by subsections (a) and (b) of Section 201 of this Act during

1 the preceding month. Beginning July 1, 1994, and continuing  
2 through June 30, 1995, the Treasurer shall transfer each month  
3 from the General Revenue Fund to the Local Government  
4 Distributive Fund an amount equal to 1/11 of the net revenue  
5 realized from the tax imposed by subsections (a) and (b) of  
6 Section 201 of this Act during the preceding month. Beginning  
7 July 1, 1995 and continuing through January 31, 2011, the  
8 Treasurer shall transfer each month from the General Revenue  
9 Fund to the Local Government Distributive Fund an amount equal  
10 to the net of (i) 1/10 of the net revenue realized from the tax  
11 imposed by subsections (a) and (b) of Section 201 of the  
12 Illinois Income Tax Act during the preceding month (ii) minus,  
13 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,  
14 and beginning July 1, 2004, zero. Beginning February 1, 2011,  
15 and continuing through January 31, 2015, except as otherwise  
16 provided with respect to transfers occurring in Fiscal Year  
17 2015, the Treasurer shall transfer each month from the General  
18 Revenue Fund to the Local Government Distributive Fund an  
19 amount equal to the sum of (i) 6% (10% of the ratio of the 3%  
20 individual income tax rate prior to 2011 to the 5% individual  
21 income tax rate after 2010) of the net revenue realized from  
22 the tax imposed by subsections (a) and (b) of Section 201 of  
23 this Act upon individuals, trusts, and estates during the  
24 preceding month and (ii) 6.86% (10% of the ratio of the 4.8%  
25 corporate income tax rate prior to 2011 to the 7% corporate  
26 income tax rate after 2010) of the net revenue realized from

1 the tax imposed by subsections (a) and (b) of Section 201 of  
2 this Act upon corporations during the preceding month.  
3 Beginning February 1, 2015 and continuing through January 31,  
4 2025, except as otherwise provided with respect to transfers  
5 occurring in Fiscal Year 2015, the Treasurer shall transfer  
6 each month from the General Revenue Fund to the Local  
7 Government Distributive Fund an amount equal to the sum of (i)  
8 8% (10% of the ratio of the 3% individual income tax rate prior  
9 to 2011 to the 3.75% individual income tax rate after 2014) of  
10 the net revenue realized from the tax imposed by subsections  
11 (a) and (b) of Section 201 of this Act upon individuals,  
12 trusts, and estates during the preceding month and (ii) 9.14%  
13 (10% of the ratio of the 4.8% corporate income tax rate prior  
14 to 2011 to the 5.25% corporate income tax rate after 2014) of  
15 the net revenue realized from the tax imposed by subsections  
16 (a) and (b) of Section 201 of this Act upon corporations during  
17 the preceding month. Notwithstanding any other provision of  
18 law, the amounts required to be transferred from the General  
19 Revenue Fund to the Local Government Distributive Fund under  
20 this subsection (b) in Fiscal Year 2015 shall instead be  
21 transferred from the General Revenue Fund to the Common School  
22 Fund; those moneys shall be distributed in accordance with  
23 Article 18 of the School Code. Beginning February 1, 2025, the  
24 Treasurer shall transfer each month from the General Revenue  
25 Fund to the Local Government Distributive Fund an amount equal  
26 to the sum of (i) 9.23% (10% of the ratio of the 3% individual

1 income tax rate prior to 2011 to the 3.25% individual income  
2 tax rate after 2024) of the net revenue realized from the tax  
3 imposed by subsections (a) and (b) of Section 201 of this Act  
4 upon individuals, trusts, and estates during the preceding  
5 month and (ii) 10% of the net revenue realized from the tax  
6 imposed by subsections (a) and (b) of Section 201 of this Act  
7 upon corporations during the preceding month. Net revenue  
8 realized for a month shall be defined as the revenue from the  
9 tax imposed by subsections (a) and (b) of Section 201 of this  
10 Act which is deposited in the General Revenue Fund, the  
11 Education Assistance Fund, the Income Tax Surcharge Local  
12 Government Distributive Fund, the Fund for the Advancement of  
13 Education, and the Commitment to Human Services Fund during the  
14 month minus the amount paid out of the General Revenue Fund in  
15 State warrants during that same month as refunds to taxpayers  
16 for overpayment of liability under the tax imposed by  
17 subsections (a) and (b) of Section 201 of this Act.

18 (c) Deposits Into Income Tax Refund Fund.

19 (1) Beginning on January 1, 1989 and thereafter, the  
20 Department shall deposit a percentage of the amounts  
21 collected pursuant to subsections (a) and (b)(1), (2), and  
22 (3), of Section 201 of this Act into a fund in the State  
23 treasury known as the Income Tax Refund Fund. The  
24 Department shall deposit 6% of such amounts during the  
25 period beginning January 1, 1989 and ending on June 30,  
26 1989. Beginning with State fiscal year 1990 and for each

1 fiscal year thereafter, the percentage deposited into the  
2 Income Tax Refund Fund during a fiscal year shall be the  
3 Annual Percentage. For fiscal years 1999 through 2001, the  
4 Annual Percentage shall be 7.1%. For fiscal year 2003, the  
5 Annual Percentage shall be 8%. For fiscal year 2004, the  
6 Annual Percentage shall be 11.7%. Upon the effective date  
7 of this amendatory Act of the 93rd General Assembly, the  
8 Annual Percentage shall be 10% for fiscal year 2005. For  
9 fiscal year 2006, the Annual Percentage shall be 9.75%. For  
10 fiscal year 2007, the Annual Percentage shall be 9.75%. For  
11 fiscal year 2008, the Annual Percentage shall be 7.75%. For  
12 fiscal year 2009, the Annual Percentage shall be 9.75%. For  
13 fiscal year 2010, the Annual Percentage shall be 9.75%. For  
14 fiscal year 2011, the Annual Percentage shall be 8.75%. For  
15 fiscal year 2012, the Annual Percentage shall be 8.75%. For  
16 fiscal year 2013, the Annual Percentage shall be 9.75%. For  
17 fiscal year 2014, the Annual Percentage shall be 9.5%. For  
18 all other fiscal years, the Annual Percentage shall be  
19 calculated as a fraction, the numerator of which shall be  
20 the amount of refunds approved for payment by the  
21 Department during the preceding fiscal year as a result of  
22 overpayment of tax liability under subsections (a) and  
23 (b) (1), (2), and (3) of Section 201 of this Act plus the  
24 amount of such refunds remaining approved but unpaid at the  
25 end of the preceding fiscal year, minus the amounts  
26 transferred into the Income Tax Refund Fund from the



1 Tobacco Settlement Recovery Fund, and the denominator of  
2 which shall be the amounts which will be collected pursuant  
3 to subsections (a) and (b) (1), (2), and (3) of Section 201  
4 of this Act during the preceding fiscal year; except that  
5 in State fiscal year 2002, the Annual Percentage shall in  
6 no event exceed 7.6%. The Director of Revenue shall certify  
7 the Annual Percentage to the Comptroller on the last  
8 business day of the fiscal year immediately preceding the  
9 fiscal year for which it is to be effective.

10 (2) Beginning on January 1, 1989 and thereafter, the  
11 Department shall deposit a percentage of the amounts  
12 collected pursuant to subsections (a) and (b) (6), (7), and  
13 (8), (c) and (d) of Section 201 of this Act into a fund in  
14 the State treasury known as the Income Tax Refund Fund. The  
15 Department shall deposit 18% of such amounts during the  
16 period beginning January 1, 1989 and ending on June 30,  
17 1989. Beginning with State fiscal year 1990 and for each  
18 fiscal year thereafter, the percentage deposited into the  
19 Income Tax Refund Fund during a fiscal year shall be the  
20 Annual Percentage. For fiscal years 1999, 2000, and 2001,  
21 the Annual Percentage shall be 19%. For fiscal year 2003,  
22 the Annual Percentage shall be 27%. For fiscal year 2004,  
23 the Annual Percentage shall be 32%. Upon the effective date  
24 of this amendatory Act of the 93rd General Assembly, the  
25 Annual Percentage shall be 24% for fiscal year 2005. For  
26 fiscal year 2006, the Annual Percentage shall be 20%. For

1 fiscal year 2007, the Annual Percentage shall be 17.5%. For  
2 fiscal year 2008, the Annual Percentage shall be 15.5%. For  
3 fiscal year 2009, the Annual Percentage shall be 17.5%. For  
4 fiscal year 2010, the Annual Percentage shall be 17.5%. For  
5 fiscal year 2011, the Annual Percentage shall be 17.5%. For  
6 fiscal year 2012, the Annual Percentage shall be 17.5%. For  
7 fiscal year 2013, the Annual Percentage shall be 14%. For  
8 fiscal year 2014, the Annual Percentage shall be 13.4%. For  
9 all other fiscal years, the Annual Percentage shall be  
10 calculated as a fraction, the numerator of which shall be  
11 the amount of refunds approved for payment by the  
12 Department during the preceding fiscal year as a result of  
13 overpayment of tax liability under subsections (a) and  
14 (b) (6), (7), and (8), (c) and (d) of Section 201 of this  
15 Act plus the amount of such refunds remaining approved but  
16 unpaid at the end of the preceding fiscal year, and the  
17 denominator of which shall be the amounts which will be  
18 collected pursuant to subsections (a) and (b) (6), (7), and  
19 (8), (c) and (d) of Section 201 of this Act during the  
20 preceding fiscal year; except that in State fiscal year  
21 2002, the Annual Percentage shall in no event exceed 23%.  
22 The Director of Revenue shall certify the Annual Percentage  
23 to the Comptroller on the last business day of the fiscal  
24 year immediately preceding the fiscal year for which it is  
25 to be effective.

26 (3) The Comptroller shall order transferred and the

1           Treasurer shall transfer from the Tobacco Settlement  
2           Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
3           in January, 2001, (ii) \$35,000,000 in January, 2002, and  
4           (iii) \$35,000,000 in January, 2003.

5           (d) Expenditures from Income Tax Refund Fund.

6           (1) Beginning January 1, 1989, money in the Income Tax  
7           Refund Fund shall be expended exclusively for the purpose  
8           of paying refunds resulting from overpayment of tax  
9           liability under Section 201 of this Act, for paying rebates  
10          under Section 208.1 in the event that the amounts in the  
11          Homeowners' Tax Relief Fund are insufficient for that  
12          purpose, and for making transfers pursuant to this  
13          subsection (d).

14          (2) The Director shall order payment of refunds  
15          resulting from overpayment of tax liability under Section  
16          201 of this Act from the Income Tax Refund Fund only to the  
17          extent that amounts collected pursuant to Section 201 of  
18          this Act and transfers pursuant to this subsection (d) and  
19          item (3) of subsection (c) have been deposited and retained  
20          in the Fund.

21          (3) As soon as possible after the end of each fiscal  
22          year, the Director shall order transferred and the State  
23          Treasurer and State Comptroller shall transfer from the  
24          Income Tax Refund Fund to the Personal Property Tax  
25          Replacement Fund an amount, certified by the Director to  
26          the Comptroller, equal to the excess of the amount

1 collected pursuant to subsections (c) and (d) of Section  
2 201 of this Act deposited into the Income Tax Refund Fund  
3 during the fiscal year over the amount of refunds resulting  
4 from overpayment of tax liability under subsections (c) and  
5 (d) of Section 201 of this Act paid from the Income Tax  
6 Refund Fund during the fiscal year.

7 (4) As soon as possible after the end of each fiscal  
8 year, the Director shall order transferred and the State  
9 Treasurer and State Comptroller shall transfer from the  
10 Personal Property Tax Replacement Fund to the Income Tax  
11 Refund Fund an amount, certified by the Director to the  
12 Comptroller, equal to the excess of the amount of refunds  
13 resulting from overpayment of tax liability under  
14 subsections (c) and (d) of Section 201 of this Act paid  
15 from the Income Tax Refund Fund during the fiscal year over  
16 the amount collected pursuant to subsections (c) and (d) of  
17 Section 201 of this Act deposited into the Income Tax  
18 Refund Fund during the fiscal year.

19 (4.5) As soon as possible after the end of fiscal year  
20 1999 and of each fiscal year thereafter, the Director shall  
21 order transferred and the State Treasurer and State  
22 Comptroller shall transfer from the Income Tax Refund Fund  
23 to the General Revenue Fund any surplus remaining in the  
24 Income Tax Refund Fund as of the end of such fiscal year;  
25 excluding for fiscal years 2000, 2001, and 2002 amounts  
26 attributable to transfers under item (3) of subsection (c)

1 less refunds resulting from the earned income tax credit.

2 (5) This Act shall constitute an irrevocable and  
3 continuing appropriation from the Income Tax Refund Fund  
4 for the purpose of paying refunds upon the order of the  
5 Director in accordance with the provisions of this Section.

6 (e) Deposits into the Education Assistance Fund and the  
7 Income Tax Surcharge Local Government Distributive Fund.

8 On July 1, 1991, and thereafter, of the amounts collected  
9 pursuant to subsections (a) and (b) of Section 201 of this Act,  
10 minus deposits into the Income Tax Refund Fund, the Department  
11 shall deposit 7.3% into the Education Assistance Fund in the  
12 State Treasury. Beginning July 1, 1991, and continuing through  
13 January 31, 1993, of the amounts collected pursuant to  
14 subsections (a) and (b) of Section 201 of the Illinois Income  
15 Tax Act, minus deposits into the Income Tax Refund Fund, the  
16 Department shall deposit 3.0% into the Income Tax Surcharge  
17 Local Government Distributive Fund in the State Treasury.  
18 Beginning February 1, 1993 and continuing through June 30,  
19 1993, of the amounts collected pursuant to subsections (a) and  
20 (b) of Section 201 of the Illinois Income Tax Act, minus  
21 deposits into the Income Tax Refund Fund, the Department shall  
22 deposit 4.4% into the Income Tax Surcharge Local Government  
23 Distributive Fund in the State Treasury. Beginning July 1,  
24 1993, and continuing through June 30, 1994, of the amounts  
25 collected under subsections (a) and (b) of Section 201 of this  
26 Act, minus deposits into the Income Tax Refund Fund, the

1 Department shall deposit 1.475% into the Income Tax Surcharge  
2 Local Government Distributive Fund in the State Treasury.

3 (f) Deposits into the Fund for the Advancement of  
4 Education. Beginning February 1, 2015, the Department shall  
5 deposit the following portions of the revenue realized from the  
6 tax imposed upon individuals, trusts, and estates by  
7 subsections (a) and (b) of Section 201 of this Act during the  
8 preceding month, minus deposits into the Income Tax Refund  
9 Fund, into the Fund for the Advancement of Education:

10 (1) beginning February 1, 2015, and prior to February  
11 1, 2025, 1/30; and

12 (2) beginning February 1, 2025, 1/26.

13 If the rate of tax imposed by subsection (a) and (b) of  
14 Section 201 is reduced pursuant to Section 201.5 of this Act,  
15 the Department shall not make the deposits required by this  
16 subsection (f) on or after the effective date of the reduction.

17 (g) Deposits into the Commitment to Human Services Fund.  
18 Beginning February 1, 2015, the Department shall deposit the  
19 following portions of the revenue realized from the tax imposed  
20 upon individuals, trusts, and estates by subsections (a) and  
21 (b) of Section 201 of this Act during the preceding month,  
22 minus deposits into the Income Tax Refund Fund, into the  
23 Commitment to Human Services Fund:

24 (1) beginning February 1, 2015, and prior to February  
25 1, 2025, 1/30; and

26 (2) beginning February 1, 2025, 1/26.

1           If the rate of tax imposed by subsection (a) and (b) of  
2 Section 201 is reduced pursuant to Section 201.5 of this Act,  
3 the Department shall not make the deposits required by this  
4 subsection (g) on or after the effective date of the reduction.  
5 (Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24,  
6 eff. 6-19-13.)

7           Section 15. The Aircraft Use Tax Law is amended by changing  
8 Section 10-40 as follows:

9           (35 ILCS 157/10-40)

10          Sec. 10-40. Payments to Local Government Distributive  
11 Fund, Common School Fund, and General Revenue Fund. The  
12 Department of Revenue shall each month, upon collecting any  
13 taxes as provided in this Law, pay the money collected from the  
14 1.25% portion of the 6.25% rate into the Local Government  
15 Distributive Fund, a special fund in the State treasury, except  
16 that in Fiscal Year 2015, that money shall be paid into the  
17 Common School Fund and shall be distributed in accordance with  
18 Article 18 of the School Code. The remainder shall be paid into  
19 the General Revenue Fund.

20 (Source: P.A. 93-24, eff. 6-20-03.)

21          Section 99. Effective date. This Act takes effect upon  
22 becoming law."