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1 AMENDMENT TO SENATE BILL 1329

2 AMENDMENT NO. _____. Amend Senate Bill 1329 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 1.
5 SHORT TITLE; PURPOSE

6 Section 1-1. Short Title. This Act may be cited as the
7 FY2014 Budget Implementation Act.

8 Section 1-5. Purpose. It is the purpose of this Act to make
9 changes in State programs that are necessary to implement the
10 Governor's Fiscal Year 2014 budget recommendations.

11 ARTICLE 5.
12 AMENDATORY PROVISIONS

13 Section 5-5. The State Budget Law of the Civil

1 Administrative Code of Illinois is amended by changing Section
2 50-5 as follows:

3 (15 ILCS 20/50-5)

4 Sec. 50-5. Governor to submit State budget.

5 (a) The Governor shall, as soon as possible and not later
6 than the second Wednesday in March in 2010 (March 10, 2010),
7 the third Wednesday in February in 2011, the fourth Wednesday
8 in February in 2012 (February 22, 2012), the first Wednesday in
9 March in 2013 (March 6, 2013), and the third Wednesday in
10 February of each year thereafter, except as otherwise provided
11 in this Section, submit a State budget, embracing therein the
12 amounts recommended by the Governor to be appropriated to the
13 respective departments, offices, and institutions, and for all
14 other public purposes, the estimated revenues from taxation,
15 and the estimated revenues from sources other than taxation.
16 Except with respect to the capital development provisions of
17 the State budget, beginning with the revenue estimates prepared
18 for fiscal year 2012, revenue estimates shall be based solely
19 on: (i) revenue sources (including non-income resources),
20 rates, and levels that exist as of the date of the submission
21 of the State budget for the fiscal year and (ii) revenue
22 sources (including non-income resources), rates, and levels
23 that have been passed by the General Assembly as of the date of
24 the submission of the State budget for the fiscal year and that
25 are authorized to take effect in that fiscal year. Except with

1 respect to the capital development provisions of the State
2 budget, beginning with the State budget prepared for fiscal
3 year 2015, projected transfers of funds from State general
4 funds to non-State general funds shall be based solely on: (i)
5 amounts, percentages, rates, and levels, as the case may be,
6 that exist as of the date of the submission of the State budget
7 for the fiscal year and (ii) amounts, percentages, rates, and
8 levels, as the case may be, that have been passed by the
9 General Assembly as of the date of the submission of the State
10 budget for the fiscal year and that are authorized to take
11 effect in that fiscal year. As used in this Section, "State
12 general funds" has the same meaning as prescribed in Section
13 201.5 of the Illinois Income Tax Act. Except with respect to
14 the capital development provisions of the State budget, the
15 Governor shall determine available revenue, deduct the cost of
16 essential government services, including, but not limited to,
17 pension payments and debt service, and assign a percentage of
18 the remaining revenue to each statewide prioritized goal, as
19 established in Section 50-25 of this Law, taking into
20 consideration the proposed goals set forth in the report of the
21 Commission established under that Section. The Governor shall
22 also demonstrate how spending priorities for the fiscal year
23 fulfill those statewide goals. The amounts recommended by the
24 Governor for appropriation to the respective departments,
25 offices and institutions shall be formulated according to each
26 department's, office's, and institution's ability to

1 effectively deliver services that meet the established
2 statewide goals. The amounts relating to particular functions
3 and activities shall be further formulated in accordance with
4 the object classification specified in Section 13 of the State
5 Finance Act. In addition, the amounts recommended by the
6 Governor for appropriation shall take into account each State
7 agency's effectiveness in achieving its prioritized goals for
8 the previous fiscal year, as set forth in Section 50-25 of this
9 Law, giving priority to agencies and programs that have
10 demonstrated a focus on the prevention of waste and the maximum
11 yield from resources.

12 Beginning in fiscal year 2011, the Governor shall
13 distribute written quarterly financial reports on operating
14 funds, which may include general, State, or federal funds and
15 may include funds related to agencies that have significant
16 impacts on State operations, and budget statements on all
17 appropriated funds to the General Assembly and the State
18 Comptroller. The reports shall be submitted no later than 45
19 days after the last day of each quarter of the fiscal year and
20 shall be posted on the Governor's Office of Management and
21 Budget's website on the same day. The reports shall be prepared
22 and presented for each State agency and on a statewide level in
23 an executive summary format that may include, for the fiscal
24 year to date, individual itemizations for each significant
25 revenue type as well as itemizations of expenditures and
26 obligations, by agency, with an appropriate level of detail.

1 The reports shall include a calculation of the actual total
2 budget surplus or deficit for the fiscal year to date. The
3 Governor shall also present periodic budget addresses
4 throughout the fiscal year at the invitation of the General
5 Assembly.

6 The Governor shall not propose expenditures and the General
7 Assembly shall not enact appropriations that exceed the
8 resources estimated to be available, as provided in this
9 Section. Appropriations may be adjusted during the fiscal year
10 by means of one or more supplemental appropriation bills if any
11 State agency either fails to meet or exceeds the goals set
12 forth in Section 50-25 of this Law.

13 For the purposes of Article VIII, Section 2 of the 1970
14 Illinois Constitution, the State budget for the following funds
15 shall be prepared on the basis of revenue and expenditure
16 measurement concepts that are in concert with generally
17 accepted accounting principles for governments:

- 18 (1) General Revenue Fund.
- 19 (2) Common School Fund.
- 20 (3) Educational Assistance Fund.
- 21 (4) Road Fund.
- 22 (5) Motor Fuel Tax Fund.
- 23 (6) Agricultural Premium Fund.

24 These funds shall be known as the "budgeted funds". The
25 revenue estimates used in the State budget for the budgeted
26 funds shall include the estimated beginning fund balance, plus

1 revenues estimated to be received during the budgeted year,
2 plus the estimated receipts due the State as of June 30 of the
3 budgeted year that are expected to be collected during the
4 lapse period following the budgeted year, minus the receipts
5 collected during the first 2 months of the budgeted year that
6 became due to the State in the year before the budgeted year.
7 Revenues shall also include estimated federal reimbursements
8 associated with the recognition of Section 25 of the State
9 Finance Act liabilities. For any budgeted fund for which
10 current year revenues are anticipated to exceed expenditures,
11 the surplus shall be considered to be a resource available for
12 expenditure in the budgeted fiscal year.

13 Expenditure estimates for the budgeted funds included in
14 the State budget shall include the costs to be incurred by the
15 State for the budgeted year, to be paid in the next fiscal
16 year, excluding costs paid in the budgeted year which were
17 carried over from the prior year, where the payment is
18 authorized by Section 25 of the State Finance Act. For any
19 budgeted fund for which expenditures are expected to exceed
20 revenues in the current fiscal year, the deficit shall be
21 considered as a use of funds in the budgeted fiscal year.

22 Revenues and expenditures shall also include transfers
23 between funds that are based on revenues received or costs
24 incurred during the budget year.

25 Appropriations for expenditures shall also include all
26 anticipated statutory continuing appropriation obligations

1 that are expected to be incurred during the budgeted fiscal
2 year.

3 By March 15 of each year, the Commission on Government
4 Forecasting and Accountability shall prepare revenue and fund
5 transfer estimates in accordance with the requirements of this
6 Section and report those estimates to the General Assembly and
7 the Governor.

8 For all funds other than the budgeted funds, the proposed
9 expenditures shall not exceed funds estimated to be available
10 for the fiscal year as shown in the budget. Appropriation for a
11 fiscal year shall not exceed funds estimated by the General
12 Assembly to be available during that year.

13 (b) By February 24, 2010, the Governor must file a written
14 report with the Secretary of the Senate and the Clerk of the
15 House of Representatives containing the following:

16 (1) for fiscal year 2010, the revenues for all budgeted
17 funds, both actual to date and estimated for the full
18 fiscal year;

19 (2) for fiscal year 2010, the expenditures for all
20 budgeted funds, both actual to date and estimated for the
21 full fiscal year;

22 (3) for fiscal year 2011, the estimated revenues for
23 all budgeted funds, including without limitation the
24 affordable General Revenue Fund appropriations, for the
25 full fiscal year; and

26 (4) for fiscal year 2011, an estimate of the

1 anticipated liabilities for all budgeted funds, including
2 without limitation the affordable General Revenue Fund
3 appropriations, debt service on bonds issued, and the
4 State's contributions to the pension systems, for the full
5 fiscal year.

6 Between July 1 and August 31 of each fiscal year, the
7 members of the General Assembly and members of the public may
8 make written budget recommendations to the Governor.

9 Beginning with budgets prepared for fiscal year 2013, the
10 budgets submitted by the Governor and appropriations made by
11 the General Assembly for all executive branch State agencies
12 must adhere to a method of budgeting where each priority must
13 be justified each year according to merit rather than according
14 to the amount appropriated for the preceding year.

15 (Source: P.A. 97-669, eff. 1-13-12; 97-813, eff. 7-13-12; 98-2,
16 eff. 2-19-13.)

17 Section 5-10. The Department of Agriculture Law of the
18 Civil Administrative Code of Illinois is amended by adding
19 Section 205-103 as follows:

20 (20 ILCS 205/205-103 new)

21 Sec. 205-103. Forever Green Illinois Program.

22 (a) There is created within the Department the Forever
23 Green Illinois Program, to be administered by the Department as
24 provided in this Section.

1 (b) The Department has the power to engage in the
2 maintenance and beautification of greenery on property owned or
3 controlled by the State or a unit of local government. The
4 Department may contract with private entities to perform the
5 activities described in this subsection.

6 (c) The Department shall promulgate rules for the
7 administration, operation, and maintenance of the Program and
8 may adopt emergency rules as soon as practicable to begin
9 implementation of the Program.

10 (d) For the purposes of this Section, "greenery" includes
11 grass, weeds, trees, shrubs, bushes, plants, and other plant
12 material.

13 Section 5-15. The Illinois Criminal Justice Information
14 Act is amended by changing Section 9.2 as follows:

15 (20 ILCS 3930/9.2)

16 Sec. 9.2. The Juvenile Accountability Incentive Block
17 Grant Fund is hereby created as a special fund in the State
18 treasury. Deposits to this Fund shall consist of receipts from
19 the federal government under the Juvenile Accountability
20 Incentive Block Grant program and interest earned from the
21 investment of moneys in the Fund. Disbursements from the Fund
22 shall be made, subject to appropriation, through fiscal year
23 2013 by the Illinois Criminal Justice Information Authority and
24 beginning in fiscal year 2014 by the Department of Human

1 Services in accordance with the guidelines established by the
2 federal government for the Juvenile Accountability Incentive
3 Block Grant Program. Specifically, the Fund may be used to
4 provide financial support to State agencies (including the
5 Illinois Criminal Justice Information Authority and the
6 Department of Human Services) and units of local government and
7 to pay the Authority's or Department's administrative costs
8 associated with the Juvenile Accountability Incentive Block
9 Grant Program.

10 (Source: P.A. 90-587, eff. 7-1-98.)

11 Section 5-20. The State Revenue Sharing Act is amended by
12 changing Section 12 as follows:

13 (30 ILCS 115/12) (from Ch. 85, par. 616)

14 Sec. 12. Personal Property Tax Replacement Fund. There is
15 hereby created the Personal Property Tax Replacement Fund, a
16 special fund in the State Treasury into which shall be paid all
17 revenue realized:

18 (a) all amounts realized from the additional personal
19 property tax replacement income tax imposed by subsections (c)
20 and (d) of Section 201 of the Illinois Income Tax Act, except
21 for those amounts deposited into the Income Tax Refund Fund
22 pursuant to subsection (c) of Section 901 of the Illinois
23 Income Tax Act; and

24 (b) all amounts realized from the additional personal

1 property replacement invested capital taxes imposed by Section
2 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue
3 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and
4 Section 3 of the Water Company Invested Capital Tax Act, and
5 amounts payable to the Department of Revenue under the
6 Telecommunications Infrastructure Maintenance Fee Act.

7 As soon as may be after the end of each month, the
8 Department of Revenue shall certify to the Treasurer and the
9 Comptroller the amount of all refunds paid out of the General
10 Revenue Fund through the preceding month on account of
11 overpayment of liability on taxes paid into the Personal
12 Property Tax Replacement Fund. Upon receipt of such
13 certification, the Treasurer and the Comptroller shall
14 transfer the amount so certified from the Personal Property Tax
15 Replacement Fund into the General Revenue Fund.

16 The payments of revenue into the Personal Property Tax
17 Replacement Fund shall be used exclusively for distribution to
18 taxing districts, regional offices and officials ~~for fiscal~~
19 ~~years 2012 and 2013 only~~, and local officials as provided in
20 this Section and in the School Code, payment of the ordinary
21 and contingent expenses of the Property Tax Appeal Board,
22 payment of the expenses of the Department of Revenue incurred
23 in administering the collection and distribution of monies paid
24 into the Personal Property Tax Replacement Fund and transfers
25 due to refunds to taxpayers for overpayment of liability for
26 taxes paid into the Personal Property Tax Replacement Fund.

1 In addition, moneys in the Personal Property Tax
2 Replacement Fund may be used to pay any of the following: (i)
3 salary, stipends, and additional compensation as provided by
4 law for chief election clerks, county clerks, and county
5 recorders; (ii) costs associated with regional offices of
6 education and educational service centers; (iii)
7 reimbursements payable by the State Board of Elections under
8 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the
9 Election Code; and (iv) expenses of the Illinois Educational
10 Labor Relations Board.

11 As soon as may be after the effective date of this
12 amendatory Act of 1980, the Department of Revenue shall certify
13 to the Treasurer the amount of net replacement revenue paid
14 into the General Revenue Fund prior to that effective date from
15 the additional tax imposed by Section 2a.1 of the Messages Tax
16 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of
17 the Public Utilities Revenue Act; Section 3 of the Water
18 Company Invested Capital Tax Act; amounts collected by the
19 Department of Revenue under the Telecommunications
20 Infrastructure Maintenance Fee Act; and the additional
21 personal property tax replacement income tax imposed by the
22 Illinois Income Tax Act, as amended by Public Act 81-1st
23 Special Session-1. Net replacement revenue shall be defined as
24 the total amount paid into and remaining in the General Revenue
25 Fund as a result of those Acts minus the amount outstanding and
26 obligated from the General Revenue Fund in state vouchers or

1 warrants prior to the effective date of this amendatory Act of
2 1980 as refunds to taxpayers for overpayment of liability under
3 those Acts.

4 All interest earned by monies accumulated in the Personal
5 Property Tax Replacement Fund shall be deposited in such Fund.
6 All amounts allocated pursuant to this Section are appropriated
7 on a continuing basis.

8 Prior to December 31, 1980, as soon as may be after the end
9 of each quarter beginning with the quarter ending December 31,
10 1979, and on and after December 31, 1980, as soon as may be
11 after January 1, March 1, April 1, May 1, July 1, August 1,
12 October 1 and December 1 of each year, the Department of
13 Revenue shall allocate to each taxing district as defined in
14 Section 1-150 of the Property Tax Code, in accordance with the
15 provisions of paragraph (2) of this Section the portion of the
16 funds held in the Personal Property Tax Replacement Fund which
17 is required to be distributed, as provided in paragraph (1),
18 for each quarter. Provided, however, under no circumstances
19 shall any taxing district during each of the first two years of
20 distribution of the taxes imposed by this amendatory Act of
21 1979 be entitled to an annual allocation which is less than the
22 funds such taxing district collected from the 1978 personal
23 property tax. Provided further that under no circumstances
24 shall any taxing district during the third year of distribution
25 of the taxes imposed by this amendatory Act of 1979 receive
26 less than 60% of the funds such taxing district collected from

1 the 1978 personal property tax. In the event that the total of
2 the allocations made as above provided for all taxing
3 districts, during either of such 3 years, exceeds the amount
4 available for distribution the allocation of each taxing
5 district shall be proportionately reduced. Except as provided
6 in Section 13 of this Act, the Department shall then certify,
7 pursuant to appropriation, such allocations to the State
8 Comptroller who shall pay over to the several taxing districts
9 the respective amounts allocated to them.

10 Any township which receives an allocation based in whole or
11 in part upon personal property taxes which it levied pursuant
12 to Section 6-507 or 6-512 of the Illinois Highway Code and
13 which was previously required to be paid over to a municipality
14 shall immediately pay over to that municipality a proportionate
15 share of the personal property replacement funds which such
16 township receives.

17 Any municipality or township, other than a municipality
18 with a population in excess of 500,000, which receives an
19 allocation based in whole or in part on personal property taxes
20 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the
21 Illinois Local Library Act and which was previously required to
22 be paid over to a public library shall immediately pay over to
23 that library a proportionate share of the personal property tax
24 replacement funds which such municipality or township
25 receives; provided that if such a public library has converted
26 to a library organized under The Illinois Public Library

1 District Act, regardless of whether such conversion has
2 occurred on, after or before January 1, 1988, such
3 proportionate share shall be immediately paid over to the
4 library district which maintains and operates the library.
5 However, any library that has converted prior to January 1,
6 1988, and which hitherto has not received the personal property
7 tax replacement funds, shall receive such funds commencing on
8 January 1, 1988.

9 Any township which receives an allocation based in whole or
10 in part on personal property taxes which it levied pursuant to
11 Section 1c of the Public Graveyards Act and which taxes were
12 previously required to be paid over to or used for such public
13 cemetery or cemeteries shall immediately pay over to or use for
14 such public cemetery or cemeteries a proportionate share of the
15 personal property tax replacement funds which the township
16 receives.

17 Any taxing district which receives an allocation based in
18 whole or in part upon personal property taxes which it levied
19 for another governmental body or school district in Cook County
20 in 1976 or for another governmental body or school district in
21 the remainder of the State in 1977 shall immediately pay over
22 to that governmental body or school district the amount of
23 personal property replacement funds which such governmental
24 body or school district would receive directly under the
25 provisions of paragraph (2) of this Section, had it levied its
26 own taxes.

1 (1) The portion of the Personal Property Tax
2 Replacement Fund required to be distributed as of the time
3 allocation is required to be made shall be the amount
4 available in such Fund as of the time allocation is
5 required to be made.

6 The amount available for distribution shall be the
7 total amount in the fund at such time minus the necessary
8 administrative and other authorized expenses as limited by
9 the appropriation and the amount determined by: (a) \$2.8
10 million for fiscal year 1981; (b) for fiscal year 1982,
11 .54% of the funds distributed from the fund during the
12 preceding fiscal year; (c) for fiscal year 1983 through
13 fiscal year 1988, .54% of the funds distributed from the
14 fund during the preceding fiscal year less .02% of such
15 fund for fiscal year 1983 and less .02% of such funds for
16 each fiscal year thereafter; (d) for fiscal year 1989
17 through fiscal year 2011 no more than 105% of the actual
18 administrative expenses of the prior fiscal year; (e) for
19 fiscal year 2012 and beyond, a sufficient amount to pay (i)
20 stipends, additional compensation, salary reimbursements,
21 and other amounts directed to be paid out of this Fund for
22 local officials as authorized or required by statute and
23 (ii) no more than 105% of the actual administrative
24 expenses of the prior fiscal year, including payment of the
25 ordinary and contingent expenses of the Property Tax Appeal
26 Board and payment of the expenses of the Department of

1 Revenue incurred in administering the collection and
2 distribution of moneys paid into the Fund; or (f) for
3 fiscal years 2012 and 2013 only, a sufficient amount to pay
4 stipends, additional compensation, salary reimbursements,
5 and other amounts directed to be paid out of this Fund for
6 regional offices and officials as authorized or required by
7 statute. Such portion of the fund shall be determined after
8 the transfer into the General Revenue Fund due to refunds,
9 if any, paid from the General Revenue Fund during the
10 preceding quarter. If at any time, for any reason, there is
11 insufficient amount in the Personal Property Tax
12 Replacement Fund for payments for regional offices and
13 officials or local officials or payment of costs of
14 administration or for transfers due to refunds at the end
15 of any particular month, the amount of such insufficiency
16 shall be carried over for the purposes of payments for
17 regional offices and officials, local officials, transfers
18 into the General Revenue Fund, and costs of administration
19 to the following month or months. Net replacement revenue
20 held, and defined above, shall be transferred by the
21 Treasurer and Comptroller to the Personal Property Tax
22 Replacement Fund within 10 days of such certification.

23 (2) Each quarterly allocation shall first be
24 apportioned in the following manner: 51.65% for taxing
25 districts in Cook County and 48.35% for taxing districts in
26 the remainder of the State.

1 The Personal Property Replacement Ratio of each taxing
2 district outside Cook County shall be the ratio which the Tax
3 Base of that taxing district bears to the Downstate Tax Base.
4 The Tax Base of each taxing district outside of Cook County is
5 the personal property tax collections for that taxing district
6 for the 1977 tax year. The Downstate Tax Base is the personal
7 property tax collections for all taxing districts in the State
8 outside of Cook County for the 1977 tax year. The Department of
9 Revenue shall have authority to review for accuracy and
10 completeness the personal property tax collections for each
11 taxing district outside Cook County for the 1977 tax year.

12 The Personal Property Replacement Ratio of each Cook County
13 taxing district shall be the ratio which the Tax Base of that
14 taxing district bears to the Cook County Tax Base. The Tax Base
15 of each Cook County taxing district is the personal property
16 tax collections for that taxing district for the 1976 tax year.
17 The Cook County Tax Base is the personal property tax
18 collections for all taxing districts in Cook County for the
19 1976 tax year. The Department of Revenue shall have authority
20 to review for accuracy and completeness the personal property
21 tax collections for each taxing district within Cook County for
22 the 1976 tax year.

23 For all purposes of this Section 12, amounts paid to a
24 taxing district for such tax years as may be applicable by a
25 foreign corporation under the provisions of Section 7-202 of
26 the Public Utilities Act, as amended, shall be deemed to be

1 personal property taxes collected by such taxing district for
2 such tax years as may be applicable. The Director shall
3 determine from the Illinois Commerce Commission, for any tax
4 year as may be applicable, the amounts so paid by any such
5 foreign corporation to any and all taxing districts. The
6 Illinois Commerce Commission shall furnish such information to
7 the Director. For all purposes of this Section 12, the Director
8 shall deem such amounts to be collected personal property taxes
9 of each such taxing district for the applicable tax year or
10 years.

11 Taxing districts located both in Cook County and in one or
12 more other counties shall receive both a Cook County allocation
13 and a Downstate allocation determined in the same way as all
14 other taxing districts.

15 If any taxing district in existence on July 1, 1979 ceases
16 to exist, or discontinues its operations, its Tax Base shall
17 thereafter be deemed to be zero. If the powers, duties and
18 obligations of the discontinued taxing district are assumed by
19 another taxing district, the Tax Base of the discontinued
20 taxing district shall be added to the Tax Base of the taxing
21 district assuming such powers, duties and obligations.

22 If two or more taxing districts in existence on July 1,
23 1979, or a successor or successors thereto shall consolidate
24 into one taxing district, the Tax Base of such consolidated
25 taxing district shall be the sum of the Tax Bases of each of
26 the taxing districts which have consolidated.

1 If a single taxing district in existence on July 1, 1979,
2 or a successor or successors thereto shall be divided into two
3 or more separate taxing districts, the tax base of the taxing
4 district so divided shall be allocated to each of the resulting
5 taxing districts in proportion to the then current equalized
6 assessed value of each resulting taxing district.

7 If a portion of the territory of a taxing district is
8 disconnected and annexed to another taxing district of the same
9 type, the Tax Base of the taxing district from which
10 disconnection was made shall be reduced in proportion to the
11 then current equalized assessed value of the disconnected
12 territory as compared with the then current equalized assessed
13 value within the entire territory of the taxing district prior
14 to disconnection, and the amount of such reduction shall be
15 added to the Tax Base of the taxing district to which
16 annexation is made.

17 If a community college district is created after July 1,
18 1979, beginning on the effective date of this amendatory Act of
19 1995, its Tax Base shall be 3.5% of the sum of the personal
20 property tax collected for the 1977 tax year within the
21 territorial jurisdiction of the district.

22 The amounts allocated and paid to taxing districts pursuant
23 to the provisions of this amendatory Act of 1979 shall be
24 deemed to be substitute revenues for the revenues derived from
25 taxes imposed on personal property pursuant to the provisions
26 of the "Revenue Act of 1939" or "An Act for the assessment and

1 taxation of private car line companies", approved July 22,
2 1943, as amended, or Section 414 of the Illinois Insurance
3 Code, prior to the abolition of such taxes and shall be used
4 for the same purposes as the revenues derived from ad valorem
5 taxes on real estate.

6 Monies received by any taxing districts from the Personal
7 Property Tax Replacement Fund shall be first applied toward
8 payment of the proportionate amount of debt service which was
9 previously levied and collected from extensions against
10 personal property on bonds outstanding as of December 31, 1978
11 and next applied toward payment of the proportionate share of
12 the pension or retirement obligations of the taxing district
13 which were previously levied and collected from extensions
14 against personal property. For each such outstanding bond
15 issue, the County Clerk shall determine the percentage of the
16 debt service which was collected from extensions against real
17 estate in the taxing district for 1978 taxes payable in 1979,
18 as related to the total amount of such levies and collections
19 from extensions against both real and personal property. For
20 1979 and subsequent years' taxes, the County Clerk shall levy
21 and extend taxes against the real estate of each taxing
22 district which will yield the said percentage or percentages of
23 the debt service on such outstanding bonds. The balance of the
24 amount necessary to fully pay such debt service shall
25 constitute a first and prior lien upon the monies received by
26 each such taxing district through the Personal Property Tax

1 Replacement Fund and shall be first applied or set aside for
2 such purpose. In counties having fewer than 3,000,000
3 inhabitants, the amendments to this paragraph as made by this
4 amendatory Act of 1980 shall be first applicable to 1980 taxes
5 to be collected in 1981.

6 (Source: P.A. 96-45, eff. 7-15-09; 97-72, eff. 7-1-11; 97-619,
7 eff. 11-14-11; 97-732, eff. 6-30-12.)

8 Section 5-25. The State Finance Act is amended by changing
9 Sections 5.813, 5i, 6z-16, 6z-63, 6z-70, 6z-81, 6z-93, 8.3,
10 8g-1, 13.2, and 25 as follows:

11 (30 ILCS 105/5.813)

12 Sec. 5.813. The FY13/FY14 ~~FY13~~ Backlog Payment Fund.

13 (Source: P.A. 97-732, eff. 6-30-12.)

14 (30 ILCS 105/5i new)

15 Sec. 5i. Transfers. Each year, the Governor's Office of
16 Management and Budget shall, at the time set forth for the
17 submission of the State budget under Section 50-5 of the State
18 Budget Law, provide to the Chairperson and the Minority
19 Spokesperson of each of the appropriations committees of the
20 House of Representatives and the Senate a report of (i) all
21 full fiscal year transfers from State general funds, as defined
22 in subsection (h) of Section 201.5 of the Illinois Income Tax
23 Act, to any other special fund of the State in the previous

1 fiscal year and during the current fiscal year to date, and
2 (ii) all projected full fiscal year transfers from State
3 general funds, as defined in subsection (h) of Section 201.5 of
4 the Illinois Income Tax Act, to those funds for the remainder
5 of the current fiscal year and the next fiscal year, based on
6 estimates prepared by the Governor's Office of Management and
7 Budget. The report shall include a detailed summary of the
8 estimates upon which the projected transfers are based. The
9 report shall also indicate, for each transfer:

10 (1) whether or not there is statutory authority for the
11 transfer;

12 (2) if there is statutory authority for the transfer,
13 whether that statutory authority exists for the next fiscal
14 year; and

15 (3) whether there is debt service associated with the
16 transfer.

17 The General Assembly shall consider the report in the
18 appropriations process.

19 (30 ILCS 105/6z-16) (from Ch. 127, par. 142z-16)
20 Sec. 6z-16. Illinois Tax Increment Fund.

21 (a) The Illinois Tax Increment Fund is hereby created in
22 the State Treasury. All tax revenues which by law are required
23 to be deposited in the Illinois Tax Increment Fund shall be
24 paid into the Illinois Tax Increment Fund. All tax revenues
25 paid into the Illinois Tax Increment Fund shall be promptly

1 invested by the State Treasurer in accordance with law. Three
2 percent of all deposits into the Illinois Tax Increment Fund
3 shall be appropriated to the Illinois Department of Revenue to
4 pay costs incurred by the Department in administering and
5 enforcing the Tax Increment Allocation Redevelopment Act.
6 Appropriations from the Illinois Tax Increment Fund shall also
7 be made for proportional distributions to municipalities. If no
8 appropriations are made during any fiscal year for distribution
9 to municipalities, this Section shall constitute an
10 irrevocable and continuing appropriation for the distribution
11 of those funds, including those funds transferred under
12 subsection (b) of this Section, in accordance with the
13 provisions of the Tax Increment Allocation Redevelopment Act.
14 Interest and other earnings accruing or received upon amounts
15 in the Illinois Tax Increment Fund shall be credited to and
16 paid into the Illinois Tax Increment Fund, and shall be used to
17 pay amounts owing to eligible municipalities pursuant to
18 Sections 11-74.4-8a and 11-74.4-3(i), but only to the extent
19 there are not otherwise sufficient funds in such Illinois Tax
20 Increment Fund to pay all amounts so due.

21 (b) Prior to January 31, 1993, the Comptroller and the
22 Treasurer shall transfer \$9,000,000 from the General Revenue
23 Fund to the Illinois Tax Increment Fund for distribution to
24 municipalities within 60 days after the effective date of this
25 amendatory Act of 1993.

26 (c) Notwithstanding any other provision of law, on December

1 31, 2013, or as soon thereafter as practical, the State
2 Comptroller shall direct and the State Treasurer shall transfer
3 the remaining balance from the Illinois Tax Increment Fund into
4 the General Revenue Fund. Upon completion of the transfers, the
5 Illinois Tax Increment Fund is dissolved, and any future
6 deposits due to that Fund and any outstanding obligations or
7 liabilities of that Fund pass to the General Revenue Fund.

8 (Source: P.A. 87-14; 87-1258; 87-1272.)

9 (30 ILCS 105/6z-63)

10 Sec. 6z-63. The Professional Services Fund.

11 (a) The Professional Services Fund is created as a
12 revolving fund in the State treasury. The following moneys
13 shall be deposited into the Fund:

14 (1) amounts authorized for transfer to the Fund from
15 the General Revenue Fund and other State funds (except for
16 funds classified by the Comptroller as federal trust funds
17 or State trust funds) pursuant to State law or Executive
18 Order;

19 (2) federal funds received by the Department of Central
20 Management Services (the "Department") as a result of
21 expenditures from the Fund;

22 (3) interest earned on moneys in the Fund; and

23 (4) receipts or inter-fund transfers resulting from
24 billings issued by the Department to State agencies for the
25 cost of professional services rendered by the Department

1 that are not compensated through the specific fund
2 transfers authorized by this Section.

3 (b) Moneys in the Fund may be used by the Department for
4 reimbursement or payment for:

5 (1) providing professional services to State agencies
6 or other State entities;

7 (2) rendering other services to State agencies at the
8 Governor's direction or to other State entities upon
9 agreement between the Director of Central Management
10 Services and the appropriate official or governing body of
11 the other State entity; or

12 (3) providing for payment of administrative and other
13 expenses incurred by the Department in providing
14 professional services.

15 (c) State agencies or other State entities may direct the
16 Comptroller to process inter-fund transfers or make payment
17 through the voucher and warrant process to the Professional
18 Services Fund in satisfaction of billings issued under
19 subsection (a) of this Section.

20 (d) Reconciliation. For the fiscal year beginning on July
21 1, 2004 only, the Director of Central Management Services (the
22 "Director") shall order that each State agency's payments and
23 transfers made to the Fund be reconciled with actual Fund costs
24 for professional services provided by the Department on no less
25 than an annual basis. The Director may require reports from
26 State agencies as deemed necessary to perform this

1 reconciliation.

2 (e) The following amounts are authorized for transfer into
3 the Professional Services Fund for the fiscal year beginning
4 July 1, 2004:

5	General Revenue Fund	\$5,440,431
6	Road Fund	\$814,468
7	Motor Fuel Tax Fund	\$263,500
8	Child Support Administrative Fund	\$234,013
9	Professions Indirect Cost Fund	\$276,800
10	Capital Development Board Revolving Fund	\$207,610
11	Bank & Trust Company Fund	\$200,214
12	State Lottery Fund	\$193,691
13	Insurance Producer Administration Fund	\$174,672
14	Insurance Financial Regulation Fund	\$168,327
15	Illinois Clean Water Fund	\$124,675
16	Clean Air Act (CAA) Permit Fund	\$91,803
17	Statistical Services Revolving Fund	\$90,959
18	Financial Institution Fund	\$109,428
19	Horse Racing Fund	\$71,127
20	Health Insurance Reserve Fund	\$66,577
21	Solid Waste Management Fund	\$61,081
22	Guardianship and Advocacy Fund	\$1,068
23	Agricultural Premium Fund	\$493
24	Wildlife and Fish Fund	\$247
25	Radiation Protection Fund	\$33,277
26	Nuclear Safety Emergency Preparedness Fund	\$25,652

1 Tourism Promotion Fund \$6,814

2 All of these transfers shall be made on July 1, 2004, or as
3 soon thereafter as practical. These transfers shall be made
4 notwithstanding any other provision of State law to the
5 contrary.

6 (e-5) Notwithstanding any other provision of State law to
7 the contrary, on or after July 1, 2005 and through June 30,
8 2006, in addition to any other transfers that may be provided
9 for by law, at the direction of and upon notification from the
10 Director of Central Management Services, the State Comptroller
11 shall direct and the State Treasurer shall transfer amounts
12 into the Professional Services Fund from the designated funds
13 not exceeding the following totals:

14	Food and Drug Safety Fund	\$3,249
15	Financial Institution Fund	\$12,942
16	General Professions Dedicated Fund	\$8,579
17	Illinois Department of Agriculture	
18	Laboratory Services Revolving Fund	\$1,963
19	Illinois Veterans' Rehabilitation Fund	\$11,275
20	State Boating Act Fund	\$27,000
21	State Parks Fund	\$22,007
22	Agricultural Premium Fund	\$59,483
23	Fire Prevention Fund	\$29,862
24	Mental Health Fund	\$78,213
25	Illinois State Pharmacy Disciplinary Fund	\$2,744
26	Radiation Protection Fund	\$16,034

1	Solid Waste Management Fund	\$37,669
2	Illinois Gaming Law Enforcement Fund	\$7,260
3	Subtitle D Management Fund	\$4,659
4	Illinois State Medical Disciplinary Fund	\$8,602
5	Department of Children and	
6	Family Services Training Fund	\$29,906
7	Facility Licensing Fund	\$1,083
8	Youth Alcoholism and Substance	
9	Abuse Prevention Fund	\$2,783
10	Plugging and Restoration Fund	\$1,105
11	State Crime Laboratory Fund	\$1,353
12	Motor Vehicle Theft Prevention Trust Fund	\$9,190
13	Weights and Measures Fund	\$4,932
14	Solid Waste Management Revolving	
15	Loan Fund	\$2,735
16	Illinois School Asbestos Abatement Fund	\$2,166
17	Violence Prevention Fund	\$5,176
18	Capital Development Board Revolving Fund	\$14,777
19	DCFS Children's Services Fund	\$1,256,594
20	State Police DUI Fund	\$1,434
21	Illinois Health Facilities Planning Fund	\$3,191
22	Emergency Public Health Fund	\$7,996
23	Fair and Exposition Fund	\$3,732
24	Nursing Dedicated and Professional Fund	\$5,792
25	Optometric Licensing and Disciplinary Board Fund ..	\$1,032
26	Underground Resources Conservation Enforcement Fund	\$1,221

1	State Rail Freight Loan Repayment Fund	\$6,434
2	Drunk and Drugged Driving Prevention Fund	\$5,473
3	Illinois Affordable Housing Trust Fund	\$118,222
4	Community Water Supply Laboratory Fund	\$10,021
5	Used Tire Management Fund	\$17,524
6	Natural Areas Acquisition Fund	\$15,501
7	Open Space Lands Acquisition	
8	and Development Fund	\$49,105
9	Working Capital Revolving Fund	\$126,344
10	State Garage Revolving Fund	\$92,513
11	Statistical Services Revolving Fund	\$181,949
12	Paper and Printing Revolving Fund	\$3,632
13	Air Transportation Revolving Fund	\$1,969
14	Communications Revolving Fund	\$304,278
15	Environmental Laboratory Certification Fund	\$1,357
16	Public Health Laboratory Services Revolving Fund ..	\$5,892
17	Provider Inquiry Trust Fund	\$1,742
18	Lead Poisoning Screening,	
19	Prevention, and Abatement Fund	\$8,200
20	Drug Treatment Fund	\$14,028
21	Feed Control Fund	\$2,472
22	Plumbing Licensure and Program Fund	\$3,521
23	Insurance Premium Tax Refund Fund	\$7,872
24	Tax Compliance and Administration Fund	\$5,416
25	Appraisal Administration Fund	\$2,924
26	Trauma Center Fund	\$40,139

1	Alternate Fuels Fund	\$1,467
2	Illinois State Fair Fund	\$13,844
3	State Asset Forfeiture Fund	\$8,210
4	Federal Asset Forfeiture Fund	\$6,471
5	Department of Corrections Reimbursement	
6	and Education Fund	\$78,965
7	Health Facility Plan Review Fund	\$3,444
8	LEADS Maintenance Fund	\$6,075
9	State Offender DNA Identification	
10	System Fund	\$1,712
11	Illinois Historic Sites Fund	\$4,511
12	Public Pension Regulation Fund	\$2,313
13	Workforce, Technology, and Economic	
14	Development Fund	\$5,357
15	Renewable Energy Resources Trust Fund	\$29,920
16	Energy Efficiency Trust Fund	\$8,368
17	Pesticide Control Fund	\$6,687
18	Conservation 2000 Fund	\$30,764
19	Wireless Carrier Reimbursement Fund	\$91,024
20	International Tourism Fund	\$13,057
21	Public Transportation Fund	\$701,837
22	Horse Racing Fund	\$18,589
23	Death Certificate Surcharge Fund	\$1,901
24	State Police Wireless Service	
25	Emergency Fund	\$1,012
26	Downstate Public Transportation Fund	\$112,085

1	Motor Carrier Safety Inspection Fund	\$6,543
2	State Police Whistleblower Reward	
3	and Protection Fund	\$1,894
4	Illinois Standardbred Breeders Fund	\$4,412
5	Illinois Thoroughbred Breeders Fund	\$6,635
6	Illinois Clean Water Fund	\$17,579
7	Independent Academic Medical Center Fund	\$5,611
8	Child Support Administrative Fund	\$432,527
9	Corporate Headquarters Relocation	
10	Assistance Fund	\$4,047
11	Local Initiative Fund	\$58,762
12	Tourism Promotion Fund	\$88,072
13	Digital Divide Elimination Fund	\$11,593
14	Presidential Library and Museum Operating Fund	\$4,624
15	Metro-East Public Transportation Fund	\$47,787
16	Medical Special Purposes Trust Fund	\$11,779
17	Dram Shop Fund	\$11,317
18	Illinois State Dental Disciplinary Fund	\$1,986
19	Hazardous Waste Research Fund	\$1,333
20	Real Estate License Administration Fund	\$10,886
21	Traffic and Criminal Conviction	
22	Surcharge Fund	\$44,798
23	Criminal Justice Information	
24	Systems Trust Fund	\$5,693
25	Design Professionals Administration	
26	and Investigation Fund	\$2,036

1	State Surplus Property Revolving Fund	\$6,829
2	Illinois Forestry Development Fund	\$7,012
3	State Police Services Fund	\$47,072
4	Youth Drug Abuse Prevention Fund	\$1,299
5	Metabolic Screening and Treatment Fund	\$15,947
6	Insurance Producer Administration Fund	\$30,870
7	Coal Technology Development Assistance Fund	\$43,692
8	Rail Freight Loan Repayment Fund	\$1,016
9	Low-Level Radioactive Waste	
10	Facility Development and Operation Fund	\$1,989
11	Environmental Protection Permit and Inspection Fund	\$32,125
12	Park and Conservation Fund	\$41,038
13	Local Tourism Fund	\$34,492
14	Illinois Capital Revolving Loan Fund	\$10,624
15	Illinois Equity Fund	\$1,929
16	Large Business Attraction Fund	\$5,554
17	Illinois Beach Marina Fund	\$5,053
18	International and Promotional Fund	\$1,466
19	Public Infrastructure Construction	
20	Loan Revolving Fund	\$3,111
21	Insurance Financial Regulation Fund	\$42,575
22	Total	\$4,975,487

23 (e-7) Notwithstanding any other provision of State law to
24 the contrary, on or after July 1, 2006 and through June 30,
25 2007, in addition to any other transfers that may be provided
26 for by law, at the direction of and upon notification from the

1 Director of Central Management Services, the State Comptroller
2 shall direct and the State Treasurer shall transfer amounts
3 into the Professional Services Fund from the designated funds
4 not exceeding the following totals:

5	Food and Drug Safety Fund	\$3,300
6	Financial Institution Fund	\$13,000
7	General Professions Dedicated Fund	\$8,600
8	Illinois Department of Agriculture	
9	Laboratory Services Revolving Fund	\$2,000
10	Illinois Veterans' Rehabilitation Fund	\$11,300
11	State Boating Act Fund	\$27,200
12	State Parks Fund	\$22,100
13	Agricultural Premium Fund	\$59,800
14	Fire Prevention Fund	\$30,000
15	Mental Health Fund	\$78,700
16	Illinois State Pharmacy Disciplinary Fund	\$2,800
17	Radiation Protection Fund	\$16,100
18	Solid Waste Management Fund	\$37,900
19	Illinois Gaming Law Enforcement Fund	\$7,300
20	Subtitle D Management Fund	\$4,700
21	Illinois State Medical Disciplinary Fund	\$8,700
22	Facility Licensing Fund	\$1,100
23	Youth Alcoholism and	
24	Substance Abuse Prevention Fund	\$2,800
25	Plugging and Restoration Fund	\$1,100
26	State Crime Laboratory Fund	\$1,400

1	Motor Vehicle Theft Prevention Trust Fund	\$9,200
2	Weights and Measures Fund	\$5,000
3	Illinois School Asbestos Abatement Fund	\$2,200
4	Violence Prevention Fund	\$5,200
5	Capital Development Board Revolving Fund	\$14,900
6	DCFS Children's Services Fund	\$1,294,000
7	State Police DUI Fund	\$1,400
8	Illinois Health Facilities Planning Fund	\$3,200
9	Emergency Public Health Fund	\$8,000
10	Fair and Exposition Fund	\$3,800
11	Nursing Dedicated and Professional Fund	\$5,800
12	Optometric Licensing and Disciplinary Board Fund ..	\$1,000
13	Underground Resources Conservation	
14	Enforcement Fund	\$1,200
15	State Rail Freight Loan Repayment Fund	\$6,500
16	Drunk and Drugged Driving Prevention Fund	\$5,500
17	Illinois Affordable Housing Trust Fund	\$118,900
18	Community Water Supply Laboratory Fund	\$10,100
19	Used Tire Management Fund	\$17,600
20	Natural Areas Acquisition Fund	\$15,600
21	Open Space Lands Acquisition	
22	and Development Fund	\$49,400
23	Working Capital Revolving Fund	\$127,100
24	State Garage Revolving Fund	\$93,100
25	Statistical Services Revolving Fund	\$183,000
26	Paper and Printing Revolving Fund	\$3,700

1	Air Transportation Revolving Fund	\$2,000
2	Communications Revolving Fund	\$306,100
3	Environmental Laboratory Certification Fund	\$1,400
4	Public Health Laboratory Services	
5	Revolving Fund	\$5,900
6	Provider Inquiry Trust Fund	\$1,800
7	Lead Poisoning Screening, Prevention,	
8	and Abatement Fund	\$8,200
9	Drug Treatment Fund	\$14,100
10	Feed Control Fund	\$2,500
11	Plumbing Licensure and Program Fund	\$3,500
12	Insurance Premium Tax Refund Fund	\$7,900
13	Tax Compliance and Administration Fund	\$5,400
14	Appraisal Administration Fund	\$2,900
15	Trauma Center Fund	\$40,400
16	Alternate Fuels Fund	\$1,500
17	Illinois State Fair Fund	\$13,900
18	State Asset Forfeiture Fund	\$8,300
19	Department of Corrections	
20	Reimbursement and Education Fund	\$79,400
21	Health Facility Plan Review Fund	\$3,500
22	LEADS Maintenance Fund	\$6,100
23	State Offender DNA Identification System Fund	\$1,700
24	Illinois Historic Sites Fund	\$4,500
25	Public Pension Regulation Fund	\$2,300
26	Workforce, Technology, and Economic	

1	Development Fund	\$5,400
2	Renewable Energy Resources Trust Fund	\$30,100
3	Energy Efficiency Trust Fund	\$8,400
4	Pesticide Control Fund	\$6,700
5	Conservation 2000 Fund	\$30,900
6	Wireless Carrier Reimbursement Fund	\$91,600
7	International Tourism Fund	\$13,100
8	Public Transportation Fund	\$705,900
9	Horse Racing Fund	\$18,700
10	Death Certificate Surcharge Fund	\$1,900
11	State Police Wireless Service Emergency Fund	\$1,000
12	Downstate Public Transportation Fund	\$112,700
13	Motor Carrier Safety Inspection Fund	\$6,600
14	State Police Whistleblower	
15	Reward and Protection Fund	\$1,900
16	Illinois Standardbred Breeders Fund	\$4,400
17	Illinois Thoroughbred Breeders Fund	\$6,700
18	Illinois Clean Water Fund	\$17,700
19	Child Support Administrative Fund	\$435,100
20	Tourism Promotion Fund	\$88,600
21	Digital Divide Elimination Fund	\$11,700
22	Presidential Library and Museum Operating Fund	\$4,700
23	Metro-East Public Transportation Fund	\$48,100
24	Medical Special Purposes Trust Fund	\$11,800
25	Dram Shop Fund	\$11,400
26	Illinois State Dental Disciplinary Fund	\$2,000

1	Hazardous Waste Research Fund	\$1,300
2	Real Estate License Administration Fund	\$10,900
3	Traffic and Criminal Conviction Surcharge Fund ..	\$45,100
4	Criminal Justice Information Systems Trust Fund	\$5,700
5	Design Professionals Administration	
6	and Investigation Fund	\$2,000
7	State Surplus Property Revolving Fund	\$6,900
8	State Police Services Fund	\$47,300
9	Youth Drug Abuse Prevention Fund	\$1,300
10	Metabolic Screening and Treatment Fund	\$16,000
11	Insurance Producer Administration Fund	\$31,100
12	Coal Technology Development Assistance Fund	\$43,900
13	Low-Level Radioactive Waste Facility	
14	Development and Operation Fund	\$2,000
15	Environmental Protection Permit	
16	and Inspection Fund	\$32,300
17	Park and Conservation Fund	\$41,300
18	Local Tourism Fund	\$34,700
19	Illinois Capital Revolving Loan Fund	\$10,700
20	Illinois Equity Fund	\$1,900
21	Large Business Attraction Fund	\$5,600
22	Illinois Beach Marina Fund	\$5,100
23	International and Promotional Fund	\$1,500
24	Public Infrastructure Construction	
25	Loan Revolving Fund	\$3,100
26	Insurance Financial Regulation Fund	\$42,800

1 Total \$4,918,200

2 (e-10) Notwithstanding any other provision of State law to
3 the contrary and in addition to any other transfers that may be
4 provided for by law, on the first day of each calendar quarter
5 of the fiscal year beginning July 1, 2005, or as soon as may be
6 practical thereafter, the State Comptroller shall direct and
7 the State Treasurer shall transfer from each designated fund
8 into the Professional Services Fund amounts equal to one-fourth
9 of each of the following totals:

10	General Revenue Fund	\$4,440,000
11	Road Fund	\$5,324,411
12	Total	\$9,764,411

13 (e-15) Notwithstanding any other provision of State law to
14 the contrary and in addition to any other transfers that may be
15 provided for by law, the State Comptroller shall direct and the
16 State Treasurer shall transfer from the funds specified into
17 the Professional Services Fund according to the schedule
18 specified herein as follows:

19	General Revenue Fund	\$4,466,000
20	Road Fund	\$5,355,500
21	Total	\$9,821,500

22 One-fourth of the specified amount shall be transferred on
23 each of July 1 and October 1, 2006, or as soon as may be
24 practical thereafter, and one-half of the specified amount
25 shall be transferred on January 1, 2007, or as soon as may be
26 practical thereafter.

1 (e-20) Notwithstanding any other provision of State law to
2 the contrary, on or after July 1, 2010 and through June 30,
3 2011, in addition to any other transfers that may be provided
4 for by law, at the direction of and upon notification from the
5 Director of Central Management Services, the State Comptroller
6 shall direct and the State Treasurer shall transfer amounts
7 into the Professional Services Fund from the designated funds
8 not exceeding the following totals:

9	Grade Crossing Protection Fund	\$55,300
10	Financial Institution Fund	\$10,000
11	General Professions Dedicated Fund	\$11,600
12	Illinois Veterans' Rehabilitation Fund	\$10,800
13	State Boating Act Fund	\$23,500
14	State Parks Fund	\$21,200
15	Agricultural Premium Fund	\$55,400
16	Fire Prevention Fund	\$46,100
17	Mental Health Fund	\$45,200
18	Illinois State Pharmacy Disciplinary Fund	\$300
19	Radiation Protection Fund	\$12,900
20	Solid Waste Management Fund	\$48,100
21	Illinois Gaming Law Enforcement Fund	\$2,900
22	Subtitle D Management Fund	\$6,300
23	Illinois State Medical Disciplinary Fund	\$9,200
24	Weights and Measures Fund	\$6,700
25	Violence Prevention Fund	\$4,000
26	Capital Development Board Revolving Fund	\$7,900

1	DCFS Children's Services Fund	\$804,800
2	Illinois Health Facilities Planning Fund	\$4,000
3	Emergency Public Health Fund	\$7,600
4	Nursing Dedicated and Professional Fund	\$5,600
5	State Rail Freight Loan Repayment Fund	\$1,700
6	Drunk and Drugged Driving Prevention Fund	\$4,600
7	Community Water Supply Laboratory Fund	\$3,100
8	Used Tire Management Fund	\$15,200
9	Natural Areas Acquisition Fund	\$33,400
10	Open Space Lands Acquisition	
11	and Development Fund	\$62,100
12	Working Capital Revolving Fund	\$91,700
13	State Garage Revolving Fund	\$89,600
14	Statistical Services Revolving Fund	\$277,700
15	Communications Revolving Fund	\$248,100
16	Facilities Management Revolving Fund	\$472,600
17	Public Health Laboratory Services	
18	Revolving Fund	\$5,900
19	Lead Poisoning Screening, Prevention,	
20	and Abatement Fund	\$7,900
21	Drug Treatment Fund	\$8,700
22	Tax Compliance and Administration Fund	\$8,300
23	Trauma Center Fund	\$34,800
24	Illinois State Fair Fund	\$12,700
25	Department of Corrections	
26	Reimbursement and Education Fund	\$77,600

1	Illinois Historic Sites Fund	\$4,200
2	Pesticide Control Fund	\$7,000
3	Partners for Conservation Fund	\$25,000
4	International Tourism Fund	\$14,100
5	Horse Racing Fund	\$14,800
6	Motor Carrier Safety Inspection Fund	\$4,500
7	Illinois Standardbred Breeders Fund	\$3,400
8	Illinois Thoroughbred Breeders Fund	\$5,200
9	Illinois Clean Water Fund	\$19,400
10	Child Support Administrative Fund	\$398,000
11	Tourism Promotion Fund	\$75,300
12	Digital Divide Elimination Fund	\$11,800
13	Presidential Library and Museum Operating Fund ..	\$25,900
14	Medical Special Purposes Trust Fund	\$10,800
15	Dram Shop Fund	\$12,700
16	Cycle Rider Safety Training Fund	\$7,100
17	State Police Services Fund	\$43,600
18	Metabolic Screening and Treatment Fund	\$23,900
19	Insurance Producer Administration Fund	\$16,800
20	Coal Technology Development Assistance Fund	\$43,700
21	Environmental Protection Permit	
22	and Inspection Fund	\$21,600
23	Park and Conservation Fund	\$38,100
24	Local Tourism Fund	\$31,800
25	Illinois Capital Revolving Loan Fund	\$5,800
26	Large Business Attraction Fund	\$300

1 Adeline Jay Geo-Karis Illinois

2	Beach Marina Fund	\$5,000
3	Insurance Financial Regulation Fund	\$23,000
4	Total	\$3,547,900

5 (e-25) Notwithstanding any other provision of State law to
6 the contrary and in addition to any other transfers that may be
7 provided for by law, the State Comptroller shall direct and the
8 State Treasurer shall transfer from the funds specified into
9 the Professional Services Fund according to the schedule
10 specified as follows:

11	General Revenue Fund	\$4,600,000
12	Road Fund	\$4,852,500
13	Total	\$9,452,500

14 One fourth of the specified amount shall be transferred on
15 each of July 1 and October 1, 2010, or as soon as may be
16 practical thereafter, and one half of the specified amount
17 shall be transferred on January 1, 2011, or as soon as may be
18 practical thereafter.

19 (e-30) Notwithstanding any other provision of State law to
20 the contrary and in addition to any other transfers that may be
21 provided for by law, the State Comptroller shall direct and the
22 State Treasurer shall transfer from the funds specified into
23 the Professional Services Fund according to the schedule
24 specified as follows:

25	General Revenue Fund	\$4,600,000
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26 One-fourth of the specified amount shall be transferred on

1 each of July 1 and October 1, 2011, or as soon as may be
 2 practical thereafter, and one-half of the specified amount
 3 shall be transferred on January 1, 2012, or as soon as may be
 4 practical thereafter.

5 (e-35) Notwithstanding any other provision of State law to
 6 the contrary, on or after July 1, 2013 and through June 30,
 7 2014, in addition to any other transfers that may be provided
 8 for by law, at the direction of and upon notification from the
 9 Director of Central Management Services, the State Comptroller
 10 shall direct and the State Treasurer shall transfer amounts
 11 into the Professional Services Fund from the designated funds
 12 not exceeding the following totals:

13	<u>Financial Institution Fund</u>	<u>.....</u>	<u>\$2,500</u>
14	<u>General Professions Dedicated Fund</u>	<u>.....</u>	<u>\$2,000</u>
15	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>.....</u>	<u>\$2,300</u>
16	<u>State Boating Act Fund</u>	<u>.....</u>	<u>\$5,500</u>
17	<u>State Parks Fund</u>	<u>.....</u>	<u>\$4,800</u>
18	<u>Agricultural Premium Fund</u>	<u>.....</u>	<u>\$9,900</u>
19	<u>Fire Prevention Fund</u>	<u>.....</u>	<u>\$10,300</u>
20	<u>Mental Health Fund</u>	<u>.....</u>	<u>\$14,000</u>
21	<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>.....</u>	<u>\$600</u>
22	<u>Radiation Protection Fund</u>	<u>.....</u>	<u>\$3,400</u>
23	<u>Solid Waste Management Fund</u>	<u>.....</u>	<u>\$7,600</u>
24	<u>Illinois Gaming Law Enforcement Fund</u>	<u>.....</u>	<u>\$800</u>
25	<u>Subtitle D Management Fund</u>	<u>.....</u>	<u>\$700</u>
26	<u>Illinois State Medical Disciplinary Fund</u>	<u>.....</u>	<u>\$2,000</u>

1	<u>Weights and Measures Fund</u>	<u>\$20,300</u>
2	<u>ICJIA Violence Prevention Fund</u>	<u>\$900</u>
3	<u>Capital Development Board Revolving Fund</u>	<u>\$3,100</u>
4	<u>DCFS Children's Services Fund</u>	<u>\$175,500</u>
5	<u>Illinois Health Facilities Planning Fund</u>	<u>\$800</u>
6	<u>Emergency Public Health Fund</u>	<u>\$1,400</u>
7	<u>Nursing Dedicated and Professional Fund</u>	<u>\$1,200</u>
8	<u>State Rail Freight Loan Repayment Fund</u>	<u>\$2,300</u>
9	<u>Drunk and Drugged Driving Prevention Fund</u>	<u>\$800</u>
10	<u>Community Water Supply Laboratory Fund</u>	<u>\$500</u>
11	<u>Used Tire Management Fund</u>	<u>\$2,700</u>
12	<u>Natural Areas Acquisition Fund</u>	<u>\$3,000</u>
13	<u>Open Space Lands Acquisition and Development Fund ..</u>	<u>\$7,300</u>
14	<u>Working Capital Revolving Fund</u>	<u>\$22,900</u>
15	<u>State Garage Revolving Fund</u>	<u>\$22,100</u>
16	<u>Statistical Services Revolving Fund</u>	<u>\$67,100</u>
17	<u>Communications Revolving Fund</u>	<u>\$56,900</u>
18	<u>Facilities Management Revolving Fund</u>	<u>\$84,400</u>
19	<u>Public Health Laboratory Services Revolving Fund</u>	<u>\$300</u>
20	<u>Lead Poisoning Screening, Prevention, and</u>	
21	<u>Abatement Fund</u>	<u>\$1,300</u>
22	<u>Tax Compliance and Administration Fund</u>	<u>\$1,700</u>
23	<u>Illinois State Fair Fund</u>	<u>\$2,300</u>
24	<u>Department of Corrections Reimbursement</u>	
25	<u>and Education Fund</u>	<u>\$14,700</u>
26	<u>Illinois Historic Sites Fund</u>	<u>\$900</u>

1	<u>Pesticide Control Fund</u>	<u>\$2,000</u>
2	<u>Partners for Conservation Fund</u>	<u>\$3,300</u>
3	<u>International Tourism Fund</u>	<u>\$1,200</u>
4	<u>Horse Racing Fund</u>	<u>\$3,100</u>
5	<u>Motor Carrier Safety Inspection Fund</u>	<u>\$1,000</u>
6	<u>Illinois Thoroughbred Breeders Fund</u>	<u>\$1,000</u>
7	<u>Illinois Clean Water Fund</u>	<u>\$7,400</u>
8	<u>Child Support Administrative Fund</u>	<u>\$82,100</u>
9	<u>Tourism Promotion Fund</u>	<u>\$15,200</u>
10	<u>Presidential Library and Museum</u>	
11	<u>Operating Fund</u>	<u>\$4,600</u>
12	<u>Dram Shop Fund</u>	<u>\$3,200</u>
13	<u>Cycle Rider Safety Training Fund</u>	<u>\$2,100</u>
14	<u>State Police Services Fund</u>	<u>\$8,500</u>
15	<u>Metabolic Screening and Treatment Fund</u>	<u>\$6,000</u>
16	<u>Insurance Producer Administration Fund</u>	<u>\$6,700</u>
17	<u>Coal Technology Development Assistance Fund</u>	<u>\$6,900</u>
18	<u>Environmental Protection Permit</u>	
19	<u>and Inspection Fund</u>	<u>\$3,800</u>
20	<u>Park and Conservation Fund</u>	<u>\$7,500</u>
21	<u>Local Tourism Fund</u>	<u>\$5,100</u>
22	<u>Illinois Capital Revolving Loan Fund</u>	<u>\$400</u>
23	<u>Adeline Jay Geo-Karis Illinois</u>	
24	<u>Beach Marina Fund</u>	<u>\$500</u>
25	<u>Insurance Financial Regulation Fund</u>	<u>\$8,200</u>
26	<u>Total</u>	<u>\$740,600</u>

1 (e-40) Notwithstanding any other provision of State law to
 2 the contrary and in addition to any other transfers that may be
 3 provided for by law, the State Comptroller shall direct and the
 4 State Treasurer shall transfer from the funds specified into
 5 the Professional Services Fund according to the schedule
 6 specified as follows:

7	<u>General Revenue Fund</u>	<u>.....</u>	<u>\$6,000,000</u>
8	<u>Road Fund</u>	<u>.....</u>	<u>\$1,161,700</u>
9	<u>Total</u>		<u>\$7,161,700</u>

10 (f) The term "professional services" means services
 11 rendered on behalf of State agencies and other State entities
 12 pursuant to Section 405-293 of the Department of Central
 13 Management Services Law of the Civil Administrative Code of
 14 Illinois.

15 (Source: P.A. 96-959, eff. 7-1-10; 97-641, eff. 12-19-11.)

16 (30 ILCS 105/6z-70)

17 Sec. 6z-70. The Secretary of State Identification Security
 18 and Theft Prevention Fund.

19 (a) The Secretary of State Identification Security and
 20 Theft Prevention Fund is created as a special fund in the State
 21 treasury. The Fund shall consist of any fund transfers, grants,
 22 fees, or moneys from other sources received for the purpose of
 23 funding identification security and theft prevention measures.

24 (b) All moneys in the Secretary of State Identification
 25 Security and Theft Prevention Fund shall be used, subject to

1 appropriation, for any costs related to implementing
2 identification security and theft prevention measures.

3 (c) Notwithstanding any other provision of State law to the
4 contrary, on or after July 1, 2007, and until June 30, 2008, in
5 addition to any other transfers that may be provided for by
6 law, at the direction of and upon notification of the Secretary
7 of State, the State Comptroller shall direct and the State
8 Treasurer shall transfer amounts into the Secretary of State
9 Identification Security and Theft Prevention Fund from the
10 designated funds not exceeding the following totals:

11 Lobbyist Registration Administration Fund \$100,000
12 Registered Limited Liability Partnership Fund \$75,000
13 Securities Investors Education Fund \$500,000
14 Securities Audit and Enforcement Fund \$5,725,000
15 Department of Business Services
16 Special Operations Fund \$3,000,000
17 Corporate Franchise Tax Refund Fund \$3,000,000.

18 (d) Notwithstanding any other provision of State law to the
19 contrary, on or after July 1, 2008, and until June 30, 2009, in
20 addition to any other transfers that may be provided for by
21 law, at the direction of and upon notification of the Secretary
22 of State, the State Comptroller shall direct and the State
23 Treasurer shall transfer amounts into the Secretary of State
24 Identification Security and Theft Prevention Fund from the
25 designated funds not exceeding the following totals:

26 Lobbyist Registration Administration Fund \$100,000

1 Registered Limited Liability Partnership Fund \$75,000
 2 Securities Investors Education Fund \$500,000
 3 Securities Audit and Enforcement Fund \$5,725,000

4 Department of Business Services

5 Special Operations Fund \$3,000,000
 6 Corporate Franchise Tax Refund Fund \$3,000,000
 7 State Parking Facility Maintenance Fund \$100,000

8 (e) Notwithstanding any other provision of State law to the
 9 contrary, on or after July 1, 2009, and until June 30, 2010, in
 10 addition to any other transfers that may be provided for by
 11 law, at the direction of and upon notification of the Secretary
 12 of State, the State Comptroller shall direct and the State
 13 Treasurer shall transfer amounts into the Secretary of State
 14 Identification Security and Theft Prevention Fund from the
 15 designated funds not exceeding the following totals:

16 Lobbyist Registration Administration Fund \$100,000
 17 Registered Limited Liability Partnership Fund \$175,000
 18 Securities Investors Education Fund \$750,000
 19 Securities Audit and Enforcement Fund \$750,000

20 Department of Business Services

21 Special Operations Fund \$3,000,000
 22 Corporate Franchise Tax Refund Fund \$3,000,000
 23 State Parking Facility Maintenance Fund \$100,000

24 (f) Notwithstanding any other provision of State law to the
 25 contrary, on or after July 1, 2010, and until June 30, 2011, in
 26 addition to any other transfers that may be provided for by

1 law, at the direction of and upon notification of the Secretary
 2 of State, the State Comptroller shall direct and the State
 3 Treasurer shall transfer amounts into the Secretary of State
 4 Identification Security and Theft Prevention Fund from the
 5 designated funds not exceeding the following totals:

- 6 Registered Limited Liability Partnership Fund \$287,000
- 7 Securities Investors Education Board \$750,000
- 8 Securities Audit and Enforcement Fund \$750,000
- 9 Department of Business Services Special
 10 Operations Fund \$3,000,000
- 11 Corporate Franchise Tax Refund Fund \$3,000,000

12 (g) Notwithstanding any other provision of State law to the
 13 contrary, on or after July 1, 2011, and until June 30, 2012, in
 14 addition to any other transfers that may be provided for by
 15 law, at the direction of and upon notification of the Secretary
 16 of State, the State Comptroller shall direct and the State
 17 Treasurer shall transfer amounts into the Secretary of State
 18 Identification Security and Theft Prevention Fund from the
 19 designated funds not exceeding the following totals:

- 20 Division of Corporations Registered
 21 Limited Liability Partnership Fund \$287,000
- 22 Securities Investors Education Fund \$750,000
- 23 Securities Audit and Enforcement Fund \$3,500,000
- 24 Department of Business Services
 25 Special Operations Fund \$3,000,000
- 26 Corporate Franchise Tax Refund Fund \$3,000,000

1 (h) Notwithstanding any other provision of State law to the
 2 contrary, on or after the effective date of this amendatory Act
 3 of the 98th General Assembly, and until June 30, 2014, in
 4 addition to any other transfers that may be provided for by
 5 law, at the direction of and upon notification from the
 6 Secretary of State, the State Comptroller shall direct and the
 7 State Treasurer shall transfer amounts into the Secretary of
 8 State Identification Security and Theft Prevention Fund from
 9 the designated funds not exceeding the following totals:

10	<u>Division of Corporations Registered Limited</u>	
11	<u>Liability Partnership Fund</u>	<u>\$287,000</u>
12	<u>Securities Investors Education Fund</u>	<u>\$1,500,000</u>
13	<u>Department of Business Services Special Operations Fund ..</u>	
14	<u>\$3,000,000</u>	
15	<u>Securities Audit and Enforcement Fund</u>	<u>\$3,500,000</u>
16	<u>Corporate Franchise Tax Refund Fund</u>	<u>\$3,000,000</u>

17 (Source: P.A. 96-45, eff. 7-15-09; 96-959, eff. 7-1-10; 97-72,
 18 eff. 7-1-11.)

19 (30 ILCS 105/6z-81)

20 Sec. 6z-81. Healthcare Provider Relief Fund.

21 (a) There is created in the State treasury a special fund
 22 to be known as the Healthcare Provider Relief Fund.

23 (b) The Fund is created for the purpose of receiving and
 24 disbursing moneys in accordance with this Section.
 25 Disbursements from the Fund shall be made only as follows:

1 (1) Subject to appropriation, for payment by the
2 Department of Healthcare and Family Services or by the
3 Department of Human Services of medical bills and related
4 expenses, including administrative expenses, for which the
5 State is responsible under Titles XIX and XXI of the Social
6 Security Act, the Illinois Public Aid Code, the Children's
7 Health Insurance Program Act, the Covering ALL KIDS Health
8 Insurance Act, and the Long Term Acute Care Hospital
9 Quality Improvement Transfer Program Act.

10 (2) For repayment of funds borrowed from other State
11 funds or from outside sources, including interest thereon.

12 (c) The Fund shall consist of the following:

13 (1) Moneys received by the State from short-term
14 borrowing pursuant to the Short Term Borrowing Act on or
15 after the effective date of this amendatory Act of the 96th
16 General Assembly.

17 (2) All federal matching funds received by the Illinois
18 Department of Healthcare and Family Services as a result of
19 expenditures made by the Department that are attributable
20 to moneys deposited in the Fund.

21 (3) All federal matching funds received by the Illinois
22 Department of Healthcare and Family Services as a result of
23 federal approval of Title XIX State plan amendment
24 transmittal number 07-09.

25 (4) All other moneys received for the Fund from any
26 other source, including interest earned thereon.

1 (5) All federal matching funds received by the Illinois
2 Department of Healthcare and Family Services as a result of
3 expenditures made by the Department for Medical Assistance
4 from the General Revenue Fund, the Tobacco Settlement
5 Recovery Fund, the Long-Term Care Provider Fund, and the
6 Drug Rebate Fund related to individuals eligible for
7 medical assistance pursuant to the Patient Protection and
8 Affordable Care Act (P.L. 111-148) and Section 5-2 of the
9 Illinois Public Aid Code.

10 (d) In addition to any other transfers that may be provided
11 for by law, on the effective date of this amendatory Act of the
12 97th General Assembly, or as soon thereafter as practical, the
13 State Comptroller shall direct and the State Treasurer shall
14 transfer the sum of \$365,000,000 from the General Revenue Fund
15 into the Healthcare Provider Relief Fund.

16 (e) In addition to any other transfers that may be provided
17 for by law, on July 1, 2011, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$160,000,000 from the
20 General Revenue Fund to the Healthcare Provider Relief Fund.

21 (f) Notwithstanding any other State law to the contrary,
22 and in addition to any other transfers that may be provided for
23 by law, the State Comptroller shall order transferred and the
24 State Treasurer shall transfer \$500,000,000 to the Healthcare
25 Provider Relief Fund from the General Revenue Fund in equal
26 monthly installments of \$100,000,000, with the first transfer

1 to be made on July 1, 2012, or as soon thereafter as practical,
2 and with each of the remaining transfers to be made on August
3 1, 2012, September 1, 2012, October 1, 2012, and November 1,
4 2012, or as soon thereafter as practical. This transfer may
5 assist the Department of Healthcare and Family Services in
6 improving Medical Assistance bill processing timeframes or in
7 meeting the possible requirements of Senate Bill 3397, or other
8 similar legislation, of the 97th General Assembly should it
9 become law.

10 (g) Notwithstanding any other State law to the contrary,
11 and in addition to any other transfers that may be provided for
12 by law, on July 1, 2013, or as soon thereafter as may be
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the sum of \$601,000,000 from the
15 General Revenue Fund to the Healthcare Provider Relief Fund.

16 (Source: P.A. 96-820, eff. 11-18-09; 96-1100, eff. 1-1-11;
17 97-44, eff. 6-28-11; 97-641, eff. 12-19-11; 97-689, eff.
18 6-14-12; 97-732, eff. 6-30-12; revised 7-10-12.)

19 (30 ILCS 105/6z-93)

20 Sec. 6z-93. FY13/FY14 ~~FY-13~~ Backlog Payment Fund. The
21 FY13/FY14 ~~FY-13~~ Backlog Payment Fund is created as a special
22 fund in the State treasury. Beginning July 1, 2012 and on or
23 before December 31, 2013 ~~2012~~, the State Comptroller shall
24 direct and the State Treasurer shall transfer funds from the
25 FY13/FY14 ~~FY-13~~ Backlog Payment Fund to the General Revenue

1 Fund as needed for the payment of vouchers and transfers to
2 other State funds obligated in State fiscal years ~~year~~ 2012 and
3 2013, other than costs incurred for claims under the Medical
4 Assistance Program.

5 (Source: P.A. 97-732, eff. 6-30-12.)

6 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

7 Sec. 8.3. Money in the Road Fund shall, if and when the
8 State of Illinois incurs any bonded indebtedness for the
9 construction of permanent highways, be set aside and used for
10 the purpose of paying and discharging annually the principal
11 and interest on that bonded indebtedness then due and payable,
12 and for no other purpose. The surplus, if any, in the Road Fund
13 after the payment of principal and interest on that bonded
14 indebtedness then annually due shall be used as follows:

15 first -- to pay the cost of administration of Chapters
16 2 through 10 of the Illinois Vehicle Code, except the cost
17 of administration of Articles I and II of Chapter 3 of that
18 Code; and

19 secondly -- for expenses of the Department of
20 Transportation for construction, reconstruction,
21 improvement, repair, maintenance, operation, and
22 administration of highways in accordance with the
23 provisions of laws relating thereto, or for any purpose
24 related or incident to and connected therewith, including
25 the separation of grades of those highways with railroads

1 and with highways and including the payment of awards made
2 by the Illinois Workers' Compensation Commission under the
3 terms of the Workers' Compensation Act or Workers'
4 Occupational Diseases Act for injury or death of an
5 employee of the Division of Highways in the Department of
6 Transportation; or for the acquisition of land and the
7 erection of buildings for highway purposes, including the
8 acquisition of highway right-of-way or for investigations
9 to determine the reasonably anticipated future highway
10 needs; or for making of surveys, plans, specifications and
11 estimates for and in the construction and maintenance of
12 flight strips and of highways necessary to provide access
13 to military and naval reservations, to defense industries
14 and defense-industry sites, and to the sources of raw
15 materials and for replacing existing highways and highway
16 connections shut off from general public use at military
17 and naval reservations and defense-industry sites, or for
18 the purchase of right-of-way, except that the State shall
19 be reimbursed in full for any expense incurred in building
20 the flight strips; or for the operating and maintaining of
21 highway garages; or for patrolling and policing the public
22 highways and conserving the peace; or for the operating
23 expenses of the Department relating to the administration
24 of public transportation programs; or, during fiscal year
25 2012 only, for the purposes of a grant not to exceed
26 \$8,500,000 to the Regional Transportation Authority on

1 behalf of PACE for the purpose of ADA/Para-transit
2 expenses; or, during fiscal year 2013 only, for the
3 purposes of a grant not to exceed \$3,825,000 to the
4 Regional Transportation Authority on behalf of PACE for the
5 purpose of ADA/Para-transit expenses; or, during fiscal
6 year 2014 only, for the purposes of a grant not to exceed
7 \$3,825,000 to the Regional Transportation Authority on
8 behalf of PACE for the purpose of ADA/Para-transit
9 expenses; or for any of those purposes or any other purpose
10 that may be provided by law.

11 Appropriations for any of those purposes are payable from
12 the Road Fund. Appropriations may also be made from the Road
13 Fund for the administrative expenses of any State agency that
14 are related to motor vehicles or arise from the use of motor
15 vehicles.

16 Beginning with fiscal year 1980 and thereafter, no Road
17 Fund monies shall be appropriated to the following Departments
18 or agencies of State government for administration, grants, or
19 operations; but this limitation is not a restriction upon
20 appropriating for those purposes any Road Fund monies that are
21 eligible for federal reimbursement;

22 1. Department of Public Health;

23 2. Department of Transportation, only with respect to
24 subsidies for one-half fare Student Transportation and
25 Reduced Fare for Elderly, except during fiscal year 2012
26 only when no more than \$40,000,000 may be expended and

1 except during fiscal year 2013 only when no more than
2 \$17,570,300 may be expended and except during fiscal year
3 2014 only when no more than \$17,570,000 may be expended;

4 3. Department of Central Management Services, except
5 for expenditures incurred for group insurance premiums of
6 appropriate personnel;

7 4. Judicial Systems and Agencies.

8 Beginning with fiscal year 1981 and thereafter, no Road
9 Fund monies shall be appropriated to the following Departments
10 or agencies of State government for administration, grants, or
11 operations; but this limitation is not a restriction upon
12 appropriating for those purposes any Road Fund monies that are
13 eligible for federal reimbursement:

14 1. Department of State Police, except for expenditures
15 with respect to the Division of Operations;

16 2. Department of Transportation, only with respect to
17 Intercity Rail Subsidies, except during fiscal year 2012
18 only when no more than \$40,000,000 may be expended and
19 except during fiscal year 2013 only when no more than
20 \$26,000,000 may be expended and except during fiscal year
21 2014 only when no more than \$38,000,000 may be expended,
22 and Rail Freight Services.

23 Beginning with fiscal year 1982 and thereafter, no Road
24 Fund monies shall be appropriated to the following Departments
25 or agencies of State government for administration, grants, or
26 operations; but this limitation is not a restriction upon

1 appropriating for those purposes any Road Fund monies that are
2 eligible for federal reimbursement: Department of Central
3 Management Services, except for awards made by the Illinois
4 Workers' Compensation Commission under the terms of the
5 Workers' Compensation Act or Workers' Occupational Diseases
6 Act for injury or death of an employee of the Division of
7 Highways in the Department of Transportation.

8 Beginning with fiscal year 1984 and thereafter, no Road
9 Fund monies shall be appropriated to the following Departments
10 or agencies of State government for administration, grants, or
11 operations; but this limitation is not a restriction upon
12 appropriating for those purposes any Road Fund monies that are
13 eligible for federal reimbursement:

- 14 1. Department of State Police, except not more than 40%
- 15 of the funds appropriated for the Division of Operations;
- 16 2. State Officers.

17 Beginning with fiscal year 1984 and thereafter, no Road
18 Fund monies shall be appropriated to any Department or agency
19 of State government for administration, grants, or operations
20 except as provided hereafter; but this limitation is not a
21 restriction upon appropriating for those purposes any Road Fund
22 monies that are eligible for federal reimbursement. It shall
23 not be lawful to circumvent the above appropriation limitations
24 by governmental reorganization or other methods.
25 Appropriations shall be made from the Road Fund only in
26 accordance with the provisions of this Section.

1 Money in the Road Fund shall, if and when the State of
2 Illinois incurs any bonded indebtedness for the construction of
3 permanent highways, be set aside and used for the purpose of
4 paying and discharging during each fiscal year the principal
5 and interest on that bonded indebtedness as it becomes due and
6 payable as provided in the Transportation Bond Act, and for no
7 other purpose. The surplus, if any, in the Road Fund after the
8 payment of principal and interest on that bonded indebtedness
9 then annually due shall be used as follows:

10 first -- to pay the cost of administration of Chapters
11 2 through 10 of the Illinois Vehicle Code; and

12 secondly -- no Road Fund monies derived from fees,
13 excises, or license taxes relating to registration,
14 operation and use of vehicles on public highways or to
15 fuels used for the propulsion of those vehicles, shall be
16 appropriated or expended other than for costs of
17 administering the laws imposing those fees, excises, and
18 license taxes, statutory refunds and adjustments allowed
19 thereunder, administrative costs of the Department of
20 Transportation, including, but not limited to, the
21 operating expenses of the Department relating to the
22 administration of public transportation programs, payment
23 of debts and liabilities incurred in construction and
24 reconstruction of public highways and bridges, acquisition
25 of rights-of-way for and the cost of construction,
26 reconstruction, maintenance, repair, and operation of

1 public highways and bridges under the direction and
2 supervision of the State, political subdivision, or
3 municipality collecting those monies, or during fiscal
4 year 2012 only for the purposes of a grant not to exceed
5 \$8,500,000 to the Regional Transportation Authority on
6 behalf of PACE for the purpose of ADA/Para-transit
7 expenses, or during fiscal year 2013 only for the purposes
8 of a grant not to exceed \$3,825,000 to the Regional
9 Transportation Authority on behalf of PACE for the purpose
10 of ADA/Para-transit expenses, or during fiscal year 2014
11 only for the purposes of a grant not to exceed \$3,825,000
12 to the Regional Transportation Authority on behalf of PACE
13 for the purpose of ADA/Para-transit expenses, and the costs
14 for patrolling and policing the public highways (by State,
15 political subdivision, or municipality collecting that
16 money) for enforcement of traffic laws. The separation of
17 grades of such highways with railroads and costs associated
18 with protection of at-grade highway and railroad crossing
19 shall also be permissible.

20 Appropriations for any of such purposes are payable from
21 the Road Fund or the Grade Crossing Protection Fund as provided
22 in Section 8 of the Motor Fuel Tax Law.

23 Except as provided in this paragraph, beginning with fiscal
24 year 1991 and thereafter, no Road Fund monies shall be
25 appropriated to the Department of State Police for the purposes
26 of this Section in excess of its total fiscal year 1990 Road

1 Fund appropriations for those purposes unless otherwise
2 provided in Section 5g of this Act. For fiscal years 2003,
3 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
4 appropriated to the Department of State Police for the purposes
5 of this Section in excess of \$97,310,000. For fiscal year 2008
6 only, no Road Fund monies shall be appropriated to the
7 Department of State Police for the purposes of this Section in
8 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
9 monies shall be appropriated to the Department of State Police
10 for the purposes of this Section in excess of \$114,700,000.
11 Beginning in fiscal year 2010, no road fund moneys shall be
12 appropriated to the Department of State Police. It shall not be
13 lawful to circumvent this limitation on appropriations by
14 governmental reorganization or other methods unless otherwise
15 provided in Section 5g of this Act.

16 In fiscal year 1994, no Road Fund monies shall be
17 appropriated to the Secretary of State for the purposes of this
18 Section in excess of the total fiscal year 1991 Road Fund
19 appropriations to the Secretary of State for those purposes,
20 plus \$9,800,000. It shall not be lawful to circumvent this
21 limitation on appropriations by governmental reorganization or
22 other method.

23 Beginning with fiscal year 1995 and thereafter, no Road
24 Fund monies shall be appropriated to the Secretary of State for
25 the purposes of this Section in excess of the total fiscal year
26 1994 Road Fund appropriations to the Secretary of State for

1 those purposes. It shall not be lawful to circumvent this
2 limitation on appropriations by governmental reorganization or
3 other methods.

4 Beginning with fiscal year 2000, total Road Fund
5 appropriations to the Secretary of State for the purposes of
6 this Section shall not exceed the amounts specified for the
7 following fiscal years:

8	Fiscal Year 2000	\$80,500,000;
9	Fiscal Year 2001	\$80,500,000;
10	Fiscal Year 2002	\$80,500,000;
11	Fiscal Year 2003	\$130,500,000;
12	Fiscal Year 2004	\$130,500,000;
13	Fiscal Year 2005	\$130,500,000;
14	Fiscal Year 2006	\$130,500,000;
15	Fiscal Year 2007	\$130,500,000;
16	Fiscal Year 2008	\$130,500,000;
17	Fiscal Year 2009	\$130,500,000.

18 For fiscal year 2010, no road fund moneys shall be
19 appropriated to the Secretary of State.

20 Beginning in fiscal year 2011, moneys in the Road Fund
21 shall be appropriated to the Secretary of State for the
22 exclusive purpose of paying refunds due to overpayment of fees
23 related to Chapter 3 of the Illinois Vehicle Code unless
24 otherwise provided for by law.

25 It shall not be lawful to circumvent this limitation on
26 appropriations by governmental reorganization or other

1 methods.

2 No new program may be initiated in fiscal year 1991 and
3 thereafter that is not consistent with the limitations imposed
4 by this Section for fiscal year 1984 and thereafter, insofar as
5 appropriation of Road Fund monies is concerned.

6 Nothing in this Section prohibits transfers from the Road
7 Fund to the State Construction Account Fund under Section 5e of
8 this Act; nor to the General Revenue Fund, as authorized by
9 this amendatory Act of the 93rd General Assembly.

10 The additional amounts authorized for expenditure in this
11 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
12 shall be repaid to the Road Fund from the General Revenue Fund
13 in the next succeeding fiscal year that the General Revenue
14 Fund has a positive budgetary balance, as determined by
15 generally accepted accounting principles applicable to
16 government.

17 The additional amounts authorized for expenditure by the
18 Secretary of State and the Department of State Police in this
19 Section by this amendatory Act of the 94th General Assembly
20 shall be repaid to the Road Fund from the General Revenue Fund
21 in the next succeeding fiscal year that the General Revenue
22 Fund has a positive budgetary balance, as determined by
23 generally accepted accounting principles applicable to
24 government.

25 (Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72,
26 eff. 7-1-11; 97-732, eff. 6-30-12.)

1 (30 ILCS 105/8g-1)

2 Sec. 8g-1. FY13 fund transfers.

3 (a) In addition to any other transfers that may be provided
4 for by law, on and after July 1, 2012 and until May 1, 2013, at
5 the direction of and upon notification from the Governor, the
6 State Comptroller shall direct and the State Treasurer shall
7 transfer amounts not exceeding a total of \$80,000,000 from the
8 General Revenue Fund to the Tobacco Settlement Recovery Fund.
9 Any amounts so transferred shall be retransferred by the State
10 Comptroller and the State Treasurer from the Tobacco Settlement
11 Recovery Fund to the General Revenue Fund at the direction of
12 and upon notification from the Governor, but in any event on or
13 before June 30, 2013.

14 (b) In addition to any other transfers that may be provided
15 for by law, on and after July 1, 2013 and until May 1, 2014, at
16 the direction of and upon notification from the Governor, the
17 State Comptroller shall direct and the State Treasurer shall
18 transfer amounts not exceeding a total of \$80,000,000 from the
19 General Revenue Fund to the Tobacco Settlement Recovery Fund.
20 Any amounts so transferred shall be retransferred by the State
21 Comptroller and the State Treasurer from the Tobacco Settlement
22 Recovery Fund to the General Revenue Fund at the direction of
23 and upon notification from the Governor, but in any event on or
24 before June 30, 2014.

25 (c) In addition to any other transfers that may be provided

1 for by law, on July 1, 2013, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$1,400,000 from the General
4 Revenue Fund to the ICJIA Violence Prevention Fund.

5 (d) In addition to any other transfers that may be provided
6 for by law, on July 1, 2013, or as soon thereafter as
7 practical, the State Comptroller shall direct and the State
8 Treasurer shall transfer the sum of \$1,500,000 from the General
9 Revenue Fund to the Illinois Veterans Assistance Fund.

10 (e) In addition to any other transfers that may be provided
11 for by law, on July 1, 2013, or as soon thereafter as
12 practical, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$500,000 from the General
14 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
15 Revolving Fund.

16 (f) In addition to any other transfers that may be provided
17 for by law, on July 1, 2013, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$4,000,000 from the General
20 Revenue Fund to the Digital Divide Elimination Fund.

21 (g) In addition to any other transfers that may be provided
22 for by law, on July 1, 2013, or as soon thereafter as
23 practical, the State Comptroller shall direct and the State
24 Treasurer shall transfer the sum of \$5,000,000 from the General
25 Revenue Fund to the Communications Revolving Fund.

26 (h) In addition to any other transfers that may be provided

1 for by law, on July 1, 2013, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$9,800,000 from the General
4 Revenue Fund to the Presidential Library and Museum Operating
5 Fund.

6 (Source: P.A. 97-732, eff. 6-30-12.)

7 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

8 Sec. 13.2. Transfers among line item appropriations.

9 (a) Transfers among line item appropriations from the same
10 treasury fund for the objects specified in this Section may be
11 made in the manner provided in this Section when the balance
12 remaining in one or more such line item appropriations is
13 insufficient for the purpose for which the appropriation was
14 made.

15 (a-1) No transfers may be made from one agency to another
16 agency, nor may transfers be made from one institution of
17 higher education to another institution of higher education
18 except as provided by subsection (a-4).

19 (a-2) Except as otherwise provided in this Section,
20 transfers may be made only among the objects of expenditure
21 enumerated in this Section, except that no funds may be
22 transferred from any appropriation for personal services, from
23 any appropriation for State contributions to the State
24 Employees' Retirement System, from any separate appropriation
25 for employee retirement contributions paid by the employer, nor

1 from any appropriation for State contribution for employee
2 group insurance. During State fiscal year 2005, an agency may
3 transfer amounts among its appropriations within the same
4 treasury fund for personal services, employee retirement
5 contributions paid by employer, and State Contributions to
6 retirement systems; notwithstanding and in addition to the
7 transfers authorized in subsection (c) of this Section, the
8 fiscal year 2005 transfers authorized in this sentence may be
9 made in an amount not to exceed 2% of the aggregate amount
10 appropriated to an agency within the same treasury fund. During
11 State fiscal year 2007, the Departments of Children and Family
12 Services, Corrections, Human Services, and Juvenile Justice
13 may transfer amounts among their respective appropriations
14 within the same treasury fund for personal services, employee
15 retirement contributions paid by employer, and State
16 contributions to retirement systems. During State fiscal year
17 2010, the Department of Transportation may transfer amounts
18 among their respective appropriations within the same treasury
19 fund for personal services, employee retirement contributions
20 paid by employer, and State contributions to retirement
21 systems. During State fiscal ~~years~~ ~~year~~ 2010 and 2014 only, an
22 agency may transfer amounts among its respective
23 appropriations within the same treasury fund for personal
24 services, employee retirement contributions paid by employer,
25 and State contributions to retirement systems.
26 Notwithstanding, and in addition to, the transfers authorized

1 in subsection (c) of this Section, these transfers may be made
2 in an amount not to exceed 2% of the aggregate amount
3 appropriated to an agency within the same treasury fund.

4 (a-3) Further, if an agency receives a separate
5 appropriation for employee retirement contributions paid by
6 the employer, any transfer by that agency into an appropriation
7 for personal services must be accompanied by a corresponding
8 transfer into the appropriation for employee retirement
9 contributions paid by the employer, in an amount sufficient to
10 meet the employer share of the employee contributions required
11 to be remitted to the retirement system.

12 (a-4) Long-Term Care Rebalancing. The Governor may
13 designate amounts set aside for institutional services
14 appropriated from the General Revenue Fund or any other State
15 fund that receives monies for long-term care services to be
16 transferred to all State agencies responsible for the
17 administration of community-based long-term care programs,
18 including, but not limited to, community-based long-term care
19 programs administered by the Department of Healthcare and
20 Family Services, the Department of Human Services, and the
21 Department on Aging, provided that the Director of Healthcare
22 and Family Services first certifies that the amounts being
23 transferred are necessary for the purpose of assisting persons
24 in or at risk of being in institutional care to transition to
25 community-based settings, including the financial data needed
26 to prove the need for the transfer of funds. The total amounts

1 transferred shall not exceed 4% in total of the amounts
2 appropriated from the General Revenue Fund or any other State
3 fund that receives monies for long-term care services for each
4 fiscal year. A notice of the fund transfer must be made to the
5 General Assembly and posted at a minimum on the Department of
6 Healthcare and Family Services website, the Governor's Office
7 of Management and Budget website, and any other website the
8 Governor sees fit. These postings shall serve as notice to the
9 General Assembly of the amounts to be transferred. Notice shall
10 be given at least 30 days prior to transfer.

11 (b) In addition to the general transfer authority provided
12 under subsection (c), the following agencies have the specific
13 transfer authority granted in this subsection:

14 The Department of Healthcare and Family Services is
15 authorized to make transfers representing savings attributable
16 to not increasing grants due to the births of additional
17 children from line items for payments of cash grants to line
18 items for payments for employment and social services for the
19 purposes outlined in subsection (f) of Section 4-2 of the
20 Illinois Public Aid Code.

21 The Department of Children and Family Services is
22 authorized to make transfers not exceeding 2% of the aggregate
23 amount appropriated to it within the same treasury fund for the
24 following line items among these same line items: Foster Home
25 and Specialized Foster Care and Prevention, Institutions and
26 Group Homes and Prevention, and Purchase of Adoption and

1 Guardianship Services.

2 The Department on Aging is authorized to make transfers not
3 exceeding 2% of the aggregate amount appropriated to it within
4 the same treasury fund for the following Community Care Program
5 line items among these same line items: purchase of services
6 covered by the Community Care Program and Comprehensive Case
7 Coordination Homemaker and Senior Companion Services,
8 Alternative Senior Services, Case Coordination Units, and
9 Adult Day Care Services.

10 The State Treasurer is authorized to make transfers among
11 line item appropriations from the Capital Litigation Trust
12 Fund, with respect to costs incurred in fiscal years 2002 and
13 2003 only, when the balance remaining in one or more such line
14 item appropriations is insufficient for the purpose for which
15 the appropriation was made, provided that no such transfer may
16 be made unless the amount transferred is no longer required for
17 the purpose for which that appropriation was made.

18 The State Board of Education is authorized to make
19 transfers from line item appropriations within the same
20 treasury fund for General State Aid and General State Aid -
21 Hold Harmless, provided that no such transfer may be made
22 unless the amount transferred is no longer required for the
23 purpose for which that appropriation was made, to the line item
24 appropriation for Transitional Assistance when the balance
25 remaining in such line item appropriation is insufficient for
26 the purpose for which the appropriation was made.

1 The State Board of Education is authorized to make
2 transfers between the following line item appropriations
3 within the same treasury fund: Disabled Student
4 Services/Materials (Section 14-13.01 of the School Code),
5 Disabled Student Transportation Reimbursement (Section
6 14-13.01 of the School Code), Disabled Student Tuition -
7 Private Tuition (Section 14-7.02 of the School Code),
8 Extraordinary Special Education (Section 14-7.02b of the
9 School Code), Reimbursement for Free Lunch/Breakfast Program,
10 Summer School Payments (Section 18-4.3 of the School Code), and
11 Transportation - Regular/Vocational Reimbursement (Section
12 29-5 of the School Code). Such transfers shall be made only
13 when the balance remaining in one or more such line item
14 appropriations is insufficient for the purpose for which the
15 appropriation was made and provided that no such transfer may
16 be made unless the amount transferred is no longer required for
17 the purpose for which that appropriation was made.

18 The Department of Healthcare and Family Services is
19 authorized to make transfers not exceeding 4% of the aggregate
20 amount appropriated to it, within the same treasury fund, among
21 the various line items appropriated for Medical Assistance.

22 (c) The sum of such transfers for an agency in a fiscal
23 year shall not exceed 2% of the aggregate amount appropriated
24 to it within the same treasury fund for the following objects:
25 Personal Services; Extra Help; Student and Inmate
26 Compensation; State Contributions to Retirement Systems; State

1 Contributions to Social Security; State Contribution for
2 Employee Group Insurance; Contractual Services; Travel;
3 Commodities; Printing; Equipment; Electronic Data Processing;
4 Operation of Automotive Equipment; Telecommunications
5 Services; Travel and Allowance for Committed, Paroled and
6 Discharged Prisoners; Library Books; Federal Matching Grants
7 for Student Loans; Refunds; Workers' Compensation,
8 Occupational Disease, and Tort Claims; and, in appropriations
9 to institutions of higher education, Awards and Grants.
10 Notwithstanding the above, any amounts appropriated for
11 payment of workers' compensation claims to an agency to which
12 the authority to evaluate, administer and pay such claims has
13 been delegated by the Department of Central Management Services
14 may be transferred to any other expenditure object where such
15 amounts exceed the amount necessary for the payment of such
16 claims.

17 (c-1) Special provisions for State fiscal year 2003.
18 Notwithstanding any other provision of this Section to the
19 contrary, for State fiscal year 2003 only, transfers among line
20 item appropriations to an agency from the same treasury fund
21 may be made provided that the sum of such transfers for an
22 agency in State fiscal year 2003 shall not exceed 3% of the
23 aggregate amount appropriated to that State agency for State
24 fiscal year 2003 for the following objects: personal services,
25 except that no transfer may be approved which reduces the
26 aggregate appropriations for personal services within an

1 agency; extra help; student and inmate compensation; State
2 contributions to retirement systems; State contributions to
3 social security; State contributions for employee group
4 insurance; contractual services; travel; commodities;
5 printing; equipment; electronic data processing; operation of
6 automotive equipment; telecommunications services; travel and
7 allowance for committed, paroled, and discharged prisoners;
8 library books; federal matching grants for student loans;
9 refunds; workers' compensation, occupational disease, and tort
10 claims; and, in appropriations to institutions of higher
11 education, awards and grants.

12 (c-2) Special provisions for State fiscal year 2005.
13 Notwithstanding subsections (a), (a-2), and (c), for State
14 fiscal year 2005 only, transfers may be made among any line
15 item appropriations from the same or any other treasury fund
16 for any objects or purposes, without limitation, when the
17 balance remaining in one or more such line item appropriations
18 is insufficient for the purpose for which the appropriation was
19 made, provided that the sum of those transfers by a State
20 agency shall not exceed 4% of the aggregate amount appropriated
21 to that State agency for fiscal year 2005.

22 (d) Transfers among appropriations made to agencies of the
23 Legislative and Judicial departments and to the
24 constitutionally elected officers in the Executive branch
25 require the approval of the officer authorized in Section 10 of
26 this Act to approve and certify vouchers. Transfers among

1 appropriations made to the University of Illinois, Southern
2 Illinois University, Chicago State University, Eastern
3 Illinois University, Governors State University, Illinois
4 State University, Northeastern Illinois University, Northern
5 Illinois University, Western Illinois University, the Illinois
6 Mathematics and Science Academy and the Board of Higher
7 Education require the approval of the Board of Higher Education
8 and the Governor. Transfers among appropriations to all other
9 agencies require the approval of the Governor.

10 The officer responsible for approval shall certify that the
11 transfer is necessary to carry out the programs and purposes
12 for which the appropriations were made by the General Assembly
13 and shall transmit to the State Comptroller a certified copy of
14 the approval which shall set forth the specific amounts
15 transferred so that the Comptroller may change his records
16 accordingly. The Comptroller shall furnish the Governor with
17 information copies of all transfers approved for agencies of
18 the Legislative and Judicial departments and transfers
19 approved by the constitutionally elected officials of the
20 Executive branch other than the Governor, showing the amounts
21 transferred and indicating the dates such changes were entered
22 on the Comptroller's records.

23 (e) The State Board of Education, in consultation with the
24 State Comptroller, may transfer line item appropriations for
25 General State Aid between the Common School Fund and the
26 Education Assistance Fund. With the advice and consent of the

1 Governor's Office of Management and Budget, the State Board of
2 Education, in consultation with the State Comptroller, may
3 transfer line item appropriations between the General Revenue
4 Fund and the Education Assistance Fund for the following
5 programs:

6 (1) Disabled Student Personnel Reimbursement (Section
7 14-13.01 of the School Code);

8 (2) Disabled Student Transportation Reimbursement
9 (subsection (b) of Section 14-13.01 of the School Code);

10 (3) Disabled Student Tuition - Private Tuition
11 (Section 14-7.02 of the School Code);

12 (4) Extraordinary Special Education (Section 14-7.02b
13 of the School Code);

14 (5) Reimbursement for Free Lunch/Breakfast Programs;

15 (6) Summer School Payments (Section 18-4.3 of the
16 School Code);

17 (7) Transportation - Regular/Vocational Reimbursement
18 (Section 29-5 of the School Code);

19 (8) Regular Education Reimbursement (Section 18-3 of
20 the School Code); and

21 (9) Special Education Reimbursement (Section 14-7.03
22 of the School Code).

23 (Source: P.A. 96-37, eff. 7-13-09; 96-820, eff. 11-18-09;
24 96-959, eff. 7-1-10; 96-1086, eff. 7-16-10; 96-1501, eff.
25 1-25-11; 97-689, eff. 7-1-12.)

1 (30 ILCS 105/25) (from Ch. 127, par. 161)

2 Sec. 25. Fiscal year limitations.

3 (a) All appropriations shall be available for expenditure
4 for the fiscal year or for a lesser period if the Act making
5 that appropriation so specifies. A deficiency or emergency
6 appropriation shall be available for expenditure only through
7 June 30 of the year when the Act making that appropriation is
8 enacted unless that Act otherwise provides.

9 (b) Outstanding liabilities as of June 30, payable from
10 appropriations which have otherwise expired, may be paid out of
11 the expiring appropriations during the 2-month period ending at
12 the close of business on August 31. Any service involving
13 professional or artistic skills or any personal services by an
14 employee whose compensation is subject to income tax
15 withholding must be performed as of June 30 of the fiscal year
16 in order to be considered an "outstanding liability as of June
17 30" that is thereby eligible for payment out of the expiring
18 appropriation.

19 (b-1) However, payment of tuition reimbursement claims
20 under Section 14-7.03 or 18-3 of the School Code may be made by
21 the State Board of Education from its appropriations for those
22 respective purposes for any fiscal year, even though the claims
23 reimbursed by the payment may be claims attributable to a prior
24 fiscal year, and payments may be made at the direction of the
25 State Superintendent of Education from the fund from which the
26 appropriation is made without regard to any fiscal year

1 limitations, except as required by subsection (j) of this
2 Section. Beginning on June 30, 2021, payment of tuition
3 reimbursement claims under Section 14-7.03 or 18-3 of the
4 School Code as of June 30, payable from appropriations that
5 have otherwise expired, may be paid out of the expiring
6 appropriation during the 4-month period ending at the close of
7 business on October 31.

8 (b-2) All outstanding liabilities as of June 30, 2010,
9 payable from appropriations that would otherwise expire at the
10 conclusion of the lapse period for fiscal year 2010, and
11 interest penalties payable on those liabilities under the State
12 Prompt Payment Act, may be paid out of the expiring
13 appropriations until December 31, 2010, without regard to the
14 fiscal year in which the payment is made, as long as vouchers
15 for the liabilities are received by the Comptroller no later
16 than August 31, 2010.

17 (b-2.5) All outstanding liabilities as of June 30, 2011,
18 payable from appropriations that would otherwise expire at the
19 conclusion of the lapse period for fiscal year 2011, and
20 interest penalties payable on those liabilities under the State
21 Prompt Payment Act, may be paid out of the expiring
22 appropriations until December 31, 2011, without regard to the
23 fiscal year in which the payment is made, as long as vouchers
24 for the liabilities are received by the Comptroller no later
25 than August 31, 2011.

26 (b-2.6) All outstanding liabilities as of June 30, 2012,

1 payable from appropriations that would otherwise expire at the
2 conclusion of the lapse period for fiscal year 2012, and
3 interest penalties payable on those liabilities under the State
4 Prompt Payment Act, may be paid out of the expiring
5 appropriations until December 31, 2012, without regard to the
6 fiscal year in which the payment is made, as long as vouchers
7 for the liabilities are received by the Comptroller no later
8 than August 31, 2012.

9 (b-2.7) For fiscal years 2012, ~~and 2013,~~ and 2014, interest
10 penalties payable under the State Prompt Payment Act associated
11 with a voucher for which payment is issued after June 30 may be
12 paid out of the next fiscal year's appropriation. The future
13 year appropriation must be for the same purpose and from the
14 same fund as the original payment. An interest penalty voucher
15 submitted against a future year appropriation must be submitted
16 within 60 days after the issuance of the associated voucher,
17 and the Comptroller must issue the interest payment within 60
18 days after acceptance of the interest voucher.

19 (b-3) Medical payments may be made by the Department of
20 Veterans' Affairs from its appropriations for those purposes
21 for any fiscal year, without regard to the fact that the
22 medical services being compensated for by such payment may have
23 been rendered in a prior fiscal year, except as required by
24 subsection (j) of this Section. Beginning on June 30, 2021,
25 medical payments payable from appropriations that have
26 otherwise expired may be paid out of the expiring appropriation

1 during the 4-month period ending at the close of business on
2 October 31.

3 (b-4) Medical payments and child care payments may be made
4 by the Department of Human Services (as successor to the
5 Department of Public Aid) from appropriations for those
6 purposes for any fiscal year, without regard to the fact that
7 the medical or child care services being compensated for by
8 such payment may have been rendered in a prior fiscal year; and
9 payments may be made at the direction of the Department of
10 Healthcare and Family Services (or successor agency) from the
11 Health Insurance Reserve Fund without regard to any fiscal year
12 limitations, except as required by subsection (j) of this
13 Section. Beginning on June 30, 2021, medical and child care
14 payments made by the Department of Human Services and payments
15 made at the discretion of the Department of Healthcare and
16 Family Services (or successor agency) from the Health Insurance
17 Reserve Fund and payable from appropriations that have
18 otherwise expired may be paid out of the expiring appropriation
19 during the 4-month period ending at the close of business on
20 October 31.

21 (b-5) Medical payments may be made by the Department of
22 Human Services from its appropriations relating to substance
23 abuse treatment services for any fiscal year, without regard to
24 the fact that the medical services being compensated for by
25 such payment may have been rendered in a prior fiscal year,
26 provided the payments are made on a fee-for-service basis

1 consistent with requirements established for Medicaid
2 reimbursement by the Department of Healthcare and Family
3 Services, except as required by subsection (j) of this Section.
4 Beginning on June 30, 2021, medical payments made by the
5 Department of Human Services relating to substance abuse
6 treatment services payable from appropriations that have
7 otherwise expired may be paid out of the expiring appropriation
8 during the 4-month period ending at the close of business on
9 October 31.

10 (b-6) Additionally, payments may be made by the Department
11 of Human Services from its appropriations, or any other State
12 agency from its appropriations with the approval of the
13 Department of Human Services, from the Immigration Reform and
14 Control Fund for purposes authorized pursuant to the
15 Immigration Reform and Control Act of 1986, without regard to
16 any fiscal year limitations, except as required by subsection
17 (j) of this Section. Beginning on June 30, 2021, payments made
18 by the Department of Human Services from the Immigration Reform
19 and Control Fund for purposes authorized pursuant to the
20 Immigration Reform and Control Act of 1986 payable from
21 appropriations that have otherwise expired may be paid out of
22 the expiring appropriation during the 4-month period ending at
23 the close of business on October 31.

24 (b-7) Payments may be made in accordance with a plan
25 authorized by paragraph (11) or (12) of Section 405-105 of the
26 Department of Central Management Services Law from

1 appropriations for those payments without regard to fiscal year
2 limitations.

3 (b-9) Medical payments not exceeding \$150,000,000 may be
4 made by the Department on Aging from its appropriations
5 relating to the Community Care Program for fiscal year 2014,
6 without regard to the fact that the medical services being
7 compensated for by such payment may have been rendered in a
8 prior fiscal year, provided the payments are made on a
9 fee-for-service basis consistent with requirements established
10 for Medicaid reimbursement by the Department of Healthcare and
11 Family Services, except as required by subsection (j) of this
12 Section.

13 (c) Further, payments may be made by the Department of
14 Public Health and the Department of Human Services (acting as
15 successor to the Department of Public Health under the
16 Department of Human Services Act) from their respective
17 appropriations for grants for medical care to or on behalf of
18 premature and high-mortality risk infants and their mothers and
19 for grants for supplemental food supplies provided under the
20 United States Department of Agriculture Women, Infants and
21 Children Nutrition Program, for any fiscal year without regard
22 to the fact that the services being compensated for by such
23 payment may have been rendered in a prior fiscal year, except
24 as required by subsection (j) of this Section. Beginning on
25 June 30, 2021, payments made by the Department of Public Health
26 and the Department of Human Services from their respective

1 appropriations for grants for medical care to or on behalf of
2 premature and high-mortality risk infants and their mothers and
3 for grants for supplemental food supplies provided under the
4 United States Department of Agriculture Women, Infants and
5 Children Nutrition Program payable from appropriations that
6 have otherwise expired may be paid out of the expiring
7 appropriations during the 4-month period ending at the close of
8 business on October 31.

9 (d) The Department of Public Health and the Department of
10 Human Services (acting as successor to the Department of Public
11 Health under the Department of Human Services Act) shall each
12 annually submit to the State Comptroller, Senate President,
13 Senate Minority Leader, Speaker of the House, House Minority
14 Leader, and the respective Chairmen and Minority Spokesmen of
15 the Appropriations Committees of the Senate and the House, on
16 or before December 31, a report of fiscal year funds used to
17 pay for services provided in any prior fiscal year. This report
18 shall document by program or service category those
19 expenditures from the most recently completed fiscal year used
20 to pay for services provided in prior fiscal years.

21 (e) The Department of Healthcare and Family Services, the
22 Department of Human Services (acting as successor to the
23 Department of Public Aid), and the Department of Human Services
24 making fee-for-service payments relating to substance abuse
25 treatment services provided during a previous fiscal year shall
26 each annually submit to the State Comptroller, Senate

1 President, Senate Minority Leader, Speaker of the House, House
2 Minority Leader, the respective Chairmen and Minority
3 Spokesmen of the Appropriations Committees of the Senate and
4 the House, on or before November 30, a report that shall
5 document by program or service category those expenditures from
6 the most recently completed fiscal year used to pay for (i)
7 services provided in prior fiscal years and (ii) services for
8 which claims were received in prior fiscal years.

9 (f) The Department of Human Services (as successor to the
10 Department of Public Aid) shall annually submit to the State
11 Comptroller, Senate President, Senate Minority Leader, Speaker
12 of the House, House Minority Leader, and the respective
13 Chairmen and Minority Spokesmen of the Appropriations
14 Committees of the Senate and the House, on or before December
15 31, a report of fiscal year funds used to pay for services
16 (other than medical care) provided in any prior fiscal year.
17 This report shall document by program or service category those
18 expenditures from the most recently completed fiscal year used
19 to pay for services provided in prior fiscal years.

20 (g) In addition, each annual report required to be
21 submitted by the Department of Healthcare and Family Services
22 under subsection (e) shall include the following information
23 with respect to the State's Medicaid program:

24 (1) Explanations of the exact causes of the variance
25 between the previous year's estimated and actual
26 liabilities.

1 (2) Factors affecting the Department of Healthcare and
2 Family Services' liabilities, including but not limited to
3 numbers of aid recipients, levels of medical service
4 utilization by aid recipients, and inflation in the cost of
5 medical services.

6 (3) The results of the Department's efforts to combat
7 fraud and abuse.

8 (h) As provided in Section 4 of the General Assembly
9 Compensation Act, any utility bill for service provided to a
10 General Assembly member's district office for a period
11 including portions of 2 consecutive fiscal years may be paid
12 from funds appropriated for such expenditure in either fiscal
13 year.

14 (i) An agency which administers a fund classified by the
15 Comptroller as an internal service fund may issue rules for:

16 (1) billing user agencies in advance for payments or
17 authorized inter-fund transfers based on estimated charges
18 for goods or services;

19 (2) issuing credits, refunding through inter-fund
20 transfers, or reducing future inter-fund transfers during
21 the subsequent fiscal year for all user agency payments or
22 authorized inter-fund transfers received during the prior
23 fiscal year which were in excess of the final amounts owed
24 by the user agency for that period; and

25 (3) issuing catch-up billings to user agencies during
26 the subsequent fiscal year for amounts remaining due when

1 payments or authorized inter-fund transfers received from
2 the user agency during the prior fiscal year were less than
3 the total amount owed for that period.

4 User agencies are authorized to reimburse internal service
5 funds for catch-up billings by vouchers drawn against their
6 respective appropriations for the fiscal year in which the
7 catch-up billing was issued or by increasing an authorized
8 inter-fund transfer during the current fiscal year. For the
9 purposes of this Act, "inter-fund transfers" means transfers
10 without the use of the voucher-warrant process, as authorized
11 by Section 9.01 of the State Comptroller Act.

12 (i-1) Beginning on July 1, 2021, all outstanding
13 liabilities, not payable during the 4-month lapse period as
14 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and
15 (c) of this Section, that are made from appropriations for that
16 purpose for any fiscal year, without regard to the fact that
17 the services being compensated for by those payments may have
18 been rendered in a prior fiscal year, are limited to only those
19 claims that have been incurred but for which a proper bill or
20 invoice as defined by the State Prompt Payment Act has not been
21 received by September 30th following the end of the fiscal year
22 in which the service was rendered.

23 (j) Notwithstanding any other provision of this Act, the
24 aggregate amount of payments to be made without regard for
25 fiscal year limitations as contained in subsections (b-1),
26 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and

1 determined by using Generally Accepted Accounting Principles,
2 shall not exceed the following amounts:

3 (1) \$6,000,000,000 for outstanding liabilities related
4 to fiscal year 2012;

5 (2) \$5,300,000,000 for outstanding liabilities related
6 to fiscal year 2013;

7 (3) \$4,600,000,000 for outstanding liabilities related
8 to fiscal year 2014;

9 (4) \$4,000,000,000 for outstanding liabilities related
10 to fiscal year 2015;

11 (5) \$3,300,000,000 for outstanding liabilities related
12 to fiscal year 2016;

13 (6) \$2,600,000,000 for outstanding liabilities related
14 to fiscal year 2017;

15 (7) \$2,000,000,000 for outstanding liabilities related
16 to fiscal year 2018;

17 (8) \$1,300,000,000 for outstanding liabilities related
18 to fiscal year 2019;

19 (9) \$600,000,000 for outstanding liabilities related
20 to fiscal year 2020; and

21 (10) \$0 for outstanding liabilities related to fiscal
22 year 2021 and fiscal years thereafter.

23 (k) Department of Healthcare and Family Services Medical
24 Assistance Payments.

25 (1) Definition of Medical Assistance.

26 For purposes of this subsection, the term "Medical

1 Assistance" shall include, but not necessarily be
2 limited to, medical programs and services authorized
3 under Titles XIX and XXI of the Social Security Act,
4 the Illinois Public Aid Code, the Children's Health
5 Insurance Program Act, the Covering ALL KIDS Health
6 Insurance Act, the Long Term Acute Care Hospital
7 Quality Improvement Transfer Program Act, and medical
8 care to or on behalf of persons suffering from chronic
9 renal disease, persons suffering from hemophilia, and
10 victims of sexual assault.

11 (2) Limitations on Medical Assistance payments that
12 may be paid from future fiscal year appropriations.

13 (A) The maximum amounts of annual unpaid Medical
14 Assistance bills received and recorded by the
15 Department of Healthcare and Family Services on or
16 before June 30th of a particular fiscal year
17 attributable in aggregate to the General Revenue Fund,
18 Healthcare Provider Relief Fund, Tobacco Settlement
19 Recovery Fund, Long-Term Care Provider Fund, and the
20 Drug Rebate Fund that may be paid in total by the
21 Department from future fiscal year Medical Assistance
22 appropriations to those funds are: \$700,000,000 for
23 fiscal year 2013 and \$100,000,000 for fiscal year 2014
24 and each fiscal year thereafter.

25 (B) Bills for Medical Assistance services rendered
26 in a particular fiscal year, but received and recorded

1 by the Department of Healthcare and Family Services
2 after June 30th of that fiscal year, may be paid from
3 either appropriations for that fiscal year or future
4 fiscal year appropriations for Medical Assistance.
5 Such payments shall not be subject to the requirements
6 of subparagraph (A).

7 (C) Medical Assistance bills received by the
8 Department of Healthcare and Family Services in a
9 particular fiscal year, but subject to payment amount
10 adjustments in a future fiscal year may be paid from a
11 future fiscal year's appropriation for Medical
12 Assistance. Such payments shall not be subject to the
13 requirements of subparagraph (A).

14 (D) Medical Assistance payments made by the
15 Department of Healthcare and Family Services from
16 funds other than those specifically referenced in
17 subparagraph (A) may be made from appropriations for
18 those purposes for any fiscal year without regard to
19 the fact that the Medical Assistance services being
20 compensated for by such payment may have been rendered
21 in a prior fiscal year. Such payments shall not be
22 subject to the requirements of subparagraph (A).

23 (3) Extended lapse period for Department of Healthcare
24 and Family Services Medical Assistance payments.
25 Notwithstanding any other State law to the contrary,
26 outstanding Department of Healthcare and Family Services

1 Medical Assistance liabilities, as of June 30th, payable
2 from appropriations which have otherwise expired, may be
3 paid out of the expiring appropriations during the 6-month
4 period ending at the close of business on December 31st.

5 (l) The changes to this Section made by Public Act 97-691
6 shall be effective for payment of Medical Assistance bills
7 incurred in fiscal year 2013 and future fiscal years. The
8 changes to this Section made by Public Act 97-691 shall not be
9 applied to Medical Assistance bills incurred in fiscal year
10 2012 or prior fiscal years.

11 (m) The Comptroller must issue payments against
12 outstanding liabilities that were received prior to the lapse
13 period deadlines set forth in this Section as soon thereafter
14 as practical, but no payment may be issued after the 4 months
15 following the lapse period deadline without the signed
16 authorization of the Comptroller and the Governor.

17 (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;
18 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.
19 8-10-12; 98-8, eff. 5-3-13.)

20 Section 5-30. The Build Illinois Bond Act is amended by
21 changing Section 17 as follows:

22 (30 ILCS 425/17) (from Ch. 127, par. 2817)

23 Sec. 17. Investment of Money Not Needed for Current
24 Expenditures - Application of Earnings. (a) The State Treasurer

1 may, with the Governor's approval, invest and reinvest any
2 moneys on deposit in the Build Illinois Bond Fund and the Build
3 Illinois Bond Retirement and Interest Fund in the State
4 Treasury which are not needed for current expenditures due or
5 about to become due from such funds. Earnings or interest
6 income from investments in the Build Illinois Bond Fund shall
7 be deposited by the State Treasurer in the General Revenue
8 Fund. Earnings or interest income from investments in the Build
9 Illinois Bond Retirement and Interest Fund shall be deposited
10 in the Build Illinois Bond Retirement and Interest Fund through
11 fiscal year 2013, and in the Build Illinois Bond Fund during
12 fiscal year 2014 and each fiscal year thereafter. On July 1,
13 2013, or as soon thereafter as practical, the State Treasurer
14 shall direct and the State Comptroller shall transfer the
15 remaining balance from the Build Illinois Bond Retirement and
16 Interest Fund to the Build Illinois Bond Fund.

17 (b) Moneys in the Build Illinois Bond Fund may be invested
18 as permitted in "An Act in relation to State moneys", approved
19 June 28, 1919, as amended, and in "An Act relating to certain
20 investments of public funds by public agencies", approved July
21 23, 1943, as amended. Moneys on deposit in the Build Illinois
22 Bond Retirement and Interest Fund may be invested in securities
23 constituting direct obligations of the United States
24 Government, or in obligations the principal of and interest on
25 which are guaranteed by the United States Government, or in
26 certificates of deposit of any state or national bank which are

1 fully secured by obligations of, or guaranteed as to principal
2 and interest by, the United States Government. Moneys on
3 deposit with indenture trustees shall be invested in accordance
4 with the above laws and the provisions of the respective
5 indentures.

6 (Source: P.A. 84-111.)

7 Section 5-35. The Illinois Income Tax Act is amended by
8 changing Section 901 as follows:

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

10 Sec. 901. Collection Authority.

11 (a) In general.

12 The Department shall collect the taxes imposed by this Act.
13 The Department shall collect certified past due child support
14 amounts under Section 2505-650 of the Department of Revenue Law
15 (20 ILCS 2505/2505-650). Except as provided in subsections (c),
16 (e), (f), and (g) of this Section, money collected pursuant to
17 subsections (a) and (b) of Section 201 of this Act shall be
18 paid into the General Revenue Fund in the State treasury; money
19 collected pursuant to subsections (c) and (d) of Section 201 of
20 this Act shall be paid into the Personal Property Tax
21 Replacement Fund, a special fund in the State Treasury; and
22 money collected under Section 2505-650 of the Department of
23 Revenue Law (20 ILCS 2505/2505-650) shall be paid into the
24 Child Support Enforcement Trust Fund, a special fund outside

1 the State Treasury, or to the State Disbursement Unit
2 established under Section 10-26 of the Illinois Public Aid
3 Code, as directed by the Department of Healthcare and Family
4 Services.

5 (b) Local Government Distributive Fund.

6 Beginning August 1, 1969, and continuing through June 30,
7 1994, the Treasurer shall transfer each month from the General
8 Revenue Fund to a special fund in the State treasury, to be
9 known as the "Local Government Distributive Fund", an amount
10 equal to 1/12 of the net revenue realized from the tax imposed
11 by subsections (a) and (b) of Section 201 of this Act during
12 the preceding month. Beginning July 1, 1994, and continuing
13 through June 30, 1995, the Treasurer shall transfer each month
14 from the General Revenue Fund to the Local Government
15 Distributive Fund an amount equal to 1/11 of the net revenue
16 realized from the tax imposed by subsections (a) and (b) of
17 Section 201 of this Act during the preceding month. Beginning
18 July 1, 1995 and continuing through January 31, 2011, the
19 Treasurer shall transfer each month from the General Revenue
20 Fund to the Local Government Distributive Fund an amount equal
21 to the net of (i) 1/10 of the net revenue realized from the tax
22 imposed by subsections (a) and (b) of Section 201 of the
23 Illinois Income Tax Act during the preceding month (ii) minus,
24 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,
25 and beginning July 1, 2004, zero. Beginning February 1, 2011,
26 and continuing through January 31, 2015, the Treasurer shall

1 transfer each month from the General Revenue Fund to the Local
2 Government Distributive Fund an amount equal to the sum of (i)
3 6% (10% of the ratio of the 3% individual income tax rate prior
4 to 2011 to the 5% individual income tax rate after 2010) of the
5 net revenue realized from the tax imposed by subsections (a)
6 and (b) of Section 201 of this Act upon individuals, trusts,
7 and estates during the preceding month and (ii) 6.86% (10% of
8 the ratio of the 4.8% corporate income tax rate prior to 2011
9 to the 7% corporate income tax rate after 2010) of the net
10 revenue realized from the tax imposed by subsections (a) and
11 (b) of Section 201 of this Act upon corporations during the
12 preceding month. Beginning February 1, 2015 and continuing
13 through January 31, 2025, the Treasurer shall transfer each
14 month from the General Revenue Fund to the Local Government
15 Distributive Fund an amount equal to the sum of (i) 8% (10% of
16 the ratio of the 3% individual income tax rate prior to 2011 to
17 the 3.75% individual income tax rate after 2014) of the net
18 revenue realized from the tax imposed by subsections (a) and
19 (b) of Section 201 of this Act upon individuals, trusts, and
20 estates during the preceding month and (ii) 9.14% (10% of the
21 ratio of the 4.8% corporate income tax rate prior to 2011 to
22 the 5.25% corporate income tax rate after 2014) of the net
23 revenue realized from the tax imposed by subsections (a) and
24 (b) of Section 201 of this Act upon corporations during the
25 preceding month. Beginning February 1, 2025, the Treasurer
26 shall transfer each month from the General Revenue Fund to the

1 Local Government Distributive Fund an amount equal to the sum
2 of (i) 9.23% (10% of the ratio of the 3% individual income tax
3 rate prior to 2011 to the 3.25% individual income tax rate
4 after 2024) of the net revenue realized from the tax imposed by
5 subsections (a) and (b) of Section 201 of this Act upon
6 individuals, trusts, and estates during the preceding month and
7 (ii) 10% of the net revenue realized from the tax imposed by
8 subsections (a) and (b) of Section 201 of this Act upon
9 corporations during the preceding month. Net revenue realized
10 for a month shall be defined as the revenue from the tax
11 imposed by subsections (a) and (b) of Section 201 of this Act
12 which is deposited in the General Revenue Fund, the Education
13 Assistance Fund, the Income Tax Surcharge Local Government
14 Distributive Fund, the Fund for the Advancement of Education,
15 and the Commitment to Human Services Fund during the month
16 minus the amount paid out of the General Revenue Fund in State
17 warrants during that same month as refunds to taxpayers for
18 overpayment of liability under the tax imposed by subsections
19 (a) and (b) of Section 201 of this Act.

20 (c) Deposits Into Income Tax Refund Fund.

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

1 period beginning January 1, 1989 and ending on June 30,
2 1989. Beginning with State fiscal year 1990 and for each
3 fiscal year thereafter, the percentage deposited into the
4 Income Tax Refund Fund during a fiscal year shall be the
5 Annual Percentage. For fiscal years 1999 through 2001, the
6 Annual Percentage shall be 7.1%. For fiscal year 2003, the
7 Annual Percentage shall be 8%. For fiscal year 2004, the
8 Annual Percentage shall be 11.7%. Upon the effective date
9 of this amendatory Act of the 93rd General Assembly, the
10 Annual Percentage shall be 10% for fiscal year 2005. For
11 fiscal year 2006, the Annual Percentage shall be 9.75%. For
12 fiscal year 2007, the Annual Percentage shall be 9.75%. For
13 fiscal year 2008, the Annual Percentage shall be 7.75%. For
14 fiscal year 2009, the Annual Percentage shall be 9.75%. For
15 fiscal year 2010, the Annual Percentage shall be 9.75%. For
16 fiscal year 2011, the Annual Percentage shall be 8.75%. For
17 fiscal year 2012, the Annual Percentage shall be 8.75%. For
18 fiscal year 2013, the Annual Percentage shall be 9.75%. For
19 fiscal year 2014, the Annual Percentage shall be 9.5%. For
20 all other fiscal years, the Annual Percentage shall be
21 calculated as a fraction, the numerator of which shall be
22 the amount of refunds approved for payment by the
23 Department during the preceding fiscal year as a result of
24 overpayment of tax liability under subsections (a) and
25 (b) (1), (2), and (3) of Section 201 of this Act plus the
26 amount of such refunds remaining approved but unpaid at the

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

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

1 Annual Percentage shall be 24% for fiscal year 2005. For
2 fiscal year 2006, the Annual Percentage shall be 20%. For
3 fiscal year 2007, the Annual Percentage shall be 17.5%. For
4 fiscal year 2008, the Annual Percentage shall be 15.5%. For
5 fiscal year 2009, the Annual Percentage shall be 17.5%. For
6 fiscal year 2010, the Annual Percentage shall be 17.5%. For
7 fiscal year 2011, the Annual Percentage shall be 17.5%. For
8 fiscal year 2012, the Annual Percentage shall be 17.5%. For
9 fiscal year 2013, the Annual Percentage shall be 14%. For
10 fiscal year 2014, the Annual Percentage shall be 13.4%. For
11 all other fiscal years, the Annual Percentage shall be
12 calculated as a fraction, the numerator of which shall be
13 the amount of refunds approved for payment by the
14 Department during the preceding fiscal year as a result of
15 overpayment of tax liability under subsections (a) and
16 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
17 Act plus the amount of such refunds remaining approved but
18 unpaid at the end of the preceding fiscal year, and the
19 denominator of which shall be the amounts which will be
20 collected pursuant to subsections (a) and (b) (6), (7), and
21 (8), (c) and (d) of Section 201 of this Act during the
22 preceding fiscal year; except that in State fiscal year
23 2002, the Annual Percentage shall in no event exceed 23%.
24 The Director of Revenue shall certify the Annual Percentage
25 to the Comptroller on the last business day of the fiscal
26 year immediately preceding the fiscal year for which it is

1 to be effective.

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

7 (d) Expenditures from Income Tax Refund Fund.

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

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

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

1 Replacement Fund an amount, certified by the Director to
2 the Comptroller, equal to the excess of the amount
3 collected pursuant to subsections (c) and (d) of Section
4 201 of this Act deposited into the Income Tax Refund Fund
5 during the fiscal year over the amount of refunds resulting
6 from overpayment of tax liability under subsections (c) and
7 (d) of Section 201 of this Act paid from the Income Tax
8 Refund Fund during the fiscal year.

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

21 (4.5) As soon as possible after the end of fiscal year
22 1999 and of each fiscal year thereafter, the Director shall
23 order transferred and the State Treasurer and State
24 Comptroller shall transfer from the Income Tax Refund Fund
25 to the General Revenue Fund any surplus remaining in the
26 Income Tax Refund Fund as of the end of such fiscal year;

1 excluding for fiscal years 2000, 2001, and 2002 amounts
2 attributable to transfers under item (3) of subsection (c)
3 less refunds resulting from the earned income tax credit.

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

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

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

1 collected under subsections (a) and (b) of Section 201 of this
2 Act, minus deposits into the Income Tax Refund Fund, the
3 Department shall deposit 1.475% into the Income Tax Surcharge
4 Local Government Distributive Fund in the State Treasury.

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

12 (1) beginning February 1, 2015, and prior to February
13 1, 2025, 1/30; and

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

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

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

26 (1) beginning February 1, 2015, and prior to February

1 1, 2025, 1/30; and

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

3 If the rate of tax imposed by subsection (a) and (b) of
4 Section 201 is reduced pursuant to Section 201.5 of this Act,
5 the Department shall not make the deposits required by this
6 subsection (g) on or after the effective date of the reduction.
7 (Source: P.A. 96-45, eff. 7-15-09; 96-328, eff. 8-11-09;
8 96-959, eff. 7-1-10; 96-1496, eff. 1-13-11; 97-72, eff. 7-1-11;
9 97-732, eff. 6-30-12.)

10 Section 5-40. The Use Tax Act is amended by changing
11 Section 9 as follows:

12 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

13 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
14 and trailers that are required to be registered with an agency
15 of this State, each retailer required or authorized to collect
16 the tax imposed by this Act shall pay to the Department the
17 amount of such tax (except as otherwise provided) at the time
18 when he is required to file his return for the period during
19 which such tax was collected, less a discount of 2.1% prior to
20 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
21 per calendar year, whichever is greater, which is allowed to
22 reimburse the retailer for expenses incurred in collecting the
23 tax, keeping records, preparing and filing returns, remitting
24 the tax and supplying data to the Department on request. In the

1 case of retailers who report and pay the tax on a transaction
2 by transaction basis, as provided in this Section, such
3 discount shall be taken with each such tax remittance instead
4 of when such retailer files his periodic return. A retailer
5 need not remit that part of any tax collected by him to the
6 extent that he is required to remit and does remit the tax
7 imposed by the Retailers' Occupation Tax Act, with respect to
8 the sale of the same property.

9 Where such tangible personal property is sold under a
10 conditional sales contract, or under any other form of sale
11 wherein the payment of the principal sum, or a part thereof, is
12 extended beyond the close of the period for which the return is
13 filed, the retailer, in collecting the tax (except as to motor
14 vehicles, watercraft, aircraft, and trailers that are required
15 to be registered with an agency of this State), may collect for
16 each tax return period, only the tax applicable to that part of
17 the selling price actually received during such tax return
18 period.

19 Except as provided in this Section, on or before the
20 twentieth day of each calendar month, such retailer shall file
21 a return for the preceding calendar month. Such return shall be
22 filed on forms prescribed by the Department and shall furnish
23 such information as the Department may reasonably require.

24 The Department may require returns to be filed on a
25 quarterly basis. If so required, a return for each calendar
26 quarter shall be filed on or before the twentieth day of the

1 calendar month following the end of such calendar quarter. The
2 taxpayer shall also file a return with the Department for each
3 of the first two months of each calendar quarter, on or before
4 the twentieth day of the following calendar month, stating:

5 1. The name of the seller;

6 2. The address of the principal place of business from
7 which he engages in the business of selling tangible
8 personal property at retail in this State;

9 3. The total amount of taxable receipts received by him
10 during the preceding calendar month from sales of tangible
11 personal property by him during such preceding calendar
12 month, including receipts from charge and time sales, but
13 less all deductions allowed by law;

14 4. The amount of credit provided in Section 2d of this
15 Act;

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

18 6. Such other reasonable information as the Department
19 may require.

20 If a taxpayer fails to sign a return within 30 days after
21 the proper notice and demand for signature by the Department,
22 the return shall be considered valid and any amount shown to be
23 due on the return shall be deemed assessed.

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

1 funds transfer. Beginning October 1, 1994, a taxpayer who has
2 an average monthly tax liability of \$100,000 or more shall make
3 all payments required by rules of the Department by electronic
4 funds transfer. Beginning October 1, 1995, a taxpayer who has
5 an average monthly tax liability of \$50,000 or more shall make
6 all payments required by rules of the Department by electronic
7 funds transfer. Beginning October 1, 2000, a taxpayer who has
8 an annual tax liability of \$200,000 or more shall make all
9 payments required by rules of the Department by electronic
10 funds transfer. The term "annual tax liability" shall be the
11 sum of the taxpayer's liabilities under this Act, and under all
12 other State and local occupation and use tax laws administered
13 by the Department, for the immediately preceding calendar year.
14 The term "average monthly tax liability" means the sum of the
15 taxpayer's liabilities under this Act, and under all other
16 State and local occupation and use tax laws administered by the
17 Department, for the immediately preceding calendar year
18 divided by 12. Beginning on October 1, 2002, a taxpayer who has
19 a tax liability in the amount set forth in subsection (b) of
20 Section 2505-210 of the Department of Revenue Law shall make
21 all payments required by rules of the Department by electronic
22 funds transfer.

23 Before August 1 of each year beginning in 1993, the
24 Department shall notify all taxpayers required to make payments
25 by electronic funds transfer. All taxpayers required to make
26 payments by electronic funds transfer shall make those payments

1 for a minimum of one year beginning on October 1.

2 Any taxpayer not required to make payments by electronic
3 funds transfer may make payments by electronic funds transfer
4 with the permission of the Department.

5 All taxpayers required to make payment by electronic funds
6 transfer and any taxpayers authorized to voluntarily make
7 payments by electronic funds transfer shall make those payments
8 in the manner authorized by the Department.

9 The Department shall adopt such rules as are necessary to
10 effectuate a program of electronic funds transfer and the
11 requirements of this Section.

12 Before October 1, 2000, if the taxpayer's average monthly
13 tax liability to the Department under this Act, the Retailers'
14 Occupation Tax Act, the Service Occupation Tax Act, the Service
15 Use Tax Act was \$10,000 or more during the preceding 4 complete
16 calendar quarters, he shall file a return with the Department
17 each month by the 20th day of the month next following the
18 month during which such tax liability is incurred and shall
19 make payments to the Department on or before the 7th, 15th,
20 22nd and last day of the month during which such liability is
21 incurred. On and after October 1, 2000, if the taxpayer's
22 average monthly tax liability to the Department under this Act,
23 the Retailers' Occupation Tax Act, the Service Occupation Tax
24 Act, and the Service Use Tax Act was \$20,000 or more during the
25 preceding 4 complete calendar quarters, he shall file a return
26 with the Department each month by the 20th day of the month

1 next following the month during which such tax liability is
2 incurred and shall make payment to the Department on or before
3 the 7th, 15th, 22nd and last day of the month during which such
4 liability is incurred. If the month during which such tax
5 liability is incurred began prior to January 1, 1985, each
6 payment shall be in an amount equal to 1/4 of the taxpayer's
7 actual liability for the month or an amount set by the
8 Department not to exceed 1/4 of the average monthly liability
9 of the taxpayer to the Department for the preceding 4 complete
10 calendar quarters (excluding the month of highest liability and
11 the month of lowest liability in such 4 quarter period). If the
12 month during which such tax liability is incurred begins on or
13 after January 1, 1985, and prior to January 1, 1987, each
14 payment shall be in an amount equal to 22.5% of the taxpayer's
15 actual liability for the month or 27.5% of the taxpayer's
16 liability for the same calendar month of the preceding year. If
17 the month during which such tax liability is incurred begins on
18 or after January 1, 1987, and prior to January 1, 1988, each
19 payment shall be in an amount equal to 22.5% of the taxpayer's
20 actual liability for the month or 26.25% of the taxpayer's
21 liability for the same calendar month of the preceding year. If
22 the month during which such tax liability is incurred begins on
23 or after January 1, 1988, and prior to January 1, 1989, or
24 begins on or after January 1, 1996, each payment shall be in an
25 amount equal to 22.5% of the taxpayer's actual liability for
26 the month or 25% of the taxpayer's liability for the same

1 calendar month of the preceding year. If the month during which
2 such tax liability is incurred begins on or after January 1,
3 1989, and prior to January 1, 1996, each payment shall be in an
4 amount equal to 22.5% of the taxpayer's actual liability for
5 the month or 25% of the taxpayer's liability for the same
6 calendar month of the preceding year or 100% of the taxpayer's
7 actual liability for the quarter monthly reporting period. The
8 amount of such quarter monthly payments shall be credited
9 against the final tax liability of the taxpayer's return for
10 that month. Before October 1, 2000, once applicable, the
11 requirement of the making of quarter monthly payments to the
12 Department shall continue until such taxpayer's average
13 monthly liability to the Department during the preceding 4
14 complete calendar quarters (excluding the month of highest
15 liability and the month of lowest liability) is less than
16 \$9,000, or until such taxpayer's average monthly liability to
17 the Department as computed for each calendar quarter of the 4
18 preceding complete calendar quarter period is less than
19 \$10,000. However, if a taxpayer can show the Department that a
20 substantial change in the taxpayer's business has occurred
21 which causes the taxpayer to anticipate that his average
22 monthly tax liability for the reasonably foreseeable future
23 will fall below the \$10,000 threshold stated above, then such
24 taxpayer may petition the Department for change in such
25 taxpayer's reporting status. On and after October 1, 2000, once
26 applicable, the requirement of the making of quarter monthly

1 payments to the Department shall continue until such taxpayer's
2 average monthly liability to the Department during the
3 preceding 4 complete calendar quarters (excluding the month of
4 highest liability and the month of lowest liability) is less
5 than \$19,000 or until such taxpayer's average monthly liability
6 to the Department as computed for each calendar quarter of the
7 4 preceding complete calendar quarter period is less than
8 \$20,000. However, if a taxpayer can show the Department that a
9 substantial change in the taxpayer's business has occurred
10 which causes the taxpayer to anticipate that his average
11 monthly tax liability for the reasonably foreseeable future
12 will fall below the \$20,000 threshold stated above, then such
13 taxpayer may petition the Department for a change in such
14 taxpayer's reporting status. The Department shall change such
15 taxpayer's reporting status unless it finds that such change is
16 seasonal in nature and not likely to be long term. If any such
17 quarter monthly payment is not paid at the time or in the
18 amount required by this Section, then the taxpayer shall be
19 liable for penalties and interest on the difference between the
20 minimum amount due and the amount of such quarter monthly
21 payment actually and timely paid, except insofar as the
22 taxpayer has previously made payments for that month to the
23 Department in excess of the minimum payments previously due as
24 provided in this Section. The Department shall make reasonable
25 rules and regulations to govern the quarter monthly payment
26 amount and quarter monthly payment dates for taxpayers who file

1 on other than a calendar monthly basis.

2 If any such payment provided for in this Section exceeds
3 the taxpayer's liabilities under this Act, the Retailers'
4 Occupation Tax Act, the Service Occupation Tax Act and the
5 Service Use Tax Act, as shown by an original monthly return,
6 the Department shall issue to the taxpayer a credit memorandum
7 no later than 30 days after the date of payment, which
8 memorandum may be submitted by the taxpayer to the Department
9 in payment of tax liability subsequently to be remitted by the
10 taxpayer to the Department or be assigned by the taxpayer to a
11 similar taxpayer under this Act, the Retailers' Occupation Tax
12 Act, the Service Occupation Tax Act or the Service Use Tax Act,
13 in accordance with reasonable rules and regulations to be
14 prescribed by the Department, except that if such excess
15 payment is shown on an original monthly return and is made
16 after December 31, 1986, no credit memorandum shall be issued,
17 unless requested by the taxpayer. If no such request is made,
18 the taxpayer may credit such excess payment against tax
19 liability subsequently to be remitted by the taxpayer to the
20 Department under this Act, the Retailers' Occupation Tax Act,
21 the Service Occupation Tax Act or the Service Use Tax Act, in
22 accordance with reasonable rules and regulations prescribed by
23 the Department. If the Department subsequently determines that
24 all or any part of the credit taken was not actually due to the
25 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
26 be reduced by 2.1% or 1.75% of the difference between the

1 credit taken and that actually due, and the taxpayer shall be
2 liable for penalties and interest on such difference.

3 If the retailer is otherwise required to file a monthly
4 return and if the retailer's average monthly tax liability to
5 the Department does not exceed \$200, the Department may
6 authorize his returns to be filed on a quarter annual basis,
7 with the return for January, February, and March of a given
8 year being due by April 20 of such year; with the return for
9 April, May and June of a given year being due by July 20 of such
10 year; with the return for July, August and September of a given
11 year being due by October 20 of such year, and with the return
12 for October, November and December of a given year being due by
13 January 20 of the following year.

14 If the retailer is otherwise required to file a monthly or
15 quarterly return and if the retailer's average monthly tax
16 liability to the Department does not exceed \$50, the Department
17 may authorize his returns to be filed on an annual basis, with
18 the return for a given year being due by January 20 of the
19 following year.

20 Such quarter annual and annual returns, as to form and
21 substance, shall be subject to the same requirements as monthly
22 returns.

23 Notwithstanding any other provision in this Act concerning
24 the time within which a retailer may file his return, in the
25 case of any retailer who ceases to engage in a kind of business
26 which makes him responsible for filing returns under this Act,

1 such retailer shall file a final return under this Act with the
2 Department not more than one month after discontinuing such
3 business.

4 In addition, with respect to motor vehicles, watercraft,
5 aircraft, and trailers that are required to be registered with
6 an agency of this State, every retailer selling this kind of
7 tangible personal property shall file, with the Department,
8 upon a form to be prescribed and supplied by the Department, a
9 separate return for each such item of tangible personal
10 property which the retailer sells, except that if, in the same
11 transaction, (i) a retailer of aircraft, watercraft, motor
12 vehicles or trailers transfers more than one aircraft,
13 watercraft, motor vehicle or trailer to another aircraft,
14 watercraft, motor vehicle or trailer retailer for the purpose
15 of resale or (ii) a retailer of aircraft, watercraft, motor
16 vehicles, or trailers transfers more than one aircraft,
17 watercraft, motor vehicle, or trailer to a purchaser for use as
18 a qualifying rolling stock as provided in Section 3-55 of this
19 Act, then that seller may report the transfer of all the
20 aircraft, watercraft, motor vehicles or trailers involved in
21 that transaction to the Department on the same uniform
22 invoice-transaction reporting return form. For purposes of
23 this Section, "watercraft" means a Class 2, Class 3, or Class 4
24 watercraft as defined in Section 3-2 of the Boat Registration
25 and Safety Act, a personal watercraft, or any boat equipped
26 with an inboard motor.

1 The transaction reporting return in the case of motor
2 vehicles or trailers that are required to be registered with an
3 agency of this State, shall be the same document as the Uniform
4 Invoice referred to in Section 5-402 of the Illinois Vehicle
5 Code and must show the name and address of the seller; the name
6 and address of the purchaser; the amount of the selling price
7 including the amount allowed by the retailer for traded-in
8 property, if any; the amount allowed by the retailer for the
9 traded-in tangible personal property, if any, to the extent to
10 which Section 2 of this Act allows an exemption for the value
11 of traded-in property; the balance payable after deducting such
12 trade-in allowance from the total selling price; the amount of
13 tax due from the retailer with respect to such transaction; the
14 amount of tax collected from the purchaser by the retailer on
15 such transaction (or satisfactory evidence that such tax is not
16 due in that particular instance, if that is claimed to be the
17 fact); the place and date of the sale; a sufficient
18 identification of the property sold; such other information as
19 is required in Section 5-402 of the Illinois Vehicle Code, and
20 such other information as the Department may reasonably
21 require.

22 The transaction reporting return in the case of watercraft
23 and aircraft must show the name and address of the seller; the
24 name and address of the purchaser; the amount of the selling
25 price including the amount allowed by the retailer for
26 traded-in property, if any; the amount allowed by the retailer

1 for the traded-in tangible personal property, if any, to the
2 extent to which Section 2 of this Act allows an exemption for
3 the value of traded-in property; the balance payable after
4 deducting such trade-in allowance from the total selling price;
5 the amount of tax due from the retailer with respect to such
6 transaction; the amount of tax collected from the purchaser by
7 the retailer on such transaction (or satisfactory evidence that
8 such tax is not due in that particular instance, if that is
9 claimed to be the fact); the place and date of the sale, a
10 sufficient identification of the property sold, and such other
11 information as the Department may reasonably require.

12 Such transaction reporting return shall be filed not later
13 than 20 days after the date of delivery of the item that is
14 being sold, but may be filed by the retailer at any time sooner
15 than that if he chooses to do so. The transaction reporting
16 return and tax remittance or proof of exemption from the tax
17 that is imposed by this Act may be transmitted to the
18 Department by way of the State agency with which, or State
19 officer with whom, the tangible personal property must be
20 titled or registered (if titling or registration is required)
21 if the Department and such agency or State officer determine
22 that this procedure will expedite the processing of
23 applications for title or registration.

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

1 the case), to the Department or its agents, whereupon the
2 Department shall issue, in the purchaser's name, a tax receipt
3 (or a certificate of exemption if the Department is satisfied
4 that the particular sale is tax exempt) which such purchaser
5 may submit to the agency with which, or State officer with
6 whom, he must title or register the tangible personal property
7 that is involved (if titling or registration is required) in
8 support of such purchaser's application for an Illinois
9 certificate or other evidence of title or registration to such
10 tangible personal property.

11 No retailer's failure or refusal to remit tax under this
12 Act precludes a user, who has paid the proper tax to the
13 retailer, from obtaining his certificate of title or other
14 evidence of title or registration (if titling or registration
15 is required) upon satisfying the Department that such user has
16 paid the proper tax (if tax is due) to the retailer. The
17 Department shall adopt appropriate rules to carry out the
18 mandate of this paragraph.

19 If the user who would otherwise pay tax to the retailer
20 wants the transaction reporting return filed and the payment of
21 tax or proof of exemption made to the Department before the
22 retailer is willing to take these actions and such user has not
23 paid the tax to the retailer, such user may certify to the fact
24 of such delay by the retailer, and may (upon the Department
25 being satisfied of the truth of such certification) transmit
26 the information required by the transaction reporting return

1 and the remittance for tax or proof of exemption directly to
2 the Department and obtain his tax receipt or exemption
3 determination, in which event the transaction reporting return
4 and tax remittance (if a tax payment was required) shall be
5 credited by the Department to the proper retailer's account
6 with the Department, but without the 2.1% or 1.75% discount
7 provided for in this Section being allowed. When the user pays
8 the tax directly to the Department, he shall pay the tax in the
9 same amount and in the same form in which it would be remitted
10 if the tax had been remitted to the Department by the retailer.

11 Where a retailer collects the tax with respect to the
12 selling price of tangible personal property which he sells and
13 the purchaser thereafter returns such tangible personal
14 property and the retailer refunds the selling price thereof to
15 the purchaser, such retailer shall also refund, to the
16 purchaser, the tax so collected from the purchaser. When filing
17 his return for the period in which he refunds such tax to the
18 purchaser, the retailer may deduct the amount of the tax so
19 refunded by him to the purchaser from any other use tax which
20 such retailer may be required to pay or remit to the
21 Department, as shown by such return, if the amount of the tax
22 to be deducted was previously remitted to the Department by
23 such retailer. If the retailer has not previously remitted the
24 amount of such tax to the Department, he is entitled to no
25 deduction under this Act upon refunding such tax to the
26 purchaser.

1 Any retailer filing a return under this Section shall also
2 include (for the purpose of paying tax thereon) the total tax
3 covered by such return upon the selling price of tangible
4 personal property purchased by him at retail from a retailer,
5 but as to which the tax imposed by this Act was not collected
6 from the retailer filing such return, and such retailer shall
7 remit the amount of such tax to the Department when filing such
8 return.

9 If experience indicates such action to be practicable, the
10 Department may prescribe and furnish a combination or joint
11 return which will enable retailers, who are required to file
12 returns hereunder and also under the Retailers' Occupation Tax
13 Act, to furnish all the return information required by both
14 Acts on the one form.

15 Where the retailer has more than one business registered
16 with the Department under separate registration under this Act,
17 such retailer may not file each return that is due as a single
18 return covering all such registered businesses, but shall file
19 separate returns for each such registered business.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the State and Local Sales Tax Reform Fund, a special
22 fund in the State Treasury which is hereby created, the net
23 revenue realized for the preceding month from the 1% tax on
24 sales of food for human consumption which is to be consumed off
25 the premises where it is sold (other than alcoholic beverages,
26 soft drinks and food which has been prepared for immediate

1 consumption) and prescription and nonprescription medicines,
2 drugs, medical appliances and insulin, urine testing
3 materials, syringes and needles used by diabetics.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the County and Mass Transit District Fund 4% of the
6 net revenue realized for the preceding month from the 6.25%
7 general rate on the selling price of tangible personal property
8 which is purchased outside Illinois at retail from a retailer
9 and which is titled or registered by an agency of this State's
10 government.

11 Beginning January 1, 1990, each month the Department shall
12 pay into the State and Local Sales Tax Reform Fund, a special
13 fund in the State Treasury, 20% of the net revenue realized for
14 the preceding month from the 6.25% general rate on the selling
15 price of tangible personal property, other than tangible
16 personal property which is purchased outside Illinois at retail
17 from a retailer and which is titled or registered by an agency
18 of this State's government.

19 Beginning August 1, 2000, each month the Department shall
20 pay into the State and Local Sales Tax Reform Fund 100% of the
21 net revenue realized for the preceding month from the 1.25%
22 rate on the selling price of motor fuel and gasohol. Beginning
23 September 1, 2010, each month the Department shall pay into the
24 State and Local Sales Tax Reform Fund 100% of the net revenue
25 realized for the preceding month from the 1.25% rate on the
26 selling price of sales tax holiday items.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the Local Government Tax Fund 16% of the net revenue
3 realized for the preceding month from the 6.25% general rate on
4 the selling price of tangible personal property which is
5 purchased outside Illinois at retail from a retailer and which
6 is titled or registered by an agency of this State's
7 government.

8 Beginning October 1, 2009, each month the Department shall
9 pay into the Capital Projects Fund an amount that is equal to
10 an amount estimated by the Department to represent 80% of the
11 net revenue realized for the preceding month from the sale of
12 candy, grooming and hygiene products, and soft drinks that had
13 been taxed at a rate of 1% prior to September 1, 2009 but that
14 is now taxed at 6.25%.

15 Beginning July 1, 2011, each month the Department shall pay
16 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
17 realized for the preceding month from the 6.25% general rate on
18 the selling price of sorbents used in Illinois in the process
19 of sorbent injection as used to comply with the Environmental
20 Protection Act or the federal Clean Air Act, but the total
21 payment into the Clean Air Act (CAA) Permit Fund under this Act
22 and the Retailers' Occupation Tax Act shall not exceed
23 \$2,000,000 in any fiscal year.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the
2 Build Illinois Fund; provided, however, that if in any fiscal
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
4 may be, of the moneys received by the Department and required
5 to be paid into the Build Illinois Fund pursuant to Section 3
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
8 Service Occupation Tax Act, such Acts being hereinafter called
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
10 may be, of moneys being hereinafter called the "Tax Act
11 Amount", and (2) the amount transferred to the Build Illinois
12 Fund from the State and Local Sales Tax Reform Fund shall be
13 less than the Annual Specified Amount (as defined in Section 3
14 of the Retailers' Occupation Tax Act), an amount equal to the
15 difference shall be immediately paid into the Build Illinois
16 Fund from other moneys received by the Department pursuant to
17 the Tax Acts; and further provided, that if on the last
18 business day of any month the sum of (1) the Tax Act Amount
19 required to be deposited into the Build Illinois Bond Account
20 in the Build Illinois Fund during such month and (2) the amount
21 transferred during such month to the Build Illinois Fund from
22 the State and Local Sales Tax Reform Fund shall have been less
23 than 1/12 of the Annual Specified Amount, an amount equal to
24 the difference shall be immediately paid into the Build
25 Illinois Fund from other moneys received by the Department
26 pursuant to the Tax Acts; and, further provided, that in no

1 event shall the payments required under the preceding proviso
2 result in aggregate payments into the Build Illinois Fund
3 pursuant to this clause (b) for any fiscal year in excess of
4 the greater of (i) the Tax Act Amount or (ii) the Annual
5 Specified Amount for such fiscal year; and, further provided,
6 that the amounts payable into the Build Illinois Fund under
7 this clause (b) shall be payable only until such time as the
8 aggregate amount on deposit under each trust indenture securing
9 Bonds issued and outstanding pursuant to the Build Illinois
10 Bond Act is sufficient, taking into account any future
11 investment income, to fully provide, in accordance with such
12 indenture, for the defeasance of or the payment of the
13 principal of, premium, if any, and interest on the Bonds
14 secured by such indenture and on any Bonds expected to be
15 issued thereafter and all fees and costs payable with respect
16 thereto, all as certified by the Director of the Bureau of the
17 Budget (now Governor's Office of Management and Budget). If on
18 the last business day of any month in which Bonds are
19 outstanding pursuant to the Build Illinois Bond Act, the
20 aggregate of the moneys deposited in the Build Illinois Bond
21 Account in the Build Illinois Fund in such month shall be less
22 than the amount required to be transferred in such month from
23 the Build Illinois Bond Account to the Build Illinois Bond
24 Retirement and Interest Fund pursuant to Section 13 of the
25 Build Illinois Bond Act, an amount equal to such deficiency
26 shall be immediately paid from other moneys received by the

1 Department pursuant to the Tax Acts to the Build Illinois Fund;
2 provided, however, that any amounts paid to the Build Illinois
3 Fund in any fiscal year pursuant to this sentence shall be
4 deemed to constitute payments pursuant to clause (b) of the
5 preceding sentence and shall reduce the amount otherwise
6 payable for such fiscal year pursuant to clause (b) of the
7 preceding sentence. The moneys received by the Department
8 pursuant to this Act and required to be deposited into the
9 Build Illinois Fund are subject to the pledge, claim and charge
10 set forth in Section 12 of the Build Illinois Bond Act.

11 Subject to payment of amounts into the Build Illinois Fund
12 as provided in the preceding paragraph or in any amendment
13 thereto hereafter enacted, the following specified monthly
14 installment of the amount requested in the certificate of the
15 Chairman of the Metropolitan Pier and Exposition Authority
16 provided under Section 8.25f of the State Finance Act, but not
17 in excess of the sums designated as "Total Deposit", shall be
18 deposited in the aggregate from collections under Section 9 of
19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
20 9 of the Service Occupation Tax Act, and Section 3 of the
21 Retailers' Occupation Tax Act into the McCormick Place
22 Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000

1	2022	260,000,000
2	2023	275,000,000
3	2024	275,000,000
4	2025	275,000,000
5	2026	279,000,000
6	2027	292,000,000
7	2028	307,000,000
8	2029	322,000,000
9	2030	338,000,000
10	2031	350,000,000
11	2032	350,000,000

12 and
13 each fiscal year
14 thereafter that bonds
15 are outstanding under
16 Section 13.2 of the
17 Metropolitan Pier and
18 Exposition Authority Act,
19 but not after fiscal year 2060.

20 Beginning July 20, 1993 and in each month of each fiscal
21 year thereafter, one-eighth of the amount requested in the
22 certificate of the Chairman of the Metropolitan Pier and
23 Exposition Authority for that fiscal year, less the amount
24 deposited into the McCormick Place Expansion Project Fund by
25 the State Treasurer in the respective month under subsection
26 (g) of Section 13 of the Metropolitan Pier and Exposition

1 Authority Act, plus cumulative deficiencies in the deposits
2 required under this Section for previous months and years,
3 shall be deposited into the McCormick Place Expansion Project
4 Fund, until the full amount requested for the fiscal year, but
5 not in excess of the amount specified above as "Total Deposit",
6 has been deposited.

7 Subject to payment of amounts into the Build Illinois Fund
8 and the McCormick Place Expansion Project Fund pursuant to the
9 preceding paragraphs or in any amendments thereto hereafter
10 enacted, beginning July 1, 1993 and ending on September 30,
11 2013, the Department shall each month pay into the Illinois Tax
12 Increment Fund 0.27% of 80% of the net revenue realized for the
13 preceding month from the 6.25% general rate on the selling
14 price of tangible personal property.

15 Subject to payment of amounts into the Build Illinois Fund
16 and the McCormick Place Expansion Project Fund pursuant to the
17 preceding paragraphs or in any amendments thereto hereafter
18 enacted, beginning with the receipt of the first report of
19 taxes paid by an eligible business and continuing for a 25-year
20 period, the Department shall each month pay into the Energy
21 Infrastructure Fund 80% of the net revenue realized from the
22 6.25% general rate on the selling price of Illinois-mined coal
23 that was sold to an eligible business. For purposes of this
24 paragraph, the term "eligible business" means a new electric
25 generating facility certified pursuant to Section 605-332 of
26 the Department of Commerce and Economic Opportunity Law of the

1 Civil Administrative Code of Illinois.

2 Of the remainder of the moneys received by the Department
3 pursuant to this Act, 75% thereof shall be paid into the State
4 Treasury and 25% shall be reserved in a special account and
5 used only for the transfer to the Common School Fund as part of
6 the monthly transfer from the General Revenue Fund in
7 accordance with Section 8a of the State Finance Act.

8 As soon as possible after the first day of each month, upon
9 certification of the Department of Revenue, the Comptroller
10 shall order transferred and the Treasurer shall transfer from
11 the General Revenue Fund to the Motor Fuel Tax Fund an amount
12 equal to 1.7% of 80% of the net revenue realized under this Act
13 for the second preceding month. Beginning April 1, 2000, this
14 transfer is no longer required and shall not be made.

15 Net revenue realized for a month shall be the revenue
16 collected by the State pursuant to this Act, less the amount
17 paid out during that month as refunds to taxpayers for
18 overpayment of liability.

19 For greater simplicity of administration, manufacturers,
20 importers and wholesalers whose products are sold at retail in
21 Illinois by numerous retailers, and who wish to do so, may
22 assume the responsibility for accounting and paying to the
23 Department all tax accruing under this Act with respect to such
24 sales, if the retailers who are affected do not make written
25 objection to the Department to this arrangement.

26 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,

1 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
2 97-333, eff. 8-12-11.)

3 Section 5-45. The Service Use Tax Act is amended by
4 changing Section 9 as follows:

5 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

6 Sec. 9. Each serviceman required or authorized to collect
7 the tax herein imposed shall pay to the Department the amount
8 of such tax (except as otherwise provided) at the time when he
9 is required to file his return for the period during which such
10 tax was collected, less a discount of 2.1% prior to January 1,
11 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
12 year, whichever is greater, which is allowed to reimburse the
13 serviceman for expenses incurred in collecting the tax, keeping
14 records, preparing and filing returns, remitting the tax and
15 supplying data to the Department on request. A serviceman need
16 not remit that part of any tax collected by him to the extent
17 that he is required to pay and does pay the tax imposed by the
18 Service Occupation Tax Act with respect to his sale of service
19 involving the incidental transfer by him of the same property.

20 Except as provided hereinafter in this Section, on or
21 before the twentieth day of each calendar month, such
22 serviceman shall file a return for the preceding calendar month
23 in accordance with reasonable Rules and Regulations to be
24 promulgated by the Department. Such return shall be filed on a

1 form prescribed by the Department and shall contain such
2 information as the Department may reasonably require.

3 The Department may require returns to be filed on a
4 quarterly basis. If so required, a return for each calendar
5 quarter shall be filed on or before the twentieth day of the
6 calendar month following the end of such calendar quarter. The
7 taxpayer shall also file a return with the Department for each
8 of the first two months of each calendar quarter, on or before
9 the twentieth day of the following calendar month, stating:

10 1. The name of the seller;

11 2. The address of the principal place of business from
12 which he engages in business as a serviceman in this State;

13 3. The total amount of taxable receipts received by him
14 during the preceding calendar month, including receipts
15 from charge and time sales, but less all deductions allowed
16 by law;

17 4. The amount of credit provided in Section 2d of this
18 Act;

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

21 6. Such other reasonable information as the Department
22 may require.

23 If a taxpayer fails to sign a return within 30 days after
24 the proper notice and demand for signature by the Department,
25 the return shall be considered valid and any amount shown to be
26 due on the return shall be deemed assessed.

1 Beginning October 1, 1993, a taxpayer who has an average
2 monthly tax liability of \$150,000 or more shall make all
3 payments required by rules of the Department by electronic
4 funds transfer. Beginning October 1, 1994, a taxpayer who has
5 an average monthly tax liability of \$100,000 or more shall make
6 all payments required by rules of the Department by electronic
7 funds transfer. Beginning October 1, 1995, a taxpayer who has
8 an average monthly tax liability of \$50,000 or more shall make
9 all payments required by rules of the Department by electronic
10 funds transfer. Beginning October 1, 2000, a taxpayer who has
11 an annual tax liability of \$200,000 or more shall make all
12 payments required by rules of the Department by electronic
13 funds transfer. The term "annual tax liability" shall be the
14 sum of the taxpayer's liabilities under this Act, and under all
15 other State and local occupation and use tax laws administered
16 by the Department, for the immediately preceding calendar year.
17 The term "average monthly tax liability" means the sum of the
18 taxpayer's liabilities under this Act, and under all other
19 State and local occupation and use tax laws administered by the
20 Department, for the immediately preceding calendar year
21 divided by 12. Beginning on October 1, 2002, a taxpayer who has
22 a tax liability in the amount set forth in subsection (b) of
23 Section 2505-210 of the Department of Revenue Law shall make
24 all payments required by rules of the Department by electronic
25 funds transfer.

26 Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make payments
2 by electronic funds transfer. All taxpayers required to make
3 payments by electronic funds transfer shall make those payments
4 for a minimum of one year beginning on October 1.

5 Any taxpayer not required to make payments by electronic
6 funds transfer may make payments by electronic funds transfer
7 with the permission of the Department.

8 All taxpayers required to make payment by electronic funds
9 transfer and any taxpayers authorized to voluntarily make
10 payments by electronic funds transfer shall make those payments
11 in the manner authorized by the Department.

12 The Department shall adopt such rules as are necessary to
13 effectuate a program of electronic funds transfer and the
14 requirements of this Section.

15 If the serviceman is otherwise required to file a monthly
16 return and if the serviceman's average monthly tax liability to
17 the Department does not exceed \$200, the Department may
18 authorize his returns to be filed on a quarter annual basis,
19 with the return for January, February and March of a given year
20 being due by April 20 of such year; with the return for April,
21 May and June of a given year being due by July 20 of such year;
22 with the return for July, August and September of a given year
23 being due by October 20 of such year, and with the return for
24 October, November and December of a given year being due by
25 January 20 of the following year.

26 If the serviceman is otherwise required to file a monthly

1 or quarterly return and if the serviceman's average monthly tax
2 liability to the Department does not exceed \$50, the Department
3 may authorize his returns to be filed on an annual basis, with
4 the return for a given year being due by January 20 of the
5 following year.

6 Such quarter annual and annual returns, as to form and
7 substance, shall be subject to the same requirements as monthly
8 returns.

9 Notwithstanding any other provision in this Act concerning
10 the time within which a serviceman may file his return, in the
11 case of any serviceman who ceases to engage in a kind of
12 business which makes him responsible for filing returns under
13 this Act, such serviceman shall file a final return under this
14 Act with the Department not more than 1 month after
15 discontinuing such business.

16 Where a serviceman collects the tax with respect to the
17 selling price of property which he sells and the purchaser
18 thereafter returns such property and the serviceman refunds the
19 selling price thereof to the purchaser, such serviceman shall
20 also refund, to the purchaser, the tax so collected from the
21 purchaser. When filing his return for the period in which he
22 refunds such tax to the purchaser, the serviceman may deduct
23 the amount of the tax so refunded by him to the purchaser from
24 any other Service Use Tax, Service Occupation Tax, retailers'
25 occupation tax or use tax which such serviceman may be required
26 to pay or remit to the Department, as shown by such return,

1 provided that the amount of the tax to be deducted shall
2 previously have been remitted to the Department by such
3 serviceman. If the serviceman shall not previously have
4 remitted the amount of such tax to the Department, he shall be
5 entitled to no deduction hereunder upon refunding such tax to
6 the purchaser.

7 Any serviceman filing a return hereunder shall also include
8 the total tax upon the selling price of tangible personal
9 property purchased for use by him as an incident to a sale of
10 service, and such serviceman shall remit the amount of such tax
11 to the Department when filing such return.

12 If experience indicates such action to be practicable, the
13 Department may prescribe and furnish a combination or joint
14 return which will enable servicemen, who are required to file
15 returns hereunder and also under the Service Occupation Tax
16 Act, to furnish all the return information required by both
17 Acts on the one form.

18 Where the serviceman has more than one business registered
19 with the Department under separate registration hereunder,
20 such serviceman shall not file each return that is due as a
21 single return covering all such registered businesses, but
22 shall file separate returns for each such registered business.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the State and Local Tax Reform Fund, a special fund in
25 the State Treasury, the net revenue realized for the preceding
26 month from the 1% tax on sales of food for human consumption

1 which is to be consumed off the premises where it is sold
2 (other than alcoholic beverages, soft drinks and food which has
3 been prepared for immediate consumption) and prescription and
4 nonprescription medicines, drugs, medical appliances and
5 insulin, urine testing materials, syringes and needles used by
6 diabetics.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the State and Local Sales Tax Reform Fund 20% of the
9 net revenue realized for the preceding month from the 6.25%
10 general rate on transfers of tangible personal property, other
11 than tangible personal property which is purchased outside
12 Illinois at retail from a retailer and which is titled or
13 registered by an agency of this State's government.

14 Beginning August 1, 2000, each month the Department shall
15 pay into the State and Local Sales Tax Reform Fund 100% of the
16 net revenue realized for the preceding month from the 1.25%
17 rate on the selling price of motor fuel and gasohol.

18 Beginning October 1, 2009, each month the Department shall
19 pay into the Capital Projects Fund an amount that is equal to
20 an amount estimated by the Department to represent 80% of the
21 net revenue realized for the preceding month from the sale of
22 candy, grooming and hygiene products, and soft drinks that had
23 been taxed at a rate of 1% prior to September 1, 2009 but that
24 is now taxed at 6.25%.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

1 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
2 and after July 1, 1989, 3.8% thereof shall be paid into the
3 Build Illinois Fund; provided, however, that if in any fiscal
4 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
5 may be, of the moneys received by the Department and required
6 to be paid into the Build Illinois Fund pursuant to Section 3
7 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
8 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
9 Service Occupation Tax Act, such Acts being hereinafter called
10 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
11 may be, of moneys being hereinafter called the "Tax Act
12 Amount", and (2) the amount transferred to the Build Illinois
13 Fund from the State and Local Sales Tax Reform Fund shall be
14 less than the Annual Specified Amount (as defined in Section 3
15 of the Retailers' Occupation Tax Act), an amount equal to the
16 difference shall be immediately paid into the Build Illinois
17 Fund from other moneys received by the Department pursuant to
18 the Tax Acts; and further provided, that if on the last
19 business day of any month the sum of (1) the Tax Act Amount
20 required to be deposited into the Build Illinois Bond Account
21 in the Build Illinois Fund during such month and (2) the amount
22 transferred during such month to the Build Illinois Fund from
23 the State and Local Sales Tax Reform Fund shall have been less
24 than 1/12 of the Annual Specified Amount, an amount equal to
25 the difference shall be immediately paid into the Build
26 Illinois Fund from other moneys received by the Department

1 pursuant to the Tax Acts; and, further provided, that in no
2 event shall the payments required under the preceding proviso
3 result in aggregate payments into the Build Illinois Fund
4 pursuant to this clause (b) for any fiscal year in excess of
5 the greater of (i) the Tax Act Amount or (ii) the Annual
6 Specified Amount for such fiscal year; and, further provided,
7 that the amounts payable into the Build Illinois Fund under
8 this clause (b) shall be payable only until such time as the
9 aggregate amount on deposit under each trust indenture securing
10 Bonds issued and outstanding pursuant to the Build Illinois
11 Bond Act is sufficient, taking into account any future
12 investment income, to fully provide, in accordance with such
13 indenture, for the defeasance of or the payment of the
14 principal of, premium, if any, and interest on the Bonds
15 secured by such indenture and on any Bonds expected to be
16 issued thereafter and all fees and costs payable with respect
17 thereto, all as certified by the Director of the Bureau of the
18 Budget (now Governor's Office of Management and Budget). If on
19 the last business day of any month in which Bonds are
20 outstanding pursuant to the Build Illinois Bond Act, the
21 aggregate of the moneys deposited in the Build Illinois Bond
22 Account in the Build Illinois Fund in such month shall be less
23 than the amount required to be transferred in such month from
24 the Build Illinois Bond Account to the Build Illinois Bond
25 Retirement and Interest Fund pursuant to Section 13 of the
26 Build Illinois Bond Act, an amount equal to such deficiency

1 shall be immediately paid from other moneys received by the
 2 Department pursuant to the Tax Acts to the Build Illinois Fund;
 3 provided, however, that any amounts paid to the Build Illinois
 4 Fund in any fiscal year pursuant to this sentence shall be
 5 deemed to constitute payments pursuant to clause (b) of the
 6 preceding sentence and shall reduce the amount otherwise
 7 payable for such fiscal year pursuant to clause (b) of the
 8 preceding sentence. The moneys received by the Department
 9 pursuant to this Act and required to be deposited into the
 10 Build Illinois Fund are subject to the pledge, claim and charge
 11 set forth in Section 12 of the Build Illinois Bond Act.

12 Subject to payment of amounts into the Build Illinois Fund
 13 as provided in the preceding paragraph or in any amendment
 14 thereto hereafter enacted, the following specified monthly
 15 installment of the amount requested in the certificate of the
 16 Chairman of the Metropolitan Pier and Exposition Authority
 17 provided under Section 8.25f of the State Finance Act, but not
 18 in excess of the sums designated as "Total Deposit", shall be
 19 deposited in the aggregate from collections under Section 9 of
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 21 9 of the Service Occupation Tax Act, and Section 3 of the
 22 Retailers' Occupation Tax Act into the McCormick Place
 23 Expansion Project Fund in the specified fiscal years.

24	Fiscal Year	Total Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023	275,000,000
5	2024	275,000,000
6	2025	275,000,000
7	2026	279,000,000
8	2027	292,000,000
9	2028	307,000,000
10	2029	322,000,000
11	2030	338,000,000
12	2031	350,000,000
13	2032	350,000,000

14 and
15 each fiscal year
16 thereafter that bonds
17 are outstanding under
18 Section 13.2 of the
19 Metropolitan Pier and
20 Exposition Authority Act,
21 but not after fiscal year 2060.

22 Beginning July 20, 1993 and in each month of each fiscal
23 year thereafter, one-eighth of the amount requested in the
24 certificate of the Chairman of the Metropolitan Pier and
25 Exposition Authority for that fiscal year, less the amount
26 deposited into the McCormick Place Expansion Project Fund by

1 the State Treasurer in the respective month under subsection
2 (g) of Section 13 of the Metropolitan Pier and Exposition
3 Authority Act, plus cumulative deficiencies in the deposits
4 required under this Section for previous months and years,
5 shall be deposited into the McCormick Place Expansion Project
6 Fund, until the full amount requested for the fiscal year, but
7 not in excess of the amount specified above as "Total Deposit",
8 has been deposited.

9 Subject to payment of amounts into the Build Illinois Fund
10 and the McCormick Place Expansion Project Fund pursuant to the
11 preceding paragraphs or in any amendments thereto hereafter
12 enacted, beginning July 1, 1993 and ending on September 30,
13 2013, the Department shall each month pay into the Illinois Tax
14 Increment Fund 0.27% of 80% of the net revenue realized for the
15 preceding month from the 6.25% general rate on the selling
16 price of tangible personal property.

17 Subject to payment of amounts into the Build Illinois Fund
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, beginning with the receipt of the first report of
21 taxes paid by an eligible business and continuing for a 25-year
22 period, the Department shall each month pay into the Energy
23 Infrastructure Fund 80% of the net revenue realized from the
24 6.25% general rate on the selling price of Illinois-mined coal
25 that was sold to an eligible business. For purposes of this
26 paragraph, the term "eligible business" means a new electric

1 generating facility certified pursuant to Section 605-332 of
2 the Department of Commerce and Economic Opportunity Law of the
3 Civil Administrative Code of Illinois.

4 All remaining moneys received by the Department pursuant to
5 this Act shall be paid into the General Revenue Fund of the
6 State Treasury.

7 As soon as possible after the first day of each month, upon
8 certification of the Department of Revenue, the Comptroller
9 shall order transferred and the Treasurer shall transfer from
10 the General Revenue Fund to the Motor Fuel Tax Fund an amount
11 equal to 1.7% of 80% of the net revenue realized under this Act
12 for the second preceding month. Beginning April 1, 2000, this
13 transfer is no longer required and shall not be made.

14 Net revenue realized for a month shall be the revenue
15 collected by the State pursuant to this Act, less the amount
16 paid out during that month as refunds to taxpayers for
17 overpayment of liability.

18 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
19 eff. 5-27-10.)

20 Section 5-50. The Service Occupation Tax Act is amended by
21 changing Section 9 as follows:

22 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

23 Sec. 9. Each serviceman required or authorized to collect
24 the tax herein imposed shall pay to the Department the amount

1 of such tax at the time when he is required to file his return
2 for the period during which such tax was collectible, less a
3 discount of 2.1% prior to January 1, 1990, and 1.75% on and
4 after January 1, 1990, or \$5 per calendar year, whichever is
5 greater, which is allowed to reimburse the serviceman for
6 expenses incurred in collecting the tax, keeping records,
7 preparing and filing returns, remitting the tax and supplying
8 data to the Department on request.

9 Where such tangible personal property is sold under a
10 conditional sales contract, or under any other form of sale
11 wherein the payment of the principal sum, or a part thereof, is
12 extended beyond the close of the period for which the return is
13 filed, the serviceman, in collecting the tax may collect, for
14 each tax return period, only the tax applicable to the part of
15 the selling price actually received during such tax return
16 period.

17 Except as provided hereinafter in this Section, on or
18 before the twentieth day of each calendar month, such
19 serviceman shall file a return for the preceding calendar month
20 in accordance with reasonable rules and regulations to be
21 promulgated by the Department of Revenue. Such return shall be
22 filed on a form prescribed by the Department and shall contain
23 such information as the Department may reasonably require.

24 The Department may require returns to be filed on a
25 quarterly basis. If so required, a return for each calendar
26 quarter shall be filed on or before the twentieth day of the

1 calendar month following the end of such calendar quarter. The
2 taxpayer shall also file a return with the Department for each
3 of the first two months of each calendar quarter, on or before
4 the twentieth day of the following calendar month, stating:

5 1. The name of the seller;

6 2. The address of the principal place of business from
7 which he engages in business as a serviceman in this State;

8 3. The total amount of taxable receipts received by him
9 during the preceding calendar month, including receipts
10 from charge and time sales, but less all deductions allowed
11 by law;

12 4. The amount of credit provided in Section 2d of this
13 Act;

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

16 6. Such other reasonable information as the Department
17 may require.

18 If a taxpayer fails to sign a return within 30 days after
19 the proper notice and demand for signature by the Department,
20 the return shall be considered valid and any amount shown to be
21 due on the return shall be deemed assessed.

22 Prior to October 1, 2003, and on and after September 1,
23 2004 a serviceman may accept a Manufacturer's Purchase Credit
24 certification from a purchaser in satisfaction of Service Use
25 Tax as provided in Section 3-70 of the Service Use Tax Act if
26 the purchaser provides the appropriate documentation as

1 required by Section 3-70 of the Service Use Tax Act. A
2 Manufacturer's Purchase Credit certification, accepted prior
3 to October 1, 2003 or on or after September 1, 2004 by a
4 serviceman as provided in Section 3-70 of the Service Use Tax
5 Act, may be used by that serviceman to satisfy Service
6 Occupation Tax liability in the amount claimed in the
7 certification, not to exceed 6.25% of the receipts subject to
8 tax from a qualifying purchase. A Manufacturer's Purchase
9 Credit reported on any original or amended return filed under
10 this Act after October 20, 2003 for reporting periods prior to
11 September 1, 2004 shall be disallowed. Manufacturer's Purchase
12 Credit reported on annual returns due on or after January 1,
13 2005 will be disallowed for periods prior to September 1, 2004.
14 No Manufacturer's Purchase Credit may be used after September
15 30, 2003 through August 31, 2004 to satisfy any tax liability
16 imposed under this Act, including any audit liability.

17 If the serviceman's average monthly tax liability to the
18 Department does not exceed \$200, the Department may authorize
19 his returns to be filed on a quarter annual basis, with the
20 return for January, February and March of a given year being
21 due by April 20 of such year; with the return for April, May
22 and June of a given year being due by July 20 of such year; with
23 the return for July, August and September of a given year being
24 due by October 20 of such year, and with the return for
25 October, November and December of a given year being due by
26 January 20 of the following year.

1 If the serviceman's average monthly tax liability to the
2 Department does not exceed \$50, the Department may authorize
3 his returns to be filed on an annual basis, with the return for
4 a given year being due by January 20 of the following year.

5 Such quarter annual and annual returns, as to form and
6 substance, shall be subject to the same requirements as monthly
7 returns.

8 Notwithstanding any other provision in this Act concerning
9 the time within which a serviceman may file his return, in the
10 case of any serviceman who ceases to engage in a kind of
11 business which makes him responsible for filing returns under
12 this Act, such serviceman shall file a final return under this
13 Act with the Department not more than 1 month after
14 discontinuing such business.

15 Beginning October 1, 1993, a taxpayer who has an average
16 monthly tax liability of \$150,000 or more shall make all
17 payments required by rules of the Department by electronic
18 funds transfer. Beginning October 1, 1994, a taxpayer who has
19 an average monthly tax liability of \$100,000 or more shall make
20 all payments required by rules of the Department by electronic
21 funds transfer. Beginning October 1, 1995, a taxpayer who has
22 an average monthly tax liability of \$50,000 or more shall make
23 all payments required by rules of the Department by electronic
24 funds transfer. Beginning October 1, 2000, a taxpayer who has
25 an annual tax liability of \$200,000 or more shall make all
26 payments required by rules of the Department by electronic

1 funds transfer. The term "annual tax liability" shall be the
2 sum of the taxpayer's liabilities under this Act, and under all
3 other State and local occupation and use tax laws administered
4 by the Department, for the immediately preceding calendar year.
5 The term "average monthly tax liability" means the sum of the
6 taxpayer's liabilities under this Act, and under all other
7 State and local occupation and use tax laws administered by the
8 Department, for the immediately preceding calendar year
9 divided by 12. Beginning on October 1, 2002, a taxpayer who has
10 a tax liability in the amount set forth in subsection (b) of
11 Section 2505-210 of the Department of Revenue Law shall make
12 all payments required by rules of the Department by electronic
13 funds transfer.

14 Before August 1 of each year beginning in 1993, the
15 Department shall notify all taxpayers required to make payments
16 by electronic funds transfer. All taxpayers required to make
17 payments by electronic funds transfer shall make those payments
18 for a minimum of one year beginning on October 1.

19 Any taxpayer not required to make payments by electronic
20 funds transfer may make payments by electronic funds transfer
21 with the permission of the Department.

22 All taxpayers required to make payment by electronic funds
23 transfer and any taxpayers authorized to voluntarily make
24 payments by electronic funds transfer shall make those payments
25 in the manner authorized by the Department.

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the
2 requirements of this Section.

3 Where a serviceman collects the tax with respect to the
4 selling price of tangible personal property which he sells and
5 the purchaser thereafter returns such tangible personal
6 property and the serviceman refunds the selling price thereof
7 to the purchaser, such serviceman shall also refund, to the
8 purchaser, the tax so collected from the purchaser. When filing
9 his return for the period in which he refunds such tax to the
10 purchaser, the serviceman may deduct the amount of the tax so
11 refunded by him to the purchaser from any other Service
12 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
13 Use Tax which such serviceman may be required to pay or remit
14 to the Department, as shown by such return, provided that the
15 amount of the tax to be deducted shall previously have been
16 remitted to the Department by such serviceman. If the
17 serviceman shall not previously have remitted the amount of
18 such tax to the Department, he shall be entitled to no
19 deduction hereunder upon refunding such tax to the purchaser.

20 If experience indicates such action to be practicable, the
21 Department may prescribe and furnish a combination or joint
22 return which will enable servicemen, who are required to file
23 returns hereunder and also under the Retailers' Occupation Tax
24 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
25 the return information required by all said Acts on the one
26 form.

1 Where the serviceman has more than one business registered
2 with the Department under separate registrations hereunder,
3 such serviceman shall file separate returns for each registered
4 business.

5 Beginning January 1, 1990, each month the Department shall
6 pay into the Local Government Tax Fund the revenue realized for
7 the preceding month from the 1% tax on sales of food for human
8 consumption which is to be consumed off the premises where it
9 is sold (other than alcoholic beverages, soft drinks and food
10 which has been prepared for immediate consumption) and
11 prescription and nonprescription medicines, drugs, medical
12 appliances and insulin, urine testing materials, syringes and
13 needles used by diabetics.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the County and Mass Transit District Fund 4% of the
16 revenue realized for the preceding month from the 6.25% general
17 rate.

18 Beginning August 1, 2000, each month the Department shall
19 pay into the County and Mass Transit District Fund 20% of the
20 net revenue realized for the preceding month from the 1.25%
21 rate on the selling price of motor fuel and gasohol.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund 16% of the revenue
24 realized for the preceding month from the 6.25% general rate on
25 transfers of tangible personal property.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of motor fuel and gasohol.

4 Beginning October 1, 2009, each month the Department shall
5 pay into the Capital Projects Fund an amount that is equal to
6 an amount estimated by the Department to represent 80% of the
7 net revenue realized for the preceding month from the sale of
8 candy, grooming and hygiene products, and soft drinks that had
9 been taxed at a rate of 1% prior to September 1, 2009 but that
10 is now taxed at 6.25%.

11 Of the remainder of the moneys received by the Department
12 pursuant to this Act, (a) 1.75% thereof shall be paid into the
13 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
14 and after July 1, 1989, 3.8% thereof shall be paid into the
15 Build Illinois Fund; provided, however, that if in any fiscal
16 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
17 may be, of the moneys received by the Department and required
18 to be paid into the Build Illinois Fund pursuant to Section 3
19 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
20 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
21 Service Occupation Tax Act, such Acts being hereinafter called
22 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
23 may be, of moneys being hereinafter called the "Tax Act
24 Amount", and (2) the amount transferred to the Build Illinois
25 Fund from the State and Local Sales Tax Reform Fund shall be
26 less than the Annual Specified Amount (as defined in Section 3

1 of the Retailers' Occupation Tax Act), an amount equal to the
2 difference shall be immediately paid into the Build Illinois
3 Fund from other moneys received by the Department pursuant to
4 the Tax Acts; and further provided, that if on the last
5 business day of any month the sum of (1) the Tax Act Amount
6 required to be deposited into the Build Illinois Account in the
7 Build Illinois Fund during such month and (2) the amount
8 transferred during such month to the Build Illinois Fund from
9 the State and Local Sales Tax Reform Fund shall have been less
10 than 1/12 of the Annual Specified Amount, an amount equal to
11 the difference shall be immediately paid into the Build
12 Illinois Fund from other moneys received by the Department
13 pursuant to the Tax Acts; and, further provided, that in no
14 event shall the payments required under the preceding proviso
15 result in aggregate payments into the Build Illinois Fund
16 pursuant to this clause (b) for any fiscal year in excess of
17 the greater of (i) the Tax Act Amount or (ii) the Annual
18 Specified Amount for such fiscal year; and, further provided,
19 that the amounts payable into the Build Illinois Fund under
20 this clause (b) shall be payable only until such time as the
21 aggregate amount on deposit under each trust indenture securing
22 Bonds issued and outstanding pursuant to the Build Illinois
23 Bond Act is sufficient, taking into account any future
24 investment income, to fully provide, in accordance with such
25 indenture, for the defeasance of or the payment of the
26 principal of, premium, if any, and interest on the Bonds

1 secured by such indenture and on any Bonds expected to be
2 issued thereafter and all fees and costs payable with respect
3 thereto, all as certified by the Director of the Bureau of the
4 Budget (now Governor's Office of Management and Budget). If on
5 the last business day of any month in which Bonds are
6 outstanding pursuant to the Build Illinois Bond Act, the
7 aggregate of the moneys deposited in the Build Illinois Bond
8 Account in the Build Illinois Fund in such month shall be less
9 than the amount required to be transferred in such month from
10 the Build Illinois Bond Account to the Build Illinois Bond
11 Retirement and Interest Fund pursuant to Section 13 of the
12 Build Illinois Bond Act, an amount equal to such deficiency
13 shall be immediately paid from other moneys received by the
14 Department pursuant to the Tax Acts to the Build Illinois Fund;
15 provided, however, that any amounts paid to the Build Illinois
16 Fund in any fiscal year pursuant to this sentence shall be
17 deemed to constitute payments pursuant to clause (b) of the
18 preceding sentence and shall reduce the amount otherwise
19 payable for such fiscal year pursuant to clause (b) of the
20 preceding sentence. The moneys received by the Department
21 pursuant to this Act and required to be deposited into the
22 Build Illinois Fund are subject to the pledge, claim and charge
23 set forth in Section 12 of the Build Illinois Bond Act.

24 Subject to payment of amounts into the Build Illinois Fund
25 as provided in the preceding paragraph or in any amendment
26 thereto hereafter enacted, the following specified monthly

1 installment of the amount requested in the certificate of the
2 Chairman of the Metropolitan Pier and Exposition Authority
3 provided under Section 8.25f of the State Finance Act, but not
4 in excess of the sums designated as "Total Deposit", shall be
5 deposited in the aggregate from collections under Section 9 of
6 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
7 9 of the Service Occupation Tax Act, and Section 3 of the
8 Retailers' Occupation Tax Act into the McCormick Place
9 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
10		
11	1993	\$0
12	1994	53,000,000
13	1995	58,000,000
14	1996	61,000,000
15	1997	64,000,000
16	1998	68,000,000
17	1999	71,000,000
18	2000	75,000,000
19	2001	80,000,000
20	2002	93,000,000
21	2003	99,000,000
22	2004	103,000,000
23	2005	108,000,000
24	2006	113,000,000
25	2007	119,000,000

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	246,000,000
15	2022	260,000,000
16	2023	275,000,000
17	2024	275,000,000
18	2025	275,000,000
19	2026	279,000,000
20	2027	292,000,000
21	2028	307,000,000
22	2029	322,000,000
23	2030	338,000,000
24	2031	350,000,000
25	2032	350,000,000
26	and	

1 each fiscal year
2 thereafter that bonds
3 are outstanding under
4 Section 13.2 of the
5 Metropolitan Pier and
6 Exposition Authority Act,
7 but not after fiscal year 2060.

8 Beginning July 20, 1993 and in each month of each fiscal
9 year thereafter, one-eighth of the amount requested in the
10 certificate of the Chairman of the Metropolitan Pier and
11 Exposition Authority for that fiscal year, less the amount
12 deposited into the McCormick Place Expansion Project Fund by
13 the State Treasurer in the respective month under subsection
14 (g) of Section 13 of the Metropolitan Pier and Exposition
15 Authority Act, plus cumulative deficiencies in the deposits
16 required under this Section for previous months and years,
17 shall be deposited into the McCormick Place Expansion Project
18 Fund, until the full amount requested for the fiscal year, but
19 not in excess of the amount specified above as "Total Deposit",
20 has been deposited.

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning July 1, 1993 and ending on September 30,
25 2013, the Department shall each month pay into the Illinois Tax
26 Increment Fund 0.27% of 80% of the net revenue realized for the

1 preceding month from the 6.25% general rate on the selling
2 price of tangible personal property.

3 Subject to payment of amounts into the Build Illinois Fund
4 and the McCormick Place Expansion Project Fund pursuant to the
5 preceding paragraphs or in any amendments thereto hereafter
6 enacted, beginning with the receipt of the first report of
7 taxes paid by an eligible business and continuing for a 25-year
8 period, the Department shall each month pay into the Energy
9 Infrastructure Fund 80% of the net revenue realized from the
10 6.25% general rate on the selling price of Illinois-mined coal
11 that was sold to an eligible business. For purposes of this
12 paragraph, the term "eligible business" means a new electric
13 generating facility certified pursuant to Section 605-332 of
14 the Department of Commerce and Economic Opportunity Law of the
15 Civil Administrative Code of Illinois.

16 Remaining moneys received by the Department pursuant to
17 this Act shall be paid into the General Revenue Fund of the
18 State Treasury.

19 The Department may, upon separate written notice to a
20 taxpayer, require the taxpayer to prepare and file with the
21 Department on a form prescribed by the Department within not
22 less than 60 days after receipt of the notice an annual
23 information return for the tax year specified in the notice.
24 Such annual return to the Department shall include a statement
25 of gross receipts as shown by the taxpayer's last Federal
26 income tax return. If the total receipts of the business as

1 reported in the Federal income tax return do not agree with the
2 gross receipts reported to the Department of Revenue for the
3 same period, the taxpayer shall attach to his annual return a
4 schedule showing a reconciliation of the 2 amounts and the
5 reasons for the difference. The taxpayer's annual return to the
6 Department shall also disclose the cost of goods sold by the
7 taxpayer during the year covered by such return, opening and
8 closing inventories of such goods for such year, cost of goods
9 used from stock or taken from stock and given away by the
10 taxpayer during such year, pay roll information of the
11 taxpayer's business during such year and any additional
12 reasonable information which the Department deems would be
13 helpful in determining the accuracy of the monthly, quarterly
14 or annual returns filed by such taxpayer as hereinbefore
15 provided for in this Section.

16 If the annual information return required by this Section
17 is not filed when and as required, the taxpayer shall be liable
18 as follows:

19 (i) Until January 1, 1994, the taxpayer shall be liable
20 for a penalty equal to 1/6 of 1% of the tax due from such
21 taxpayer under this Act during the period to be covered by
22 the annual return for each month or fraction of a month
23 until such return is filed as required, the penalty to be
24 assessed and collected in the same manner as any other
25 penalty provided for in this Act.

26 (ii) On and after January 1, 1994, the taxpayer shall

1 be liable for a penalty as described in Section 3-4 of the
2 Uniform Penalty and Interest Act.

3 The chief executive officer, proprietor, owner or highest
4 ranking manager shall sign the annual return to certify the
5 accuracy of the information contained therein. Any person who
6 willfully signs the annual return containing false or
7 inaccurate information shall be guilty of perjury and punished
8 accordingly. The annual return form prescribed by the
9 Department shall include a warning that the person signing the
10 return may be liable for perjury.

11 The foregoing portion of this Section concerning the filing
12 of an annual information return shall not apply to a serviceman
13 who is not required to file an income tax return with the
14 United States Government.

15 As soon as possible after the first day of each month, upon
16 certification of the Department of Revenue, the Comptroller
17 shall order transferred and the Treasurer shall transfer from
18 the General Revenue Fund to the Motor Fuel Tax Fund an amount
19 equal to 1.7% of 80% of the net revenue realized under this Act
20 for the second preceding month. Beginning April 1, 2000, this
21 transfer is no longer required and shall not be made.

22 Net revenue realized for a month shall be the revenue
23 collected by the State pursuant to this Act, less the amount
24 paid out during that month as refunds to taxpayers for
25 overpayment of liability.

26 For greater simplicity of administration, it shall be

1 permissible for manufacturers, importers and wholesalers whose
2 products are sold by numerous servicemen in Illinois, and who
3 wish to do so, to assume the responsibility for accounting and
4 paying to the Department all tax accruing under this Act with
5 respect to such sales, if the servicemen who are affected do
6 not make written objection to the Department to this
7 arrangement.

8 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
9 eff. 5-27-10.)

10 Section 5-55. The Retailers' Occupation Tax Act is amended
11 by changing Section 3 as follows:

12 (35 ILCS 120/3) (from Ch. 120, par. 442)

13 Sec. 3. Except as provided in this Section, on or before
14 the twentieth day of each calendar month, every person engaged
15 in the business of selling tangible personal property at retail
16 in this State during the preceding calendar month shall file a
17 return with the Department, stating:

18 1. The name of the seller;

19 2. His residence address and the address of his
20 principal place of business and the address of the
21 principal place of business (if that is a different
22 address) from which he engages in the business of selling
23 tangible personal property at retail in this State;

24 3. Total amount of receipts received by him during the

1 preceding calendar month or quarter, as the case may be,
2 from sales of tangible personal property, and from services
3 furnished, by him during such preceding calendar month or
4 quarter;

5 4. Total amount received by him during the preceding
6 calendar month or quarter on charge and time sales of
7 tangible personal property, and from services furnished,
8 by him prior to the month or quarter for which the return
9 is filed;

10 5. Deductions allowed by law;

11 6. Gross receipts which were received by him during the
12 preceding calendar month or quarter and upon the basis of
13 which the tax is imposed;

14 7. The amount of credit provided in Section 2d of this
15 Act;

16 8. The amount of tax due;

17 9. The signature of the taxpayer; and

18 10. Such other reasonable information as the
19 Department may require.

20 If a taxpayer fails to sign a return within 30 days after
21 the proper notice and demand for signature by the Department,
22 the return shall be considered valid and any amount shown to be
23 due on the return shall be deemed assessed.

24 Each return shall be accompanied by the statement of
25 prepaid tax issued pursuant to Section 2e for which credit is
26 claimed.

1 Prior to October 1, 2003, and on and after September 1,
2 2004 a retailer may accept a Manufacturer's Purchase Credit
3 certification from a purchaser in satisfaction of Use Tax as
4 provided in Section 3-85 of the Use Tax Act if the purchaser
5 provides the appropriate documentation as required by Section
6 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
7 certification, accepted by a retailer prior to October 1, 2003
8 and on and after September 1, 2004 as provided in Section 3-85
9 of the Use Tax Act, may be used by that retailer to satisfy
10 Retailers' Occupation Tax liability in the amount claimed in
11 the certification, not to exceed 6.25% of the receipts subject
12 to tax from a qualifying purchase. A Manufacturer's Purchase
13 Credit reported on any original or amended return filed under
14 this Act after October 20, 2003 for reporting periods prior to
15 September 1, 2004 shall be disallowed. Manufacturer's
16 Purchaser Credit reported on annual returns due on or after
17 January 1, 2005 will be disallowed for periods prior to
18 September 1, 2004. No Manufacturer's Purchase Credit may be
19 used after September 30, 2003 through August 31, 2004 to
20 satisfy any tax liability imposed under this Act, including any
21 audit liability.

22 The Department may require returns to be filed on a
23 quarterly basis. If so required, a return for each calendar
24 quarter shall be filed on or before the twentieth day of the
25 calendar month following the end of such calendar quarter. The
26 taxpayer shall also file a return with the Department for each

1 of the first two months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

4 2. The address of the principal place of business from
5 which he engages in the business of selling tangible
6 personal property at retail in this State;

7 3. The total amount of taxable receipts received by him
8 during the preceding calendar month from sales of tangible
9 personal property by him during such preceding calendar
10 month, including receipts from charge and time sales, but
11 less all deductions allowed by law;

12 4. The amount of credit provided in Section 2d of this
13 Act;

14 5. The amount of tax due; and

15 6. Such other reasonable information as the Department
16 may require.

17 Beginning on October 1, 2003, any person who is not a
18 licensed distributor, importing distributor, or manufacturer,
19 as defined in the Liquor Control Act of 1934, but is engaged in
20 the business of selling, at retail, alcoholic liquor shall file
21 a statement with the Department of Revenue, in a format and at
22 a time prescribed by the Department, showing the total amount
23 paid for alcoholic liquor purchased during the preceding month
24 and such other information as is reasonably required by the
25 Department. The Department may adopt rules to require that this
26 statement be filed in an electronic or telephonic format. Such

1 rules may provide for exceptions from the filing requirements
2 of this paragraph. For the purposes of this paragraph, the term
3 "alcoholic liquor" shall have the meaning prescribed in the
4 Liquor Control Act of 1934.

5 Beginning on October 1, 2003, every distributor, importing
6 distributor, and manufacturer of alcoholic liquor as defined in
7 the Liquor Control Act of 1934, shall file a statement with the
8 Department of Revenue, no later than the 10th day of the month
9 for the preceding month during which transactions occurred, by
10 electronic means, showing the total amount of gross receipts
11 from the sale of alcoholic liquor sold or distributed during
12 the preceding month to purchasers; identifying the purchaser to
13 whom it was sold or distributed; the purchaser's tax
14 registration number; and such other information reasonably
15 required by the Department. A distributor, importing
16 distributor, or manufacturer of alcoholic liquor must
17 personally deliver, mail, or provide by electronic means to
18 each retailer listed on the monthly statement a report
19 containing a cumulative total of that distributor's, importing
20 distributor's, or manufacturer's total sales of alcoholic
21 liquor to that retailer no later than the 10th day of the month
22 for the preceding month during which the transaction occurred.
23 The distributor, importing distributor, or manufacturer shall
24 notify the retailer as to the method by which the distributor,
25 importing distributor, or manufacturer will provide the sales
26 information. If the retailer is unable to receive the sales

1 information by electronic means, the distributor, importing
2 distributor, or manufacturer shall furnish the sales
3 information by personal delivery or by mail. For purposes of
4 this paragraph, the term "electronic means" includes, but is
5 not limited to, the use of a secure Internet website, e-mail,
6 or facsimile.

7 If a total amount of less than \$1 is payable, refundable or
8 creditable, such amount shall be disregarded if it is less than
9 50 cents and shall be increased to \$1 if it is 50 cents or more.

10 Beginning October 1, 1993, a taxpayer who has an average
11 monthly tax liability of \$150,000 or more shall make all
12 payments required by rules of the Department by electronic
13 funds transfer. Beginning October 1, 1994, a taxpayer who has
14 an average monthly tax liability of \$100,000 or more shall make
15 all payments required by rules of the Department by electronic
16 funds transfer. Beginning October 1, 1995, a taxpayer who has
17 an average monthly tax liability of \$50,000 or more shall make
18 all payments required by rules of the Department by electronic
19 funds transfer. Beginning October 1, 2000, a taxpayer who has
20 an annual tax liability of \$200,000 or more shall make all
21 payments required by rules of the Department by electronic
22 funds transfer. The term "annual tax liability" shall be the
23 sum of the taxpayer's liabilities under this Act, and under all
24 other State and local occupation and use tax laws administered
25 by the Department, for the immediately preceding calendar year.
26 The term "average monthly tax liability" shall be the sum of

1 the taxpayer's liabilities under this Act, and under all other
2 State and local occupation and use tax laws administered by the
3 Department, for the immediately preceding calendar year
4 divided by 12. Beginning on October 1, 2002, a taxpayer who has
5 a tax liability in the amount set forth in subsection (b) of
6 Section 2505-210 of the Department of Revenue Law shall make
7 all payments required by rules of the Department by electronic
8 funds transfer.

9 Before August 1 of each year beginning in 1993, the
10 Department shall notify all taxpayers required to make payments
11 by electronic funds transfer. All taxpayers required to make
12 payments by electronic funds transfer shall make those payments
13 for a minimum of one year beginning on October 1.

14 Any taxpayer not required to make payments by electronic
15 funds transfer may make payments by electronic funds transfer
16 with the permission of the Department.

17 All taxpayers required to make payment by electronic funds
18 transfer and any taxpayers authorized to voluntarily make
19 payments by electronic funds transfer shall make those payments
20 in the manner authorized by the Department.

21 The Department shall adopt such rules as are necessary to
22 effectuate a program of electronic funds transfer and the
23 requirements of this Section.

24 Any amount which is required to be shown or reported on any
25 return or other document under this Act shall, if such amount
26 is not a whole-dollar amount, be increased to the nearest

1 whole-dollar amount in any case where the fractional part of a
2 dollar is 50 cents or more, and decreased to the nearest
3 whole-dollar amount where the fractional part of a dollar is
4 less than 50 cents.

5 If the retailer is otherwise required to file a monthly
6 return and if the retailer's average monthly tax liability to
7 the Department does not exceed \$200, the Department may
8 authorize his returns to be filed on a quarter annual basis,
9 with the return for January, February and March of a given year
10 being due by April 20 of such year; with the return for April,
11 May and June of a given year being due by July 20 of such year;
12 with the return for July, August and September of a given year
13 being due by October 20 of such year, and with the return for
14 October, November and December of a given year being due by
15 January 20 of the following year.

16 If the retailer is otherwise required to file a monthly or
17 quarterly return and if the retailer's average monthly tax
18 liability with the Department does not exceed \$50, the
19 Department may authorize his returns to be filed on an annual
20 basis, with the return for a given year being due by January 20
21 of the following year.

22 Such quarter annual and annual returns, as to form and
23 substance, shall be subject to the same requirements as monthly
24 returns.

25 Notwithstanding any other provision in this Act concerning
26 the time within which a retailer may file his return, in the

1 case of any retailer who ceases to engage in a kind of business
2 which makes him responsible for filing returns under this Act,
3 such retailer shall file a final return under this Act with the
4 Department not more than one month after discontinuing such
5 business.

6 Where the same person has more than one business registered
7 with the Department under separate registrations under this
8 Act, such person may not file each return that is due as a
9 single return covering all such registered businesses, but
10 shall file separate returns for each such registered business.

11 In addition, with respect to motor vehicles, watercraft,
12 aircraft, and trailers that are required to be registered with
13 an agency of this State, every retailer selling this kind of
14 tangible personal property shall file, with the Department,
15 upon a form to be prescribed and supplied by the Department, a
16 separate return for each such item of tangible personal
17 property which the retailer sells, except that if, in the same
18 transaction, (i) a retailer of aircraft, watercraft, motor
19 vehicles or trailers transfers more than one aircraft,
20 watercraft, motor vehicle or trailer to another aircraft,
21 watercraft, motor vehicle retailer or trailer retailer for the
22 purpose of resale or (ii) a retailer of aircraft, watercraft,
23 motor vehicles, or trailers transfers more than one aircraft,
24 watercraft, motor vehicle, or trailer to a purchaser for use as
25 a qualifying rolling stock as provided in Section 2-5 of this
26 Act, then that seller may report the transfer of all aircraft,

1 watercraft, motor vehicles or trailers involved in that
2 transaction to the Department on the same uniform
3 invoice-transaction reporting return form. For purposes of
4 this Section, "watercraft" means a Class 2, Class 3, or Class 4
5 watercraft as defined in Section 3-2 of the Boat Registration
6 and Safety Act, a personal watercraft, or any boat equipped
7 with an inboard motor.

8 Any retailer who sells only motor vehicles, watercraft,
9 aircraft, or trailers that are required to be registered with
10 an agency of this State, so that all retailers' occupation tax
11 liability is required to be reported, and is reported, on such
12 transaction reporting returns and who is not otherwise required
13 to file monthly or quarterly returns, need not file monthly or
14 quarterly returns. However, those retailers shall be required
15 to file returns on an annual basis.

16 The transaction reporting return, in the case of motor
17 vehicles or trailers that are required to be registered with an
18 agency of this State, shall be the same document as the Uniform
19 Invoice referred to in Section 5-402 of The Illinois Vehicle
20 Code and must show the name and address of the seller; the name
21 and address of the purchaser; the amount of the selling price
22 including the amount allowed by the retailer for traded-in
23 property, if any; the amount allowed by the retailer for the
24 traded-in tangible personal property, if any, to the extent to
25 which Section 1 of this Act allows an exemption for the value
26 of traded-in property; the balance payable after deducting such

1 trade-in allowance from the total selling price; the amount of
2 tax due from the retailer with respect to such transaction; the
3 amount of tax collected from the purchaser by the retailer on
4 such transaction (or satisfactory evidence that such tax is not
5 due in that particular instance, if that is claimed to be the
6 fact); the place and date of the sale; a sufficient
7 identification of the property sold; such other information as
8 is required in Section 5-402 of The Illinois Vehicle Code, and
9 such other information as the Department may reasonably
10 require.

11 The transaction reporting return in the case of watercraft
12 or aircraft must show the name and address of the seller; the
13 name and address of the purchaser; the amount of the selling
14 price including the amount allowed by the retailer for
15 traded-in property, if any; the amount allowed by the retailer
16 for the traded-in tangible personal property, if any, to the
17 extent to which Section 1 of this Act allows an exemption for
18 the value of traded-in property; the balance payable after
19 deducting such trade-in allowance from the total selling price;
20 the amount of tax due from the retailer with respect to such
21 transaction; the amount of tax collected from the purchaser by
22 the retailer on such transaction (or satisfactory evidence that
23 such tax is not due in that particular instance, if that is
24 claimed to be the fact); the place and date of the sale, a
25 sufficient identification of the property sold, and such other
26 information as the Department may reasonably require.

1 Such transaction reporting return shall be filed not later
2 than 20 days after the day of delivery of the item that is
3 being sold, but may be filed by the retailer at any time sooner
4 than that if he chooses to do so. The transaction reporting
5 return and tax remittance or proof of exemption from the
6 Illinois use tax may be transmitted to the Department by way of
7 the State agency with which, or State officer with whom the
8 tangible personal property must be titled or registered (if
9 titling or registration is required) if the Department and such
10 agency or State officer determine that this procedure will
11 expedite the processing of applications for title or
12 registration.

13 With each such transaction reporting return, the retailer
14 shall remit the proper amount of tax due (or shall submit
15 satisfactory evidence that the sale is not taxable if that is
16 the case), to the Department or its agents, whereupon the
17 Department shall issue, in the purchaser's name, a use tax
18 receipt (or a certificate of exemption if the Department is
19 satisfied that the particular sale is tax exempt) which such
20 purchaser may submit to the agency with which, or State officer
21 with whom, he must title or register the tangible personal
22 property that is involved (if titling or registration is
23 required) in support of such purchaser's application for an
24 Illinois certificate or other evidence of title or registration
25 to such tangible personal property.

26 No retailer's failure or refusal to remit tax under this

1 Act precludes a user, who has paid the proper tax to the
2 retailer, from obtaining his certificate of title or other
3 evidence of title or registration (if titling or registration
4 is required) upon satisfying the Department that such user has
5 paid the proper tax (if tax is due) to the retailer. The
6 Department shall adopt appropriate rules to carry out the
7 mandate of this paragraph.

8 If the user who would otherwise pay tax to the retailer
9 wants the transaction reporting return filed and the payment of
10 the tax or proof of exemption made to the Department before the
11 retailer is willing to take these actions and such user has not
12 paid the tax to the retailer, such user may certify to the fact
13 of such delay by the retailer and may (upon the Department
14 being satisfied of the truth of such certification) transmit
15 the information required by the transaction reporting return
16 and the remittance for tax or proof of exemption directly to
17 the Department and obtain his tax receipt or exemption
18 determination, in which event the transaction reporting return
19 and tax remittance (if a tax payment was required) shall be
20 credited by the Department to the proper retailer's account
21 with the Department, but without the 2.1% or 1.75% discount
22 provided for in this Section being allowed. When the user pays
23 the tax directly to the Department, he shall pay the tax in the
24 same amount and in the same form in which it would be remitted
25 if the tax had been remitted to the Department by the retailer.

26 Refunds made by the seller during the preceding return

1 period to purchasers, on account of tangible personal property
2 returned to the seller, shall be allowed as a deduction under
3 subdivision 5 of his monthly or quarterly return, as the case
4 may be, in case the seller had theretofore included the
5 receipts from the sale of such tangible personal property in a
6 return filed by him and had paid the tax imposed by this Act
7 with respect to such receipts.

8 Where the seller is a corporation, the return filed on
9 behalf of such corporation shall be signed by the president,
10 vice-president, secretary or treasurer or by the properly
11 accredited agent of such corporation.

12 Where the seller is a limited liability company, the return
13 filed on behalf of the limited liability company shall be
14 signed by a manager, member, or properly accredited agent of
15 the limited liability company.

16 Except as provided in this Section, the retailer filing the
17 return under this Section shall, at the time of filing such
18 return, pay to the Department the amount of tax imposed by this
19 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
20 on and after January 1, 1990, or \$5 per calendar year,
21 whichever is greater, which is allowed to reimburse the
22 retailer for the expenses incurred in keeping records,
23 preparing and filing returns, remitting the tax and supplying
24 data to the Department on request. Any prepayment made pursuant
25 to Section 2d of this Act shall be included in the amount on
26 which such 2.1% or 1.75% discount is computed. In the case of

1 retailers who report and pay the tax on a transaction by
2 transaction basis, as provided in this Section, such discount
3 shall be taken with each such tax remittance instead of when
4 such retailer files his periodic return.

5 Before October 1, 2000, if the taxpayer's average monthly
6 tax liability to the Department under this Act, the Use Tax
7 Act, the Service Occupation Tax Act, and the Service Use Tax
8 Act, excluding any liability for prepaid sales tax to be
9 remitted in accordance with Section 2d of this Act, was \$10,000
10 or more during the preceding 4 complete calendar quarters, he
11 shall file a return with the Department each month by the 20th
12 day of the month next following the month during which such tax
13 liability is incurred and shall make payments to the Department
14 on or before the 7th, 15th, 22nd and last day of the month
15 during which such liability is incurred. On and after October
16 1, 2000, if the taxpayer's average monthly tax liability to the
17 Department under this Act, the Use Tax Act, the Service
18 Occupation Tax Act, and the Service Use Tax Act, excluding any
19 liability for prepaid sales tax to be remitted in accordance
20 with Section 2d of this Act, was \$20,000 or more during the
21 preceding 4 complete calendar quarters, he shall file a return
22 with the Department each month by the 20th day of the month
23 next following the month during which such tax liability is
24 incurred and shall make payment to the Department on or before
25 the 7th, 15th, 22nd and last day of the month during which such
26 liability is incurred. If the month during which such tax

1 liability is incurred began prior to January 1, 1985, each
2 payment shall be in an amount equal to 1/4 of the taxpayer's
3 actual liability for the month or an amount set by the
4 Department not to exceed 1/4 of the average monthly liability
5 of the taxpayer to the Department for the preceding 4 complete
6 calendar quarters (excluding the month of highest liability and
7 the month of lowest liability in such 4 quarter period). If the
8 month during which such tax liability is incurred begins on or
9 after January 1, 1985 and prior to January 1, 1987, each
10 payment shall be in an amount equal to 22.5% of the taxpayer's
11 actual liability for the month or 27.5% of the taxpayer's
12 liability for the same calendar month of the preceding year. If
13 the month during which such tax liability is incurred begins on
14 or after January 1, 1987 and prior to January 1, 1988, each
15 payment shall be in an amount equal to 22.5% of the taxpayer's
16 actual liability for the month or 26.25% of the taxpayer's
17 liability for the same calendar month of the preceding year. If
18 the month during which such tax liability is incurred begins on
19 or after January 1, 1988, and prior to January 1, 1989, or
20 begins on or after January 1, 1996, each payment shall be in an
21 amount equal to 22.5% of the taxpayer's actual liability for
22 the month or 25% of the taxpayer's liability for the same
23 calendar month of the preceding year. If the month during which
24 such tax liability is incurred begins on or after January 1,
25 1989, and prior to January 1, 1996, each payment shall be in an
26 amount equal to 22.5% of the taxpayer's actual liability for

1 the month or 25% of the taxpayer's liability for the same
2 calendar month of the preceding year or 100% of the taxpayer's
3 actual liability for the quarter monthly reporting period. The
4 amount of such quarter monthly payments shall be credited
5 against the final tax liability of the taxpayer's return for
6 that month. Before October 1, 2000, once applicable, the
7 requirement of the making of quarter monthly payments to the
8 Department by taxpayers having an average monthly tax liability
9 of \$10,000 or more as determined in the manner provided above
10 shall continue until such taxpayer's average monthly liability
11 to the Department during the preceding 4 complete calendar
12 quarters (excluding the month of highest liability and the
13 month of lowest liability) is less than \$9,000, or until such
14 taxpayer's average monthly liability to the Department as
15 computed for each calendar quarter of the 4 preceding complete
16 calendar quarter period is less than \$10,000. However, if a
17 taxpayer can show the Department that a substantial change in
18 the taxpayer's business has occurred which causes the taxpayer
19 to anticipate that his average monthly tax liability for the
20 reasonably foreseeable future will fall below the \$10,000
21 threshold stated above, then such taxpayer may petition the
22 Department for a change in such taxpayer's reporting status. On
23 and after October 1, 2000, once applicable, the requirement of
24 the making of quarter monthly payments to the Department by
25 taxpayers having an average monthly tax liability of \$20,000 or
26 more as determined in the manner provided above shall continue

1 until such taxpayer's average monthly liability to the
2 Department during the preceding 4 complete calendar quarters
3 (excluding the month of highest liability and the month of
4 lowest liability) is less than \$19,000 or until such taxpayer's
5 average monthly liability to the Department as computed for
6 each calendar quarter of the 4 preceding complete calendar
7 quarter period is less than \$20,000. However, if a taxpayer can
8 show the Department that a substantial change in the taxpayer's
9 business has occurred which causes the taxpayer to anticipate
10 that his average monthly tax liability for the reasonably
11 foreseeable future will fall below the \$20,000 threshold stated
12 above, then such taxpayer may petition the Department for a
13 change in such taxpayer's reporting status. The Department
14 shall change such taxpayer's reporting status unless it finds
15 that such change is seasonal in nature and not likely to be
16 long term. If any such quarter monthly payment is not paid at
17 the time or in the amount required by this Section, then the
18 taxpayer shall be liable for penalties and interest on the
19 difference between the minimum amount due as a payment and the
20 amount of such quarter monthly payment actually and timely
21 paid, except insofar as the taxpayer has previously made
22 payments for that month to the Department in excess of the
23 minimum payments previously due as provided in this Section.
24 The Department shall make reasonable rules and regulations to
25 govern the quarter monthly payment amount and quarter monthly
26 payment dates for taxpayers who file on other than a calendar

1 monthly basis.

2 The provisions of this paragraph apply before October 1,
3 2001. Without regard to whether a taxpayer is required to make
4 quarter monthly payments as specified above, any taxpayer who
5 is required by Section 2d of this Act to collect and remit
6 prepaid taxes and has collected prepaid taxes which average in
7 excess of \$25,000 per month during the preceding 2 complete
8 calendar quarters, shall file a return with the Department as
9 required by Section 2f and shall make payments to the
10 Department on or before the 7th, 15th, 22nd and last day of the
11 month during which such liability is incurred. If the month
12 during which such tax liability is incurred began prior to the
13 effective date of this amendatory Act of 1985, each payment
14 shall be in an amount not less than 22.5% of the taxpayer's
15 actual liability under Section 2d. If the month during which
16 such tax liability is incurred begins on or after January 1,
17 1986, each payment shall be in an amount equal to 22.5% of the
18 taxpayer's actual liability for the month or 27.5% of the
19 taxpayer's liability for the same calendar month of the
20 preceding calendar year. If the month during which such tax
21 liability is incurred begins on or after January 1, 1987, each
22 payment shall be in an amount equal to 22.5% of the taxpayer's
23 actual liability for the month or 26.25% of the taxpayer's
24 liability for the same calendar month of the preceding year.
25 The amount of such quarter monthly payments shall be credited
26 against the final tax liability of the taxpayer's return for

1 that month filed under this Section or Section 2f, as the case
2 may be. Once applicable, the requirement of the making of
3 quarter monthly payments to the Department pursuant to this
4 paragraph shall continue until such taxpayer's average monthly
5 prepaid tax collections during the preceding 2 complete
6 calendar quarters is \$25,000 or less. If any such quarter
7 monthly payment is not paid at the time or in the amount
8 required, the taxpayer shall be liable for penalties and
9 interest on such difference, except insofar as the taxpayer has
10 previously made payments for that month in excess of the
11 minimum payments previously due.

12 The provisions of this paragraph apply on and after October
13 1, 2001. Without regard to whether a taxpayer is required to
14 make quarter monthly payments as specified above, any taxpayer
15 who is required by Section 2d of this Act to collect and remit
16 prepaid taxes and has collected prepaid taxes that average in
17 excess of \$20,000 per month during the preceding 4 complete
18 calendar quarters shall file a return with the Department as
19 required by Section 2f and shall make payments to the
20 Department on or before the 7th, 15th, 22nd and last day of the
21 month during which the liability is incurred. Each payment
22 shall be in an amount equal to 22.5% of the taxpayer's actual
23 liability for the month or 25% of the taxpayer's liability for
24 the same calendar month of the preceding year. The amount of
25 the quarter monthly payments shall be credited against the
26 final tax liability of the taxpayer's return for that month

1 filed under this Section or Section 2f, as the case may be.
2 Once applicable, the requirement of the making of quarter
3 monthly payments to the Department pursuant to this paragraph
4 shall continue until the taxpayer's average monthly prepaid tax
5 collections during the preceding 4 complete calendar quarters
6 (excluding the month of highest liability and the month of
7 lowest liability) is less than \$19,000 or until such taxpayer's
8 average monthly liability to the Department as computed for
9 each calendar quarter of the 4 preceding complete calendar
10 quarters is less than \$20,000. If any such quarter monthly
11 payment is not paid at the time or in the amount required, the
12 taxpayer shall be liable for penalties and interest on such
13 difference, except insofar as the taxpayer has previously made
14 payments for that month in excess of the minimum payments
15 previously due.

16 If any payment provided for in this Section exceeds the
17 taxpayer's liabilities under this Act, the Use Tax Act, the
18 Service Occupation Tax Act and the Service Use Tax Act, as
19 shown on an original monthly return, the Department shall, if
20 requested by the taxpayer, issue to the taxpayer a credit
21 memorandum no later than 30 days after the date of payment. The
22 credit evidenced by such credit memorandum may be assigned by
23 the taxpayer to a similar taxpayer under this Act, the Use Tax
24 Act, the Service Occupation Tax Act or the Service Use Tax Act,
25 in accordance with reasonable rules and regulations to be
26 prescribed by the Department. If no such request is made, the

1 taxpayer may credit such excess payment against tax liability
2 subsequently to be remitted to the Department under this Act,
3 the Use Tax Act, the Service Occupation Tax Act or the Service
4 Use Tax Act, in accordance with reasonable rules and
5 regulations prescribed by the Department. If the Department
6 subsequently determined that all or any part of the credit
7 taken was not actually due to the taxpayer, the taxpayer's 2.1%
8 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
9 of the difference between the credit taken and that actually
10 due, and that taxpayer shall be liable for penalties and
11 interest on such difference.

12 If a retailer of motor fuel is entitled to a credit under
13 Section 2d of this Act which exceeds the taxpayer's liability
14 to the Department under this Act for the month which the
15 taxpayer is filing a return, the Department shall issue the
16 taxpayer a credit memorandum for the excess.

17 Beginning January 1, 1990, each month the Department shall
18 pay into the Local Government Tax Fund, a special fund in the
19 State treasury which is hereby created, the net revenue
20 realized for the preceding month from the 1% tax on sales of
21 food for human consumption which is to be consumed off the
22 premises where it is sold (other than alcoholic beverages, soft
23 drinks and food which has been prepared for immediate
24 consumption) and prescription and nonprescription medicines,
25 drugs, medical appliances and insulin, urine testing
26 materials, syringes and needles used by diabetics.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the County and Mass Transit District Fund, a special
3 fund in the State treasury which is hereby created, 4% of the
4 net revenue realized for the preceding month from the 6.25%
5 general rate.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the County and Mass Transit District Fund 20% of the
8 net revenue realized for the preceding month from the 1.25%
9 rate on the selling price of motor fuel and gasohol. Beginning
10 September 1, 2010, each month the Department shall pay into the
11 County and Mass Transit District Fund 20% of the net revenue
12 realized for the preceding month from the 1.25% rate on the
13 selling price of sales tax holiday items.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the Local Government Tax Fund 16% of the net revenue
16 realized for the preceding month from the 6.25% general rate on
17 the selling price of tangible personal property.

18 Beginning August 1, 2000, each month the Department shall
19 pay into the Local Government Tax Fund 80% of the net revenue
20 realized for the preceding month from the 1.25% rate on the
21 selling price of motor fuel and gasohol. Beginning September 1,
22 2010, each month the Department shall pay into the Local
23 Government Tax Fund 80% of the net revenue realized for the
24 preceding month from the 1.25% rate on the selling price of
25 sales tax holiday items.

26 Beginning October 1, 2009, each month the Department shall

1 pay into the Capital Projects Fund an amount that is equal to
2 an amount estimated by the Department to represent 80% of the
3 net revenue realized for the preceding month from the sale of
4 candy, grooming and hygiene products, and soft drinks that had
5 been taxed at a rate of 1% prior to September 1, 2009 but that
6 is now taxed at 6.25%.

7 Beginning July 1, 2011, each month the Department shall pay
8 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
9 realized for the preceding month from the 6.25% general rate on
10 the selling price of sorbents used in Illinois in the process
11 of sorbent injection as used to comply with the Environmental
12 Protection Act or the federal Clean Air Act, but the total
13 payment into the Clean Air Act (CAA) Permit Fund under this Act
14 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal
15 year.

16 Of the remainder of the moneys received by the Department
17 pursuant to this Act, (a) 1.75% thereof shall be paid into the
18 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
19 and after July 1, 1989, 3.8% thereof shall be paid into the
20 Build Illinois Fund; provided, however, that if in any fiscal
21 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
22 may be, of the moneys received by the Department and required
23 to be paid into the Build Illinois Fund pursuant to this Act,
24 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
25 Act, and Section 9 of the Service Occupation Tax Act, such Acts
26 being hereinafter called the "Tax Acts" and such aggregate of

1 2.2% or 3.8%, as the case may be, of moneys being hereinafter
2 called the "Tax Act Amount", and (2) the amount transferred to
3 the Build Illinois Fund from the State and Local Sales Tax
4 Reform Fund shall be less than the Annual Specified Amount (as
5 hereinafter defined), an amount equal to the difference shall
6 be immediately paid into the Build Illinois Fund from other
7 moneys received by the Department pursuant to the Tax Acts; the
8 "Annual Specified Amount" means the amounts specified below for
9 fiscal years 1986 through 1993:

10	Fiscal Year	Annual Specified Amount
11	1986	\$54,800,000
12	1987	\$76,650,000
13	1988	\$80,480,000
14	1989	\$88,510,000
15	1990	\$115,330,000
16	1991	\$145,470,000
17	1992	\$182,730,000
18	1993	\$206,520,000;

19 and means the Certified Annual Debt Service Requirement (as
20 defined in Section 13 of the Build Illinois Bond Act) or the
21 Tax Act Amount, whichever is greater, for fiscal year 1994 and
22 each fiscal year thereafter; and further provided, that if on
23 the last business day of any month the sum of (1) the Tax Act
24 Amount required to be deposited into the Build Illinois Bond
25 Account in the Build Illinois Fund during such month and (2)
26 the amount transferred to the Build Illinois Fund from the

1 State and Local Sales Tax Reform Fund shall have been less than
2 1/12 of the Annual Specified Amount, an amount equal to the
3 difference shall be immediately paid into the Build Illinois
4 Fund from other moneys received by the Department pursuant to
5 the Tax Acts; and, further provided, that in no event shall the
6 payments required under the preceding proviso result in
7 aggregate payments into the Build Illinois Fund pursuant to
8 this clause (b) for any fiscal year in excess of the greater of
9 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
10 such fiscal year. The amounts payable into the Build Illinois
11 Fund under clause (b) of the first sentence in this paragraph
12 shall be payable only until such time as the aggregate amount
13 on deposit under each trust indenture securing Bonds issued and
14 outstanding pursuant to the Build Illinois Bond Act is
15 sufficient, taking into account any future investment income,
16 to fully provide, in accordance with such indenture, for the
17 defeasance of or the payment of the principal of, premium, if
18 any, and interest on the Bonds secured by such indenture and on
19 any Bonds expected to be issued thereafter and all fees and
20 costs payable with respect thereto, all as certified by the
21 Director of the Bureau of the Budget (now Governor's Office of
22 Management and Budget). If on the last business day of any
23 month in which Bonds are outstanding pursuant to the Build
24 Illinois Bond Act, the aggregate of moneys deposited in the
25 Build Illinois Bond Account in the Build Illinois Fund in such
26 month shall be less than the amount required to be transferred

1 in such month from the Build Illinois Bond Account to the Build
2 Illinois Bond Retirement and Interest Fund pursuant to Section
3 13 of the Build Illinois Bond Act, an amount equal to such
4 deficiency shall be immediately paid from other moneys received
5 by the Department pursuant to the Tax Acts to the Build
6 Illinois Fund; provided, however, that any amounts paid to the
7 Build Illinois Fund in any fiscal year pursuant to this
8 sentence shall be deemed to constitute payments pursuant to
9 clause (b) of the first sentence of this paragraph and shall
10 reduce the amount otherwise payable for such fiscal year
11 pursuant to that clause (b). The moneys received by the
12 Department pursuant to this Act and required to be deposited
13 into the Build Illinois Fund are subject to the pledge, claim
14 and charge set forth in Section 12 of the Build Illinois Bond
15 Act.

16 Subject to payment of amounts into the Build Illinois Fund
17 as provided in the preceding paragraph or in any amendment
18 thereto hereafter enacted, the following specified monthly
19 installment of the amount requested in the certificate of the
20 Chairman of the Metropolitan Pier and Exposition Authority
21 provided under Section 8.25f of the State Finance Act, but not
22 in excess of sums designated as "Total Deposit", shall be
23 deposited in the aggregate from collections under Section 9 of
24 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
25 9 of the Service Occupation Tax Act, and Section 3 of the
26 Retailers' Occupation Tax Act into the McCormick Place

1 Expansion Project Fund in the specified fiscal years.

2	Fiscal Year	Total Deposit
3	1993	\$0
4	1994	53,000,000
5	1995	58,000,000
6	1996	61,000,000
7	1997	64,000,000
8	1998	68,000,000
9	1999	71,000,000
10	2000	75,000,000
11	2001	80,000,000
12	2002	93,000,000
13	2003	99,000,000
14	2004	103,000,000
15	2005	108,000,000
16	2006	113,000,000
17	2007	119,000,000
18	2008	126,000,000
19	2009	132,000,000
20	2010	139,000,000
21	2011	146,000,000
22	2012	153,000,000
23	2013	161,000,000
24	2014	170,000,000
25	2015	179,000,000

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	246,000,000
7	2022	260,000,000
8	2023	275,000,000
9	2024	275,000,000
10	2025	275,000,000
11	2026	279,000,000
12	2027	292,000,000
13	2028	307,000,000
14	2029	322,000,000
15	2030	338,000,000
16	2031	350,000,000
17	2032	350,000,000

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

1 year thereafter, one-eighth of the amount requested in the
2 certificate of the Chairman of the Metropolitan Pier and
3 Exposition Authority for that fiscal year, less the amount
4 deposited into the McCormick Place Expansion Project Fund by
5 the State Treasurer in the respective month under subsection
6 (g) of Section 13 of the Metropolitan Pier and Exposition
7 Authority Act, plus cumulative deficiencies in the deposits
8 required under this Section for previous months and years,
9 shall be deposited into the McCormick Place Expansion Project
10 Fund, until the full amount requested for the fiscal year, but
11 not in excess of the amount specified above as "Total Deposit",
12 has been deposited.

13 Subject to payment of amounts into the Build Illinois Fund
14 and the McCormick Place Expansion Project Fund pursuant to the
15 preceding paragraphs or in any amendments thereto hereafter
16 enacted, beginning July 1, 1993 and ending on September 30,
17 2013, the Department shall each month pay into the Illinois Tax
18 Increment Fund 0.27% of 80% of the net revenue realized for the
19 preceding month from the 6.25% general rate on the selling
20 price of tangible personal property.

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning with the receipt of the first report of
25 taxes paid by an eligible business and continuing for a 25-year
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the
2 6.25% general rate on the selling price of Illinois-mined coal
3 that was sold to an eligible business. For purposes of this
4 paragraph, the term "eligible business" means a new electric
5 generating facility certified pursuant to Section 605-332 of
6 the Department of Commerce and Economic Opportunity Law of the
7 Civil Administrative Code of Illinois.

8 Of the remainder of the moneys received by the Department
9 pursuant to this Act, 75% thereof shall be paid into the State
10 Treasury and 25% shall be reserved in a special account and
11 used only for the transfer to the Common School Fund as part of
12 the monthly transfer from the General Revenue Fund in
13 accordance with Section 8a of the State Finance Act.

14 The Department may, upon separate written notice to a
15 taxpayer, require the taxpayer to prepare and file with the
16 Department on a form prescribed by the Department within not
17 less than 60 days after receipt of the notice an annual
18 information return for the tax year specified in the notice.
19 Such annual return to the Department shall include a statement
20 of gross receipts as shown by the retailer's last Federal
21 income tax return. If the total receipts of the business as
22 reported in the Federal income tax return do not agree with the
23 gross receipts reported to the Department of Revenue for the
24 same period, the retailer shall attach to his annual return a
25 schedule showing a reconciliation of the 2 amounts and the
26 reasons for the difference. The retailer's annual return to the

1 Department shall also disclose the cost of goods sold by the
2 retailer during the year covered by such return, opening and
3 closing inventories of such goods for such year, costs of goods
4 used from stock or taken from stock and given away by the
5 retailer during such year, payroll information of the
6 retailer's business during such year and any additional
7 reasonable information which the Department deems would be
8 helpful in determining the accuracy of the monthly, quarterly
9 or annual returns filed by such retailer as provided for in
10 this Section.

11 If the annual information return required by this Section
12 is not filed when and as required, the taxpayer shall be liable
13 as follows:

14 (i) Until January 1, 1994, the taxpayer shall be liable
15 for a penalty equal to 1/6 of 1% of the tax due from such
16 taxpayer under this Act during the period to be covered by
17 the annual return for each month or fraction of a month
18 until such return is filed as required, the penalty to be
19 assessed and collected in the same manner as any other
20 penalty provided for in this Act.

21 (ii) On and after January 1, 1994, the taxpayer shall
22 be liable for a penalty as described in Section 3-4 of the
23 Uniform Penalty and Interest Act.

24 The chief executive officer, proprietor, owner or highest
25 ranking manager shall sign the annual return to certify the
26 accuracy of the information contained therein. Any person who

1 willfully signs the annual return containing false or
2 inaccurate information shall be guilty of perjury and punished
3 accordingly. The annual return form prescribed by the
4 Department shall include a warning that the person signing the
5 return may be liable for perjury.

6 The provisions of this Section concerning the filing of an
7 annual information return do not apply to a retailer who is not
8 required to file an income tax return with the United States
9 Government.

10 As soon as possible after the first day of each month, upon
11 certification of the Department of Revenue, the Comptroller
12 shall order transferred and the Treasurer shall transfer from
13 the General Revenue Fund to the Motor Fuel Tax Fund an amount
14 equal to 1.7% of 80% of the net revenue realized under this Act
15 for the second preceding month. Beginning April 1, 2000, this
16 transfer is no longer required and shall not be made.

17 Net revenue realized for a month shall be the revenue
18 collected by the State pursuant to this Act, less the amount
19 paid out during that month as refunds to taxpayers for
20 overpayment of liability.

21 For greater simplicity of administration, manufacturers,
22 importers and wholesalers whose products are sold at retail in
23 Illinois by numerous retailers, and who wish to do so, may
24 assume the responsibility for accounting and paying to the
25 Department all tax accruing under this Act with respect to such
26 sales, if the retailers who are affected do not make written

1 objection to the Department to this arrangement.

2 Any person who promotes, organizes, provides retail
3 selling space for concessionaires or other types of sellers at
4 the Illinois State Fair, DuQuoin State Fair, county fairs,
5 local fairs, art shows, flea markets and similar exhibitions or
6 events, including any transient merchant as defined by Section
7 2 of the Transient Merchant Act of 1987, is required to file a
8 report with the Department providing the name of the merchant's
9 business, the name of the person or persons engaged in
10 merchant's business, the permanent address and Illinois
11 Retailers Occupation Tax Registration Number of the merchant,
12 the dates and location of the event and other reasonable
13 information that the Department may require. The report must be
14 filed not later than the 20th day of the month next following
15 the month during which the event with retail sales was held.
16 Any person who fails to file a report required by this Section
17 commits a business offense and is subject to a fine not to
18 exceed \$250.

19 Any person engaged in the business of selling tangible
20 personal property at retail as a concessionaire or other type
21 of seller at the Illinois State Fair, county fairs, art shows,
22 flea markets and similar exhibitions or events, or any
23 transient merchants, as defined by Section 2 of the Transient
24 Merchant Act of 1987, may be required to make a daily report of
25 the amount of such sales to the Department and to make a daily
26 payment of the full amount of tax due. The Department shall

1 impose this requirement when it finds that there is a
2 significant risk of loss of revenue to the State at such an
3 exhibition or event. Such a finding shall be based on evidence
4 that a substantial number of concessionaires or other sellers
5 who are not residents of Illinois will be engaging in the
6 business of selling tangible personal property at retail at the
7 exhibition or event, or other evidence of a significant risk of
8 loss of revenue to the State. The Department shall notify
9 concessionaires and other sellers affected by the imposition of
10 this requirement. In the absence of notification by the
11 Department, the concessionaires and other sellers shall file
12 their returns as otherwise required in this Section.

13 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
14 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
15 97-333, eff. 8-12-11.)

16 Section 5-60. The Motor Fuel Tax Law is amended by changing
17 Section 8 as follows:

18 (35 ILCS 505/8) (from Ch. 120, par. 424)

19 Sec. 8. Except as provided in Section 8a, subdivision
20 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
21 16 of Section 15, all money received by the Department under
22 this Act, including payments made to the Department by member
23 jurisdictions participating in the International Fuel Tax
24 Agreement, shall be deposited in a special fund in the State

1 treasury, to be known as the "Motor Fuel Tax Fund", and shall
2 be used as follows:

3 (a) 2 1/2 cents per gallon of the tax collected on special
4 fuel under paragraph (b) of Section 2 and Section 13a of this
5 Act shall be transferred to the State Construction Account Fund
6 in the State Treasury;

7 (b) \$420,000 shall be transferred each month to the State
8 Boating Act Fund to be used by the Department of Natural
9 Resources for the purposes specified in Article X of the Boat
10 Registration and Safety Act;

11 (c) \$3,500,000 shall be transferred each month to the Grade
12 Crossing Protection Fund to be used as follows: not less than
13 \$12,000,000 each fiscal year shall be used for the construction
14 or reconstruction of rail highway grade separation structures;
15 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
16 fiscal year 2010 and each fiscal year thereafter shall be
17 transferred to the Transportation Regulatory Fund and shall be
18 accounted for as part of the rail carrier portion of such funds
19 and shall be used to pay the cost of administration of the
20 Illinois Commerce Commission's railroad safety program in
21 connection with its duties under subsection (3) of Section
22 18c-7401 of the Illinois Vehicle Code, with the remainder to be
23 used by the Department of Transportation upon order of the
24 Illinois Commerce Commission, to pay that part of the cost
25 apportioned by such Commission to the State to cover the
26 interest of the public in the use of highways, roads, streets,

1 or pedestrian walkways in the county highway system, township
2 and district road system, or municipal street system as defined
3 in the Illinois Highway Code, as the same may from time to time
4 be amended, for separation of grades, for installation,
5 construction or reconstruction of crossing protection or
6 reconstruction, alteration, relocation including construction
7 or improvement of any existing highway necessary for access to
8 property or improvement of any grade crossing and grade
9 crossing surface including the necessary highway approaches
10 thereto of any railroad across the highway or public road, or
11 for the installation, construction, reconstruction, or
12 maintenance of a pedestrian walkway over or under a railroad
13 right-of-way, as provided for in and in accordance with Section
14 18c-7401 of the Illinois Vehicle Code. The Commission may order
15 up to \$2,000,000 per year in Grade Crossing Protection Fund
16 moneys for the improvement of grade crossing surfaces and up to
17 \$300,000 per year for the maintenance and renewal of 4-quadrant
18 gate vehicle detection systems located at non-high speed rail
19 grade crossings. The Commission shall not order more than
20 \$2,000,000 per year in Grade Crossing Protection Fund moneys
21 for pedestrian walkways. In entering orders for projects for
22 which payments from the Grade Crossing Protection Fund will be
23 made, the Commission shall account for expenditures authorized
24 by the orders on a cash rather than an accrual basis. For
25 purposes of this requirement an "accrual basis" assumes that
26 the total cost of the project is expended in the fiscal year in

1 which the order is entered, while a "cash basis" allocates the
2 cost of the project among fiscal years as expenditures are
3 actually made. To meet the requirements of this subsection, the
4 Illinois Commerce Commission shall develop annual and 5-year
5 project plans of rail crossing capital improvements that will
6 be paid for with moneys from the Grade Crossing Protection
7 Fund. The annual project plan shall identify projects for the
8 succeeding fiscal year and the 5-year project plan shall
9 identify projects for the 5 directly succeeding fiscal years.
10 The Commission shall submit the annual and 5-year project plans
11 for this Fund to the Governor, the President of the Senate, the
12 Senate Minority Leader, the Speaker of the House of
13 Representatives, and the Minority Leader of the House of
14 Representatives on the first Wednesday in April of each year;

15 (d) of the amount remaining after allocations provided for
16 in subsections (a), (b) and (c), a sufficient amount shall be
17 reserved to pay all of the following:

18 (1) the costs of the Department of Revenue in
19 administering this Act;

20 (2) the costs of the Department of Transportation in
21 performing its duties imposed by the Illinois Highway Code
22 for supervising the use of motor fuel tax funds apportioned
23 to municipalities, counties and road districts;

24 (3) refunds provided for in Section 13, refunds for
25 overpayment of decal fees paid under Section 13a.4 of this
26 Act, and refunds provided for under the terms of the

1 International Fuel Tax Agreement referenced in Section
2 14a;

3 (4) from October 1, 1985 until June 30, 1994, the
4 administration of the Vehicle Emissions Inspection Law,
5 which amount shall be certified monthly by the
6 Environmental Protection Agency to the State Comptroller
7 and shall promptly be transferred by the State Comptroller
8 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
9 Inspection Fund, and for the period July 1, 1994 through
10 June 30, 2000, one-twelfth of \$25,000,000 each month, for
11 the period July 1, 2000 through June 30, 2003, one-twelfth
12 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
13 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
14 July 1 and October 1, or as soon thereafter as may be
15 practical, during the period July 1, 2004 through June 30,
16 2012, and \$30,000,000 on June 1, 2013, or as soon
17 thereafter as may be practical, and \$15,000,000 on July 1
18 and October 1, or as soon thereafter as may be practical,
19 during the period of July 1, 2013 through June 30, 2014,
20 for the administration of the Vehicle Emissions Inspection
21 Law of 2005, to be transferred by the State Comptroller and
22 Treasurer from the Motor Fuel Tax Fund into the Vehicle
23 Inspection Fund;

24 (5) amounts ordered paid by the Court of Claims; and

25 (6) payment of motor fuel use taxes due to member
26 jurisdictions under the terms of the International Fuel Tax

1 Agreement. The Department shall certify these amounts to
2 the Comptroller by the 15th day of each month; the
3 Comptroller shall cause orders to be drawn for such
4 amounts, and the Treasurer shall administer those amounts
5 on or before the last day of each month;

6 (e) after allocations for the purposes set forth in
7 subsections (a), (b), (c) and (d), the remaining amount shall
8 be apportioned as follows:

9 (1) Until January 1, 2000, 58.4%, and beginning January
10 1, 2000, 45.6% shall be deposited as follows:

11 (A) 37% into the State Construction Account Fund,
12 and

13 (B) 63% into the Road Fund, \$1,250,000 of which
14 shall be reserved each month for the Department of
15 Transportation to be used in accordance with the
16 provisions of Sections 6-901 through 6-906 of the
17 Illinois Highway Code;

18 (2) Until January 1, 2000, 41.6%, and beginning January
19 1, 2000, 54.4% shall be transferred to the Department of
20 Transportation to be distributed as follows:

21 (A) 49.10% to the municipalities of the State,

22 (B) 16.74% to the counties of the State having
23 1,000,000 or more inhabitants,

24 (C) 18.27% to the counties of the State having less
25 than 1,000,000 inhabitants,

26 (D) 15.89% to the road districts of the State.

1 As soon as may be after the first day of each month the
2 Department of Transportation shall allot to each municipality
3 its share of the amount apportioned to the several
4 municipalities which shall be in proportion to the population
5 of such municipalities as determined by the last preceding
6 municipal census if conducted by the Federal Government or
7 Federal census. If territory is annexed to any municipality
8 subsequent to the time of the last preceding census the
9 corporate authorities of such municipality may cause a census
10 to be taken of such annexed territory and the population so
11 ascertained for such territory shall be added to the population
12 of the municipality as determined by the last preceding census
13 for the purpose of determining the allotment for that
14 municipality. If the population of any municipality was not
15 determined by the last Federal census preceding any
16 apportionment, the apportionment to such municipality shall be
17 in accordance with any census taken by such municipality. Any
18 municipal census used in accordance with this Section shall be
19 certified to the Department of Transportation by the clerk of
20 such municipality, and the accuracy thereof shall be subject to
21 approval of the Department which may make such corrections as
22 it ascertains to be necessary.

23 As soon as may be after the first day of each month the
24 Department of Transportation shall allot to each county its
25 share of the amount apportioned to the several counties of the
26 State as herein provided. Each allotment to the several

1 counties having less than 1,000,000 inhabitants shall be in
2 proportion to the amount of motor vehicle license fees received
3 from the residents of such counties, respectively, during the
4 preceding calendar year. The Secretary of State shall, on or
5 before April 15 of each year, transmit to the Department of
6 Transportation a full and complete report showing the amount of
7 motor vehicle license fees received from the residents of each
8 county, respectively, during the preceding calendar year. The
9 Department of Transportation shall, each month, use for
10 allotment purposes the last such report received from the
11 Secretary of State.

12 As soon as may be after the first day of each month, the
13 Department of Transportation shall allot to the several
14 counties their share of the amount apportioned for the use of
15 road districts. The allotment shall be apportioned among the
16 several counties in the State in the proportion which the total
17 mileage of township or district roads in the respective
18 counties bears to the total mileage of all township and
19 district roads in the State. Funds allotted to the respective
20 counties for the use of road districts therein shall be
21 allocated to the several road districts in the county in the
22 proportion which the total mileage of such township or district
23 roads in the respective road districts bears to the total
24 mileage of all such township or district roads in the county.
25 After July 1 of any year prior to 2011, no allocation shall be
26 made for any road district unless it levied a tax for road and

1 bridge purposes in an amount which will require the extension
2 of such tax against the taxable property in any such road
3 district at a rate of not less than either .08% of the value
4 thereof, based upon the assessment for the year immediately
5 prior to the year in which such tax was levied and as equalized
6 by the Department of Revenue or, in DuPage County, an amount
7 equal to or greater than \$12,000 per mile of road under the
8 jurisdiction of the road district, whichever is less. Beginning
9 July 1, 2011 and each July 1 thereafter, an allocation shall be
10 made for any road district if it levied a tax for road and
11 bridge purposes. In counties other than DuPage County, if the
12 amount of the tax levy requires the extension of the tax
13 against the taxable property in the road district at a rate
14 that is less than 0.08% of the value thereof, based upon the
15 assessment for the year immediately prior to the year in which
16 the tax was levied and as equalized by the Department of
17 Revenue, then the amount of the allocation for that road
18 district shall be a percentage of the maximum allocation equal
19 to the percentage obtained by dividing the rate extended by the
20 district by 0.08%. In DuPage County, if the amount of the tax
21 levy requires the extension of the tax against the taxable
22 property in the road district at a rate that is less than the
23 lesser of (i) 0.08% of the value of the taxable property in the
24 road district, based upon the assessment for the year
25 immediately prior to the year in which such tax was levied and
26 as equalized by the Department of Revenue, or (ii) a rate that

1 will yield an amount equal to \$12,000 per mile of road under
2 the jurisdiction of the road district, then the amount of the
3 allocation for the road district shall be a percentage of the
4 maximum allocation equal to the percentage obtained by dividing
5 the rate extended by the district by the lesser of (i) 0.08% or
6 (ii) the rate that will yield an amount equal to \$12,000 per
7 mile of road under the jurisdiction of the road district.

8 Prior to 2011, if any road district has levied a special
9 tax for road purposes pursuant to Sections 6-601, 6-602 and
10 6-603 of the Illinois Highway Code, and such tax was levied in
11 an amount which would require extension at a rate of not less
12 than .08% of the value of the taxable property thereof, as
13 equalized or assessed by the Department of Revenue, or, in
14 DuPage County, an amount equal to or greater than \$12,000 per
15 mile of road under the jurisdiction of the road district,
16 whichever is less, such levy shall, however, be deemed a proper
17 compliance with this Section and shall qualify such road
18 district for an allotment under this Section. Beginning in 2011
19 and thereafter, if any road district has levied a special tax
20 for road purposes under Sections 6-601, 6-602, and 6-603 of the
21 Illinois Highway Code, and the tax was levied in an amount that
22 would require extension at a rate of not less than 0.08% of the
23 value of the taxable property of that road district, as
24 equalized or assessed by the Department of Revenue or, in
25 DuPage County, an amount equal to or greater than \$12,000 per
26 mile of road under the jurisdiction of the road district,

1 whichever is less, that levy shall be deemed a proper
2 compliance with this Section and shall qualify such road
3 district for a full, rather than proportionate, allotment under
4 this Section. If the levy for the special tax is less than
5 0.08% of the value of the taxable property, or, in DuPage
6 County if the levy for the special tax is less than the lesser
7 of (i) 0.08% or (ii) \$12,000 per mile of road under the
8 jurisdiction of the road district, and if the levy for the
9 special tax is more than any other levy for road and bridge
10 purposes, then the levy for the special tax qualifies the road
11 district for a proportionate, rather than full, allotment under
12 this Section. If the levy for the special tax is equal to or
13 less than any other levy for road and bridge purposes, then any
14 allotment under this Section shall be determined by the other
15 levy for road and bridge purposes.

16 Prior to 2011, if a township has transferred to the road
17 and bridge fund money which, when added to the amount of any
18 tax levy of the road district would be the equivalent of a tax
19 levy requiring extension at a rate of at least .08%, or, in
20 DuPage County, an amount equal to or greater than \$12,000 per
21 mile of road under the jurisdiction of the road district,
22 whichever is less, such transfer, together with any such tax
23 levy, shall be deemed a proper compliance with this Section and
24 shall qualify the road district for an allotment under this
25 Section.

26 In counties in which a property tax extension limitation is

1 imposed under the Property Tax Extension Limitation Law, road
2 districts may retain their entitlement to a motor fuel tax
3 allotment or, beginning in 2011, their entitlement to a full
4 allotment if, at the time the property tax extension limitation
5 was imposed, the road district was levying a road and bridge
6 tax at a rate sufficient to entitle it to a motor fuel tax
7 allotment and continues to levy the maximum allowable amount
8 after the imposition of the property tax extension limitation.
9 Any road district may in all circumstances retain its
10 entitlement to a motor fuel tax allotment or, beginning in
11 2011, its entitlement to a full allotment if it levied a road
12 and bridge tax in an amount that will require the extension of
13 the tax against the taxable property in the road district at a
14 rate of not less than 0.08% of the assessed value of the
15 property, based upon the assessment for the year immediately
16 preceding the year in which the tax was levied and as equalized
17 by the Department of Revenue or, in DuPage County, an amount
18 equal to or greater than \$12,000 per mile of road under the
19 jurisdiction of the road district, whichever is less.

20 As used in this Section the term "road district" means any
21 road district, including a county unit road district, provided
22 for by the Illinois Highway Code; and the term "township or
23 district road" means any road in the township and district road
24 system as defined in the Illinois Highway Code. For the
25 purposes of this Section, "township or district road" also
26 includes such roads as are maintained by park districts, forest

1 preserve districts and conservation districts. The Department
2 of Transportation shall determine the mileage of all township
3 and district roads for the purposes of making allotments and
4 allocations of motor fuel tax funds for use in road districts.

5 Payment of motor fuel tax moneys to municipalities and
6 counties shall be made as soon as possible after the allotment
7 is made. The treasurer of the municipality or county may invest
8 these funds until their use is required and the interest earned
9 by these investments shall be limited to the same uses as the
10 principal funds.

11 (Source: P.A. 96-34, eff. 7-13-09; 96-45, eff. 7-15-09; 96-959,
12 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1024, eff. 7-12-10;
13 96-1384, eff. 7-29-10; 97-72, eff. 7-1-11; 97-333, eff.
14 8-12-11.)

15 Section 5-65. The Illinois Independent Tax Tribunal Act of
16 2012 is amended by changing Section 1-15 as follows:

17 (35 ILCS 1010/1-15)

18 Sec. 1-15. Independent Tax Tribunal; establishment.

19 (a) For the purpose of effectuating the policy declared in
20 Section 1-5 of this Act, a State agency known as the Illinois
21 Independent Tax Tribunal is created. The Tax Tribunal shall
22 have the powers and duties enumerated in this Act, together
23 with such others conferred upon it by law. The Tax Tribunal
24 shall operate as an independent agency, and shall be separate

1 from the authority of the Director of Revenue and the
2 Department of Revenue.

3 (b) Except as otherwise limited by this Act, the Tax
4 Tribunal has all of the powers necessary or convenient to carry
5 out the purposes and provisions of this Act, including, without
6 limitation, each of the following:

7 (1) To have a seal, and to alter that seal at pleasure,
8 and to use it by causing it or a facsimile to be affixed or
9 impressed or reproduced in any other manner.

10 (2) To accept and expend appropriations.

11 (3) To obtain and employ personnel as required in this
12 Act, including any additional personnel necessary to
13 fulfill the Tax Tribunal's purposes, and to make
14 expenditures for personnel within the appropriations for
15 that purpose.

16 (4) To maintain offices at such places as required
17 under this Act, and elsewhere as the Tax Tribunal may
18 determine.

19 (5) To engage in any activity or operation that is
20 incidental to and in furtherance of efficient operation to
21 accomplish the Tax Tribunal's purposes.

22 (c) Unless otherwise stated, the Tax Tribunal is subject to
23 the provisions of all applicable laws, including, but not
24 limited to, each of the following:

25 (1) The State Records Act.

26 (2) The Illinois Procurement Code, except that the

1 Illinois Procurement Code does not apply to the hiring of
2 the chief administrative law judge or other administrative
3 law judges pursuant to Section 1-25 of this Act.

4 (3) The Freedom of Information Act, except as otherwise
5 provided in Section 7 of that Act.

6 (4) The State Property Control Act.

7 (5) The State Officials and Employees Ethics Act.

8 (6) The Illinois Administrative Procedure Act, to the
9 extent not inconsistent with the provisions of this Act.

10 (7) The Illinois State Auditing Act. For purposes of
11 the Illinois State Auditing Act, the Tax Tribunal is a
12 "State agency" within the meaning of the Act and is subject
13 to the jurisdiction of the Auditor General.

14 (d) The Tax Tribunal shall exercise its jurisdiction on and
15 after January 1, 2014 ~~July 1, 2013~~, but the administrative law
16 judges of the Tax Tribunal may be appointed prior to that date
17 and may take any action prior to that date that is necessary to
18 enable the Tax Tribunal to properly exercise its jurisdiction
19 on or after that date. Any administrative proceeding commenced
20 prior to January 1, 2014 ~~July 1, 2013~~, that would otherwise be
21 subject to the jurisdiction of the Illinois Independent Tax
22 Tribunal may be conducted according to the procedures set forth
23 in this Act if the taxpayer so elects. Such an election shall
24 be irrevocable and may be made on or after January 1, 2014 ~~July~~
25 ~~1, 2013~~, but no later than 30 days after the date on which the
26 taxpayer's protest was filed.

1 (Source: P.A. 97-1129, eff. 8-28-12; revised 10-10-12.)

2 Section 5-70. The Illinois Pension Code is amended by
3 changing Section 14-131 as follows:

4 (40 ILCS 5/14-131)

5 Sec. 14-131. Contributions by State.

6 (a) The State shall make contributions to the System by
7 appropriations of amounts which, together with other employer
8 contributions from trust, federal, and other funds, employee
9 contributions, investment income, and other income, will be
10 sufficient to meet the cost of maintaining and administering
11 the System on a 90% funded basis in accordance with actuarial
12 recommendations.

13 For the purposes of this Section and Section 14-135.08,
14 references to State contributions refer only to employer
15 contributions and do not include employee contributions that
16 are picked up or otherwise paid by the State or a department on
17 behalf of the employee.

18 (b) The Board shall determine the total amount of State
19 contributions required for each fiscal year on the basis of the
20 actuarial tables and other assumptions adopted by the Board,
21 using the formula in subsection (e).

22 The Board shall also determine a State contribution rate
23 for each fiscal year, expressed as a percentage of payroll,
24 based on the total required State contribution for that fiscal

1 year (less the amount received by the System from
2 appropriations under Section 8.12 of the State Finance Act and
3 Section 1 of the State Pension Funds Continuing Appropriation
4 Act, if any, for the fiscal year ending on the June 30
5 immediately preceding the applicable November 15 certification
6 deadline), the estimated payroll (including all forms of
7 compensation) for personal services rendered by eligible
8 employees, and the recommendations of the actuary.

9 For the purposes of this Section and Section 14.1 of the
10 State Finance Act, the term "eligible employees" includes
11 employees who participate in the System, persons who may elect
12 to participate in the System but have not so elected, persons
13 who are serving a qualifying period that is required for
14 participation, and annuitants employed by a department as
15 described in subdivision (a) (1) or (a) (2) of Section 14-111.

16 (c) Contributions shall be made by the several departments
17 for each pay period by warrants drawn by the State Comptroller
18 against their respective funds or appropriations based upon
19 vouchers stating the amount to be so contributed. These amounts
20 shall be based on the full rate certified by the Board under
21 Section 14-135.08 for that fiscal year. From the effective date
22 of this amendatory Act of the 93rd General Assembly through the
23 payment of the final payroll from fiscal year 2004
24 appropriations, the several departments shall not make
25 contributions for the remainder of fiscal year 2004 but shall
26 instead make payments as required under subsection (a-1) of

1 Section 14.1 of the State Finance Act. The several departments
2 shall resume those contributions at the commencement of fiscal
3 year 2005.

4 (c-1) Notwithstanding subsection (c) of this Section, for
5 fiscal years 2010, 2012, ~~and 2013,~~ and 2014 only, contributions
6 by the several departments are not required to be made for
7 General Revenue Funds payrolls processed by the Comptroller.
8 Payrolls paid by the several departments from all other State
9 funds must continue to be processed pursuant to subsection (c)
10 of this Section.

11 (c-2) For State fiscal years 2010, 2012, ~~and 2013,~~ and 2014
12 only, on or as soon as possible after the 15th day of each
13 month, the Board shall submit vouchers for payment of State
14 contributions to the System, in a total monthly amount of
15 one-twelfth of the fiscal year General Revenue Fund
16 contribution as certified by the System pursuant to Section
17 14-135.08 of the Illinois Pension Code.

18 (d) If an employee is paid from trust funds or federal
19 funds, the department or other employer shall pay employer
20 contributions from those funds to the System at the certified
21 rate, unless the terms of the trust or the federal-State
22 agreement preclude the use of the funds for that purpose, in
23 which case the required employer contributions shall be paid by
24 the State. From the effective date of this amendatory Act of
25 the 93rd General Assembly through the payment of the final
26 payroll from fiscal year 2004 appropriations, the department or

1 other employer shall not pay contributions for the remainder of
2 fiscal year 2004 but shall instead make payments as required
3 under subsection (a-1) of Section 14.1 of the State Finance
4 Act. The department or other employer shall resume payment of
5 contributions at the commencement of fiscal year 2005.

6 (e) For State fiscal years 2012 through 2045, the minimum
7 contribution to the System to be made by the State for each
8 fiscal year shall be an amount determined by the System to be
9 sufficient to bring the total assets of the System up to 90% of
10 the total actuarial liabilities of the System by the end of
11 State fiscal year 2045. In making these determinations, the
12 required State contribution shall be calculated each year as a
13 level percentage of payroll over the years remaining to and
14 including fiscal year 2045 and shall be determined under the
15 projected unit credit actuarial cost method.

16 For State fiscal years 1996 through 2005, the State
17 contribution to the System, as a percentage of the applicable
18 employee payroll, shall be increased in equal annual increments
19 so that by State fiscal year 2011, the State is contributing at
20 the rate required under this Section; except that (i) for State
21 fiscal year 1998, for all purposes of this Code and any other
22 law of this State, the certified percentage of the applicable
23 employee payroll shall be 5.052% for employees earning eligible
24 creditable service under Section 14-110 and 6.500% for all
25 other employees, notwithstanding any contrary certification
26 made under Section 14-135.08 before the effective date of this

1 amendatory Act of 1997, and (ii) in the following specified
2 State fiscal years, the State contribution to the System shall
3 not be less than the following indicated percentages of the
4 applicable employee payroll, even if the indicated percentage
5 will produce a State contribution in excess of the amount
6 otherwise required under this subsection and subsection (a):
7 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY
8 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

9 Notwithstanding any other provision of this Article, the
10 total required State contribution to the System for State
11 fiscal year 2006 is \$203,783,900.

12 Notwithstanding any other provision of this Article, the
13 total required State contribution to the System for State
14 fiscal year 2007 is \$344,164,400.

15 For each of State fiscal years 2008 through 2009, the State
16 contribution to the System, as a percentage of the applicable
17 employee payroll, shall be increased in equal annual increments
18 from the required State contribution for State fiscal year
19 2007, so that by State fiscal year 2011, the State is
20 contributing at the rate otherwise required under this Section.

21 Notwithstanding any other provision of this Article, the
22 total required State General Revenue Fund contribution for
23 State fiscal year 2010 is \$723,703,100 and shall be made from
24 the proceeds of bonds sold in fiscal year 2010 pursuant to
25 Section 7.2 of the General Obligation Bond Act, less (i) the
26 pro rata share of bond sale expenses determined by the System's

1 share of total bond proceeds, (ii) any amounts received from
2 the General Revenue Fund in fiscal year 2010, and (iii) any
3 reduction in bond proceeds due to the issuance of discounted
4 bonds, if applicable.

5 Notwithstanding any other provision of this Article, the
6 total required State General Revenue Fund contribution for
7 State fiscal year 2011 is the amount recertified by the System
8 on or before April 1, 2011 pursuant to Section 14-135.08 and
9 shall be made from the proceeds of bonds sold in fiscal year
10 2011 pursuant to Section 7.2 of the General Obligation Bond
11 Act, less (i) the pro rata share of bond sale expenses
12 determined by the System's share of total bond proceeds, (ii)
13 any amounts received from the General Revenue Fund in fiscal
14 year 2011, and (iii) any reduction in bond proceeds due to the
15 issuance of discounted bonds, if applicable.

16 Beginning in State fiscal year 2046, the minimum State
17 contribution for each fiscal year shall be the amount needed to
18 maintain the total assets of the System at 90% of the total
19 actuarial liabilities of the System.

20 Amounts received by the System pursuant to Section 25 of
21 the Budget Stabilization Act or Section 8.12 of the State
22 Finance Act in any fiscal year do not reduce and do not
23 constitute payment of any portion of the minimum State
24 contribution required under this Article in that fiscal year.
25 Such amounts shall not reduce, and shall not be included in the
26 calculation of, the required State contributions under this

1 Article in any future year until the System has reached a
2 funding ratio of at least 90%. A reference in this Article to
3 the "required State contribution" or any substantially similar
4 term does not include or apply to any amounts payable to the
5 System under Section 25 of the Budget Stabilization Act.

6 Notwithstanding any other provision of this Section, the
7 required State contribution for State fiscal year 2005 and for
8 fiscal year 2008 and each fiscal year thereafter, as calculated
9 under this Section and certified under Section 14-135.08, shall
10 not exceed an amount equal to (i) the amount of the required
11 State contribution that would have been calculated under this
12 Section for that fiscal year if the System had not received any
13 payments under subsection (d) of Section 7.2 of the General
14 Obligation Bond Act, minus (ii) the portion of the State's
15 total debt service payments for that fiscal year on the bonds
16 issued in fiscal year 2003 for the purposes of that Section
17 7.2, as determined and certified by the Comptroller, that is
18 the same as the System's portion of the total moneys
19 distributed under subsection (d) of Section 7.2 of the General
20 Obligation Bond Act. In determining this maximum for State
21 fiscal years 2008 through 2010, however, the amount referred to
22 in item (i) shall be increased, as a percentage of the
23 applicable employee payroll, in equal increments calculated
24 from the sum of the required State contribution for State
25 fiscal year 2007 plus the applicable portion of the State's
26 total debt service payments for fiscal year 2007 on the bonds

1 issued in fiscal year 2003 for the purposes of Section 7.2 of
2 the General Obligation Bond Act, so that, by State fiscal year
3 2011, the State is contributing at the rate otherwise required
4 under this Section.

5 (f) After the submission of all payments for eligible
6 employees from personal services line items in fiscal year 2004
7 have been made, the Comptroller shall provide to the System a
8 certification of the sum of all fiscal year 2004 expenditures
9 for personal services that would have been covered by payments
10 to the System under this Section if the provisions of this
11 amendatory Act of the 93rd General Assembly had not been
12 enacted. Upon receipt of the certification, the System shall
13 determine the amount due to the System based on the full rate
14 certified by the Board under Section 14-135.08 for fiscal year
15 2004 in order to meet the State's obligation under this
16 Section. The System shall compare this amount due to the amount
17 received by the System in fiscal year 2004 through payments
18 under this Section and under Section 6z-61 of the State Finance
19 Act. If the amount due is more than the amount received, the
20 difference shall be termed the "Fiscal Year 2004 Shortfall" for
21 purposes of this Section, and the Fiscal Year 2004 Shortfall
22 shall be satisfied under Section 1.2 of the State Pension Funds
23 Continuing Appropriation Act. If the amount due is less than
24 the amount received, the difference shall be termed the "Fiscal
25 Year 2004 Overpayment" for purposes of this Section, and the
26 Fiscal Year 2004 Overpayment shall be repaid by the System to

1 the Pension Contribution Fund as soon as practicable after the
2 certification.

3 (g) For purposes of determining the required State
4 contribution to the System, the value of the System's assets
5 shall be equal to the actuarial value of the System's assets,
6 which shall be calculated as follows:

7 As of June 30, 2008, the actuarial value of the System's
8 assets shall be equal to the market value of the assets as of
9 that date. In determining the actuarial value of the System's
10 assets for fiscal years after June 30, 2008, any actuarial
11 gains or losses from investment return incurred in a fiscal
12 year shall be recognized in equal annual amounts over the
13 5-year period following that fiscal year.

14 (h) For purposes of determining the required State
15 contribution to the System for a particular year, the actuarial
16 value of assets shall be assumed to earn a rate of return equal
17 to the System's actuarially assumed rate of return.

18 (i) After the submission of all payments for eligible
19 employees from personal services line items paid from the
20 General Revenue Fund in fiscal year 2010 have been made, the
21 Comptroller shall provide to the System a certification of the
22 sum of all fiscal year 2010 expenditures for personal services
23 that would have been covered by payments to the System under
24 this Section if the provisions of this amendatory Act of the
25 96th General Assembly had not been enacted. Upon receipt of the
26 certification, the System shall determine the amount due to the

1 System based on the full rate certified by the Board under
2 Section 14-135.08 for fiscal year 2010 in order to meet the
3 State's obligation under this Section. The System shall compare
4 this amount due to the amount received by the System in fiscal
5 year 2010 through payments under this Section. If the amount
6 due is more than the amount received, the difference shall be
7 termed the "Fiscal Year 2010 Shortfall" for purposes of this
8 Section, and the Fiscal Year 2010 Shortfall shall be satisfied
9 under Section 1.2 of the State Pension Funds Continuing
10 Appropriation Act. If the amount due is less than the amount
11 received, the difference shall be termed the "Fiscal Year 2010
12 Overpayment" for purposes of this Section, and the Fiscal Year
13 2010 Overpayment shall be repaid by the System to the General
14 Revenue Fund as soon as practicable after the certification.

15 (j) After the submission of all payments for eligible
16 employees from personal services line items paid from the
17 General Revenue Fund in fiscal year 2011 have been made, the
18 Comptroller shall provide to the System a certification of the
19 sum of all fiscal year 2011 expenditures for personal services
20 that would have been covered by payments to the System under
21 this Section if the provisions of this amendatory Act of the
22 96th General Assembly had not been enacted. Upon receipt of the
23 certification, the System shall determine the amount due to the
24 System based on the full rate certified by the Board under
25 Section 14-135.08 for fiscal year 2011 in order to meet the
26 State's obligation under this Section. The System shall compare

1 this amount due to the amount received by the System in fiscal
2 year 2011 through payments under this Section. If the amount
3 due is more than the amount received, the difference shall be
4 termed the "Fiscal Year 2011 Shortfall" for purposes of this
5 Section, and the Fiscal Year 2011 Shortfall shall be satisfied
6 under Section 1.2 of the State Pension Funds Continuing
7 Appropriation Act. If the amount due is less than the amount
8 received, the difference shall be termed the "Fiscal Year 2011
9 Overpayment" for purposes of this Section, and the Fiscal Year
10 2011 Overpayment shall be repaid by the System to the General
11 Revenue Fund as soon as practicable after the certification.

12 (k) For fiscal years 2012 through 2014 ~~and 2013~~ only, after
13 the submission of all payments for eligible employees from
14 personal services line items paid from the General Revenue Fund
15 in the fiscal year have been made, the Comptroller shall
16 provide to the System a certification of the sum of all
17 expenditures in the fiscal year for personal services. Upon
18 receipt of the certification, the System shall determine the
19 amount due to the System based on the full rate certified by
20 the Board under Section 14-135.08 for the fiscal year in order
21 to meet the State's obligation under this Section. The System
22 shall compare this amount due to the amount received by the
23 System for the fiscal year. If the amount due is more than the
24 amount received, the difference shall be termed the "Prior
25 Fiscal Year Shortfall" for purposes of this Section, and the
26 Prior Fiscal Year Shortfall shall be satisfied under Section

1 1.2 of the State Pension Funds Continuing Appropriation Act. If
2 the amount due is less than the amount received, the difference
3 shall be termed the "Prior Fiscal Year Overpayment" for
4 purposes of this Section, and the Prior Fiscal Year Overpayment
5 shall be repaid by the System to the General Revenue Fund as
6 soon as practicable after the certification.

7 (Source: P.A. 96-43, eff. 7-15-09; 96-45, eff. 7-15-09;
8 96-1000, eff. 7-2-10; 96-1497, eff. 1-14-11; 96-1511, eff.
9 1-27-11; 96-1554, eff. 3-18-11; 97-72, eff. 7-1-11; 97-732,
10 eff. 6-30-12.)

11 Section 5-75. The Illinois Police Training Act is amended
12 by changing Section 9 as follows:

13 (50 ILCS 705/9) (from Ch. 85, par. 509)

14 Sec. 9. A special fund is hereby established in the State
15 Treasury to be known as "The Traffic and Criminal Conviction
16 Surcharge Fund" and shall be financed as provided in Section
17 9.1 of this Act and Section 5-9-1 of the "Unified Code of
18 Corrections", unless the fines, costs or additional amounts
19 imposed are subject to disbursement by the circuit clerk under
20 Section 27.5 of the Clerks of Courts Act. Moneys in this Fund
21 shall be expended as follows:

22 (1) A portion of the total amount deposited in the Fund
23 may be used, as appropriated by the General Assembly, for
24 the ordinary and contingent expenses of the Illinois Law

1 Enforcement Training Standards Board;

2 (2) A portion of the total amount deposited in the Fund
3 shall be appropriated for the reimbursement of local
4 governmental agencies participating in training programs
5 certified by the Board, in an amount equaling 1/2 of the
6 total sum paid by such agencies during the State's previous
7 fiscal year for mandated training for probationary police
8 officers or probationary county corrections officers and
9 for optional advanced and specialized law enforcement or
10 county corrections training. These reimbursements may
11 include the costs for tuition at training schools, the
12 salaries of trainees while in schools, and the necessary
13 travel and room and board expenses for each trainee. If the
14 appropriations under this paragraph (2) are not sufficient
15 to fully reimburse the participating local governmental
16 agencies, the available funds shall be apportioned among
17 such agencies, with priority first given to repayment of
18 the costs of mandatory training given to law enforcement
19 officer or county corrections officer recruits, then to
20 repayment of costs of advanced or specialized training for
21 permanent police officers or permanent county corrections
22 officers;

23 (3) A portion of the total amount deposited in the Fund
24 may be used to fund the "Intergovernmental Law Enforcement
25 Officer's In-Service Training Act", veto overridden
26 October 29, 1981, as now or hereafter amended, at a rate

1 and method to be determined by the board;

2 (4) A portion of the Fund also may be used by the
3 Illinois Department of State Police for expenses incurred
4 in the training of employees from any State, county or
5 municipal agency whose function includes enforcement of
6 criminal or traffic law;

7 (5) A portion of the Fund may be used by the Board to
8 fund grant-in-aid programs and services for the training of
9 employees from any county or municipal agency whose
10 functions include corrections or the enforcement of
11 criminal or traffic law; and

12 (6) For fiscal years ~~year~~ 2013 and 2014 only, a portion
13 of the Fund also may be used by the Department of State
14 Police to finance any of its lawful purposes or functions.

15 All payments from The Traffic and Criminal Conviction
16 Surcharge Fund shall be made each year from moneys appropriated
17 for the purposes specified in this Section. No more than 50% of
18 any appropriation under this Act shall be spent in any city
19 having a population of more than 500,000. The State Comptroller
20 and the State Treasurer shall from time to time, at the
21 direction of the Governor, transfer from The Traffic and
22 Criminal Conviction Surcharge Fund to the General Revenue Fund
23 in the State Treasury such amounts as the Governor determines
24 are in excess of the amounts required to meet the obligations
25 of The Traffic and Criminal Conviction Surcharge Fund.

26 (Source: P.A. 97-732, eff. 6-30-12.)

1 Section 5-80. The Law Enforcement Camera Grant Act is
2 amended by changing Section 10 as follows:

3 (50 ILCS 707/10)

4 Sec. 10. Law Enforcement Camera Grant Fund; creation,
5 rules.

6 (a) The Law Enforcement Camera Grant Fund is created as a
7 special fund in the State treasury. From appropriations to the
8 Board from the Fund, the Board must make grants to units of
9 local government in Illinois for the purpose of installing
10 video cameras in law enforcement vehicles and training law
11 enforcement officers in the operation of the cameras.

12 Moneys received for the purposes of this Section,
13 including, without limitation, fee receipts and gifts, grants,
14 and awards from any public or private entity, must be deposited
15 into the Fund. Any interest earned on moneys in the Fund must
16 be deposited into the Fund.

17 (b) The Board may set requirements for the distribution of
18 grant moneys and determine which law enforcement agencies are
19 eligible.

20 (c) The Board shall develop model rules to be adopted by
21 law enforcement agencies that receive grants under this
22 Section. The rules shall include the following requirements:

23 (1) Cameras must be installed in the law enforcement
24 vehicles.

1 (2) Videotaping must provide audio of the officer when
2 the officer is outside of the vehicle.

3 (3) Camera access must be restricted to the supervisors
4 of the officer in the vehicle.

5 (4) Cameras must be turned on continuously throughout
6 the officer's shift.

7 (5) A copy of the videotape must be made available upon
8 request to personnel of the law enforcement agency, the
9 local State's Attorney, and any persons depicted in the
10 video. Procedures for distribution of the videotape must
11 include safeguards to protect the identities of
12 individuals who are not a party to the requested stop.

13 (6) Law enforcement agencies that receive moneys under
14 this grant shall provide for storage of the tapes for a
15 period of not less than 2 years.

16 (d) Any law enforcement agency receiving moneys under this
17 Section must provide an annual report to the Board, the
18 Governor, and the General Assembly, which will be due on May 1
19 of the year following the receipt of the grant and each May 1
20 thereafter during the period of the grant. The report shall
21 include (i) the number of cameras received by the law
22 enforcement agency, (ii) the number of cameras actually
23 installed in law enforcement vehicles, (iii) a brief
24 description of the review process used by supervisors within
25 the law enforcement agency, (iv) a list of any criminal,
26 traffic, ordinance, and civil cases where video recordings were

1 used, including party names, case numbers, offenses charged,
2 and disposition of the matter, (this item applies, but is not
3 limited to, court proceedings, coroner's inquests, grand jury
4 proceedings, and plea bargains), and (v) any other information
5 relevant to the administration of the program.

6 (e) No applications for grant money under this Section
7 shall be accepted before January 1, 2007 or after January 1,
8 2011.

9 (f) Notwithstanding any other provision of law, in addition
10 to any other transfers that may be provided by law, on July 1,
11 2012 only, or as soon thereafter as practical, the State
12 Comptroller shall direct and the State Treasurer shall transfer
13 any funds in excess of \$1,000,000 held in the Law Enforcement
14 Camera Grant Fund to the State Police Operations Assistance
15 Fund.

16 (g) Notwithstanding any other provision of law, in addition
17 to any other transfers that may be provided by law, on July 1,
18 2013 only, or as soon thereafter as practical, the State
19 Comptroller shall direct and the State Treasurer shall transfer
20 the sum of \$2,000,000 from the Law Enforcement Camera Grant
21 Fund to the Traffic and Criminal Conviction Surcharge Fund.

22 (Source: P.A. 97-732, eff. 6-30-12.)

23 Section 5-85. The School Code is amended by changing
24 Sections 2-3.62, 3-2.5, and 18-5 as follows:

1 (105 ILCS 5/2-3.62) (from Ch. 122, par. 2-3.62)

2 Sec. 2-3.62. Educational Service Centers.

3 (a) A regional network of educational service centers shall
4 be established by the State Board of Education to coordinate
5 and combine existing services in a manner which is practical
6 and efficient and to provide new services to schools as
7 provided in this Section. Services to be made available by such
8 centers shall include the planning, implementation and
9 evaluation of:

10 (1) (blank);

11 (2) computer technology education;

12 (3) mathematics, science and reading resources for
13 teachers including continuing education, inservice
14 training and staff development.

15 The centers may provide training, technical assistance,
16 coordination and planning in other program areas such as school
17 improvement, school accountability, financial planning,
18 consultation, and services, career guidance, early childhood
19 education, alcohol/drug education and prevention, family life
20 - sex education, electronic transmission of data from school
21 districts to the State, alternative education and regional
22 special education, and telecommunications systems that provide
23 distance learning. Such telecommunications systems may be
24 obtained through the Department of Central Management Services
25 pursuant to Section 405-270 of the Department of Central
26 Management Services Law (20 ILCS 405/405-270). The programs and

1 services of educational service centers may be offered to
2 private school teachers and private school students within each
3 service center area provided public schools have already been
4 afforded adequate access to such programs and services.

5 Upon the abolition of the office, removal from office,
6 disqualification for office, resignation from office, or
7 expiration of the current term of office of the regional
8 superintendent of schools, whichever is earlier, centers
9 serving that portion of a Class II county school unit outside
10 of a city of 500,000 or more inhabitants shall have and
11 exercise, in and with respect to each educational service
12 region having a population of 2,000,000 or more inhabitants and
13 in and with respect to each school district located in any such
14 educational service region, all of the rights, powers, duties,
15 and responsibilities theretofore vested by law in and exercised
16 and performed by the regional superintendent of schools for
17 that area under the provisions of this Code or any other laws
18 of this State.

19 The State Board of Education shall promulgate rules and
20 regulations necessary to implement this Section. The rules
21 shall include detailed standards which delineate the scope and
22 specific content of programs to be provided by each Educational
23 Service Center, as well as the specific planning,
24 implementation and evaluation services to be provided by each
25 Center relative to its programs. The Board shall also provide
26 the standards by which it will evaluate the programs provided

1 by each Center.

2 (b) Centers serving Class 1 county school units shall be
3 governed by an 11-member board, 3 members of which shall be
4 public school teachers nominated by the local bargaining
5 representatives to the appropriate regional superintendent for
6 appointment and no more than 3 members of which shall be from
7 each of the following categories, including but not limited to
8 superintendents, regional superintendents, school board
9 members and a representative of an institution of higher
10 education. The members of the board shall be appointed by the
11 regional superintendents whose school districts are served by
12 the educational service center. The composition of the board
13 will reflect the revisions of this amendatory Act of 1989 as
14 the terms of office of current members expire.

15 (c) The centers shall be of sufficient size and number to
16 assure delivery of services to all local school districts in
17 the State.

18 (d) From monies appropriated for this program the State
19 Board of Education shall provide grants paid from the Personal
20 Property Tax Replacement Fund ~~for fiscal year 2012 only, and~~
21 ~~from the General Revenue Fund for fiscal year 2013 and beyond~~
22 to qualifying Educational Service Centers applying for such
23 grants in accordance with rules and regulations promulgated by
24 the State Board of Education to implement this Section.

25 (e) The governing authority of each of the 18 regional
26 educational service centers shall appoint a family life - sex

1 education advisory board consisting of 2 parents, 2 teachers, 2
2 school administrators, 2 school board members, 2 health care
3 professionals, one library system representative, and the
4 director of the regional educational service center who shall
5 serve as chairperson of the advisory board so appointed.
6 Members of the family life - sex education advisory boards
7 shall serve without compensation. Each of the advisory boards
8 appointed pursuant to this subsection shall develop a plan for
9 regional teacher-parent family life - sex education training
10 sessions and shall file a written report of such plan with the
11 governing board of their regional educational service center.
12 The directors of each of the regional educational service
13 centers shall thereupon meet, review each of the reports
14 submitted by the advisory boards and combine those reports into
15 a single written report which they shall file with the Citizens
16 Council on School Problems prior to the end of the regular
17 school term of the 1987-1988 school year.

18 (f) The 14 educational service centers serving Class I
19 county school units shall be disbanded on the first Monday of
20 August, 1995, and their statutory responsibilities and
21 programs shall be assumed by the regional offices of education,
22 subject to rules and regulations developed by the State Board
23 of Education. The regional superintendents of schools elected
24 by the voters residing in all Class I counties shall serve as
25 the chief administrators for these programs and services. By
26 rule of the State Board of Education, the 10 educational

1 service regions of lowest population shall provide such
2 services under cooperative agreements with larger regions.

3 (Source: P.A. 96-893, eff. 7-1-10; 97-619, eff. 11-14-11.)

4 (105 ILCS 5/3-2.5)

5 Sec. 3-2.5. Salaries.

6 (a) Except as otherwise provided in this Section, the
7 regional superintendents of schools shall receive for their
8 services an annual salary according to the population, as
9 determined by the last preceding federal census, of the region
10 they serve, as set out in the following schedule:

11 SALARIES OF REGIONAL SUPERINTENDENTS OF
12 SCHOOLS

13	POPULATION OF REGION	ANNUAL SALARY
14	Less than 48,000	\$73,500
15	48,000 to 99,999	\$78,000
16	100,000 to 999,999	\$81,500
17	1,000,000 and over	\$83,500

18 The changes made by Public Act 86-98 in the annual salary
19 that the regional superintendents of schools shall receive for
20 their services shall apply to the annual salary received by the
21 regional superintendents of schools during each of their
22 elected terms of office that commence after July 26, 1989 and
23 before the first Monday of August, 1995.

24 The changes made by Public Act 89-225 in the annual salary
25 that regional superintendents of schools shall receive for

1 their services shall apply to the annual salary received by the
2 regional superintendents of schools during their elected terms
3 of office that commence after August 4, 1995 and end on August
4 1, 1999.

5 The changes made by this amendatory Act of the 91st General
6 Assembly in the annual salary that the regional superintendents
7 of schools shall receive for their services shall apply to the
8 annual salary received by the regional superintendents of
9 schools during each of their elected terms of office that
10 commence on or after August 2, 1999.

11 Beginning July 1, 2000, the salary that the regional
12 superintendent of schools receives for his or her services
13 shall be adjusted annually to reflect the percentage increase,
14 if any, in the most recent Consumer Price Index, as defined and
15 officially reported by the United States Department of Labor,
16 Bureau of Labor Statistics, except that no annual increment may
17 exceed 2.9%. If the percentage of change in the Consumer Price
18 Index is a percentage decrease, the salary that the regional
19 superintendent of schools receives shall not be adjusted for
20 that year.

21 When regional superintendents are authorized by the School
22 Code to appoint assistant regional superintendents, the
23 assistant regional superintendent shall receive an annual
24 salary based on his or her qualifications and computed as a
25 percentage of the salary of the regional superintendent to whom
26 he or she is assistant, as set out in the following schedule:

1 SALARIES OF ASSISTANT REGIONAL

2 SUPERINTENDENTS

3	QUALIFICATIONS OF	PERCENTAGE OF SALARY
4	ASSISTANT REGIONAL	OF REGIONAL
5	SUPERINTENDENT	SUPERINTENDENT

6	No Bachelor's degree, but State	
7	certificate valid for teaching	
8	and supervising.	70%

9	Bachelor's degree plus	
10	State certificate valid	
11	for supervising.	75%

12	Master's degree plus	
13	State certificate valid	
14	for supervising.	90%

15 However, in any region in which the appointment of more
16 than one assistant regional superintendent is authorized,
17 whether by Section 3-15.10 of this Code or otherwise, not more
18 than one assistant may be compensated at the 90% rate and any
19 other assistant shall be paid at not exceeding the 75% rate, in
20 each case depending on the qualifications of the assistant.

21 The salaries provided in this Section plus an amount for
22 other employment-related compensation or benefits for regional
23 superintendents and assistant regional superintendents are
24 payable monthly by the State Board of Education out of the
25 Personal Property Tax Replacement Fund ~~through a specific~~
26 ~~appropriation to that effect in the State Board of Education~~

1 ~~budget for the fiscal years 2012 and 2013 only, and are payable~~
2 ~~monthly from the Common School Fund for fiscal year 2014 and~~
3 ~~beyond~~ through a specific appropriation to that effect in the
4 State Board of Education budget. The State Comptroller in
5 making his or her warrant to any county for the amount due it
6 from the Personal Property Tax Replacement Fund ~~for the fiscal~~
7 ~~years 2012 and 2013 only, and from the Common School Fund for~~
8 ~~fiscal year 2014 and beyond~~ shall deduct from it the several
9 amounts for which warrants have been issued to the regional
10 superintendent, and any assistant regional superintendent, of
11 the educational service region encompassing the county since
12 the preceding apportionment from the Personal Property Tax
13 Replacement Fund ~~for the fiscal years 2012 and 2013 only, and~~
14 ~~from the Common School Fund for fiscal year 2014 and beyond.~~

15 County boards may provide for additional compensation for
16 the regional superintendent or the assistant regional
17 superintendents, or for each of them, to be paid quarterly from
18 the county treasury.

19 (b) Upon abolition of the office of regional superintendent
20 of schools in educational service regions containing 2,000,000
21 or more inhabitants as provided in Section 3-0.01 of this Code,
22 the funds provided under subsection (a) of this Section shall
23 continue to be appropriated and reallocated, as provided for
24 pursuant to subsection (b) of Section 3-0.01 of this Code, to
25 the educational service centers established pursuant to
26 Section 2-3.62 of this Code for an educational service region

1 containing 2,000,000 or more inhabitants.

2 (c) If the State pays all or any portion of the employee
3 contributions required under Section 16-152 of the Illinois
4 Pension Code for employees of the State Board of Education, it
5 shall also, subject to appropriation in the State Board of
6 Education budget for such payments to Regional Superintendents
7 and Assistant Regional Superintendents, pay the employee
8 contributions required of regional superintendents of schools
9 and assistant regional superintendents of schools on the same
10 basis, but excluding any contributions based on compensation
11 that is paid by the county rather than the State.

12 This subsection (c) applies to contributions based on
13 payments of salary earned after the effective date of this
14 amendatory Act of the 91st General Assembly, except that in the
15 case of an elected regional superintendent of schools, this
16 subsection does not apply to contributions based on payments of
17 salary earned during a term of office that commenced before the
18 effective date of this amendatory Act.

19 (Source: P.A. 96-893, eff. 7-1-10; 96-1086, eff. 7-16-10;
20 97-333, eff. 8-12-11; 97-619, eff. 11-14-11; 97-732, eff.
21 6-30-12.)

22 (105 ILCS 5/18-5) (from Ch. 122, par. 18-5)

23 Sec. 18-5. Compensation of regional superintendents and
24 assistants. The State Board of Education shall request an
25 appropriation payable from the Personal Property Tax

1 Replacement Fund ~~for fiscal years 2012 and 2013 only, and the~~
2 ~~common school fund for fiscal year 2014 and beyond as and for~~
3 compensation for regional superintendents of schools and the
4 assistant regional superintendents of schools authorized by
5 Section 3-15.10 of this Act, and as provided in "An Act
6 concerning fees and salaries and to classify the several
7 counties of this State with reference thereto", approved March
8 29, 1872 as amended, and shall present vouchers to the
9 Comptroller monthly for the payment to the several regional
10 superintendents and such assistant regional superintendents of
11 their compensation as fixed by law. Such payments shall be made
12 either (1) monthly, at the close of the month, or (2)
13 semimonthly on or around the 15th of the month and at the close
14 of the month, at the option of the regional superintendent or
15 assistant regional superintendent.

16 (Source: P.A. 97-619, eff. 11-14-11; 97-732, eff. 6-30-12.)

17 Section 5-90. The Illinois Public Aid Code is amended by
18 changing Sections 5-5.4, 12-9.1, and 14-8 and by adding Section
19 12-10.10 as follows:

20 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

21 Sec. 5-5.4. Standards of Payment - Department of Healthcare
22 and Family Services. The Department of Healthcare and Family
23 Services shall develop standards of payment of nursing facility
24 and ICF/DD services in facilities providing such services under

1 this Article which:

2 (1) Provide for the determination of a facility's payment
3 for nursing facility or ICF/DD services on a prospective basis.
4 The amount of the payment rate for all nursing facilities
5 certified by the Department of Public Health under the ID/DD
6 Community Care Act or the Nursing Home Care Act as Intermediate
7 Care for the Developmentally Disabled facilities, Long Term
8 Care for Under Age 22 facilities, Skilled Nursing facilities,
9 or Intermediate Care facilities under the medical assistance
10 program shall be prospectively established annually on the
11 basis of historical, financial, and statistical data
12 reflecting actual costs from prior years, which shall be
13 applied to the current rate year and updated for inflation,
14 except that the capital cost element for newly constructed
15 facilities shall be based upon projected budgets. The annually
16 established payment rate shall take effect on July 1 in 1984
17 and subsequent years. No rate increase and no update for
18 inflation shall be provided on or after July 1, 1994 ~~and before~~
19 ~~January 1, 2014~~, unless specifically provided for in this
20 Section. The changes made by Public Act 93-841 extending the
21 duration of the prohibition against a rate increase or update
22 for inflation are effective retroactive to July 1, 2004.

23 For facilities licensed by the Department of Public Health
24 under the Nursing Home Care Act as Intermediate Care for the
25 Developmentally Disabled facilities or Long Term Care for Under
26 Age 22 facilities, the rates taking effect on July 1, 1998

1 shall include an increase of 3%. For facilities licensed by the
2 Department of Public Health under the Nursing Home Care Act as
3 Skilled Nursing facilities or Intermediate Care facilities,
4 the rates taking effect on July 1, 1998 shall include an
5 increase of 3% plus \$1.10 per resident-day, as defined by the
6 Department. For facilities licensed by the Department of Public
7 Health under the Nursing Home Care Act as Intermediate Care
8 Facilities for the Developmentally Disabled or Long Term Care
9 for Under Age 22 facilities, the rates taking effect on January
10 1, 2006 shall include an increase of 3%. For facilities
11 licensed by the Department of Public Health under the Nursing
12 Home Care Act as Intermediate Care Facilities for the
13 Developmentally Disabled or Long Term Care for Under Age 22
14 facilities, the rates taking effect on January 1, 2009 shall
15 include an increase sufficient to provide a \$0.50 per hour wage
16 increase for non-executive staff.

17 For facilities licensed by the Department of Public Health
18 under the Nursing Home Care Act as Intermediate Care for the
19 Developmentally Disabled facilities or Long Term Care for Under
20 Age 22 facilities, the rates taking effect on July 1, 1999
21 shall include an increase of 1.6% plus \$3.00 per resident-day,
22 as defined by the Department. For facilities licensed by the
23 Department of Public Health under the Nursing Home Care Act as
24 Skilled Nursing facilities or Intermediate Care facilities,
25 the rates taking effect on July 1, 1999 shall include an
26 increase of 1.6% and, for services provided on or after October

1 1, 1999, shall be increased by \$4.00 per resident-day, as
2 defined by the Department.

3 For facilities licensed by the Department of Public Health
4 under the Nursing Home Care Act as Intermediate Care for the
5 Developmentally Disabled facilities or Long Term Care for Under
6 Age 22 facilities, the rates taking effect on July 1, 2000
7 shall include an increase of 2.5% per resident-day, as defined
8 by the Department. For facilities licensed by the Department of
9 Public Health under the Nursing Home Care Act as Skilled
10 Nursing facilities or Intermediate Care facilities, the rates
11 taking effect on July 1, 2000 shall include an increase of 2.5%
12 per resident-day, as defined by the Department.

13 For facilities licensed by the Department of Public Health
14 under the Nursing Home Care Act as skilled nursing facilities
15 or intermediate care facilities, a new payment methodology must
16 be implemented for the nursing component of the rate effective
17 July 1, 2003. The Department of Public Aid (now Healthcare and
18 Family Services) shall develop the new payment methodology
19 using the Minimum Data Set (MDS) as the instrument to collect
20 information concerning nursing home resident condition
21 necessary to compute the rate. The Department shall develop the
22 new payment methodology to meet the unique needs of Illinois
23 nursing home residents while remaining subject to the
24 appropriations provided by the General Assembly. A transition
25 period from the payment methodology in effect on June 30, 2003
26 to the payment methodology in effect on July 1, 2003 shall be

1 provided for a period not exceeding 3 years and 184 days after
2 implementation of the new payment methodology as follows:

3 (A) For a facility that would receive a lower nursing
4 component rate per patient day under the new system than
5 the facility received effective on the date immediately
6 preceding the date that the Department implements the new
7 payment methodology, the nursing component rate per
8 patient day for the facility shall be held at the level in
9 effect on the date immediately preceding the date that the
10 Department implements the new payment methodology until a
11 higher nursing component rate of reimbursement is achieved
12 by that facility.

13 (B) For a facility that would receive a higher nursing
14 component rate per patient day under the payment
15 methodology in effect on July 1, 2003 than the facility
16 received effective on the date immediately preceding the
17 date that the Department implements the new payment
18 methodology, the nursing component rate per patient day for
19 the facility shall be adjusted.

20 (C) Notwithstanding paragraphs (A) and (B), the
21 nursing component rate per patient day for the facility
22 shall be adjusted subject to appropriations provided by the
23 General Assembly.

24 For facilities licensed by the Department of Public Health
25 under the Nursing Home Care Act as Intermediate Care for the
26 Developmentally Disabled facilities or Long Term Care for Under

1 Age 22 facilities, the rates taking effect on March 1, 2001
2 shall include a statewide increase of 7.85%, as defined by the
3 Department.

4 Notwithstanding any other provision of this Section, for
5 facilities licensed by the Department of Public Health under
6 the Nursing Home Care Act as skilled nursing facilities or
7 intermediate care facilities, except facilities participating
8 in the Department's demonstration program pursuant to the
9 provisions of Title 77, Part 300, Subpart T of the Illinois
10 Administrative Code, the numerator of the ratio used by the
11 Department of Healthcare and Family Services to compute the
12 rate payable under this Section using the Minimum Data Set
13 (MDS) methodology shall incorporate the following annual
14 amounts as the additional funds appropriated to the Department
15 specifically to pay for rates based on the MDS nursing
16 component methodology in excess of the funding in effect on
17 December 31, 2006:

18 (i) For rates taking effect January 1, 2007,
19 \$60,000,000.

20 (ii) For rates taking effect January 1, 2008,
21 \$110,000,000.

22 (iii) For rates taking effect January 1, 2009,
23 \$194,000,000.

24 (iv) For rates taking effect April 1, 2011, or the
25 first day of the month that begins at least 45 days after
26 the effective date of this amendatory Act of the 96th

1 General Assembly, \$416,500,000 or an amount as may be
2 necessary to complete the transition to the MDS methodology
3 for the nursing component of the rate. Increased payments
4 under this item (iv) are not due and payable, however,
5 until (i) the methodologies described in this paragraph are
6 approved by the federal government in an appropriate State
7 Plan amendment and (ii) the assessment imposed by Section
8 5B-2 of this Code is determined to be a permissible tax
9 under Title XIX of the Social Security Act.

10 Notwithstanding any other provision of this Section, for
11 facilities licensed by the Department of Public Health under
12 the Nursing Home Care Act as skilled nursing facilities or
13 intermediate care facilities, the support component of the
14 rates taking effect on January 1, 2008 shall be computed using
15 the most recent cost reports on file with the Department of
16 Healthcare and Family Services no later than April 1, 2005,
17 updated for inflation to January 1, 2006.

18 For facilities licensed by the Department of Public Health
19 under the Nursing Home Care Act as Intermediate Care for the
20 Developmentally Disabled facilities or Long Term Care for Under
21 Age 22 facilities, the rates taking effect on April 1, 2002
22 shall include a statewide increase of 2.0%, as defined by the
23 Department. This increase terminates on July 1, 2002; beginning
24 July 1, 2002 these rates are reduced to the level of the rates
25 in effect on March 31, 2002, as defined by the Department.

26 For facilities licensed by the Department of Public Health

1 under the Nursing Home Care Act as skilled nursing facilities
2 or intermediate care facilities, the rates taking effect on
3 July 1, 2001 shall be computed using the most recent cost
4 reports on file with the Department of Public Aid no later than
5 April 1, 2000, updated for inflation to January 1, 2001. For
6 rates effective July 1, 2001 only, rates shall be the greater
7 of the rate computed for July 1, 2001 or the rate effective on
8 June 30, 2001.

9 Notwithstanding any other provision of this Section, for
10 facilities licensed by the Department of Public Health under
11 the Nursing Home Care Act as skilled nursing facilities or
12 intermediate care facilities, the Illinois Department shall
13 determine by rule the rates taking effect on July 1, 2002,
14 which shall be 5.9% less than the rates in effect on June 30,
15 2002.

16 Notwithstanding any other provision of this Section, for
17 facilities licensed by the Department of Public Health under
18 the Nursing Home Care Act as skilled nursing facilities or
19 intermediate care facilities, if the payment methodologies
20 required under Section 5A-12 and the waiver granted under 42
21 CFR 433.68 are approved by the United States Centers for
22 Medicare and Medicaid Services, the rates taking effect on July
23 1, 2004 shall be 3.0% greater than the rates in effect on June
24 30, 2004. These rates shall take effect only upon approval and
25 implementation of the payment methodologies required under
26 Section 5A-12.

1 Notwithstanding any other provisions of this Section, for
2 facilities licensed by the Department of Public Health under
3 the Nursing Home Care Act as skilled nursing facilities or
4 intermediate care facilities, the rates taking effect on
5 January 1, 2005 shall be 3% more than the rates in effect on
6 December 31, 2004.

7 Notwithstanding any other provision of this Section, for
8 facilities licensed by the Department of Public Health under
9 the Nursing Home Care Act as skilled nursing facilities or
10 intermediate care facilities, effective January 1, 2009, the
11 per diem support component of the rates effective on January 1,
12 2008, computed using the most recent cost reports on file with
13 the Department of Healthcare and Family Services no later than
14 April 1, 2005, updated for inflation to January 1, 2006, shall
15 be increased to the amount that would have been derived using
16 standard Department of Healthcare and Family Services methods,
17 procedures, and inflators.

18 Notwithstanding any other provisions of this Section, for
19 facilities licensed by the Department of Public Health under
20 the Nursing Home Care Act as intermediate care facilities that
21 are federally defined as Institutions for Mental Disease, or
22 facilities licensed by the Department of Public Health under
23 the Specialized Mental Health Rehabilitation Act, a
24 socio-development component rate equal to 6.6% of the
25 facility's nursing component rate as of January 1, 2006 shall
26 be established and paid effective July 1, 2006. The

1 socio-development component of the rate shall be increased by a
2 factor of 2.53 on the first day of the month that begins at
3 least 45 days after January 11, 2008 (the effective date of
4 Public Act 95-707). As of August 1, 2008, the socio-development
5 component rate shall be equal to 6.6% of the facility's nursing
6 component rate as of January 1, 2006, multiplied by a factor of
7 3.53. For services provided on or after April 1, 2011, or the
8 first day of the month that begins at least 45 days after the
9 effective date of this amendatory Act of the 96th General
10 Assembly, whichever is later, the Illinois Department may by
11 rule adjust these socio-development component rates, and may
12 use different adjustment methodologies for those facilities
13 participating, and those not participating, in the Illinois
14 Department's demonstration program pursuant to the provisions
15 of Title 77, Part 300, Subpart T of the Illinois Administrative
16 Code, but in no case may such rates be diminished below those
17 in effect on August 1, 2008.

18 For facilities licensed by the Department of Public Health
19 under the Nursing Home Care Act as Intermediate Care for the
20 Developmentally Disabled facilities or as long-term care
21 facilities for residents under 22 years of age, the rates
22 taking effect on July 1, 2003 shall include a statewide
23 increase of 4%, as defined by the Department.

24 For facilities licensed by the Department of Public Health
25 under the Nursing Home Care Act as Intermediate Care for the
26 Developmentally Disabled facilities or Long Term Care for Under

1 Age 22 facilities, the rates taking effect on the first day of
2 the month that begins at least 45 days after the effective date
3 of this amendatory Act of the 95th General Assembly shall
4 include a statewide increase of 2.5%, as defined by the
5 Department.

6 Notwithstanding any other provision of this Section, for
7 facilities licensed by the Department of Public Health under
8 the Nursing Home Care Act as skilled nursing facilities or
9 intermediate care facilities, effective January 1, 2005,
10 facility rates shall be increased by the difference between (i)
11 a facility's per diem property, liability, and malpractice
12 insurance costs as reported in the cost report filed with the
13 Department of Public Aid and used to establish rates effective
14 July 1, 2001 and (ii) those same costs as reported in the
15 facility's 2002 cost report. These costs shall be passed
16 through to the facility without caps or limitations, except for
17 adjustments required under normal auditing procedures.

18 Rates established effective each July 1 shall govern
19 payment for services rendered throughout that fiscal year,
20 except that rates established on July 1, 1996 shall be
21 increased by 6.8% for services provided on or after January 1,
22 1997. Such rates will be based upon the rates calculated for
23 the year beginning July 1, 1990, and for subsequent years
24 thereafter until June 30, 2001 shall be based on the facility
25 cost reports for the facility fiscal year ending at any point
26 in time during the previous calendar year, updated to the

1 midpoint of the rate year. The cost report shall be on file
2 with the Department no later than April 1 of the current rate
3 year. Should the cost report not be on file by April 1, the
4 Department shall base the rate on the latest cost report filed
5 by each skilled care facility and intermediate care facility,
6 updated to the midpoint of the current rate year. In
7 determining rates for services rendered on and after July 1,
8 1985, fixed time shall not be computed at less than zero. The
9 Department shall not make any alterations of regulations which
10 would reduce any component of the Medicaid rate to a level
11 below what that component would have been utilizing in the rate
12 effective on July 1, 1984.

13 (2) Shall take into account the actual costs incurred by
14 facilities in providing services for recipients of skilled
15 nursing and intermediate care services under the medical
16 assistance program.

17 (3) Shall take into account the medical and psycho-social
18 characteristics and needs of the patients.

19 (4) Shall take into account the actual costs incurred by
20 facilities in meeting licensing and certification standards
21 imposed and prescribed by the State of Illinois, any of its
22 political subdivisions or municipalities and by the U.S.
23 Department of Health and Human Services pursuant to Title XIX
24 of the Social Security Act.

25 The Department of Healthcare and Family Services shall
26 develop precise standards for payments to reimburse nursing

1 facilities for any utilization of appropriate rehabilitative
2 personnel for the provision of rehabilitative services which is
3 authorized by federal regulations, including reimbursement for
4 services provided by qualified therapists or qualified
5 assistants, and which is in accordance with accepted
6 professional practices. Reimbursement also may be made for
7 utilization of other supportive personnel under appropriate
8 supervision.

9 The Department shall develop enhanced payments to offset
10 the additional costs incurred by a facility serving exceptional
11 need residents and shall allocate at least \$8,000,000 of the
12 funds collected from the assessment established by Section 5B-2
13 of this Code for such payments. For the purpose of this
14 Section, "exceptional needs" means, but need not be limited to,
15 ventilator care, tracheotomy care, bariatric care, complex
16 wound care, and traumatic brain injury care. The enhanced
17 payments for exceptional need residents under this paragraph
18 are not due and payable, however, until (i) the methodologies
19 described in this paragraph are approved by the federal
20 government in an appropriate State Plan amendment and (ii) the
21 assessment imposed by Section 5B-2 of this Code is determined
22 to be a permissible tax under Title XIX of the Social Security
23 Act.

24 Beginning January 1, 2014 the methodologies for
25 reimbursement of nursing facility services as provided under
26 this Section 5-5.4 shall no longer be applicable for services

1 provided on or after January 1, 2014.

2 No payment increase under this Section for the MDS
3 methodology, exceptional care residents, or the
4 socio-development component rate established by Public Act
5 96-1530 of the 96th General Assembly and funded by the
6 assessment imposed under Section 5B-2 of this Code shall be due
7 and payable until after the Department notifies the long-term
8 care providers, in writing, that the payment methodologies to
9 long-term care providers required under this Section have been
10 approved by the Centers for Medicare and Medicaid Services of
11 the U.S. Department of Health and Human Services and the
12 waivers under 42 CFR 433.68 for the assessment imposed by this
13 Section, if necessary, have been granted by the Centers for
14 Medicare and Medicaid Services of the U.S. Department of Health
15 and Human Services. Upon notification to the Department of
16 approval of the payment methodologies required under this
17 Section and the waivers granted under 42 CFR 433.68, all
18 increased payments otherwise due under this Section prior to
19 the date of notification shall be due and payable within 90
20 days of the date federal approval is received.

21 On and after July 1, 2012, the Department shall reduce any
22 rate of reimbursement for services or other payments or alter
23 any methodologies authorized by this Code to reduce any rate of
24 reimbursement for services or other payments in accordance with
25 Section 5-5e.

26 (Source: P.A. 96-45, eff. 7-15-09; 96-339, eff. 7-1-10; 96-959,

1 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1530, eff. 2-16-11;
2 97-10, eff. 6-14-11; 97-38, eff. 6-28-11; 97-227, eff. 1-1-12;
3 97-584, eff. 8-26-11; 97-689, eff. 6-14-12; 97-813, eff.
4 7-13-12.)

5 (305 ILCS 5/12-9.1)

6 Sec. 12-9.1. DHS Recoveries Trust Fund; uses. The DHS
7 Recoveries Trust Fund shall consist of (1) recoveries
8 authorized by this Code in respect to applicants or recipients
9 under Articles III, IV, and VI, including recoveries from the
10 estates of deceased recipients, (2) ~~and~~ payments received by
11 the Illinois Department of Human Services under Sections
12 10-3.1, 10-8, 10-10, 10-16, 10-19, and 12-9 that are required
13 by those Sections to be paid into the DHS Recoveries Trust
14 Fund, (3) federal financial participation revenue related to
15 eligible disbursements made by the Illinois Department of Human
16 Services from appropriations required by this Section, and (4)
17 amounts received by the Illinois Department of Human Services
18 directly from federal or State grants and intended to be used
19 to pay a portion of the Department's administrative expenses
20 associated with those grants. This Fund shall be held as a
21 special fund in the State Treasury.

22 Disbursements from the Fund shall be only (1) for the
23 reimbursement of claims collected by the Illinois Department of
24 Human Services through error or mistake, (2) for payment to
25 persons or agencies designated as payees or co-payees on any

1 instrument, whether or not negotiable, delivered to the
2 Illinois Department of Human Services as a recovery under this
3 Section, such payment to be in proportion to the respective
4 interests of the payees in the amount so collected, (3) for
5 payments to non-recipients, or to former recipients of
6 financial aid of the collections which are made in their behalf
7 under Article X, (4) for payment to local governmental units of
8 support payments collected by the Illinois Department of Human
9 Services pursuant to an agreement under Section 10-3.1, (5) for
10 payment of administrative expenses incurred in performing the
11 activities authorized by Article X, (6) for payment of
12 administrative expenses associated with the administration of
13 federal or State grants, (7) for payment of fees to person or
14 agencies in the performance of activities pursuant to the
15 collection of moneys owed the State, (8) ~~(7)~~ for payments of
16 any amounts which are reimbursable to the federal government
17 which are required to be paid by State warrant by either the
18 State or federal government, and (9) ~~(8)~~ for disbursements to
19 attorneys or advocates for legal representation in an appeal of
20 any claim for federal Supplemental Security Income benefits
21 before an administrative law judge as provided for in Section
22 3-13 of this Code. Disbursements from the Fund for purposes of
23 items (5), (6), (7), and (9) ~~(8)~~ of this paragraph shall be
24 subject to appropriations from the Fund to the Illinois
25 Department of Human Services.

26 ~~The balance in the Fund on the first day of each calendar~~

1 ~~quarter, after payment therefrom of any amounts reimbursable to~~
2 ~~the federal government, and minus the amount reasonably~~
3 ~~anticipated to be needed to make the disbursements during that~~
4 ~~quarter authorized by this Section, shall be certified by the~~
5 ~~Secretary of Human Services and transferred by the State~~
6 ~~Comptroller to the General Revenue Fund within 30 days after~~
7 ~~the first day of each calendar quarter.~~

8 (Source: P.A. 91-24, eff. 7-1-99.)

9 (305 ILCS 5/12-10.10 new)

10 Sec. 12-10.10. DHS Technology Initiative Fund.

11 (a) The DHS Technology Initiative Fund is hereby created as
12 a trust fund outside the State treasury with the State
13 Treasurer as the ex-officio custodian of the Fund.

14 (b) The Department of Human Services may accept and receive
15 grants, awards, gifts, and bequests from any source, public or
16 private, in support of information technology initiatives.
17 Moneys received in support of information technology
18 initiatives, and any interest earned thereon, shall be
19 deposited into the DHS Technology Initiative Fund.

20 (c) Moneys in the Fund may be used by the Department of
21 Human Services for the purpose of making grants associated with
22 the development and implementation of information technology
23 projects or paying for operational expenses of the Department
24 of Human Services related to such projects.

1 (305 ILCS 5/14-8) (from Ch. 23, par. 14-8)

2 Sec. 14-8. Disbursements to Hospitals.

3 (a) For inpatient hospital services rendered on and after
4 September 1, 1991, the Illinois Department shall reimburse
5 hospitals for inpatient services at an inpatient payment rate
6 calculated for each hospital based upon the Medicare
7 Prospective Payment System as set forth in Sections 1886(b),
8 (d), (g), and (h) of the federal Social Security Act, and the
9 regulations, policies, and procedures promulgated thereunder,
10 except as modified by this Section. Payment rates for inpatient
11 hospital services rendered on or after September 1, 1991 and on
12 or before September 30, 1992 shall be calculated using the
13 Medicare Prospective Payment rates in effect on September 1,
14 1991. Payment rates for inpatient hospital services rendered on
15 or after October 1, 1992 and on or before March 31, 1994 shall
16 be calculated using the Medicare Prospective Payment rates in
17 effect on September 1, 1992. Payment rates for inpatient
18 hospital services rendered on or after April 1, 1994 shall be
19 calculated using the Medicare Prospective Payment rates
20 (including the Medicare grouping methodology and weighting
21 factors as adjusted pursuant to paragraph (1) of this
22 subsection) in effect 90 days prior to the date of admission.
23 For services rendered on or after July 1, 1995, the
24 reimbursement methodology implemented under this subsection
25 shall not include those costs referred to in Sections
26 1886(d)(5)(B) and 1886(h) of the Social Security Act. The

1 additional payment amounts required under Section
2 1886(d)(5)(F) of the Social Security Act, for hospitals serving
3 a disproportionate share of low-income or indigent patients,
4 are not required under this Section. For hospital inpatient
5 services rendered on or after July 1, 1995, the Illinois
6 Department shall reimburse hospitals using the relative
7 weighting factors and the base payment rates calculated for
8 each hospital that were in effect on June 30, 1995, less the
9 portion of such rates attributed by the Illinois Department to
10 the cost of medical education.

11 (1) The weighting factors established under Section
12 1886(d)(4) of the Social Security Act shall not be used in
13 the reimbursement system established under this Section.
14 Rather, the Illinois Department shall establish by rule
15 Medicaid weighting factors to be used in the reimbursement
16 system established under this Section.

17 (2) The Illinois Department shall define by rule those
18 hospitals or distinct parts of hospitals that shall be
19 exempt from the reimbursement system established under
20 this Section. In defining such hospitals, the Illinois
21 Department shall take into consideration those hospitals
22 exempt from the Medicare Prospective Payment System as of
23 September 1, 1991. For hospitals defined as exempt under
24 this subsection, the Illinois Department shall by rule
25 establish a reimbursement system for payment of inpatient
26 hospital services rendered on and after September 1, 1991.

1 For all hospitals that are children's hospitals as defined
2 in Section 5-5.02 of this Code, the reimbursement
3 methodology shall, through June 30, 1992, net of all
4 applicable fees, at least equal each children's hospital
5 1990 ICARE payment rates, indexed to the current year by
6 application of the DRI hospital cost index from 1989 to the
7 year in which payments are made. Excepting county providers
8 as defined in Article XV of this Code, hospitals licensed
9 under the University of Illinois Hospital Act, and
10 facilities operated by the Department of Mental Health and
11 Developmental Disabilities (or its successor, the
12 Department of Human Services) for hospital inpatient
13 services rendered on or after July 1, 1995, the Illinois
14 Department shall reimburse children's hospitals, as
15 defined in 89 Illinois Administrative Code Section
16 149.50(c)(3), at the rates in effect on June 30, 1995, and
17 shall reimburse all other hospitals at the rates in effect
18 on June 30, 1995, less the portion of such rates attributed
19 by the Illinois Department to the cost of medical
20 education. For inpatient hospital services provided on or
21 after August 1, 1998, the Illinois Department may establish
22 by rule a means of adjusting the rates of children's
23 hospitals, as defined in 89 Illinois Administrative Code
24 Section 149.50(c)(3), that did not meet that definition
25 before February 28, 2013 ~~on June 30, 1995~~, in order for the
26 inpatient hospital rates of such hospitals to take into

1 account the average inpatient hospital rates of those
2 children's hospitals that did meet the definition of
3 children's hospitals before February 28, 2013. The
4 Department shall adopt any emergency rules necessary to
5 implement this Section ~~on June 30, 1995.~~

6 (3) (Blank) .

7 (4) Notwithstanding any other provision of this
8 Section, hospitals that on August 31, 1991, have a contract
9 with the Illinois Department under Section 3-4 of the
10 Illinois Health Finance Reform Act may elect to continue to
11 be reimbursed at rates stated in such contracts for general
12 and specialty care.

13 (5) In addition to any payments made under this
14 subsection (a), the Illinois Department shall make the
15 adjustment payments required by Section 5-5.02 of this
16 Code; provided, that in the case of any hospital reimbursed
17 under a per case methodology, the Illinois Department shall
18 add an amount equal to the product of the hospital's
19 average length of stay, less one day, multiplied by 20, for
20 inpatient hospital services rendered on or after September
21 1, 1991 and on or before September 30, 1992.

22 (b) (Blank) .

23 (b-5) Excepting county providers as defined in Article XV
24 of this Code, hospitals licensed under the University of
25 Illinois Hospital Act, and facilities operated by the Illinois
26 Department of Mental Health and Developmental Disabilities (or

1 its successor, the Department of Human Services), for
2 outpatient services rendered on or after July 1, 1995 and
3 before July 1, 1998 the Illinois Department shall reimburse
4 children's hospitals, as defined in the Illinois
5 Administrative Code Section 149.50(c)(3), at the rates in
6 effect on June 30, 1995, less that portion of such rates
7 attributed by the Illinois Department to the outpatient
8 indigent volume adjustment and shall reimburse all other
9 hospitals at the rates in effect on June 30, 1995, less the
10 portions of such rates attributed by the Illinois Department to
11 the cost of medical education and attributed by the Illinois
12 Department to the outpatient indigent volume adjustment. For
13 outpatient services provided on or after July 1, 1998,
14 reimbursement rates shall be established by rule.

15 (c) In addition to any other payments under this Code, the
16 Illinois Department shall develop a hospital disproportionate
17 share reimbursement methodology that, effective July 1, 1991,
18 through September 30, 1992, shall reimburse hospitals
19 sufficiently to expend the fee monies described in subsection
20 (b) of Section 14-3 of this Code and the federal matching funds
21 received by the Illinois Department as a result of expenditures
22 made by the Illinois Department as required by this subsection
23 (c) and Section 14-2 that are attributable to fee monies
24 deposited in the Fund, less amounts applied to adjustment
25 payments under Section 5-5.02.

26 (d) Critical Care Access Payments.

1 (1) In addition to any other payments made under this
2 Code, the Illinois Department shall develop a
3 reimbursement methodology that shall reimburse Critical
4 Care Access Hospitals for the specialized services that
5 qualify them as Critical Care Access Hospitals. No
6 adjustment payments shall be made under this subsection on
7 or after July 1, 1995.

8 (2) "Critical Care Access Hospitals" includes, but is
9 not limited to, hospitals that meet at least one of the
10 following criteria:

11 (A) Hospitals located outside of a metropolitan
12 statistical area that are designated as Level II
13 Perinatal Centers and that provide a disproportionate
14 share of perinatal services to recipients; or

15 (B) Hospitals that are designated as Level I Trauma
16 Centers (adult or pediatric) and certain Level II
17 Trauma Centers as determined by the Illinois
18 Department; or

19 (C) Hospitals located outside of a metropolitan
20 statistical area and that provide a disproportionate
21 share of obstetrical services to recipients.

22 (e) Inpatient high volume adjustment. For hospital
23 inpatient services, effective with rate periods beginning on or
24 after October 1, 1993, in addition to rates paid for inpatient
25 services by the Illinois Department, the Illinois Department
26 shall make adjustment payments for inpatient services

1 furnished by Medicaid high volume hospitals. The Illinois
2 Department shall establish by rule criteria for qualifying as a
3 Medicaid high volume hospital and shall establish by rule a
4 reimbursement methodology for calculating these adjustment
5 payments to Medicaid high volume hospitals. No adjustment
6 payment shall be made under this subsection for services
7 rendered on or after July 1, 1995.

8 (f) The Illinois Department shall modify its current rules
9 governing adjustment payments for targeted access, critical
10 care access, and uncompensated care to classify those
11 adjustment payments as not being payments to disproportionate
12 share hospitals under Title XIX of the federal Social Security
13 Act. Rules adopted under this subsection shall not be effective
14 with respect to services rendered on or after July 1, 1995. The
15 Illinois Department has no obligation to adopt or implement any
16 rules or make any payments under this subsection for services
17 rendered on or after July 1, 1995.

18 (f-5) The State recognizes that adjustment payments to
19 hospitals providing certain services or incurring certain
20 costs may be necessary to assure that recipients of medical
21 assistance have adequate access to necessary medical services.
22 These adjustments include payments for teaching costs and
23 uncompensated care, trauma center payments, rehabilitation
24 hospital payments, perinatal center payments, obstetrical care
25 payments, targeted access payments, Medicaid high volume
26 payments, and outpatient indigent volume payments. On or before

1 April 1, 1995, the Illinois Department shall issue
2 recommendations regarding (i) reimbursement mechanisms or
3 adjustment payments to reflect these costs and services,
4 including methods by which the payments may be calculated and
5 the method by which the payments may be financed, and (ii)
6 reimbursement mechanisms or adjustment payments to reflect
7 costs and services of federally qualified health centers with
8 respect to recipients of medical assistance.

9 (g) If one or more hospitals file suit in any court
10 challenging any part of this Article XIV, payments to hospitals
11 under this Article XIV shall be made only to the extent that
12 sufficient monies are available in the Fund and only to the
13 extent that any monies in the Fund are not prohibited from
14 disbursement under any order of the court.

15 (h) Payments under the disbursement methodology described
16 in this Section are subject to approval by the federal
17 government in an appropriate State plan amendment.

18 (i) The Illinois Department may by rule establish criteria
19 for and develop methodologies for adjustment payments to
20 hospitals participating under this Article.

21 (j) Hospital Residing Long Term Care Services. In addition
22 to any other payments made under this Code, the Illinois
23 Department may by rule establish criteria and develop
24 methodologies for payments to hospitals for Hospital Residing
25 Long Term Care Services.

26 (k) Critical Access Hospital outpatient payments. In

1 addition to any other payments authorized under this Code, the
2 Illinois Department shall reimburse critical access hospitals,
3 as designated by the Illinois Department of Public Health in
4 accordance with 42 CFR 485, Subpart F, for outpatient services
5 at an amount that is no less than the cost of providing such
6 services, based on Medicare cost principles. Payments under
7 this subsection shall be subject to appropriation.

8 (1) On and after July 1, 2012, the Department shall reduce
9 any rate of reimbursement for services or other payments or
10 alter any methodologies authorized by this Code to reduce any
11 rate of reimbursement for services or other payments in
12 accordance with Section 5-5e.

13 (Source: P.A. 96-1382, eff. 1-1-11; 97-689, eff. 6-14-12;
14 revised 8-3-12.)

15 Section 5-95. The Illinois Vehicle Code is amended by
16 changing Section 13C-10 as follows:

17 (625 ILCS 5/13C-10)

18 Sec. 13C-10. Program.

19 (a) The Agency shall establish a program to begin February
20 1, 2007, to reduce the emission of pollutants by motor
21 vehicles. This program shall be a replacement for and
22 continuation of the program established under the Vehicle
23 Emissions Inspection Law of 1995, Chapter 13B of this Code.

24 At a minimum, this program shall provide for all of the

1 following:

2 (1) The inspection of certain motor vehicles every 2
3 years, as required under Section 13C-15.

4 (2) The establishment and operation of official
5 inspection stations.

6 (3) The designation of official test equipment and
7 testing procedures.

8 (4) The training and supervision of inspectors and
9 other personnel.

10 (5) Procedures to assure the correct operation,
11 maintenance, and calibration of test equipment.

12 (6) Procedures for certifying test results and for
13 reporting and maintaining relevant data and records.

14 (7) The funding of alternate fuel rebates and grants as
15 authorized by Section 30 of the Alternate Fuels Act.

16 (b) The Agency shall provide for the operation of a
17 sufficient number of official inspection stations to prevent
18 undue difficulty for motorists to obtain the inspections
19 required under this Chapter. In the event that the Agency
20 operates inspection stations or contracts with one or more
21 parties to operate inspection stations on its behalf, the
22 Agency shall endeavor to: (i) locate the stations so that the
23 owners of vehicles subject to inspection reside within 12 miles
24 of an official inspection station; and (ii) have sufficient
25 inspection capacity at the stations so that the usual wait
26 before the start of an inspection does not exceed 15 minutes.

1 (Source: P.A. 94-526, eff. 1-1-06.)

2 Section 5-100. The Clerks of Courts Act is amended by
3 changing Section 27.3 as follows:

4 (705 ILCS 105/27.3) (from Ch. 25, par. 27.3)

5 Sec. 27.3. Compensation.

6 (a) The county board shall provide the compensation of
7 Clerks of the Circuit Court, and the amount necessary for clerk
8 hire, stationery, fuel and other expenses. Beginning December
9 1, 1989, the compensation per annum for Clerks of the Circuit
10 Court shall be as follows:

11 In counties where the population is:

12	Less than 14,000	at least \$13,500
13	14,001-30,000	at least \$14,500
14	30,001-60,000	at least \$15,000
15	60,001-100,000	at least \$15,000
16	100,001-200,000	at least \$16,500
17	200,001-300,000	at least \$18,000
18	300,001- 3,000,000	at least \$20,000
19	Over 3,000,000	at least \$55,000

20 (b) In counties in which the population is 3,000,000 or
21 less, "base salary" is the compensation paid for each Clerk of
22 the Circuit Court, respectively, before July 1, 1989.

23 (c) The Clerks of the Circuit Court, in counties in which
24 the population is 3,000,000 or less, shall be compensated as

1 follows:

2 (1) Beginning December 1, 1989, base salary plus at
3 least 3% of base salary.

4 (2) Beginning December 1, 1990, base salary plus at
5 least 6% of base salary.

6 (3) Beginning December 1, 1991, base salary plus at
7 least 9% of base salary.

8 (4) Beginning December 1, 1992, base salary plus at
9 least 12% of base salary.

10 (d) In addition to the compensation provided by the county
11 board, each Clerk of the Circuit Court shall receive an award
12 from the State for the additional duties imposed by Sections
13 5-9-1 and 5-9-1.2 of the Unified Code of Corrections, Section
14 10 of the Violent Crime Victims Assistance Act, Section 16-104a
15 of the Illinois Vehicle Code, and other laws, in the following
16 amount:

17 (1) \$3,500 per year before January 1, 1997.

18 (2) \$4,500 per year beginning January 1, 1997.

19 (3) \$5,500 per year beginning January 1, 1998.

20 (4) \$6,500 per year beginning January 1, 1999.

21 The total amount required for such awards shall be appropriated
22 each year by the General Assembly to the Supreme Court, which
23 shall distribute such awards in annual lump sum payments to the
24 Clerks of the Circuit Court in all counties. This annual award,
25 and any other award or stipend paid out of State funds to the
26 Clerks of the Circuit Court, shall not affect any other

1 compensation provided by law to be paid to Clerks of the
2 Circuit Court.

3 (e) (Blank.) ~~Also in addition to the compensation provided~~
4 ~~by the county board, Clerks of the Circuit Court in counties in~~
5 ~~which one or more State correctional institutions are located~~
6 ~~shall receive a minimum reimbursement in the amount of \$2,500~~
7 ~~per year for administrative assistance to perform services in~~
8 ~~connection with the State correctional institution, payable~~
9 ~~monthly from the State Treasury to the treasurer of the county~~
10 ~~in which the additional staff is employed. Counties whose State~~
11 ~~correctional institution inmate population exceeds 250 shall~~
12 ~~receive reimbursement in the amount of \$2,500 per 250 inmates.~~
13 ~~This subsection (e) shall not apply to staff added before~~
14 ~~November 29, 1990.~~

15 ~~For purposes of this subsection (e), "State correctional~~
16 ~~institution" means any facility of the Department of~~
17 ~~Corrections, including without limitation adult facilities,~~
18 ~~juvenile facilities, pre release centers, community correction~~
19 ~~centers, and work camps.~~

20 (f) No county board may reduce or otherwise impair the
21 compensation payable from county funds to a Clerk of the
22 Circuit Court if the reduction or impairment is the result of
23 the Clerk of the Circuit Court receiving an award or stipend
24 payable from State funds.

25 (Source: P.A. 92-114, eff. 1-1-02.)

1 Section 5-105. The Uniform Disposition of Unclaimed
2 Property Act is amended by changing Section 18 as follows:

3 (765 ILCS 1025/18) (from Ch. 141, par. 118)

4 Sec. 18. Deposit of funds received under the Act.

5 (a) The State Treasurer shall retain all funds received
6 under this Act, including the proceeds from the sale of
7 abandoned property under Section 17, in a trust fund. The State
8 Treasurer may deposit any amount in the Trust Fund into the
9 State Pensions Fund during the fiscal year at his or her
10 discretion; however, he or she shall, on April 15 and October
11 15 of each year, deposit any amount in the trust fund exceeding
12 \$2,500,000 into the State Pensions Fund. Beginning in State
13 fiscal year 2015 ~~2014~~, all amounts in excess of \$2,500,000 that
14 are deposited into the State Pensions Fund from the unclaimed
15 Property Trust Fund shall be apportioned to the designated
16 retirement systems as provided in subsection (c-6) of Section
17 8.12 of the State Finance Act to reduce their actuarial reserve
18 deficiencies. He or she shall make prompt payment of claims he
19 or she duly allows as provided for in this Act for the trust
20 fund. Before making the deposit the State Treasurer shall
21 record the name and last known address of each person appearing
22 from the holders' reports to be entitled to the abandoned
23 property. The record shall be available for public inspection
24 during reasonable business hours.

25 (b) Before making any deposit to the credit of the State

1 Pensions Fund, the State Treasurer may deduct: (1) any costs in
2 connection with sale of abandoned property, (2) any costs of
3 mailing and publication in connection with any abandoned
4 property, and (3) any costs in connection with the maintenance
5 of records or disposition of claims made pursuant to this Act.
6 The State Treasurer shall semiannually file an itemized report
7 of all such expenses with the Legislative Audit Commission.

8 (Source: P.A. 96-1000, eff. 7-2-10; 97-732, eff. 6-30-12.)

9 Section 5-110. If and only if Senate Bill 26 of the 98th
10 General Assembly becomes law, then the Illinois Public Aid Code
11 is amended by changing Section 5-5.02 as follows:

12 (305 ILCS 5/5-5.02) (from Ch. 23, par. 5-5.02)

13 Sec. 5-5.02. Hospital reimbursements.

14 (a) Reimbursement to Hospitals; July 1, 1992 through
15 September 30, 1992. Notwithstanding any other provisions of
16 this Code or the Illinois Department's Rules promulgated under
17 the Illinois Administrative Procedure Act, reimbursement to
18 hospitals for services provided during the period July 1, 1992
19 through September 30, 1992, shall be as follows:

20 (1) For inpatient hospital services rendered, or if
21 applicable, for inpatient hospital discharges occurring,
22 on or after July 1, 1992 and on or before September 30,
23 1992, the Illinois Department shall reimburse hospitals
24 for inpatient services under the reimbursement

1 methodologies in effect for each hospital, and at the
2 inpatient payment rate calculated for each hospital, as of
3 June 30, 1992. For purposes of this paragraph,
4 "reimbursement methodologies" means all reimbursement
5 methodologies that pertain to the provision of inpatient
6 hospital services, including, but not limited to, any
7 adjustments for disproportionate share, targeted access,
8 critical care access and uncompensated care, as defined by
9 the Illinois Department on June 30, 1992.

10 (2) For the purpose of calculating the inpatient
11 payment rate for each hospital eligible to receive
12 quarterly adjustment payments for targeted access and
13 critical care, as defined by the Illinois Department on
14 June 30, 1992, the adjustment payment for the period July
15 1, 1992 through September 30, 1992, shall be 25% of the
16 annual adjustment payments calculated for each eligible
17 hospital, as of June 30, 1992. The Illinois Department
18 shall determine by rule the adjustment payments for
19 targeted access and critical care beginning October 1,
20 1992.

21 (3) For the purpose of calculating the inpatient
22 payment rate for each hospital eligible to receive
23 quarterly adjustment payments for uncompensated care, as
24 defined by the Illinois Department on June 30, 1992, the
25 adjustment payment for the period August 1, 1992 through
26 September 30, 1992, shall be one-sixth of the total

1 uncompensated care adjustment payments calculated for each
2 eligible hospital for the uncompensated care rate year, as
3 defined by the Illinois Department, ending on July 31,
4 1992. The Illinois Department shall determine by rule the
5 adjustment payments for uncompensated care beginning
6 October 1, 1992.

7 (b) Inpatient payments. For inpatient services provided on
8 or after October 1, 1993, in addition to rates paid for
9 hospital inpatient services pursuant to the Illinois Health
10 Finance Reform Act, as now or hereafter amended, or the
11 Illinois Department's prospective reimbursement methodology,
12 or any other methodology used by the Illinois Department for
13 inpatient services, the Illinois Department shall make
14 adjustment payments, in an amount calculated pursuant to the
15 methodology described in paragraph (c) of this Section, to
16 hospitals that the Illinois Department determines satisfy any
17 one of the following requirements:

18 (1) Hospitals that are described in Section 1923 of the
19 federal Social Security Act, as now or hereafter amended,
20 except that for rate year 2015 and after a hospital
21 described in Section 1923(b)(1)(B) of the federal Social
22 Security Act and qualified for the payments described in
23 subsection (c) of this Section for rate year 2014 provided
24 the hospital continues to meet the description in Section
25 1923(b)(1)(B) in the current determination year; or

26 (2) Illinois hospitals that have a Medicaid inpatient

1 utilization rate which is at least one-half a standard
2 deviation above the mean Medicaid inpatient utilization
3 rate for all hospitals in Illinois receiving Medicaid
4 payments from the Illinois Department; or

5 (3) Illinois hospitals that on July 1, 1991 had a
6 Medicaid inpatient utilization rate, as defined in
7 paragraph (h) of this Section, that was at least the mean
8 Medicaid inpatient utilization rate for all hospitals in
9 Illinois receiving Medicaid payments from the Illinois
10 Department and which were located in a planning area with
11 one-third or fewer excess beds as determined by the Health
12 Facilities and Services Review Board, and that, as of June
13 30, 1992, were located in a federally designated Health
14 Manpower Shortage Area; or

15 (4) Illinois hospitals that:

16 (A) have a Medicaid inpatient utilization rate
17 that is at least equal to the mean Medicaid inpatient
18 utilization rate for all hospitals in Illinois
19 receiving Medicaid payments from the Department; and

20 (B) also have a Medicaid obstetrical inpatient
21 utilization rate that is at least one standard
22 deviation above the mean Medicaid obstetrical
23 inpatient utilization rate for all hospitals in
24 Illinois receiving Medicaid payments from the
25 Department for obstetrical services; or

26 (5) Any children's hospital, which means a hospital

1 devoted exclusively to caring for children. A hospital
2 which includes a facility devoted exclusively to caring for
3 children shall be considered a children's hospital to the
4 degree that the hospital's Medicaid care is provided to
5 children if either (i) the facility devoted exclusively to
6 caring for children is separately licensed as a hospital by
7 a municipality prior to September 30, 1998 ~~February 28,~~
8 ~~2013~~ or (ii) the hospital has been designated by the State
9 as a Level III perinatal care facility, has a Medicaid
10 Inpatient Utilization rate greater than 55% for the rate
11 year 2003 disproportionate share determination, and has
12 more than 10,000 qualified children days as defined by the
13 Department in rulemaking.

14 (c) Inpatient adjustment payments. The adjustment payments
15 required by paragraph (b) shall be calculated based upon the
16 hospital's Medicaid inpatient utilization rate as follows:

17 (1) hospitals with a Medicaid inpatient utilization
18 rate below the mean shall receive a per day adjustment
19 payment equal to \$25;

20 (2) hospitals with a Medicaid inpatient utilization
21 rate that is equal to or greater than the mean Medicaid
22 inpatient utilization rate but less than one standard
23 deviation above the mean Medicaid inpatient utilization
24 rate shall receive a per day adjustment payment equal to
25 the sum of \$25 plus \$1 for each one percent that the
26 hospital's Medicaid inpatient utilization rate exceeds the

1 mean Medicaid inpatient utilization rate;

2 (3) hospitals with a Medicaid inpatient utilization
3 rate that is equal to or greater than one standard
4 deviation above the mean Medicaid inpatient utilization
5 rate but less than 1.5 standard deviations above the mean
6 Medicaid inpatient utilization rate shall receive a per day
7 adjustment payment equal to the sum of \$40 plus \$7 for each
8 one percent that the hospital's Medicaid inpatient
9 utilization rate exceeds one standard deviation above the
10 mean Medicaid inpatient utilization rate; and

11 (4) hospitals with a Medicaid inpatient utilization
12 rate that is equal to or greater than 1.5 standard
13 deviations above the mean Medicaid inpatient utilization
14 rate shall receive a per day adjustment payment equal to
15 the sum of \$90 plus \$2 for each one percent that the
16 hospital's Medicaid inpatient utilization rate exceeds 1.5
17 standard deviations above the mean Medicaid inpatient
18 utilization rate.

19 (d) Supplemental adjustment payments. In addition to the
20 adjustment payments described in paragraph (c), hospitals as
21 defined in clauses (1) through (5) of paragraph (b), excluding
22 county hospitals (as defined in subsection (c) of Section 15-1
23 of this Code) and a hospital organized under the University of
24 Illinois Hospital Act, shall be paid supplemental inpatient
25 adjustment payments of \$60 per day. For purposes of Title XIX
26 of the federal Social Security Act, these supplemental

1 adjustment payments shall not be classified as adjustment
2 payments to disproportionate share hospitals.

3 (e) The inpatient adjustment payments described in
4 paragraphs (c) and (d) shall be increased on October 1, 1993
5 and annually thereafter by a percentage equal to the lesser of
6 (i) the increase in the DRI hospital cost index for the most
7 recent 12 month period for which data are available, or (ii)
8 the percentage increase in the statewide average hospital
9 payment rate over the previous year's statewide average
10 hospital payment rate. The sum of the inpatient adjustment
11 payments under paragraphs (c) and (d) to a hospital, other than
12 a county hospital (as defined in subsection (c) of Section 15-1
13 of this Code) or a hospital organized under the University of
14 Illinois Hospital Act, however, shall not exceed \$275 per day;
15 that limit shall be increased on October 1, 1993 and annually
16 thereafter by a percentage equal to the lesser of (i) the
17 increase in the DRI hospital cost index for the most recent
18 12-month period for which data are available or (ii) the
19 percentage increase in the statewide average hospital payment
20 rate over the previous year's statewide average hospital
21 payment rate.

22 (f) Children's hospital inpatient adjustment payments. For
23 children's hospitals, as defined in clause (5) of paragraph
24 (b), the adjustment payments required pursuant to paragraphs
25 (c) and (d) shall be multiplied by 2.0.

26 (g) County hospital inpatient adjustment payments. For

1 county hospitals, as defined in subsection (c) of Section 15-1
2 of this Code, there shall be an adjustment payment as
3 determined by rules issued by the Illinois Department.

4 (h) For the purposes of this Section the following terms
5 shall be defined as follows:

6 (1) "Medicaid inpatient utilization rate" means a
7 fraction, the numerator of which is the number of a
8 hospital's inpatient days provided in a given 12-month
9 period to patients who, for such days, were eligible for
10 Medicaid under Title XIX of the federal Social Security
11 Act, and the denominator of which is the total number of
12 the hospital's inpatient days in that same period.

13 (2) "Mean Medicaid inpatient utilization rate" means
14 the total number of Medicaid inpatient days provided by all
15 Illinois Medicaid-participating hospitals divided by the
16 total number of inpatient days provided by those same
17 hospitals.

18 (3) "Medicaid obstetrical inpatient utilization rate"
19 means the ratio of Medicaid obstetrical inpatient days to
20 total Medicaid inpatient days for all Illinois hospitals
21 receiving Medicaid payments from the Illinois Department.

22 (i) Inpatient adjustment payment limit. In order to meet
23 the limits of Public Law 102-234 and Public Law 103-66, the
24 Illinois Department shall by rule adjust disproportionate
25 share adjustment payments.

26 (j) University of Illinois Hospital inpatient adjustment

1 payments. For hospitals organized under the University of
2 Illinois Hospital Act, there shall be an adjustment payment as
3 determined by rules adopted by the Illinois Department.

4 (k) The Illinois Department may by rule establish criteria
5 for and develop methodologies for adjustment payments to
6 hospitals participating under this Article.

7 (l) On and after July 1, 2012, the Department shall reduce
8 any rate of reimbursement for services or other payments or
9 alter any methodologies authorized by this Code to reduce any
10 rate of reimbursement for services or other payments in
11 accordance with Section 5-5e.

12 (Source: P.A. 96-31, eff. 6-30-09; 97-689, eff. 6-14-12;
13 09800SB0026ham001.)

14 ARTICLE 10.

15 RETIREMENT CONTRIBUTIONS

16 Section 10-5. The State Finance Act is amended by changing
17 Sections 8.12 and 14.1 as follows:

18 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

19 Sec. 8.12. State Pensions Fund.

20 (a) The moneys in the State Pensions Fund shall be used
21 exclusively for the administration of the Uniform Disposition
22 of Unclaimed Property Act and for the expenses incurred by the
23 Auditor General for administering the provisions of Section

1 2-8.1 of the Illinois State Auditing Act and for the funding of
2 the unfunded liabilities of the designated retirement systems.
3 Beginning in State fiscal year 2015 ~~2014~~, payments to the
4 designated retirement systems under this Section shall be in
5 addition to, and not in lieu of, any State contributions
6 required under the Illinois Pension Code.

7 "Designated retirement systems" means:

8 (1) the State Employees' Retirement System of
9 Illinois;

10 (2) the Teachers' Retirement System of the State of
11 Illinois;

12 (3) the State Universities Retirement System;

13 (4) the Judges Retirement System of Illinois; and

14 (5) the General Assembly Retirement System.

15 (b) Each year the General Assembly may make appropriations
16 from the State Pensions Fund for the administration of the
17 Uniform Disposition of Unclaimed Property Act.

18 Each month, the Commissioner of the Office of Banks and
19 Real Estate shall certify to the State Treasurer the actual
20 expenditures that the Office of Banks and Real Estate incurred
21 conducting unclaimed property examinations under the Uniform
22 Disposition of Unclaimed Property Act during the immediately
23 preceding month. Within a reasonable time following the
24 acceptance of such certification by the State Treasurer, the
25 State Treasurer shall pay from its appropriation from the State
26 Pensions Fund to the Bank and Trust Company Fund and the

1 Savings and Residential Finance Regulatory Fund an amount equal
2 to the expenditures incurred by each Fund for that month.

3 Each month, the Director of Financial Institutions shall
4 certify to the State Treasurer the actual expenditures that the
5 Department of Financial Institutions incurred conducting
6 unclaimed property examinations under the Uniform Disposition
7 of Unclaimed Property Act during the immediately preceding
8 month. Within a reasonable time following the acceptance of
9 such certification by the State Treasurer, the State Treasurer
10 shall pay from its appropriation from the State Pensions Fund
11 to the Financial Institution ~~Institutions~~ Fund and the Credit
12 Union Fund an amount equal to the expenditures incurred by each
13 Fund for that month.

14 (c) As soon as possible after the effective date of this
15 amendatory Act of the 93rd General Assembly, the General
16 Assembly shall appropriate from the State Pensions Fund (1) to
17 the State Universities Retirement System the amount certified
18 under Section 15-165 during the prior year, (2) to the Judges
19 Retirement System of Illinois the amount certified under
20 Section 18-140 during the prior year, and (3) to the General
21 Assembly Retirement System the amount certified under Section
22 2-134 during the prior year as part of the required State
23 contributions to each of those designated retirement systems;
24 except that amounts appropriated under this subsection (c) in
25 State fiscal year 2005 shall not reduce the amount in the State
26 Pensions Fund below \$5,000,000. If the amount in the State

1 Pensions Fund does not exceed the sum of the amounts certified
2 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
3 the amount paid to each designated retirement system under this
4 subsection shall be reduced in proportion to the amount
5 certified by each of those designated retirement systems.

6 (c-5) For fiscal years 2006 through 2014 ~~2013~~, the General
7 Assembly shall appropriate from the State Pensions Fund to the
8 State Universities Retirement System the amount estimated to be
9 available during the fiscal year in the State Pensions Fund;
10 provided, however, that the amounts appropriated under this
11 subsection (c-5) shall not reduce the amount in the State
12 Pensions Fund below \$5,000,000.

13 (c-6) For fiscal year 2015 ~~2014~~ and each fiscal year
14 thereafter, as soon as may be practical after any money is
15 deposited into the State Pensions Fund from the Unclaimed
16 Property Trust Fund, the State Treasurer shall apportion the
17 deposited amount among the designated retirement systems as
18 defined in subsection (a) to reduce their actuarial reserve
19 deficiencies. The State Comptroller and State Treasurer shall
20 pay the apportioned amounts to the designated retirement
21 systems to fund the unfunded liabilities of the designated
22 retirement systems. The amount apportioned to each designated
23 retirement system shall constitute a portion of the amount
24 estimated to be available for appropriation from the State
25 Pensions Fund that is the same as that retirement system's
26 portion of the total actual reserve deficiency of the systems,

1 as determined annually by the Governor's Office of Management
2 and Budget at the request of the State Treasurer. The amounts
3 apportioned under this subsection shall not reduce the amount
4 in the State Pensions Fund below \$5,000,000.

5 (d) The Governor's Office of Management and Budget shall
6 determine the individual and total reserve deficiencies of the
7 designated retirement systems. For this purpose, the
8 Governor's Office of Management and Budget shall utilize the
9 latest available audit and actuarial reports of each of the
10 retirement systems and the relevant reports and statistics of
11 the Public Employee Pension Fund Division of the Department of
12 Insurance.

13 (d-1) As soon as practicable after the effective date of
14 this amendatory Act of the 93rd General Assembly, the
15 Comptroller shall direct and the Treasurer shall transfer from
16 the State Pensions Fund to the General Revenue Fund, as funds
17 become available, a sum equal to the amounts that would have
18 been paid from the State Pensions Fund to the Teachers'
19 Retirement System of the State of Illinois, the State
20 Universities Retirement System, the Judges Retirement System
21 of Illinois, the General Assembly Retirement System, and the
22 State Employees' Retirement System of Illinois after the
23 effective date of this amendatory Act during the remainder of
24 fiscal year 2004 to the designated retirement systems from the
25 appropriations provided for in this Section if the transfers
26 provided in Section 6z-61 had not occurred. The transfers

1 described in this subsection (d-1) are to partially repay the
2 General Revenue Fund for the costs associated with the bonds
3 used to fund the moneys transferred to the designated
4 retirement systems under Section 6z-61.

5 (e) The changes to this Section made by this amendatory Act
6 of 1994 shall first apply to distributions from the Fund for
7 State fiscal year 1996.

8 (Source: P.A. 96-959, eff. 7-1-10; 97-72, eff. 7-1-11; 97-732,
9 eff. 6-30-12; revised 10-17-12.)

10 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

11 Sec. 14.1. Appropriations for State contributions to the
12 State Employees' Retirement System; payroll requirements.

13 (a) Appropriations for State contributions to the State
14 Employees' Retirement System of Illinois shall be expended in
15 the manner provided in this Section. Except as otherwise
16 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
17 time of each payment of salary to an employee under the
18 personal services line item, payment shall be made to the State
19 Employees' Retirement System, from the amount appropriated for
20 State contributions to the State Employees' Retirement System,
21 of an amount calculated at the rate certified for the
22 applicable fiscal year by the Board of Trustees of the State
23 Employees' Retirement System under Section 14-135.08 of the
24 Illinois Pension Code. If a line item appropriation to an
25 employer for this purpose is exhausted or is unavailable due to

1 any limitation on appropriations that may apply, (including,
2 but not limited to, limitations on appropriations from the Road
3 Fund under Section 8.3 of the State Finance Act), the amounts
4 shall be paid under the continuing appropriation for this
5 purpose contained in the State Pension Funds Continuing
6 Appropriation Act.

7 (a-1) Beginning on the effective date of this amendatory
8 Act of the 93rd General Assembly through the payment of the
9 final payroll from fiscal year 2004 appropriations,
10 appropriations for State contributions to the State Employees'
11 Retirement System of Illinois shall be expended in the manner
12 provided in this subsection (a-1). At the time of each payment
13 of salary to an employee under the personal services line item
14 from a fund other than the General Revenue Fund, payment shall
15 be made for deposit into the General Revenue Fund from the
16 amount appropriated for State contributions to the State
17 Employees' Retirement System of an amount calculated at the
18 rate certified for fiscal year 2004 by the Board of Trustees of
19 the State Employees' Retirement System under Section 14-135.08
20 of the Illinois Pension Code. This payment shall be made to the
21 extent that a line item appropriation to an employer for this
22 purpose is available or unexhausted. No payment from
23 appropriations for State contributions shall be made in
24 conjunction with payment of salary to an employee under the
25 personal services line item from the General Revenue Fund.

26 (a-2) For fiscal year 2010 only, at the time of each

1 payment of salary to an employee under the personal services
2 line item from a fund other than the General Revenue Fund,
3 payment shall be made for deposit into the State Employees'
4 Retirement System of Illinois from the amount appropriated for
5 State contributions to the State Employees' Retirement System
6 of Illinois of an amount calculated at the rate certified for
7 fiscal year 2010 by the Board of Trustees of the State
8 Employees' Retirement System of Illinois under Section
9 14-135.08 of the Illinois Pension Code. This payment shall be
10 made to the extent that a line item appropriation to an
11 employer for this purpose is available or unexhausted. For
12 fiscal year 2010 only, no payment from appropriations for State
13 contributions shall be made in conjunction with payment of
14 salary to an employee under the personal services line item
15 from the General Revenue Fund.

16 (a-3) For fiscal year 2011 only, at the time of each
17 payment of salary to an employee under the personal services
18 line item from a fund other than the General Revenue Fund,
19 payment shall be made for deposit into the State Employees'
20 Retirement System of Illinois from the amount appropriated for
21 State contributions to the State Employees' Retirement System
22 of Illinois of an amount calculated at the rate certified for
23 fiscal year 2011 by the Board of Trustees of the State
24 Employees' Retirement System of Illinois under Section
25 14-135.08 of the Illinois Pension Code. This payment shall be
26 made to the extent that a line item appropriation to an

1 employer for this purpose is available or unexhausted. For
2 fiscal year 2011 only, no payment from appropriations for State
3 contributions shall be made in conjunction with payment of
4 salary to an employee under the personal services line item
5 from the General Revenue Fund.

6 (a-4) In fiscal years 2012 through 2014 ~~and 2013~~ only, at
7 the time of each payment of salary to an employee under the
8 personal services line item from a fund other than the General
9 Revenue Fund, payment shall be made for deposit into the State
10 Employees' Retirement System of Illinois from the amount
11 appropriated for State contributions to the State Employees'
12 Retirement System of Illinois of an amount calculated at the
13 rate certified for the applicable fiscal year by the Board of
14 Trustees of the State Employees' Retirement System of Illinois
15 under Section 14-135.08 of the Illinois Pension Code. In fiscal
16 years 2012 through 2014 ~~and 2013~~ only, no payment from
17 appropriations for State contributions shall be made in
18 conjunction with payment of salary to an employee under the
19 personal services line item from the General Revenue Fund.

20 (b) Except during the period beginning on the effective
21 date of this amendatory Act of the 93rd General Assembly and
22 ending at the time of the payment of the final payroll from
23 fiscal year 2004 appropriations, the State Comptroller shall
24 not approve for payment any payroll voucher that (1) includes
25 payments of salary to eligible employees in the State
26 Employees' Retirement System of Illinois and (2) does not

1 include the corresponding payment of State contributions to
2 that retirement system at the full rate certified under Section
3 14-135.08 for that fiscal year for eligible employees, unless
4 the balance in the fund on which the payroll voucher is drawn
5 is insufficient to pay the total payroll voucher, or
6 unavailable due to any limitation on appropriations that may
7 apply, including, but not limited to, limitations on
8 appropriations from the Road Fund under Section 8.3 of the
9 State Finance Act. If the State Comptroller approves a payroll
10 voucher under this Section for which the fund balance is
11 insufficient to pay the full amount of the required State
12 contribution to the State Employees' Retirement System, the
13 Comptroller shall promptly so notify the Retirement System.

14 (b-1) For fiscal year 2010 and fiscal year 2011 only, the
15 State Comptroller shall not approve for payment any non-General
16 Revenue Fund payroll voucher that (1) includes payments of
17 salary to eligible employees in the State Employees' Retirement
18 System of Illinois and (2) does not include the corresponding
19 payment of State contributions to that retirement system at the
20 full rate certified under Section 14-135.08 for that fiscal
21 year for eligible employees, unless the balance in the fund on
22 which the payroll voucher is drawn is insufficient to pay the
23 total payroll voucher, or unavailable due to any limitation on
24 appropriations that may apply, including, but not limited to,
25 limitations on appropriations from the Road Fund under Section
26 8.3 of the State Finance Act. If the State Comptroller approves

1 a payroll voucher under this Section for which the fund balance
2 is insufficient to pay the full amount of the required State
3 contribution to the State Employees' Retirement System of
4 Illinois, the Comptroller shall promptly so notify the
5 retirement system.

6 (c) Notwithstanding any other provisions of law, beginning
7 July 1, 2007, required State and employee contributions to the
8 State Employees' Retirement System of Illinois relating to
9 affected legislative staff employees shall be paid out of
10 moneys appropriated for that purpose to the Commission on
11 Government Forecasting and Accountability, rather than out of
12 the lump-sum appropriations otherwise made for the payroll and
13 other costs of those employees.

14 These payments must be made pursuant to payroll vouchers
15 submitted by the employing entity as part of the regular
16 payroll voucher process.

17 For the purpose of this subsection, "affected legislative
18 staff employees" means legislative staff employees paid out of
19 lump-sum appropriations made to the General Assembly, an
20 Officer of the General Assembly, or the Senate Operations
21 Commission, but does not include district-office staff or
22 employees of legislative support services agencies.

23 (Source: P.A. 96-45, eff. 7-15-09; 96-958, eff. 7-1-10;
24 96-1497, eff. 1-14-11; 97-72, eff. 7-1-11; 97-732, eff.
25 6-30-12.)

1 ARTICLE 15. GRANT FUNDS RECOVERY ACT

2 Section 15-5. The Illinois Grant Funds Recovery Act is
3 amended by changing Section 4.2 as follows:

4 (30 ILCS 705/4.2)

5 Sec. 4.2. Suspension of grant making authority. Any grant
6 funds and any grant program administered by a grantor agency
7 subject to this Act are indefinitely suspended on June 30, 2014
8 ~~2013~~, and on July 1st of every 5th year thereafter, unless the
9 General Assembly, by law, authorizes that grantor agency to
10 make grants or lifts the suspension of the authorization of
11 that grantor agency to make grants. In the case of a suspension
12 of the authorization of a grantor agency to make grants, the
13 authority of that grantor agency to make grants is suspended
14 until the suspension is explicitly lifted by law by the General
15 Assembly, even if an appropriation has been made for the
16 explicit purpose of such grants. This suspension of grant
17 making authority supersedes any other law or rule to the
18 contrary.

19 (Source: P.A. 96-1529, eff. 2-16-11; 97-732, eff. 6-30-12;
20 97-1144, eff. 12-28-12.)

21 ARTICLE 99.

22 Section 99-97. Severability. The provisions of this Act are

1 severable under Section 1.31 of the Statute on Statutes.

2 Section 99-99. Effective date. This Act takes effect upon
3 becoming law.".