



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 1329

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1329, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "ARTICLE 1.  
6 SHORT TITLE; PURPOSE

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

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

12 ARTICLE 5.  
13 AMENDATORY PROVISIONS

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

4           (20 ILCS 205/205-103 new)

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

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

9           (b) The Department has the power to engage in the  
10 maintenance and beautification of greenery on property owned or  
11 controlled by the State or a unit of local government. The  
12 Department may contract with private entities to perform the  
13 activities described in this subsection.

14           (c) The Department shall promulgate rules for the  
15 administration, operation, and maintenance of the Program and  
16 may adopt emergency rules as soon as practicable to begin  
17 implementation of the Program.

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

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

23           (20 ILCS 3930/9.2)

1           Sec. 9.2. The Juvenile Accountability Incentive Block  
2 Grant Fund is hereby created as a special fund in the State  
3 treasury. Deposits to this Fund shall consist of receipts from  
4 the federal government under the Juvenile Accountability  
5 Incentive Block Grant program and interest earned from the  
6 investment of moneys in the Fund. Disbursements from the Fund  
7 shall be made, subject to appropriation, through fiscal year  
8 2013 by the Illinois Criminal Justice Information Authority and  
9 beginning in fiscal year 2014 by the Department of Human  
10 Services in accordance with the guidelines established by the  
11 federal government for the Juvenile Accountability Incentive  
12 Block Grant Program. Specifically, the Fund may be used to  
13 provide financial support to State agencies (including the  
14 Illinois Criminal Justice Information Authority and the  
15 Department of Human Services) and units of local government and  
16 to pay the Authority's or Department's administrative costs  
17 associated with the Juvenile Accountability Incentive Block  
18 Grant Program.

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

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

22           (30 ILCS 115/12) (from Ch. 85, par. 616)

23           Sec. 12. Personal Property Tax Replacement Fund. There is  
24 hereby created the Personal Property Tax Replacement Fund, a

1 special fund in the State Treasury into which shall be paid all  
2 revenue realized:

3 (a) all amounts realized from the additional personal  
4 property tax replacement income tax imposed by subsections (c)  
5 and (d) of Section 201 of the Illinois Income Tax Act, except  
6 for those amounts deposited into the Income Tax Refund Fund  
7 pursuant to subsection (c) of Section 901 of the Illinois  
8 Income Tax Act; and

9 (b) all amounts realized from the additional personal  
10 property replacement invested capital taxes imposed by Section  
11 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue  
12 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and  
13 Section 3 of the Water Company Invested Capital Tax Act, and  
14 amounts payable to the Department of Revenue under the  
15 Telecommunications Infrastructure Maintenance Fee Act.

16 As soon as may be after the end of each month, the  
17 Department of Revenue shall certify to the Treasurer and the  
18 Comptroller the amount of all refunds paid out of the General  
19 Revenue Fund through the preceding month on account of  
20 overpayment of liability on taxes paid into the Personal  
21 Property Tax Replacement Fund. Upon receipt of such  
22 certification, the Treasurer and the Comptroller shall  
23 transfer the amount so certified from the Personal Property Tax  
24 Replacement Fund into the General Revenue Fund.

25 The payments of revenue into the Personal Property Tax  
26 Replacement Fund shall be used exclusively for distribution to

1 taxing districts, regional offices and officials ~~for fiscal~~  
2 ~~years 2012 and 2013 only~~, and local officials as provided in  
3 this Section and in the School Code, payment of the ordinary  
4 and contingent expenses of the Property Tax Appeal Board,  
5 payment of the expenses of the Department of Revenue incurred  
6 in administering the collection and distribution of monies paid  
7 into the Personal Property Tax Replacement Fund and transfers  
8 due to refunds to taxpayers for overpayment of liability for  
9 taxes paid into the Personal Property Tax Replacement Fund.

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

20 As soon as may be after the effective date of this  
21 amendatory Act of 1980, the Department of Revenue shall certify  
22 to the Treasurer the amount of net replacement revenue paid  
23 into the General Revenue Fund prior to that effective date from  
24 the additional tax imposed by Section 2a.1 of the Messages Tax  
25 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of  
26 the Public Utilities Revenue Act; Section 3 of the Water

1 Company Invested Capital Tax Act; amounts collected by the  
2 Department of Revenue under the Telecommunications  
3 Infrastructure Maintenance Fee Act; and the additional  
4 personal property tax replacement income tax imposed by the  
5 Illinois Income Tax Act, as amended by Public Act 81-1st  
6 Special Session-1. Net replacement revenue shall be defined as  
7 the total amount paid into and remaining in the General Revenue  
8 Fund as a result of those Acts minus the amount outstanding and  
9 obligated from the General Revenue Fund in state vouchers or  
10 warrants prior to the effective date of this amendatory Act of  
11 1980 as refunds to taxpayers for overpayment of liability under  
12 those Acts.

13 All interest earned by monies accumulated in the Personal  
14 Property Tax Replacement Fund shall be deposited in such Fund.  
15 All amounts allocated pursuant to this Section are appropriated  
16 on a continuing basis.

17 Prior to December 31, 1980, as soon as may be after the end  
18 of each quarter beginning with the quarter ending December 31,  
19 1979, and on and after December 31, 1980, as soon as may be  
20 after January 1, March 1, April 1, May 1, July 1, August 1,  
21 October 1 and December 1 of each year, the Department of  
22 Revenue shall allocate to each taxing district as defined in  
23 Section 1-150 of the Property Tax Code, in accordance with the  
24 provisions of paragraph (2) of this Section the portion of the  
25 funds held in the Personal Property Tax Replacement Fund which  
26 is required to be distributed, as provided in paragraph (1),

1 for each quarter. Provided, however, under no circumstances  
2 shall any taxing district during each of the first two years of  
3 distribution of the taxes imposed by this amendatory Act of  
4 1979 be entitled to an annual allocation which is less than the  
5 funds such taxing district collected from the 1978 personal  
6 property tax. Provided further that under no circumstances  
7 shall any taxing district during the third year of distribution  
8 of the taxes imposed by this amendatory Act of 1979 receive  
9 less than 60% of the funds such taxing district collected from  
10 the 1978 personal property tax. In the event that the total of  
11 the allocations made as above provided for all taxing  
12 districts, during either of such 3 years, exceeds the amount  
13 available for distribution the allocation of each taxing  
14 district shall be proportionately reduced. Except as provided  
15 in Section 13 of this Act, the Department shall then certify,  
16 pursuant to appropriation, such allocations to the State  
17 Comptroller who shall pay over to the several taxing districts  
18 the respective amounts allocated to them.

19 Any township which receives an allocation based in whole or  
20 in part upon personal property taxes which it levied pursuant  
21 to Section 6-507 or 6-512 of the Illinois Highway Code and  
22 which was previously required to be paid over to a municipality  
23 shall immediately pay over to that municipality a proportionate  
24 share of the personal property replacement funds which such  
25 township receives.

26 Any municipality or township, other than a municipality

1 with a population in excess of 500,000, which receives an  
2 allocation based in whole or in part on personal property taxes  
3 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the  
4 Illinois Local Library Act and which was previously required to  
5 be paid over to a public library shall immediately pay over to  
6 that library a proportionate share of the personal property tax  
7 replacement funds which such municipality or township  
8 receives; provided that if such a public library has converted  
9 to a library organized under The Illinois Public Library  
10 District Act, regardless of whether such conversion has  
11 occurred on, after or before January 1, 1988, such  
12 proportionate share shall be immediately paid over to the  
13 library district which maintains and operates the library.  
14 However, any library that has converted prior to January 1,  
15 1988, and which hitherto has not received the personal property  
16 tax replacement funds, shall receive such funds commencing on  
17 January 1, 1988.

18 Any township which receives an allocation based in whole or  
19 in part on personal property taxes which it levied pursuant to  
20 Section 1c of the Public Graveyards Act and which taxes were  
21 previously required to be paid over to or used for such public  
22 cemetery or cemeteries shall immediately pay over to or use for  
23 such public cemetery or cemeteries a proportionate share of the  
24 personal property tax replacement funds which the township  
25 receives.

26 Any taxing district which receives an allocation based in



1 whole or in part upon personal property taxes which it levied  
2 for another governmental body or school district in Cook County  
3 in 1976 or for another governmental body or school district in  
4 the remainder of the State in 1977 shall immediately pay over  
5 to that governmental body or school district the amount of  
6 personal property replacement funds which such governmental  
7 body or school district would receive directly under the  
8 provisions of paragraph (2) of this Section, had it levied its  
9 own taxes.

10 (1) The portion of the Personal Property Tax  
11 Replacement Fund required to be distributed as of the time  
12 allocation is required to be made shall be the amount  
13 available in such Fund as of the time allocation is  
14 required to be made.

15 The amount available for distribution shall be the  
16 total amount in the fund at such time minus the necessary  
17 administrative and other authorized expenses as limited by  
18 the appropriation and the amount determined by: (a) \$2.8  
19 million for fiscal year 1981; (b) for fiscal year 1982,  
20 .54% of the funds distributed from the fund during the  
21 preceding fiscal year; (c) for fiscal year 1983 through  
22 fiscal year 1988, .54% of the funds distributed from the  
23 fund during the preceding fiscal year less .02% of such  
24 fund for fiscal year 1983 and less .02% of such funds for  
25 each fiscal year thereafter; (d) for fiscal year 1989  
26 through fiscal year 2011 no more than 105% of the actual

1 administrative expenses of the prior fiscal year; (e) for  
2 fiscal year 2012 and beyond, a sufficient amount to pay (i)  
3 stipends, additional compensation, salary reimbursements,  
4 and other amounts directed to be paid out of this Fund for  
5 local officials as authorized or required by statute and  
6 (ii) no more than 105% of the actual administrative  
7 expenses of the prior fiscal year, including payment of the  
8 ordinary and contingent expenses of the Property Tax Appeal  
9 Board and payment of the expenses of the Department of  
10 Revenue incurred in administering the collection and  
11 distribution of moneys paid into the Fund; or (f) for  
12 fiscal years 2012 and 2013 only, a sufficient amount to pay  
13 stipends, additional compensation, salary reimbursements,  
14 and other amounts directed to be paid out of this Fund for  
15 regional offices and officials as authorized or required by  
16 statute. Such portion of the fund shall be determined after  
17 the transfer into the General Revenue Fund due to refunds,  
18 if any, paid from the General Revenue Fund during the  
19 preceding quarter. If at any time, for any reason, there is  
20 insufficient amount in the Personal Property Tax  
21 Replacement Fund for payments for regional offices and  
22 officials or local officials or payment of costs of  
23 administration or for transfers due to refunds at the end  
24 of any particular month, the amount of such insufficiency  
25 shall be carried over for the purposes of payments for  
26 regional offices and officials, local officials, transfers

1 into the General Revenue Fund, and costs of administration  
2 to the following month or months. Net replacement revenue  
3 held, and defined above, shall be transferred by the  
4 Treasurer and Comptroller to the Personal Property Tax  
5 Replacement Fund within 10 days of such certification.

6 (2) Each quarterly allocation shall first be  
7 apportioned in the following manner: 51.65% for taxing  
8 districts in Cook County and 48.35% for taxing districts in  
9 the remainder of the State.

10 The Personal Property Replacement Ratio of each taxing  
11 district outside Cook County shall be the ratio which the Tax  
12 Base of that taxing district bears to the Downstate Tax Base.  
13 The Tax Base of each taxing district outside of Cook County is  
14 the personal property tax collections for that taxing district  
15 for the 1977 tax year. The Downstate Tax Base is the personal  
16 property tax collections for all taxing districts in the State  
17 outside of Cook County for the 1977 tax year. The Department of  
18 Revenue shall have authority to review for accuracy and  
19 completeness the personal property tax collections for each  
20 taxing district outside Cook County for the 1977 tax year.

21 The Personal Property Replacement Ratio of each Cook County  
22 taxing district shall be the ratio which the Tax Base of that  
23 taxing district bears to the Cook County Tax Base. The Tax Base  
24 of each Cook County taxing district is the personal property  
25 tax collections for that taxing district for the 1976 tax year.  
26 The Cook County Tax Base is the personal property tax

1 collections for all taxing districts in Cook County for the  
2 1976 tax year. The Department of Revenue shall have authority  
3 to review for accuracy and completeness the personal property  
4 tax collections for each taxing district within Cook County for  
5 the 1976 tax year.

6 For all purposes of this Section 12, amounts paid to a  
7 taxing district for such tax years as may be applicable by a  
8 foreign corporation under the provisions of Section 7-202 of  
9 the Public Utilities Act, as amended, shall be deemed to be  
10 personal property taxes collected by such taxing district for  
11 such tax years as may be applicable. The Director shall  
12 determine from the Illinois Commerce Commission, for any tax  
13 year as may be applicable, the amounts so paid by any such  
14 foreign corporation to any and all taxing districts. The  
15 Illinois Commerce Commission shall furnish such information to  
16 the Director. For all purposes of this Section 12, the Director  
17 shall deem such amounts to be collected personal property taxes  
18 of each such taxing district for the applicable tax year or  
19 years.

20 Taxing districts located both in Cook County and in one or  
21 more other counties shall receive both a Cook County allocation  
22 and a Downstate allocation determined in the same way as all  
23 other taxing districts.

24 If any taxing district in existence on July 1, 1979 ceases  
25 to exist, or discontinues its operations, its Tax Base shall  
26 thereafter be deemed to be zero. If the powers, duties and

1 obligations of the discontinued taxing district are assumed by  
2 another taxing district, the Tax Base of the discontinued  
3 taxing district shall be added to the Tax Base of the taxing  
4 district assuming such powers, duties and obligations.

5 If two or more taxing districts in existence on July 1,  
6 1979, or a successor or successors thereto shall consolidate  
7 into one taxing district, the Tax Base of such consolidated  
8 taxing district shall be the sum of the Tax Bases of each of  
9 the taxing districts which have consolidated.

10 If a single taxing district in existence on July 1, 1979,  
11 or a successor or successors thereto shall be divided into two  
12 or more separate taxing districts, the tax base of the taxing  
13 district so divided shall be allocated to each of the resulting  
14 taxing districts in proportion to the then current equalized  
15 assessed value of each resulting taxing district.

16 If a portion of the territory of a taxing district is  
17 disconnected and annexed to another taxing district of the same  
18 type, the Tax Base of the taxing district from which  
19 disconnection was made shall be reduced in proportion to the  
20 then current equalized assessed value of the disconnected  
21 territory as compared with the then current equalized assessed  
22 value within the entire territory of the taxing district prior  
23 to disconnection, and the amount of such reduction shall be  
24 added to the Tax Base of the taxing district to which  
25 annexation is made.

26 If a community college district is created after July 1,

1 1979, beginning on the effective date of this amendatory Act of  
2 1995, its Tax Base shall be 3.5% of the sum of the personal  
3 property tax collected for the 1977 tax year within the  
4 territorial jurisdiction of the district.

5 The amounts allocated and paid to taxing districts pursuant  
6 to the provisions of this amendatory Act of 1979 shall be  
7 deemed to be substitute revenues for the revenues derived from  
8 taxes imposed on personal property pursuant to the provisions  
9 of the "Revenue Act of 1939" or "An Act for the assessment and  
10 taxation of private car line companies", approved July 22,  
11 1943, as amended, or Section 414 of the Illinois Insurance  
12 Code, prior to the abolition of such taxes and shall be used  
13 for the same purposes as the revenues derived from ad valorem  
14 taxes on real estate.

15 Monies received by any taxing districts from the Personal  
16 Property Tax Replacement Fund shall be first applied toward  
17 payment of the proportionate amount of debt service which was  
18 previously levied and collected from extensions against  
19 personal property on bonds outstanding as of December 31, 1978  
20 and next applied toward payment of the proportionate share of  
21 the pension or retirement obligations of the taxing district  
22 which were previously levied and collected from extensions  
23 against personal property. For each such outstanding bond  
24 issue, the County Clerk shall determine the percentage of the  
25 debt service which was collected from extensions against real  
26 estate in the taxing district for 1978 taxes payable in 1979,

1 as related to the total amount of such levies and collections  
2 from extensions against both real and personal property. For  
3 1979 and subsequent years' taxes, the County Clerk shall levy  
4 and extend taxes against the real estate of each taxing  
5 district which will yield the said percentage or percentages of  
6 the debt service on such outstanding bonds. The balance of the  
7 amount necessary to fully pay such debt service shall  
8 constitute a first and prior lien upon the monies received by  
9 each such taxing district through the Personal Property Tax  
10 Replacement Fund and shall be first applied or set aside for  
11 such purpose. In counties having fewer than 3,000,000  
12 inhabitants, the amendments to this paragraph as made by this  
13 amendatory Act of 1980 shall be first applicable to 1980 taxes  
14 to be collected in 1981.

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

17 Section 5-25. The State Finance Act is amended by changing  
18 Sections 5.813, 5i, 6z-16, 6z-63, 6z-70, 6z-81, 6z-93, 8.3,  
19 8g-1, 13.2, and 25 as follows:

20 (30 ILCS 105/5.813)

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

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

23 (30 ILCS 105/5i new)

1       Sec. 5i. Transfers. Each year, the Governor's Office of  
2 Management and Budget shall, at the time set forth for the  
3 submission of the State budget under Section 50-5 of the State  
4 Budget Law, provide to the Chairperson and the Minority  
5 Spokesperson of each of the appropriations committees of the  
6 House of Representatives and the Senate a report of (i) all  
7 full fiscal year transfers from State general funds to any  
8 other special fund of the State in the previous fiscal year and  
9 during the current fiscal year to date, and (ii) all projected  
10 full fiscal year transfers from State general funds to those  
11 funds for the remainder of the current fiscal year and the next  
12 fiscal year, based on estimates prepared by the Governor's  
13 Office of Management and Budget. The report shall include a  
14 detailed summary of the estimates upon which the projected  
15 transfers are based. The report shall also indicate, for each  
16 transfer:

17           (1) whether or not there is statutory authority for the  
18 transfer;

19           (2) if there is statutory authority for the transfer,  
20 whether that statutory authority exists for the next fiscal  
21 year; and

22           (3) whether there is debt service associated with the  
23 transfer.

24       The General Assembly shall consider the report in the  
25 appropriations process.



1 (30 ILCS 105/6z-16) (from Ch. 127, par. 142z-16)

2 Sec. 6z-16. Illinois Tax Increment Fund.

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

1 Increment Fund to pay all amounts so due.

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

7 (c) Notwithstanding any other provision of law, on December  
8 31, 2013, or as soon thereafter as practical, the State  
9 Comptroller shall direct and the State Treasurer shall transfer  
10 the remaining balance from the Illinois Tax Increment Fund into  
11 the General Revenue Fund. Upon completion of the transfers, the  
12 Illinois Tax Increment Fund is dissolved, and any future  
13 deposits due to that Fund and any outstanding obligations or  
14 liabilities of that Fund pass to the General Revenue Fund.

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

16 (30 ILCS 105/6z-63)

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

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

21 (1) amounts authorized for transfer to the Fund from  
22 the General Revenue Fund and other State funds (except for  
23 funds classified by the Comptroller as federal trust funds  
24 or State trust funds) pursuant to State law or Executive  
25 Order;

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

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

5           (4) receipts or inter-fund transfers resulting from  
6 billings issued by the Department to State agencies for the  
7 cost of professional services rendered by the Department  
8 that are not compensated through the specific fund  
9 transfers authorized by this Section.

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

12           (1) providing professional services to State agencies  
13 or other State entities;

14           (2) rendering other services to State agencies at the  
15 Governor's direction or to other State entities upon  
16 agreement between the Director of Central Management  
17 Services and the appropriate official or governing body of  
18 the other State entity; or

19           (3) providing for payment of administrative and other  
20 expenses incurred by the Department in providing  
21 professional services.

22          (c) State agencies or other State entities may direct the  
23 Comptroller to process inter-fund transfers or make payment  
24 through the voucher and warrant process to the Professional  
25 Services Fund in satisfaction of billings issued under  
26 subsection (a) of this Section.

1 (d) Reconciliation. For the fiscal year beginning on July  
2 1, 2004 only, the Director of Central Management Services (the  
3 "Director") shall order that each State agency's payments and  
4 transfers made to the Fund be reconciled with actual Fund costs  
5 for professional services provided by the Department on no less  
6 than an annual basis. The Director may require reports from  
7 State agencies as deemed necessary to perform this  
8 reconciliation.

9 (e) The following amounts are authorized for transfer into  
10 the Professional Services Fund for the fiscal year beginning  
11 July 1, 2004:

12	General Revenue Fund .....	\$5,440,431
13	Road Fund .....	\$814,468
14	Motor Fuel Tax Fund .....	\$263,500
15	Child Support Administrative Fund .....	\$234,013
16	Professions Indirect Cost Fund .....	\$276,800
17	Capital Development Board Revolving Fund .....	\$207,610
18	Bank & Trust Company Fund .....	\$200,214
19	State Lottery Fund .....	\$193,691
20	Insurance Producer Administration Fund .....	\$174,672
21	Insurance Financial Regulation Fund .....	\$168,327
22	Illinois Clean Water Fund .....	\$124,675
23	Clean Air Act (CAA) Permit Fund .....	\$91,803
24	Statistical Services Revolving Fund .....	\$90,959
25	Financial Institution Fund .....	\$109,428
26	Horse Racing Fund .....	\$71,127

1	Health Insurance Reserve Fund .....	\$66,577
2	Solid Waste Management Fund .....	\$61,081
3	Guardianship and Advocacy Fund .....	\$1,068
4	Agricultural Premium Fund .....	\$493
5	Wildlife and Fish Fund .....	\$247
6	Radiation Protection Fund .....	\$33,277
7	Nuclear Safety Emergency Preparedness Fund .....	\$25,652
8	Tourism Promotion Fund .....	\$6,814

9 All of these transfers shall be made on July 1, 2004, or as  
10 soon thereafter as practical. These transfers shall be made  
11 notwithstanding any other provision of State law to the  
12 contrary.

13 (e-5) Notwithstanding any other provision of State law to  
14 the contrary, on or after July 1, 2005 and through June 30,  
15 2006, in addition to any other transfers that may be provided  
16 for by law, at the direction of and upon notification from the  
17 Director of Central Management Services, the State Comptroller  
18 shall direct and the State Treasurer shall transfer amounts  
19 into the Professional Services Fund from the designated funds  
20 not exceeding the following totals:

21	Food and Drug Safety Fund .....	\$3,249
22	Financial Institution Fund .....	\$12,942
23	General Professions Dedicated Fund .....	\$8,579
24	Illinois Department of Agriculture	
25	Laboratory Services Revolving Fund .....	\$1,963
26	Illinois Veterans' Rehabilitation Fund .....	\$11,275

1	State Boating Act Fund .....	\$27,000
2	State Parks Fund .....	\$22,007
3	Agricultural Premium Fund .....	\$59,483
4	Fire Prevention Fund .....	\$29,862
5	Mental Health Fund .....	\$78,213
6	Illinois State Pharmacy Disciplinary Fund .....	\$2,744
7	Radiation Protection Fund .....	\$16,034
8	Solid Waste Management Fund .....	\$37,669
9	Illinois Gaming Law Enforcement Fund .....	\$7,260
10	Subtitle D Management Fund .....	\$4,659
11	Illinois State Medical Disciplinary Fund .....	\$8,602
12	Department of Children and	
13	Family Services Training Fund .....	\$29,906
14	Facility Licensing Fund .....	\$1,083
15	Youth Alcoholism and Substance	
16	Abuse Prevention Fund .....	\$2,783
17	Plugging and Restoration Fund .....	\$1,105
18	State Crime Laboratory Fund .....	\$1,353
19	Motor Vehicle Theft Prevention Trust Fund .....	\$9,190
20	Weights and Measures Fund .....	\$4,932
21	Solid Waste Management Revolving	
22	Loan Fund .....	\$2,735
23	Illinois School Asbestos Abatement Fund .....	\$2,166
24	Violence Prevention Fund .....	\$5,176
25	Capital Development Board Revolving Fund .....	\$14,777
26	DCFS Children's Services Fund .....	\$1,256,594

1	State Police DUI Fund .....	\$1,434
2	Illinois Health Facilities Planning Fund .....	\$3,191
3	Emergency Public Health Fund .....	\$7,996
4	Fair and Exposition Fund .....	\$3,732
5	Nursing Dedicated and Professional Fund .....	\$5,792
6	Optometric Licensing and Disciplinary Board Fund ..	\$1,032
7	Underground Resources Conservation Enforcement Fund	\$1,221
8	State Rail Freight Loan Repayment Fund .....	\$6,434
9	Drunk and Drugged Driving Prevention Fund .....	\$5,473
10	Illinois Affordable Housing Trust Fund .....	\$118,222
11	Community Water Supply Laboratory Fund .....	\$10,021
12	Used Tire Management Fund .....	\$17,524
13	Natural Areas Acquisition Fund .....	\$15,501
14	Open Space Lands Acquisition	
15	and Development Fund .....	\$49,105
16	Working Capital Revolving Fund .....	\$126,344
17	State Garage Revolving Fund .....	\$92,513
18	Statistical Services Revolving Fund .....	\$181,949
19	Paper and Printing Revolving Fund .....	\$3,632
20	Air Transportation Revolving Fund .....	\$1,969
21	Communications Revolving Fund .....	\$304,278
22	Environmental Laboratory Certification Fund .....	\$1,357
23	Public Health Laboratory Services Revolving Fund ..	\$5,892
24	Provider Inquiry Trust Fund .....	\$1,742
25	Lead Poisoning Screening,	
26	Prevention, and Abatement Fund .....	\$8,200

1	Drug Treatment Fund .....	\$14,028
2	Feed Control Fund .....	\$2,472
3	Plumbing Licensure and Program Fund .....	\$3,521
4	Insurance Premium Tax Refund Fund .....	\$7,872
5	Tax Compliance and Administration Fund .....	\$5,416
6	Appraisal Administration Fund .....	\$2,924
7	Trauma Center Fund .....	\$40,139
8	Alternate Fuels Fund .....	\$1,467
9	Illinois State Fair Fund .....	\$13,844
10	State Asset Forfeiture Fund .....	\$8,210
11	Federal Asset Forfeiture Fund .....	\$6,471
12	Department of Corrections Reimbursement	
13	and Education Fund .....	\$78,965
14	Health Facility Plan Review Fund .....	\$3,444
15	LEADS Maintenance Fund .....	\$6,075
16	State Offender DNA Identification	
17	System Fund .....	\$1,712
18	Illinois Historic Sites Fund .....	\$4,511
19	Public Pension Regulation Fund .....	\$2,313
20	Workforce, Technology, and Economic	
21	Development Fund .....	\$5,357
22	Renewable Energy Resources Trust Fund .....	\$29,920
23	Energy Efficiency Trust Fund .....	\$8,368
24	Pesticide Control Fund .....	\$6,687
25	Conservation 2000 Fund .....	\$30,764
26	Wireless Carrier Reimbursement Fund .....	\$91,024



1	International Tourism Fund .....	\$13,057
2	Public Transportation Fund .....	\$701,837
3	Horse Racing Fund .....	\$18,589
4	Death Certificate Surcharge Fund .....	\$1,901
5	State Police Wireless Service	
6	Emergency Fund .....	\$1,012
7	Downstate Public Transportation Fund .....	\$112,085
8	Motor Carrier Safety Inspection Fund .....	\$6,543
9	State Police Whistleblower Reward	
10	and Protection Fund .....	\$1,894
11	Illinois Standardbred Breeders Fund .....	\$4,412
12	Illinois Thoroughbred Breeders Fund .....	\$6,635
13	Illinois Clean Water Fund .....	\$17,579
14	Independent Academic Medical Center Fund .....	\$5,611
15	Child Support Administrative Fund .....	\$432,527
16	Corporate Headquarters Relocation	
17	Assistance Fund .....	\$4,047
18	Local Initiative Fund .....	\$58,762
19	Tourism Promotion Fund .....	\$88,072
20	Digital Divide Elimination Fund .....	\$11,593
21	Presidential Library and Museum Operating Fund .....	\$4,624
22	Metro-East Public Transportation Fund .....	\$47,787
23	Medical Special Purposes Trust Fund .....	\$11,779
24	Dram Shop Fund .....	\$11,317
25	Illinois State Dental Disciplinary Fund .....	\$1,986
26	Hazardous Waste Research Fund .....	\$1,333

1	Real Estate License Administration Fund .....	\$10,886
2	Traffic and Criminal Conviction	
3	Surcharge Fund .....	\$44,798
4	Criminal Justice Information	
5	Systems Trust Fund .....	\$5,693
6	Design Professionals Administration	
7	and Investigation Fund .....	\$2,036
8	State Surplus Property Revolving Fund .....	\$6,829
9	Illinois Forestry Development Fund .....	\$7,012
10	State Police Services Fund .....	\$47,072
11	Youth Drug Abuse Prevention Fund .....	\$1,299
12	Metabolic Screening and Treatment Fund .....	\$15,947
13	Insurance Producer Administration Fund .....	\$30,870
14	Coal Technology Development Assistance Fund .....	\$43,692
15	Rail Freight Loan Repayment Fund .....	\$1,016
16	Low-Level Radioactive Waste	
17	Facility Development and Operation Fund .....	\$1,989
18	Environmental Protection Permit and Inspection Fund	\$32,125
19	Park and Conservation Fund .....	\$41,038
20	Local Tourism Fund .....	\$34,492
21	Illinois Capital Revolving Loan Fund .....	\$10,624
22	Illinois Equity Fund .....	\$1,929
23	Large Business Attraction Fund .....	\$5,554
24	Illinois Beach Marina Fund .....	\$5,053
25	International and Promotional Fund .....	\$1,466
26	Public Infrastructure Construction	

1	Loan Revolving Fund .....	\$3,111
2	Insurance Financial Regulation Fund .....	\$42,575
3	Total	\$4,975,487

4 (e-7) Notwithstanding any other provision of State law to  
5 the contrary, on or after July 1, 2006 and through June 30,  
6 2007, in addition to any other transfers that may be provided  
7 for by law, at the direction of and upon notification from the  
8 Director of Central Management Services, the State Comptroller  
9 shall direct and the State Treasurer shall transfer amounts  
10 into the Professional Services Fund from the designated funds  
11 not exceeding the following totals:

12	Food and Drug Safety Fund .....	\$3,300
13	Financial Institution Fund .....	\$13,000
14	General Professions Dedicated Fund .....	\$8,600
15	Illinois Department of Agriculture	
16	Laboratory Services Revolving Fund .....	\$2,000
17	Illinois Veterans' Rehabilitation Fund .....	\$11,300
18	State Boating Act Fund .....	\$27,200
19	State Parks Fund .....	\$22,100
20	Agricultural Premium Fund .....	\$59,800
21	Fire Prevention Fund .....	\$30,000
22	Mental Health Fund .....	\$78,700
23	Illinois State Pharmacy Disciplinary Fund .....	\$2,800
24	Radiation Protection Fund .....	\$16,100
25	Solid Waste Management Fund .....	\$37,900
26	Illinois Gaming Law Enforcement Fund .....	\$7,300

1	Subtitle D Management Fund .....	\$4,700
2	Illinois State Medical Disciplinary Fund .....	\$8,700
3	Facility Licensing Fund .....	\$1,100
4	Youth Alcoholism and	
5	Substance Abuse Prevention Fund .....	\$2,800
6	Plugging and Restoration Fund .....	\$1,100
7	State Crime Laboratory Fund .....	\$1,400
8	Motor Vehicle Theft Prevention Trust Fund .....	\$9,200
9	Weights and Measures Fund .....	\$5,000
10	Illinois School Asbestos Abatement Fund .....	\$2,200
11	Violence Prevention Fund .....	\$5,200
12	Capital Development Board Revolving Fund .....	\$14,900
13	DCFS Children's Services Fund .....	\$1,294,000
14	State Police DUI Fund .....	\$1,400
15	Illinois Health Facilities Planning Fund .....	\$3,200
16	Emergency Public Health Fund .....	\$8,000
17	Fair and Exposition Fund .....	\$3,800
18	Nursing Dedicated and Professional Fund .....	\$5,800
19	Optometric Licensing and Disciplinary Board Fund ..	\$1,000
20	Underground Resources Conservation	
21	Enforcement Fund .....	\$1,200
22	State Rail Freight Loan Repayment Fund .....	\$6,500
23	Drunk and Drugged Driving Prevention Fund .....	\$5,500
24	Illinois Affordable Housing Trust Fund .....	\$118,900
25	Community Water Supply Laboratory Fund .....	\$10,100
26	Used Tire Management Fund .....	\$17,600

1	Natural Areas Acquisition Fund .....	\$15,600
2	Open Space Lands Acquisition	
3	and Development Fund .....	\$49,400
4	Working Capital Revolving Fund .....	\$127,100
5	State Garage Revolving Fund .....	\$93,100
6	Statistical Services Revolving Fund .....	\$183,000
7	Paper and Printing Revolving Fund .....	\$3,700
8	Air Transportation Revolving Fund .....	\$2,000
9	Communications Revolving Fund .....	\$306,100
10	Environmental Laboratory Certification Fund .....	\$1,400
11	Public Health Laboratory Services	
12	Revolving Fund .....	\$5,900
13	Provider Inquiry Trust Fund .....	\$1,800
14	Lead Poisoning Screening, Prevention,	
15	and Abatement Fund .....	\$8,200
16	Drug Treatment Fund .....	\$14,100
17	Feed Control Fund .....	\$2,500
18	Plumbing Licensure and Program Fund .....	\$3,500
19	Insurance Premium Tax Refund Fund .....	\$7,900
20	Tax Compliance and Administration Fund .....	\$5,400
21	Appraisal Administration Fund .....	\$2,900
22	Trauma Center Fund .....	\$40,400
23	Alternate Fuels Fund .....	\$1,500
24	Illinois State Fair Fund .....	\$13,900
25	State Asset Forfeiture Fund .....	\$8,300
26	Department of Corrections	

1	Reimbursement and Education Fund .....	\$79,400
2	Health Facility Plan Review Fund .....	\$3,500
3	LEADS Maintenance Fund .....	\$6,100
4	State Offender DNA Identification System Fund .....	\$1,700
5	Illinois Historic Sites Fund .....	\$4,500
6	Public Pension Regulation Fund .....	\$2,300
7	Workforce, Technology, and Economic	
8	Development Fund .....	\$5,400
9	Renewable Energy Resources Trust Fund.....	\$30,100
10	Energy Efficiency Trust Fund .....	\$8,400
11	Pesticide Control Fund .....	\$6,700
12	Conservation 2000 Fund .....	\$30,900
13	Wireless Carrier Reimbursement Fund .....	\$91,600
14	International Tourism Fund .....	\$13,100
15	Public Transportation Fund .....	\$705,900
16	Horse Racing Fund .....	\$18,700
17	Death Certificate Surcharge Fund .....	\$1,900
18	State Police Wireless Service Emergency Fund .....	\$1,000
19	Downstate Public Transportation Fund .....	\$112,700
20	Motor Carrier Safety Inspection Fund .....	\$6,600
21	State Police Whistleblower	
22	Reward and Protection Fund .....	\$1,900
23	Illinois Standardbred Breeders Fund .....	\$4,400
24	Illinois Thoroughbred Breeders Fund .....	\$6,700
25	Illinois Clean Water Fund .....	\$17,700
26	Child Support Administrative Fund .....	\$435,100

1	Tourism Promotion Fund .....	\$88,600
2	Digital Divide Elimination Fund .....	\$11,700
3	Presidential Library and Museum Operating Fund .....	\$4,700
4	Metro-East Public Transportation Fund .....	\$48,100
5	Medical Special Purposes Trust Fund .....	\$11,800
6	Dram Shop Fund .....	\$11,400
7	Illinois State Dental Disciplinary Fund .....	\$2,000
8	Hazardous Waste Research Fund .....	\$1,300
9	Real Estate License Administration Fund .....	\$10,900
10	Traffic and Criminal Conviction Surcharge Fund ..	\$45,100
11	Criminal Justice Information Systems Trust Fund .....	\$5,700
12	Design Professionals Administration	
13	and Investigation Fund .....	\$2,000
14	State Surplus Property Revolving Fund .....	\$6,900
15	State Police Services Fund .....	\$47,300
16	Youth Drug Abuse Prevention Fund .....	\$1,300
17	Metabolic Screening and Treatment Fund .....	\$16,000
18	Insurance Producer Administration Fund .....	\$31,100
19	Coal Technology Development Assistance Fund .....	\$43,900
20	Low-Level Radioactive Waste Facility	
21	Development and Operation Fund .....	\$2,000
22	Environmental Protection Permit	
23	and Inspection Fund .....	\$32,300
24	Park and Conservation Fund .....	\$41,300
25	Local Tourism Fund .....	\$34,700
26	Illinois Capital Revolving Loan Fund .....	\$10,700

1	Illinois Equity Fund .....	\$1,900
2	Large Business Attraction Fund .....	\$5,600
3	Illinois Beach Marina Fund .....	\$5,100
4	International and Promotional Fund .....	\$1,500
5	Public Infrastructure Construction	
6	Loan Revolving Fund .....	\$3,100
7	Insurance Financial Regulation Fund .....	\$42,800
8	Total	\$4,918,200

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

17	General Revenue Fund .....	\$4,440,000
18	Road Fund .....	\$5,324,411
19	Total	\$9,764,411

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

26	General Revenue Fund .....	\$4,466,000
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1	Road Fund .....	\$5,355,500
2	Total	\$9,821,500

3 One-fourth of the specified amount shall be transferred on  
4 each of July 1 and October 1, 2006, or as soon as may be  
5 practical thereafter, and one-half of the specified amount  
6 shall be transferred on January 1, 2007, or as soon as may be  
7 practical thereafter.

8 (e-20) Notwithstanding any other provision of State law to  
9 the contrary, on or after July 1, 2010 and through June 30,  
10 2011, in addition to any other transfers that may be provided  
11 for by law, at the direction of and upon notification from the  
12 Director of Central Management Services, the State Comptroller  
13 shall direct and the State Treasurer shall transfer amounts  
14 into the Professional Services Fund from the designated funds  
15 not exceeding the following totals:

16	Grade Crossing Protection Fund .....	\$55,300
17	Financial Institution Fund .....	\$10,000
18	General Professions Dedicated Fund .....	\$11,600
19	Illinois Veterans' Rehabilitation Fund .....	\$10,800
20	State Boating Act Fund .....	\$23,500
21	State Parks Fund .....	\$21,200
22	Agricultural Premium Fund .....	\$55,400
23	Fire Prevention Fund .....	\$46,100
24	Mental Health Fund .....	\$45,200
25	Illinois State Pharmacy Disciplinary Fund .....	\$300
26	Radiation Protection Fund .....	\$12,900

1	Solid Waste Management Fund .....	\$48,100
2	Illinois Gaming Law Enforcement Fund .....	\$2,900
3	Subtitle D Management Fund .....	\$6,300
4	Illinois State Medical Disciplinary Fund .....	\$9,200
5	Weights and Measures Fund .....	\$6,700
6	Violence Prevention Fund .....	\$4,000
7	Capital Development Board Revolving Fund .....	\$7,900
8	DCFS Children's Services Fund .....	\$804,800
9	Illinois Health Facilities Planning Fund .....	\$4,000
10	Emergency Public Health Fund .....	\$7,600
11	Nursing Dedicated and Professional Fund .....	\$5,600
12	State Rail Freight Loan Repayment Fund .....	\$1,700
13	Drunk and Drugged Driving Prevention Fund .....	\$4,600
14	Community Water Supply Laboratory Fund .....	\$3,100
15	Used Tire Management Fund .....	\$15,200
16	Natural Areas Acquisition Fund .....	\$33,400
17	Open Space Lands Acquisition	
18	and Development Fund .....	\$62,100
19	Working Capital Revolving Fund .....	\$91,700
20	State Garage Revolving Fund .....	\$89,600
21	Statistical Services Revolving Fund .....	\$277,700
22	Communications Revolving Fund .....	\$248,100
23	Facilities Management Revolving Fund .....	\$472,600
24	Public Health Laboratory Services	
25	Revolving Fund .....	\$5,900
26	Lead Poisoning Screening, Prevention,	

1	and Abatement Fund .....	\$7,900
2	Drug Treatment Fund .....	\$8,700
3	Tax Compliance and Administration Fund .....	\$8,300
4	Trauma Center Fund .....	\$34,800
5	Illinois State Fair Fund .....	\$12,700
6	Department of Corrections	
7	Reimbursement and Education Fund .....	\$77,600
8	Illinois Historic Sites Fund .....	\$4,200
9	Pesticide Control Fund .....	\$7,000
10	Partners for Conservation Fund .....	\$25,000
11	International Tourism Fund .....	\$14,100
12	Horse Racing Fund .....	\$14,800
13	Motor Carrier Safety Inspection Fund .....	\$4,500
14	Illinois Standardbred Breeders Fund .....	\$3,400
15	Illinois Thoroughbred Breeders Fund .....	\$5,200
16	Illinois Clean Water Fund .....	\$19,400
17	Child Support Administrative Fund .....	\$398,000
18	Tourism Promotion Fund .....	\$75,300
19	Digital Divide Elimination Fund .....	\$11,800
20	Presidential Library and Museum Operating Fund ..	\$25,900
21	Medical Special Purposes Trust Fund .....	\$10,800
22	Dram Shop Fund .....	\$12,700
23	Cycle Rider Safety Training Fund .....	\$7,100
24	State Police Services Fund .....	\$43,600
25	Metabolic Screening and Treatment Fund .....	\$23,900
26	Insurance Producer Administration Fund .....	\$16,800

1	Coal Technology Development Assistance Fund .....	\$43,700
2	Environmental Protection Permit	
3	and Inspection Fund .....	\$21,600
4	Park and Conservation Fund .....	\$38,100
5	Local Tourism Fund .....	\$31,800
6	Illinois Capital Revolving Loan Fund .....	\$5,800
7	Large Business Attraction Fund .....	\$300
8	Adeline Jay Geo-Karis Illinois	
9	Beach Marina Fund .....	\$5,000
10	Insurance Financial Regulation Fund .....	\$23,000
11	Total	\$3,547,900

12 (e-25) Notwithstanding any other provision of State law to  
13 the contrary and in addition to any other transfers that may be  
14 provided for by law, the State Comptroller shall direct and the  
15 State Treasurer shall transfer from the funds specified into  
16 the Professional Services Fund according to the schedule  
17 specified as follows:

18	General Revenue Fund .....	\$4,600,000
19	Road Fund .....	\$4,852,500
20	Total	\$9,452,500

21 One fourth of the specified amount shall be transferred on  
22 each of July 1 and October 1, 2010, or as soon as may be  
23 practical thereafter, and one half of the specified amount  
24 shall be transferred on January 1, 2011, or as soon as may be  
25 practical thereafter.

26 (e-30) Notwithstanding any other provision of State law to

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

6 General Revenue Fund ..... \$4,600,000

7 One-fourth of the specified amount shall be transferred on  
 8 each of July 1 and October 1, 2011, or as soon as may be  
 9 practical thereafter, and one-half of the specified amount  
 10 shall be transferred on January 1, 2012, or as soon as may be  
 11 practical thereafter.

12 (e-35) Notwithstanding any other provision of State law to  
 13 the contrary, on or after July 1, 2013 and through June 30,  
 14 2014, in addition to any other transfers that may be provided  
 15 for by law, at the direction of and upon notification from the  
 16 Director of Central Management Services, the State Comptroller  
 17 shall direct and the State Treasurer shall transfer amounts  
 18 into the Professional Services Fund from the designated funds  
 19 not exceeding the following totals:

20	<u>Financial Institution Fund</u>	<u>.....</u>	<u>\$2,500</u>
21	<u>General Professions Dedicated Fund</u>	<u>.....</u>	<u>\$2,000</u>
22	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>.....</u>	<u>\$2,300</u>
23	<u>State Boating Act Fund</u>	<u>.....</u>	<u>\$5,500</u>
24	<u>State Parks Fund</u>	<u>.....</u>	<u>\$4,800</u>
25	<u>Agricultural Premium Fund</u>	<u>.....</u>	<u>\$9,900</u>
26	<u>Fire Prevention Fund</u>	<u>.....</u>	<u>\$10,300</u>

1	<u>Mental Health Fund</u> .....	\$14,000
2	<u>Illinois State Pharmacy Disciplinary Fund</u> .....	\$600
3	<u>Radiation Protection Fund</u> .....	\$3,400
4	<u>Solid Waste Management Fund</u> .....	\$7,600
5	<u>Illinois Gaming Law Enforcement Fund</u> .....	\$800
6	<u>Subtitle D Management Fund</u> .....	\$700
7	<u>Illinois State Medical Disciplinary Fund</u> .....	\$2,000
8	<u>Weights and Measures Fund</u> .....	\$20,300
9	<u>ICJIA Violence Prevention Fund</u> .....	\$900
10	<u>Capital Development Board Revolving Fund</u> .....	\$3,100
11	<u>DCFS Children's Services Fund</u> .....	\$175,500
12	<u>Illinois Health Facilities Planning Fund</u> .....	\$800
13	<u>Emergency Public Health Fund</u> .....	\$1,400
14	<u>Nursing Dedicated and Professional Fund</u> .....	\$1,200
15	<u>State Rail Freight Loan Repayment Fund</u> .....	\$2,300
16	<u>Drunk and Drugged Driving Prevention Fund</u> .....	\$800
17	<u>Community Water Supply Laboratory Fund</u> .....	\$500
18	<u>Used Tire Management Fund</u> .....	\$2,700
19	<u>Natural Areas Acquisition Fund</u> .....	\$3,000
20	<u>Open Space Lands Acquisition and Development Fund</u> ..	\$7,300
21	<u>Working Capital Revolving Fund</u> .....	\$22,900
22	<u>State Garage Revolving Fund</u> .....	\$22,100
23	<u>Statistical Services Revolving Fund</u> .....	\$67,100
24	<u>Communications Revolving Fund</u> .....	\$56,900
25	<u>Facilities Management Revolving Fund</u> .....	\$84,400
26	<u>Public Health Laboratory Services Revolving Fund</u> .....	\$300

1	<u>Lead Poisoning Screening, Prevention, and</u>	
2	<u>Abatement Fund</u> .....	\$1,300
3	<u>Tax Compliance and Administration Fund</u> .....	\$1,700
4	<u>Illinois State Fair Fund</u> .....	\$2,300
5	<u>Department of Corrections Reimbursement</u>	
6	<u>and Education Fund</u> .....	\$14,700
7	<u>Illinois Historic Sites Fund</u> .....	\$900
8	<u>Pesticide Control Fund</u> .....	\$2,000
9	<u>Partners for Conservation Fund</u> .....	\$3,300
10	<u>International Tourism Fund</u> .....	\$1,200
11	<u>Horse Racing Fund</u> .....	\$3,100
12	<u>Motor Carrier Safety Inspection Fund</u> .....	\$1,000
13	<u>Illinois Thoroughbred Breeders Fund</u> .....	\$1,000
14	<u>Illinois Clean Water Fund</u> .....	\$7,400
15	<u>Child Support Administrative Fund</u> .....	\$82,100
16	<u>Tourism Promotion Fund</u> .....	\$15,200
17	<u>Presidential Library and Museum</u>	
18	<u>Operating Fund</u> .....	\$4,600
19	<u>Dram Shop Fund</u> .....	\$3,200
20	<u>Cycle Rider Safety Training Fund</u> .....	\$2,100
21	<u>State Police Services Fund</u> .....	\$8,500
22	<u>Metabolic Screening and Treatment Fund</u> .....	\$6,000
23	<u>Insurance Producer Administration Fund</u> .....	\$6,700
24	<u>Coal Technology Development Assistance Fund</u> .....	\$6,900
25	<u>Environmental Protection Permit</u>	
26	<u>and Inspection Fund</u> .....	\$3,800

1	<u>Park and Conservation Fund</u> .....	<u>\$7,500</u>
2	<u>Local Tourism Fund</u> .....	<u>\$5,100</u>
3	<u>Illinois Capital Revolving Loan Fund</u> .....	<u>\$400</u>
4	<u>Adeline Jay Geo-Karis Illinois</u>	
5	<u>Beach Marina Fund</u> .....	<u>\$500</u>
6	<u>Insurance Financial Regulation Fund</u> .....	<u>\$8,200</u>
7	<u>Total</u>	<u>\$740,600</u>

8     (e-40) Notwithstanding any other provision of State law to  
9     the contrary and in addition to any other transfers that may be  
10    provided for by law, the State Comptroller shall direct and the  
11    State Treasurer shall transfer from the funds specified into  
12    the Professional Services Fund according to the schedule  
13    specified as follows:

14	<u>General Revenue Fund</u> .....	<u>\$6,000,000</u>
15	<u>Road Fund</u> .....	<u>\$1,161,700</u>
16	<u>Total</u>	<u>\$7,161,700</u>

17     (f) The term "professional services" means services  
18     rendered on behalf of State agencies and other State entities  
19     pursuant to Section 405-293 of the Department of Central  
20     Management Services Law of the Civil Administrative Code of  
21     Illinois.

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

23             (30 ILCS 105/6z-70)

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



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

6           (b) All moneys in the Secretary of State Identification  
 7 Security and Theft Prevention Fund shall be used, subject to  
 8 appropriation, for any costs related to implementing  
 9 identification security and theft prevention measures.

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

18	Lobbyist Registration Administration Fund .....	\$100,000
19	Registered Limited Liability Partnership Fund ....	\$75,000
20	Securities Investors Education Fund .....	\$500,000
21	Securities Audit and Enforcement Fund .....	\$5,725,000
22	Department of Business Services	
23	Special Operations Fund .....	\$3,000,000
24	Corporate Franchise Tax Refund Fund .....	\$3,000,000.

25           (d) Notwithstanding any other provision of State law to the  
 26 contrary, on or after July 1, 2008, and until June 30, 2009, in

1 addition to any other transfers that may be provided for by  
 2 law, at the direction of and upon notification of the Secretary  
 3 of State, the State Comptroller shall direct and the State  
 4 Treasurer shall transfer amounts into the Secretary of State  
 5 Identification Security and Theft Prevention Fund from the  
 6 designated funds not exceeding the following totals:

- 7 Lobbyist Registration Administration Fund ..... \$100,000
- 8 Registered Limited Liability Partnership Fund .... \$75,000
- 9 Securities Investors Education Fund ..... \$500,000
- 10 Securities Audit and Enforcement Fund ..... \$5,725,000
- 11 Department of Business Services
- 12 Special Operations Fund ..... \$3,000,000
- 13 Corporate Franchise Tax Refund Fund ..... \$3,000,000
- 14 State Parking Facility Maintenance Fund ..... \$100,000

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

- 23 Lobbyist Registration Administration Fund ..... \$100,000
- 24 Registered Limited Liability Partnership Fund .... \$175,000
- 25 Securities Investors Education Fund ..... \$750,000
- 26 Securities Audit and Enforcement Fund ..... \$750,000

1 Department of Business Services

2 Special Operations Fund ..... \$3,000,000

3 Corporate Franchise Tax Refund Fund ..... \$3,000,000

4 State Parking Facility Maintenance Fund ..... \$100,000

5 (f) Notwithstanding any other provision of State law to the  
6 contrary, on or after July 1, 2010, and until June 30, 2011, in  
7 addition to any other transfers that may be provided for by  
8 law, at the direction of and upon notification of the Secretary  
9 of State, the State Comptroller shall direct and the State  
10 Treasurer shall transfer amounts into the Secretary of State  
11 Identification Security and Theft Prevention Fund from the  
12 designated funds not exceeding the following totals:

13 Registered Limited Liability Partnership Fund .... \$287,000

14 Securities Investors Education Board ..... \$750,000

15 Securities Audit and Enforcement Fund ..... \$750,000

16 Department of Business Services Special

17 Operations Fund ..... \$3,000,000

18 Corporate Franchise Tax Refund Fund ..... \$3,000,000

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

1 Division of Corporations Registered  
 2 Limited Liability Partnership Fund ..... \$287,000  
 3 Securities Investors Education Fund ..... \$750,000  
 4 Securities Audit and Enforcement Fund ..... \$3,500,000  
 5 Department of Business Services  
 6 Special Operations Fund ..... \$3,000,000  
 7 Corporate Franchise Tax Refund Fund ..... \$3,000,000

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

17 Division of Corporations Registered Limited  
 18 Liability Partnership Fund ..... \$287,000  
 19 Securities Investors Education Fund ..... \$1,500,000  
 20 Department of Business Services Special Operations Fund ..  
 21 \$3,000,000  
 22 Securities Audit and Enforcement Fund ..... \$3,500,000  
 23 Corporate Franchise Tax Refund Fund ..... \$3,000,000

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

1 (30 ILCS 105/6z-81)

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

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

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

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

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

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

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

24 (2) All federal matching funds received by the Illinois  
25 Department of Healthcare and Family Services as a result of  
26 expenditures made by the Department that are attributable

1 to moneys deposited in the Fund.

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

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

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

17 (d) In addition to any other transfers that may be provided  
18 for by law, on the effective date of this amendatory Act of the  
19 97th General Assembly, or as soon thereafter as practical, the  
20 State Comptroller shall direct and the State Treasurer shall  
21 transfer the sum of \$365,000,000 from the General Revenue Fund  
22 into the Healthcare Provider Relief Fund.

23 (e) In addition to any other transfers that may be provided  
24 for by law, on July 1, 2011, or as soon thereafter as  
25 practical, the State Comptroller shall direct and the State  
26 Treasurer shall transfer the sum of \$160,000,000 from the

1 General Revenue Fund to the Healthcare Provider Relief Fund.

2 (f) Notwithstanding any other State law to the contrary,  
3 and in addition to any other transfers that may be provided for  
4 by law, the State Comptroller shall order transferred and the  
5 State Treasurer shall transfer \$500,000,000 to the Healthcare  
6 Provider Relief Fund from the General Revenue Fund in equal  
7 monthly installments of \$100,000,000, with the first transfer  
8 to be made on July 1, 2012, or as soon thereafter as practical,  
9 and with each of the remaining transfers to be made on August  
10 1, 2012, September 1, 2012, October 1, 2012, and November 1,  
11 2012, or as soon thereafter as practical. This transfer may  
12 assist the Department of Healthcare and Family Services in  
13 improving Medical Assistance bill processing timeframes or in  
14 meeting the possible requirements of Senate Bill 3397, or other  
15 similar legislation, of the 97th General Assembly should it  
16 become law.

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

23 (Source: P.A. 96-820, eff. 11-18-09; 96-1100, eff. 1-1-11;  
24 97-44, eff. 6-28-11; 97-641, eff. 12-19-11; 97-689, eff.  
25 6-14-12; 97-732, eff. 6-30-12; revised 7-10-12.)

1 (30 ILCS 105/6z-93)

2 Sec. 6z-93. FY13/FY14 ~~FY-13~~ Backlog Payment Fund. The  
3 FY13/FY14 ~~FY-13~~ Backlog Payment Fund is created as a special  
4 fund in the State treasury. Beginning July 1, 2012 and on or  
5 before December 31, 2013 ~~2012~~, the State Comptroller shall  
6 direct and the State Treasurer shall transfer funds from the  
7 FY13/FY14 ~~FY-13~~ Backlog Payment Fund to the General Revenue  
8 Fund as needed for the payment of vouchers and transfers to  
9 other State funds obligated in State fiscal years ~~year~~ 2012 and  
10 2013, other than costs incurred for claims under the Medical  
11 Assistance Program.

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

13 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

14 Sec. 8.3. Money in the Road Fund shall, if and when the  
15 State of Illinois incurs any bonded indebtedness for the  
16 construction of permanent highways, be set aside and used for  
17 the purpose of paying and discharging annually the principal  
18 and interest on that bonded indebtedness then due and payable,  
19 and for no other purpose. The surplus, if any, in the Road Fund  
20 after the payment of principal and interest on that bonded  
21 indebtedness then annually due shall be used as follows:

22 first -- to pay the cost of administration of Chapters  
23 2 through 10 of the Illinois Vehicle Code, except the cost  
24 of administration of Articles I and II of Chapter 3 of that  
25 Code; and



1           secondly -- for expenses of the Department of  
2           Transportation for construction, reconstruction,  
3           improvement, repair, maintenance, operation, and  
4           administration of highways in accordance with the  
5           provisions of laws relating thereto, or for any purpose  
6           related or incident to and connected therewith, including  
7           the separation of grades of those highways with railroads  
8           and with highways and including the payment of awards made  
9           by the Illinois Workers' Compensation Commission under the  
10          terms of the Workers' Compensation Act or Workers'  
11          Occupational Diseases Act for injury or death of an  
12          employee of the Division of Highways in the Department of  
13          Transportation; or for the acquisition of land and the  
14          erection of buildings for highway purposes, including the  
15          acquisition of highway right-of-way or for investigations  
16          to determine the reasonably anticipated future highway  
17          needs; or for making of surveys, plans, specifications and  
18          estimates for and in the construction and maintenance of  
19          flight strips and of highways necessary to provide access  
20          to military and naval reservations, to defense industries  
21          and defense-industry sites, and to the sources of raw  
22          materials and for replacing existing highways and highway  
23          connections shut off from general public use at military  
24          and naval reservations and defense-industry sites, or for  
25          the purchase of right-of-way, except that the State shall  
26          be reimbursed in full for any expense incurred in building

1 the flight strips; or for the operating and maintaining of  
2 highway garages; or for patrolling and policing the public  
3 highways and conserving the peace; or for the operating  
4 expenses of the Department relating to the administration  
5 of public transportation programs; or, during fiscal year  
6 2012 only, for the purposes of a grant not to exceed  
7 \$8,500,000 to the Regional Transportation Authority on  
8 behalf of PACE for the purpose of ADA/Para-transit  
9 expenses; or, during fiscal year 2013 only, for the  
10 purposes of a grant not to exceed \$3,825,000 to the  
11 Regional Transportation Authority on behalf of PACE for the  
12 purpose of ADA/Para-transit expenses; or, during fiscal  
13 year 2014 only, for the purposes of a grant not to exceed  
14 \$3,825,000 to the Regional Transportation Authority on  
15 behalf of PACE for the purpose of ADA/Para-transit  
16 expenses; or for any of those purposes or any other purpose  
17 that may be provided by law.

18 Appropriations for any of those purposes are payable from  
19 the Road Fund. Appropriations may also be made from the Road  
20 Fund for the administrative expenses of any State agency that  
21 are related to motor vehicles or arise from the use of motor  
22 vehicles.

23 Beginning with fiscal year 1980 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;

3 1. Department of Public Health;

4 2. Department of Transportation, only with respect to  
5 subsidies for one-half fare Student Transportation and  
6 Reduced Fare for Elderly, except during fiscal year 2012  
7 only when no more than \$40,000,000 may be expended and  
8 except during fiscal year 2013 only when no more than  
9 \$17,570,300 may be expended and except during fiscal year  
10 2014 only when no more than \$17,570,000 may be expended;

11 3. Department of Central Management Services, except  
12 for expenditures incurred for group insurance premiums of  
13 appropriate personnel;

14 4. Judicial Systems and Agencies.

15 Beginning with fiscal year 1981 and thereafter, no Road  
16 Fund monies shall be appropriated to the following Departments  
17 or agencies of State government for administration, grants, or  
18 operations; but this limitation is not a restriction upon  
19 appropriating for those purposes any Road Fund monies that are  
20 eligible for federal reimbursement:

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

23 2. Department of Transportation, only with respect to  
24 Intercity Rail Subsidies, except during fiscal year 2012  
25 only when no more than \$40,000,000 may be expended and  
26 except during fiscal year 2013 only when no more than

1           \$26,000,000 may be expended and except during fiscal year  
2           2014 only when no more than \$38,000,000 may be expended,  
3           and Rail Freight Services.

4           Beginning with fiscal year 1982 and thereafter, no Road  
5           Fund monies shall be appropriated to the following Departments  
6           or agencies of State government for administration, grants, or  
7           operations; but this limitation is not a restriction upon  
8           appropriating for those purposes any Road Fund monies that are  
9           eligible for federal reimbursement: Department of Central  
10          Management Services, except for awards made by the Illinois  
11          Workers' Compensation Commission under the terms of the  
12          Workers' Compensation Act or Workers' Occupational Diseases  
13          Act for injury or death of an employee of the Division of  
14          Highways in the Department of Transportation.

15          Beginning with fiscal year 1984 and thereafter, no Road  
16          Fund monies shall be appropriated to the following Departments  
17          or agencies of State government for administration, grants, or  
18          operations; but this limitation is not a restriction upon  
19          appropriating for those purposes any Road Fund monies that are  
20          eligible for federal reimbursement:

- 21               1. Department of State Police, except not more than 40%
- 22               of the funds appropriated for the Division of Operations;
- 23               2. State Officers.

24          Beginning with fiscal year 1984 and thereafter, no Road  
25          Fund monies shall be appropriated to any Department or agency  
26          of State government for administration, grants, or operations

1 except as provided hereafter; but this limitation is not a  
2 restriction upon appropriating for those purposes any Road Fund  
3 monies that are eligible for federal reimbursement. It shall  
4 not be lawful to circumvent the above appropriation limitations  
5 by governmental reorganization or other methods.  
6 Appropriations shall be made from the Road Fund only in  
7 accordance with the provisions of this Section.

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

17 first -- to pay the cost of administration of Chapters  
18 2 through 10 of the Illinois Vehicle Code; and

19 secondly -- no Road Fund monies derived from fees,  
20 excises, or license taxes relating to registration,  
21 operation and use of vehicles on public highways or to  
22 fuels used for the propulsion of those vehicles, shall be  
23 appropriated or expended other than for costs of  
24 administering the laws imposing those fees, excises, and  
25 license taxes, statutory refunds and adjustments allowed  
26 thereunder, administrative costs of the Department of

1 Transportation, including, but not limited to, the  
2 operating expenses of the Department relating to the  
3 administration of public transportation programs, payment  
4 of debts and liabilities incurred in construction and  
5 reconstruction of public highways and bridges, acquisition  
6 of rights-of-way for and the cost of construction,  
7 reconstruction, maintenance, repair, and operation of  
8 public highways and bridges under the direction and  
9 supervision of the State, political subdivision, or  
10 municipality collecting those monies, or during fiscal  
11 year 2012 only for the purposes of a grant not to exceed  
12 \$8,500,000 to the Regional Transportation Authority on  
13 behalf of PACE for the purpose of ADA/Para-transit  
14 expenses, or during fiscal year 2013 only for the purposes  
15 of a grant not to exceed \$3,825,000 to the Regional  
16 Transportation Authority on behalf of PACE for the purpose  
17 of ADA/Para-transit expenses, or during fiscal year 2014  
18 only for the purposes of a grant not to exceed \$3,825,000  
19 to the Regional Transportation Authority on behalf of PACE  
20 for the purpose of ADA/Para-transit expenses, and the costs  
21 for patrolling and policing the public highways (by State,  
22 political subdivision, or municipality collecting that  
23 money) for enforcement of traffic laws. The separation of  
24 grades of such highways with railroads and costs associated  
25 with protection of at-grade highway and railroad crossing  
26 shall also be permissible.

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

4           Except as provided in this paragraph, beginning with fiscal  
5 year 1991 and thereafter, no Road Fund monies shall be  
6 appropriated to the Department of State Police for the purposes  
7 of this Section in excess of its total fiscal year 1990 Road  
8 Fund appropriations for those purposes unless otherwise  
9 provided in Section 5g of this Act. For fiscal years 2003,  
10 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
11 appropriated to the Department of State Police for the purposes  
12 of this Section in excess of \$97,310,000. For fiscal year 2008  
13 only, no Road Fund monies shall be appropriated to the  
14 Department of State Police for the purposes of this Section in  
15 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
16 monies shall be appropriated to the Department of State Police  
17 for the purposes of this Section in excess of \$114,700,000.  
18 Beginning in fiscal year 2010, no road fund moneys shall be  
19 appropriated to the Department of State Police. It shall not be  
20 lawful to circumvent this limitation on appropriations by  
21 governmental reorganization or other methods unless otherwise  
22 provided in Section 5g of this Act.

23           In fiscal year 1994, no Road Fund monies shall be  
24 appropriated to the Secretary of State for the purposes of this  
25 Section in excess of the total fiscal year 1991 Road Fund  
26 appropriations to the Secretary of State for those purposes,

1 plus \$9,800,000. It shall not be lawful to circumvent this  
2 limitation on appropriations by governmental reorganization or  
3 other method.

4 Beginning with fiscal year 1995 and thereafter, no Road  
5 Fund monies shall be appropriated to the Secretary of State for  
6 the purposes of this Section in excess of the total fiscal year  
7 1994 Road Fund appropriations to the Secretary of State for  
8 those purposes. It shall not be lawful to circumvent this  
9 limitation on appropriations by governmental reorganization or  
10 other methods.

11 Beginning with fiscal year 2000, total Road Fund  
12 appropriations to the Secretary of State for the purposes of  
13 this Section shall not exceed the amounts specified for the  
14 following fiscal years:

15	Fiscal Year 2000	\$80,500,000;
16	Fiscal Year 2001	\$80,500,000;
17	Fiscal Year 2002	\$80,500,000;
18	Fiscal Year 2003	\$130,500,000;
19	Fiscal Year 2004	\$130,500,000;
20	Fiscal Year 2005	\$130,500,000;
21	Fiscal Year 2006	\$130,500,000;
22	Fiscal Year 2007	\$130,500,000;
23	Fiscal Year 2008	\$130,500,000;
24	Fiscal Year 2009	\$130,500,000.

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



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

6           It shall not be lawful to circumvent this limitation on  
7 appropriations by governmental reorganization or other  
8 methods.

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

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

17           The additional amounts authorized for expenditure in this  
18 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91  
19 shall be repaid to the Road Fund from the General Revenue Fund  
20 in the next succeeding fiscal year that the General Revenue  
21 Fund has a positive budgetary balance, as determined by  
22 generally accepted accounting principles applicable to  
23 government.

24           The additional amounts authorized for expenditure by the  
25 Secretary of State and the Department of State Police in this  
26 Section by this amendatory Act of the 94th General Assembly

1 shall be repaid to the Road Fund from the General Revenue Fund  
2 in the next succeeding fiscal year that the General Revenue  
3 Fund has a positive budgetary balance, as determined by  
4 generally accepted accounting principles applicable to  
5 government.

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

8 (30 ILCS 105/8g-1)

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

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

21 (b) In addition to any other transfers that may be provided  
22 for by law, on and after July 1, 2013 and until May 1, 2014, at  
23 the direction of and upon notification from the Governor, the  
24 State Comptroller shall direct and the State Treasurer shall  
25 transfer amounts not exceeding a total of \$80,000,000 from the

1 General Revenue Fund to the Tobacco Settlement Recovery Fund.  
2 Any amounts so transferred shall be retransferred by the State  
3 Comptroller and the State Treasurer from the Tobacco Settlement  
4 Recovery Fund to the General Revenue Fund at the direction of  
5 and upon notification from the Governor, but in any event on or  
6 before June 30, 2014.

7 (c) In addition to any other transfers that may be provided  
8 for by law, on July 1, 2013, or as soon thereafter as  
9 practical, the State Comptroller shall direct and the State  
10 Treasurer shall transfer the sum of \$1,400,000 from the General  
11 Revenue Fund to the ICJIA Violence Prevention Fund.

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

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

23 (f) In addition to any other transfers that may be provided  
24 for by law, on July 1, 2013, or as soon thereafter as  
25 practical, the State Comptroller shall direct and the State  
26 Treasurer shall transfer the sum of \$4,000,000 from the General

1 Revenue Fund to the Digital Divide Elimination Fund.

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

7 (h) In addition to any other transfers that may be provided  
8 for by law, on July 1, 2013, or as soon thereafter as  
9 practical, the State Comptroller shall direct and the State  
10 Treasurer shall transfer the sum of \$9,800,000 from the General  
11 Revenue Fund to the Presidential Library and Museum Operating  
12 Fund.

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

14 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

15 Sec. 13.2. Transfers among line item appropriations.

16 (a) Transfers among line item appropriations from the same  
17 treasury fund for the objects specified in this Section may be  
18 made in the manner provided in this Section when the balance  
19 remaining in one or more such line item appropriations is  
20 insufficient for the purpose for which the appropriation was  
21 made.

22 (a-1) No transfers may be made from one agency to another  
23 agency, nor may transfers be made from one institution of  
24 higher education to another institution of higher education  
25 except as provided by subsection (a-4).

1           (a-2) Except as otherwise provided in this Section,  
2 transfers may be made only among the objects of expenditure  
3 enumerated in this Section, except that no funds may be  
4 transferred from any appropriation for personal services, from  
5 any appropriation for State contributions to the State  
6 Employees' Retirement System, from any separate appropriation  
7 for employee retirement contributions paid by the employer, nor  
8 from any appropriation for State contribution for employee  
9 group insurance. During State fiscal year 2005, an agency may  
10 transfer amounts among its appropriations within the same  
11 treasury fund for personal services, employee retirement  
12 contributions paid by employer, and State Contributions to  
13 retirement systems; notwithstanding and in addition to the  
14 transfers authorized in subsection (c) of this Section, the  
15 fiscal year 2005 transfers authorized in this sentence may be  
16 made in an amount not to exceed 2% of the aggregate amount  
17 appropriated to an agency within the same treasury fund. During  
18 State fiscal year 2007, the Departments of Children and Family  
19 Services, Corrections, Human Services, and Juvenile Justice  
20 may transfer amounts among their respective appropriations  
21 within the same treasury fund for personal services, employee  
22 retirement contributions paid by employer, and State  
23 contributions to retirement systems. During State fiscal year  
24 2010, the Department of Transportation may transfer amounts  
25 among their respective appropriations within the same treasury  
26 fund for personal services, employee retirement contributions

1 paid by employer, and State contributions to retirement  
2 systems. During State fiscal years ~~year~~ 2010 and 2014 only, an  
3 agency may transfer amounts among its respective  
4 appropriations within the same treasury fund for personal  
5 services, employee retirement contributions paid by employer,  
6 and State contributions to retirement systems.  
7 Notwithstanding, and in addition to, the transfers authorized  
8 in subsection (c) of this Section, these transfers may be made  
9 in an amount not to exceed 2% of the aggregate amount  
10 appropriated to an agency within the same treasury fund.

11 (a-3) Further, if an agency receives a separate  
12 appropriation for employee retirement contributions paid by  
13 the employer, any transfer by that agency into an appropriation  
14 for personal services must be accompanied by a corresponding  
15 transfer into the appropriation for employee retirement  
16 contributions paid by the employer, in an amount sufficient to  
17 meet the employer share of the employee contributions required  
18 to be remitted to the retirement system.

19 (a-4) Long-Term Care Rebalancing. The Governor may  
20 designate amounts set aside for institutional services  
21 appropriated from the General Revenue Fund or any other State  
22 fund that receives monies for long-term care services to be  
23 transferred to all State agencies responsible for the  
24 administration of community-based long-term care programs,  
25 including, but not limited to, community-based long-term care  
26 programs administered by the Department of Healthcare and

1 Family Services, the Department of Human Services, and the  
2 Department on Aging, provided that the Director of Healthcare  
3 and Family Services first certifies that the amounts being  
4 transferred are necessary for the purpose of assisting persons  
5 in or at risk of being in institutional care to transition to  
6 community-based settings, including the financial data needed  
7 to prove the need for the transfer of funds. The total amounts  
8 transferred shall not exceed 4% in total of the amounts  
9 appropriated from the General Revenue Fund or any other State  
10 fund that receives monies for long-term care services for each  
11 fiscal year. A notice of the fund transfer must be made to the  
12 General Assembly and posted at a minimum on the Department of  
13 Healthcare and Family Services website, the Governor's Office  
14 of Management and Budget website, and any other website the  
15 Governor sees fit. These postings shall serve as notice to the  
16 General Assembly of the amounts to be transferred. Notice shall  
17 be given at least 30 days prior to transfer.

18 (b) In addition to the general transfer authority provided  
19 under subsection (c), the following agencies have the specific  
20 transfer authority granted in this subsection:

21 The Department of Healthcare and Family Services is  
22 authorized to make transfers representing savings attributable  
23 to not increasing grants due to the births of additional  
24 children from line items for payments of cash grants to line  
25 items for payments for employment and social services for the  
26 purposes outlined in subsection (f) of Section 4-2 of the

1 Illinois Public Aid Code.

2 The Department of Children and Family Services is  
3 authorized to make transfers not exceeding 2% of the aggregate  
4 amount appropriated to it within the same treasury fund for the  
5 following line items among these same line items: Foster Home  
6 and Specialized Foster Care and Prevention, Institutions and  
7 Group Homes and Prevention, and Purchase of Adoption and  
8 Guardianship Services.

9 The Department on Aging is authorized to make transfers not  
10 exceeding 2% of the aggregate amount appropriated to it within  
11 the same treasury fund for the following Community Care Program  
12 line items among these same line items: purchase of services  
13 covered by the Community Care Program and Comprehensive Case  
14 Coordination ~~Homemaker and Senior Companion Services,~~  
15 ~~Alternative Senior Services, Case Coordination Units, and~~  
16 ~~Adult Day Care Services.~~

17 The State Treasurer is authorized to make transfers among  
18 line item appropriations from the Capital Litigation Trust  
19 Fund, with respect to costs incurred in fiscal years 2002 and  
20 2003 only, when the balance remaining in one or more such line  
21 item appropriations is insufficient for the purpose for which  
22 the appropriation was made, provided that no such transfer may  
23 be made unless the amount transferred is no longer required for  
24 the purpose for which that appropriation was made.

25 The State Board of Education is authorized to make  
26 transfers from line item appropriations within the same



1 treasury fund for General State Aid and General State Aid -  
2 Hold Harmless, provided that no such transfer may be made  
3 unless the amount transferred is no longer required for the  
4 purpose for which that appropriation was made, to the line item  
5 appropriation for Transitional Assistance when the balance  
6 remaining in such line item appropriation is insufficient for  
7 the purpose for which the appropriation was made.

8 The State Board of Education is authorized to make  
9 transfers between the following line item appropriations  
10 within the same treasury fund: Disabled Student  
11 Services/Materials (Section 14-13.01 of the School Code),  
12 Disabled Student Transportation Reimbursement (Section  
13 14-13.01 of the School Code), Disabled Student Tuition -  
14 Private Tuition (Section 14-7.02 of the School Code),  
15 Extraordinary Special Education (Section 14-7.02b of the  
16 School Code), Reimbursement for Free Lunch/Breakfast Program,  
17 Summer School Payments (Section 18-4.3 of the School Code), and  
18 Transportation - Regular/Vocational Reimbursement (Section  
19 29-5 of the School Code). Such transfers shall be made only  
20 when the balance remaining in one or more such line item  
21 appropriations is insufficient for the purpose for which the  
22 appropriation was made and provided that no such transfer may  
23 be made unless the amount transferred is no longer required for  
24 the purpose for which that appropriation was made.

25 The Department of Healthcare and Family Services is  
26 authorized to make transfers not exceeding 4% of the aggregate

1 amount appropriated to it, within the same treasury fund, among  
2 the various line items appropriated for Medical Assistance.

3 (c) The sum of such transfers for an agency in a fiscal  
4 year shall not exceed 2% of the aggregate amount appropriated  
5 to it within the same treasury fund for the following objects:  
6 Personal Services; Extra Help; Student and Inmate  
7 Compensation; State Contributions to Retirement Systems; State  
8 Contributions to Social Security; State Contribution for  
9 Employee Group Insurance; Contractual Services; Travel;  
10 Commodities; Printing; Equipment; Electronic Data Processing;  
11 Operation of Automotive Equipment; Telecommunications  
12 Services; Travel and Allowance for Committed, Paroled and  
13 Discharged Prisoners; Library Books; Federal Matching Grants  
14 for Student Loans; Refunds; Workers' Compensation,  
15 Occupational Disease, and Tort Claims; and, in appropriations  
16 to institutions of higher education, Awards and Grants.  
17 Notwithstanding the above, any amounts appropriated for  
18 payment of workers' compensation claims to an agency to which  
19 the authority to evaluate, administer and pay such claims has  
20 been delegated by the Department of Central Management Services  
21 may be transferred to any other expenditure object where such  
22 amounts exceed the amount necessary for the payment of such  
23 claims.

24 (c-1) Special provisions for State fiscal year 2003.  
25 Notwithstanding any other provision of this Section to the  
26 contrary, for State fiscal year 2003 only, transfers among line

1 item appropriations to an agency from the same treasury fund  
2 may be made provided that the sum of such transfers for an  
3 agency in State fiscal year 2003 shall not exceed 3% of the  
4 aggregate amount appropriated to that State agency for State  
5 fiscal year 2003 for the following objects: personal services,  
6 except that no transfer may be approved which reduces the  
7 aggregate appropriations for personal services within an  
8 agency; extra help; student and inmate compensation; State  
9 contributions to retirement systems; State contributions to  
10 social security; State contributions for employee group  
11 insurance; contractual services; travel; commodities;  
12 printing; equipment; electronic data processing; operation of  
13 automotive equipment; telecommunications services; travel and  
14 allowance for committed, paroled, and discharged prisoners;  
15 library books; federal matching grants for student loans;  
16 refunds; workers' compensation, occupational disease, and tort  
17 claims; and, in appropriations to institutions of higher  
18 education, awards and grants.

19 (c-2) Special provisions for State fiscal year 2005.  
20 Notwithstanding subsections (a), (a-2), and (c), for State  
21 fiscal year 2005 only, transfers may be made among any line  
22 item appropriations from the same or any other treasury fund  
23 for any objects or purposes, without limitation, when the  
24 balance remaining in one or more such line item appropriations  
25 is insufficient for the purpose for which the appropriation was  
26 made, provided that the sum of those transfers by a State

1 agency shall not exceed 4% of the aggregate amount appropriated  
2 to that State agency for fiscal year 2005.

3 (d) Transfers among appropriations made to agencies of the  
4 Legislative and Judicial departments and to the  
5 constitutionally elected officers in the Executive branch  
6 require the approval of the officer authorized in Section 10 of  
7 this Act to approve and certify vouchers. Transfers among  
8 appropriations made to the University of Illinois, Southern  
9 Illinois University, Chicago State University, Eastern  
10 Illinois University, Governors State University, Illinois  
11 State University, Northeastern Illinois University, Northern  
12 Illinois University, Western Illinois University, the Illinois  
13 Mathematics and Science Academy and the Board of Higher  
14 Education require the approval of the Board of Higher Education  
15 and the Governor. Transfers among appropriations to all other  
16 agencies require the approval of the Governor.

17 The officer responsible for approval shall certify that the  
18 transfer is necessary to carry out the programs and purposes  
19 for which the appropriations were made by the General Assembly  
20 and shall transmit to the State Comptroller a certified copy of  
21 the approval which shall set forth the specific amounts  
22 transferred so that the Comptroller may change his records  
23 accordingly. The Comptroller shall furnish the Governor with  
24 information copies of all transfers approved for agencies of  
25 the Legislative and Judicial departments and transfers  
26 approved by the constitutionally elected officials of the

1 Executive branch other than the Governor, showing the amounts  
2 transferred and indicating the dates such changes were entered  
3 on the Comptroller's records.

4 (e) The State Board of Education, in consultation with the  
5 State Comptroller, may transfer line item appropriations for  
6 General State Aid between the Common School Fund and the  
7 Education Assistance Fund. With the advice and consent of the  
8 Governor's Office of Management and Budget, the State Board of  
9 Education, in consultation with the State Comptroller, may  
10 transfer line item appropriations between the General Revenue  
11 Fund and the Education Assistance Fund for the following  
12 programs:

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

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

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

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

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

22 (6) Summer School Payments (Section 18-4.3 of the  
23 School Code);

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

26 (8) Regular Education Reimbursement (Section 18-3 of

1 the School Code); and

2 (9) Special Education Reimbursement (Section 14-7.03  
3 of the School Code).

4 (Source: P.A. 96-37, eff. 7-13-09; 96-820, eff. 11-18-09;  
5 96-959, eff. 7-1-10; 96-1086, eff. 7-16-10; 96-1501, eff.  
6 1-25-11; 97-689, eff. 7-1-12.)

7 (30 ILCS 105/25) (from Ch. 127, par. 161)

8 Sec. 25. Fiscal year limitations.

9 (a) All appropriations shall be available for expenditure  
10 for the fiscal year or for a lesser period if the Act making  
11 that appropriation so specifies. A deficiency or emergency  
12 appropriation shall be available for expenditure only through  
13 June 30 of the year when the Act making that appropriation is  
14 enacted unless that Act otherwise provides.

15 (b) Outstanding liabilities as of June 30, payable from  
16 appropriations which have otherwise expired, may be paid out of  
17 the expiring appropriations during the 2-month period ending at  
18 the close of business on August 31. Any service involving  
19 professional or artistic skills or any personal services by an  
20 employee whose compensation is subject to income tax  
21 withholding must be performed as of June 30 of the fiscal year  
22 in order to be considered an "outstanding liability as of June  
23 30" that is thereby eligible for payment out of the expiring  
24 appropriation.

25 (b-1) However, payment of tuition reimbursement claims

1 under Section 14-7.03 or 18-3 of the School Code may be made by  
2 the State Board of Education from its appropriations for those  
3 respective purposes for any fiscal year, even though the claims  
4 reimbursed by the payment may be claims attributable to a prior  
5 fiscal year, and payments may be made at the direction of the  
6 State Superintendent of Education from the fund from which the  
7 appropriation is made without regard to any fiscal year  
8 limitations, except as required by subsection (j) of this  
9 Section. Beginning on June 30, 2021, payment of tuition  
10 reimbursement claims under Section 14-7.03 or 18-3 of the  
11 School Code as of June 30, payable from appropriations that  
12 have otherwise expired, may be paid out of the expiring  
13 appropriation during the 4-month period ending at the close of  
14 business on October 31.

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

24 (b-2.5) All outstanding liabilities as of June 30, 2011,  
25 payable from appropriations that would otherwise expire at the  
26 conclusion of the lapse period for fiscal year 2011, and

1 interest penalties payable on those liabilities under the State  
2 Prompt Payment Act, may be paid out of the expiring  
3 appropriations until December 31, 2011, without regard to the  
4 fiscal year in which the payment is made, as long as vouchers  
5 for the liabilities are received by the Comptroller no later  
6 than August 31, 2011.

7 (b-2.6) All outstanding liabilities as of June 30, 2012,  
8 payable from appropriations that would otherwise expire at the  
9 conclusion of the lapse period for fiscal year 2012, and  
10 interest penalties payable on those liabilities under the State  
11 Prompt Payment Act, may be paid out of the expiring  
12 appropriations until December 31, 2012, without regard to the  
13 fiscal year in which the payment is made, as long as vouchers  
14 for the liabilities are received by the Comptroller no later  
15 than August 31, 2012.

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

26 (b-3) Medical payments may be made by the Department of



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

1 October 31.

2 (b-5) Medical payments may be made by the Department of  
3 Human Services from its appropriations relating to substance  
4 abuse treatment services for any fiscal year, without regard to  
5 the fact that the medical services being compensated for by  
6 such payment may have been rendered in a prior fiscal year,  
7 provided the payments are made on a fee-for-service basis  
8 consistent with requirements established for Medicaid  
9 reimbursement by the Department of Healthcare and Family  
10 Services, except as required by subsection (j) of this Section.  
11 Beginning on June 30, 2021, medical payments made by the  
12 Department of Human Services relating to substance abuse  
13 treatment services payable from appropriations that have  
14 otherwise expired may be paid out of the expiring appropriation  
15 during the 4-month period ending at the close of business on  
16 October 31.

17 (b-6) Additionally, payments may be made by the Department  
18 of Human Services from its appropriations, or any other State  
19 agency from its appropriations with the approval of the  
20 Department of Human Services, from the Immigration Reform and  
21 Control Fund for purposes authorized pursuant to the  
22 Immigration Reform and Control Act of 1986, without regard to  
23 any fiscal year limitations, except as required by subsection  
24 (j) of this Section. Beginning on June 30, 2021, payments made  
25 by the Department of Human Services from the Immigration Reform  
26 and Control Fund for purposes authorized pursuant to the

1 Immigration Reform and Control Act of 1986 payable from  
2 appropriations that have otherwise expired may be paid out of  
3 the expiring appropriation during the 4-month period ending at  
4 the close of business on October 31.

5 (b-7) Payments may be made in accordance with a plan  
6 authorized by paragraph (11) or (12) of Section 405-105 of the  
7 Department of Central Management Services Law from  
8 appropriations for those payments without regard to fiscal year  
9 limitations.

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

20 (c) Further, payments may be made by the Department of  
21 Public Health and the Department of Human Services (acting as  
22 successor to the Department of Public Health under the  
23 Department of Human Services Act) from their respective  
24 appropriations for grants for medical care to or on behalf of  
25 premature and high-mortality risk infants and their mothers and  
26 for grants for supplemental food supplies provided under the

1 United States Department of Agriculture Women, Infants and  
2 Children Nutrition Program, for any fiscal year without regard  
3 to the fact that the services being compensated for by such  
4 payment may have been rendered in a prior fiscal year, except  
5 as required by subsection (j) of this Section. Beginning on  
6 June 30, 2021, payments made by the Department of Public Health  
7 and the Department of Human Services from their respective  
8 appropriations for grants for medical care to or on behalf of  
9 premature and high-mortality risk infants and their mothers and  
10 for grants for supplemental food supplies provided under the  
11 United States Department of Agriculture Women, Infants and  
12 Children Nutrition Program payable from appropriations that  
13 have otherwise expired may be paid out of the expiring  
14 appropriations during the 4-month period ending at the close of  
15 business on October 31.

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

1 to pay for services provided in prior fiscal years.

2 (e) The Department of Healthcare and Family Services, the  
3 Department of Human Services (acting as successor to the  
4 Department of Public Aid), and the Department of Human Services  
5 making fee-for-service payments relating to substance abuse  
6 treatment services provided during a previous fiscal year shall  
7 each annually submit to the State Comptroller, Senate  
8 President, Senate Minority Leader, Speaker of the House, House  
9 Minority Leader, the respective Chairmen and Minority  
10 Spokesmen of the Appropriations Committees of the Senate and  
11 the House, on or before November 30, a report that shall  
12 document by program or service category those expenditures from  
13 the most recently completed fiscal year used to pay for (i)  
14 services provided in prior fiscal years and (ii) services for  
15 which claims were received in prior fiscal years.

16 (f) The Department of Human Services (as successor to the  
17 Department of Public Aid) shall annually submit to the State  
18 Comptroller, Senate President, Senate Minority Leader, Speaker  
19 of the House, House Minority Leader, and the respective  
20 Chairmen and Minority Spokesmen of the Appropriations  
21 Committees of the Senate and the House, on or before December  
22 31, a report of fiscal year funds used to pay for services  
23 (other than medical care) provided in any prior fiscal year.  
24 This report shall document by program or service category those  
25 expenditures from the most recently completed fiscal year used  
26 to pay for services provided in prior fiscal years.

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

5 (1) Explanations of the exact causes of the variance  
6 between the previous year's estimated and actual  
7 liabilities.

8 (2) Factors affecting the Department of Healthcare and  
9 Family Services' liabilities, including but not limited to  
10 numbers of aid recipients, levels of medical service  
11 utilization by aid recipients, and inflation in the cost of  
12 medical services.

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

15 (h) As provided in Section 4 of the General Assembly  
16 Compensation Act, any utility bill for service provided to a  
17 General Assembly member's district office for a period  
18 including portions of 2 consecutive fiscal years may be paid  
19 from funds appropriated for such expenditure in either fiscal  
20 year.

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

23 (1) billing user agencies in advance for payments or  
24 authorized inter-fund transfers based on estimated charges  
25 for goods or services;

26 (2) issuing credits, refunding through inter-fund

1 transfers, or reducing future inter-fund transfers during  
2 the subsequent fiscal year for all user agency payments or  
3 authorized inter-fund transfers received during the prior  
4 fiscal year which were in excess of the final amounts owed  
5 by the user agency for that period; and

6 (3) issuing catch-up billings to user agencies during  
7 the subsequent fiscal year for amounts remaining due when  
8 payments or authorized inter-fund transfers received from  
9 the user agency during the prior fiscal year were less than  
10 the total amount owed for that period.

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

19 (i-1) Beginning on July 1, 2021, all outstanding  
20 liabilities, not payable during the 4-month lapse period as  
21 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and  
22 (c) of this Section, that are made from appropriations for that  
23 purpose for any fiscal year, without regard to the fact that  
24 the services being compensated for by those payments may have  
25 been rendered in a prior fiscal year, are limited to only those  
26 claims that have been incurred but for which a proper bill or

1 invoice as defined by the State Prompt Payment Act has not been  
2 received by September 30th following the end of the fiscal year  
3 in which the service was rendered.

4 (j) Notwithstanding any other provision of this Act, the  
5 aggregate amount of payments to be made without regard for  
6 fiscal year limitations as contained in subsections (b-1),  
7 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and  
8 determined by using Generally Accepted Accounting Principles,  
9 shall not exceed the following amounts:

10 (1) \$6,000,000,000 for outstanding liabilities related  
11 to fiscal year 2012;

12 (2) \$5,300,000,000 for outstanding liabilities related  
13 to fiscal year 2013;

14 (3) \$4,600,000,000 for outstanding liabilities related  
15 to fiscal year 2014;

16 (4) \$4,000,000,000 for outstanding liabilities related  
17 to fiscal year 2015;

18 (5) \$3,300,000,000 for outstanding liabilities related  
19 to fiscal year 2016;

20 (6) \$2,600,000,000 for outstanding liabilities related  
21 to fiscal year 2017;

22 (7) \$2,000,000,000 for outstanding liabilities related  
23 to fiscal year 2018;

24 (8) \$1,300,000,000 for outstanding liabilities related  
25 to fiscal year 2019;

26 (9) \$600,000,000 for outstanding liabilities related



1 to fiscal year 2020; and

2 (10) \$0 for outstanding liabilities related to fiscal  
3 year 2021 and fiscal years thereafter.

4 (k) Department of Healthcare and Family Services Medical  
5 Assistance Payments.

6 (1) Definition of Medical Assistance.

7 For purposes of this subsection, the term "Medical  
8 Assistance" shall include, but not necessarily be  
9 limited to, medical programs and services authorized  
10 under Titles XIX and XXI of the Social Security Act,  
11 the Illinois Public Aid Code, the Children's Health  
12 Insurance Program Act, the Covering ALL KIDS Health  
13 Insurance Act, the Long Term Acute Care Hospital  
14 Quality Improvement Transfer Program Act, and medical  
15 care to or on behalf of persons suffering from chronic  
16 renal disease, persons suffering from hemophilia, and  
17 victims of sexual assault.

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

20 (A) The maximum amounts of annual unpaid Medical  
21 Assistance bills received and recorded by the  
22 Department of Healthcare and Family Services on or  
23 before June 30th of a particular fiscal year  
24 attributable in aggregate to the General Revenue Fund,  
25 Healthcare Provider Relief Fund, Tobacco Settlement  
26 Recovery Fund, Long-Term Care Provider Fund, and the

1 Drug Rebate Fund that may be paid in total by the  
2 Department from future fiscal year Medical Assistance  
3 appropriations to those funds are: \$700,000,000 for  
4 fiscal year 2013 and \$100,000,000 for fiscal year 2014  
5 and each fiscal year thereafter.

6 (B) Bills for Medical Assistance services rendered  
7 in a particular fiscal year, but received and recorded  
8 by the Department of Healthcare and Family Services  
9 after June 30th of that fiscal year, may be paid from  
10 either appropriations for that fiscal year or future  
11 fiscal year appropriations for Medical Assistance.  
12 Such payments shall not be subject to the requirements  
13 of subparagraph (A).

14 (C) Medical Assistance bills received by the  
15 Department of Healthcare and Family Services in a  
16 particular fiscal year, but subject to payment amount  
17 adjustments in a future fiscal year may be paid from a  
18 future fiscal year's appropriation for Medical  
19 Assistance. Such payments shall not be subject to the  
20 requirements of subparagraph (A).

21 (D) Medical Assistance payments made by the  
22 Department of Healthcare and Family Services from  
23 funds other than those specifically referenced in  
24 subparagraph (A) may be made from appropriations for  
25 those purposes for any fiscal year without regard to  
26 the fact that the Medical Assistance services being

1            compensated for by such payment may have been rendered  
2            in a prior fiscal year. Such payments shall not be  
3            subject to the requirements of subparagraph (A).

4            (3) Extended lapse period for Department of Healthcare  
5            and Family Services Medical Assistance payments.  
6            Notwithstanding any other State law to the contrary,  
7            outstanding Department of Healthcare and Family Services  
8            Medical Assistance liabilities, as of June 30th, payable  
9            from appropriations which have otherwise expired, may be  
10           paid out of the expiring appropriations during the 6-month  
11           period ending at the close of business on December 31st.

12           (1) The changes to this Section made by Public Act 97-691  
13           shall be effective for payment of Medical Assistance bills  
14           incurred in fiscal year 2013 and future fiscal years. The  
15           changes to this Section made by Public Act 97-691 shall not be  
16           applied to Medical Assistance bills incurred in fiscal year  
17           2012 or prior fiscal years.

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

24           (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;  
25           97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.  
26           8-10-12; 98-8, eff. 5-3-13.)

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

3           (35 ILCS 5/901) (from Ch. 120, par. 9-901)

4           Sec. 901. Collection Authority.

5           (a) In general.

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

23           (b) Local Government Distributive Fund.

24           Beginning August 1, 1969, and continuing through June 30,

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

1 and estates during the preceding month and (ii) 6.86% (10% of  
2 the ratio of the 4.8% corporate income tax rate prior to 2011  
3 to the 7% corporate income tax rate after 2010) of the net  
4 revenue realized from the tax imposed by subsections (a) and  
5 (b) of Section 201 of this Act upon corporations during the  
6 preceding month. Beginning February 1, 2015 and continuing  
7 through January 31, 2025, the Treasurer shall transfer each  
8 month from the General Revenue Fund to the Local Government  
9 Distributive Fund an amount equal to the sum of (i) 8% (10% of  
10 the ratio of the 3% individual income tax rate prior to 2011 to  
11 the 3.75% individual income tax rate after 2014) of the net  
12 revenue realized from the tax imposed by subsections (a) and  
13 (b) of Section 201 of this Act upon individuals, trusts, and  
14 estates during the preceding month and (ii) 9.14% (10% of the  
15 ratio of the 4.8% corporate income tax rate prior to 2011 to  
16 the 5.25% corporate income tax rate after 2014) of the net  
17 revenue realized from the tax imposed by subsections (a) and  
18 (b) of Section 201 of this Act upon corporations during the  
19 preceding month. Beginning February 1, 2025, the Treasurer  
20 shall transfer each month from the General Revenue Fund to the  
21 Local Government Distributive Fund an amount equal to the sum  
22 of (i) 9.23% (10% of the ratio of the 3% individual income tax  
23 rate prior to 2011 to the 3.25% individual income tax rate  
24 after 2024) of the net revenue realized from the tax imposed by  
25 subsections (a) and (b) of Section 201 of this Act upon  
26 individuals, trusts, and estates during the preceding month and

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

14 (c) Deposits Into Income Tax Refund Fund.

15 (1) Beginning on January 1, 1989 and thereafter, the  
16 Department shall deposit a percentage of the amounts  
17 collected pursuant to subsections (a) and (b)(1), (2), and  
18 (3), of Section 201 of this Act into a fund in the State  
19 treasury known as the Income Tax Refund Fund. The  
20 Department shall deposit 6% of such amounts during the  
21 period beginning January 1, 1989 and ending on June 30,  
22 1989. Beginning with State fiscal year 1990 and for each  
23 fiscal year thereafter, the percentage deposited into the  
24 Income Tax Refund Fund during a fiscal year shall be the  
25 Annual Percentage. For fiscal years 1999 through 2001, the  
26 Annual Percentage shall be 7.1%. For fiscal year 2003, the

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



1 in State fiscal year 2002, the Annual Percentage shall in  
2 no event exceed 7.6%. The Director of Revenue shall certify  
3 the Annual Percentage to the Comptroller on the last  
4 business day of the fiscal year immediately preceding the  
5 fiscal year for which it is to be effective.

6 (2) Beginning on January 1, 1989 and thereafter, the  
7 Department shall deposit a percentage of the amounts  
8 collected pursuant to subsections (a) and (b)(6), (7), and  
9 (8), (c) and (d) of Section 201 of this Act into a fund in  
10 the State treasury known as the Income Tax Refund Fund. The  
11 Department shall deposit 18% of such amounts during the  
12 period beginning January 1, 1989 and ending on June 30,  
13 1989. Beginning with State fiscal year 1990 and for each  
14 fiscal year thereafter, the percentage deposited into the  
15 Income Tax Refund Fund during a fiscal year shall be the  
16 Annual Percentage. For fiscal years 1999, 2000, and 2001,  
17 the Annual Percentage shall be 19%. For fiscal year 2003,  
18 the Annual Percentage shall be 27%. For fiscal year 2004,  
19 the Annual Percentage shall be 32%. Upon the effective date  
20 of this amendatory Act of the 93rd General Assembly, the  
21 Annual Percentage shall be 24% for fiscal year 2005. For  
22 fiscal year 2006, the Annual Percentage shall be 20%. For  
23 fiscal year 2007, the Annual Percentage shall be 17.5%. For  
24 fiscal year 2008, the Annual Percentage shall be 15.5%. For  
25 fiscal year 2009, the Annual Percentage shall be 17.5%. For  
26 fiscal year 2010, the Annual Percentage shall be 17.5%. For

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

22 (3) The Comptroller shall order transferred and the  
23 Treasurer shall transfer from the Tobacco Settlement  
24 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
25 in January, 2001, (ii) \$35,000,000 in January, 2002, and  
26 (iii) \$35,000,000 in January, 2003.

1 (d) Expenditures from Income Tax Refund Fund.

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

10 (2) The Director shall order payment of refunds  
11 resulting from overpayment of tax liability under Section  
12 201 of this Act from the Income Tax Refund Fund only to the  
13 extent that amounts collected pursuant to Section 201 of  
14 this Act and transfers pursuant to this subsection (d) and  
15 item (3) of subsection (c) have been deposited and retained  
16 in the Fund.

17 (3) As soon as possible after the end of each fiscal  
18 year, the Director shall order transferred and the State  
19 Treasurer and State Comptroller shall transfer from the  
20 Income Tax Refund Fund to the Personal Property Tax  
21 Replacement Fund an amount, certified by the Director to  
22 the Comptroller, equal to the excess of the amount  
23 collected pursuant to subsections (c) and (d) of Section  
24 201 of this Act deposited into the Income Tax Refund Fund  
25 during the fiscal year over the amount of refunds resulting  
26 from overpayment of tax liability under subsections (c) and

1 (d) of Section 201 of this Act paid from the Income Tax  
2 Refund Fund during the fiscal year.

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

15 (4.5) As soon as possible after the end of fiscal year  
16 1999 and of each fiscal year thereafter, the Director shall  
17 order transferred and the State Treasurer and State  
18 Comptroller shall transfer from the Income Tax Refund Fund  
19 to the General Revenue Fund any surplus remaining in the  
20 Income Tax Refund Fund as of the end of such fiscal year;  
21 excluding for fiscal years 2000, 2001, and 2002 amounts  
22 attributable to transfers under item (3) of subsection (c)  
23 less refunds resulting from the earned income tax credit.

24 (5) This Act shall constitute an irrevocable and  
25 continuing appropriation from the Income Tax Refund Fund  
26 for the purpose of paying refunds upon the order of the

1 Director in accordance with the provisions of this Section.

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

4 On July 1, 1991, and thereafter, of the amounts collected  
5 pursuant to subsections (a) and (b) of Section 201 of this Act,  
6 minus deposits into the Income Tax Refund Fund, the Department  
7 shall deposit 7.3% into the Education Assistance Fund in the  
8 State Treasury. Beginning July 1, 1991, and continuing through  
9 January 31, 1993, of the amounts collected pursuant to  
10 subsections (a) and (b) of Section 201 of the Illinois Income  
11 Tax Act, minus deposits into the Income Tax Refund Fund, the  
12 Department shall deposit 3.0% into the Income Tax Surcharge  
13 Local Government Distributive Fund in the State Treasury.  
14 Beginning February 1, 1993 and continuing through June 30,  
15 1993, of the amounts collected pursuant to subsections (a) and  
16 (b) of Section 201 of the Illinois Income Tax Act, minus  
17 deposits into the Income Tax Refund Fund, the Department shall  
18 deposit 4.4% into the Income Tax Surcharge Local Government  
19 Distributive Fund in the State Treasury. Beginning July 1,  
20 1993, and continuing through June 30, 1994, of the amounts  
21 collected under subsections (a) and (b) of Section 201 of this  
22 Act, minus deposits into the Income Tax Refund Fund, the  
23 Department shall deposit 1.475% into the Income Tax Surcharge  
24 Local Government Distributive Fund in the State Treasury.

25 (f) Deposits into the Fund for the Advancement of  
26 Education. Beginning February 1, 2015, the Department shall

1 deposit the following portions of the revenue realized from the  
2 tax imposed upon individuals, trusts, and estates by  
3 subsections (a) and (b) of Section 201 of this Act during the  
4 preceding month, minus deposits into the Income Tax Refund  
5 Fund, into the Fund for the Advancement of Education:

6 (1) beginning February 1, 2015, and prior to February  
7 1, 2025, 1/30; and

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

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

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

20 (1) beginning February 1, 2015, and prior to February  
21 1, 2025, 1/30; and

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

23 If the rate of tax imposed by subsection (a) and (b) of  
24 Section 201 is reduced pursuant to Section 201.5 of this Act,  
25 the Department shall not make the deposits required by this  
26 subsection (g) on or after the effective date of the reduction.

1 (Source: P.A. 96-45, eff. 7-15-09; 96-328, eff. 8-11-09;  
2 96-959, eff. 7-1-10; 96-1496, eff. 1-13-11; 97-72, eff. 7-1-11;  
3 97-732, eff. 6-30-12.)

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

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
8 and trailers that are required to be registered with an agency  
9 of this State, each retailer required or authorized to collect  
10 the tax imposed by this Act shall pay to the Department the  
11 amount of such tax (except as otherwise provided) at the time  
12 when he is required to file his return for the period during  
13 which such tax was collected, less a discount of 2.1% prior to  
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
15 per calendar year, whichever is greater, which is allowed to  
16 reimburse the retailer for expenses incurred in collecting the  
17 tax, keeping records, preparing and filing returns, remitting  
18 the tax and supplying data to the Department on request. In the  
19 case of retailers who report and pay the tax on a transaction  
20 by transaction basis, as provided in this Section, such  
21 discount shall be taken with each such tax remittance instead  
22 of when such retailer files his periodic return. A retailer  
23 need not remit that part of any tax collected by him to the  
24 extent that he is required to remit and does remit the tax

1 imposed by the Retailers' Occupation Tax Act, with respect to  
2 the sale of the same property.

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

13 Except as provided in this Section, on or before the  
14 twentieth day of each calendar month, such retailer shall file  
15 a return for the preceding calendar month. Such return shall be  
16 filed on forms prescribed by the Department and shall furnish  
17 such information as the Department may reasonably require.

18 The Department may require returns to be filed on a  
19 quarterly basis. If so required, a return for each calendar  
20 quarter shall be filed on or before the twentieth day of the  
21 calendar month following the end of such calendar quarter. The  
22 taxpayer shall also file a return with the Department for each  
23 of the first two months of each calendar quarter, on or before  
24 the twentieth day of the following calendar month, stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from



1           which he engages in the business of selling tangible  
2           personal property at retail in this State;

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

8           4. The amount of credit provided in Section 2d of this  
9           Act;

10          5. The amount of tax due;

11          5-5. The signature of the taxpayer; and

12          6. Such other reasonable information as the Department  
13          may require.

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

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

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

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

22 Any taxpayer not required to make payments by electronic  
23 funds transfer may make payments by electronic funds transfer  
24 with the permission of the Department.

25 All taxpayers required to make payment by electronic funds  
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those payments  
2 in the manner authorized by the Department.

3 The Department shall adopt such rules as are necessary to  
4 effectuate a program of electronic funds transfer and the  
5 requirements of this Section.

6 Before October 1, 2000, if the taxpayer's average monthly  
7 tax liability to the Department under this Act, the Retailers'  
8 Occupation Tax Act, the Service Occupation Tax Act, the Service  
9 Use Tax Act was \$10,000 or more during the preceding 4 complete  
10 calendar quarters, he shall file a return with the Department  
11 each month by the 20th day of the month next following the  
12 month during which such tax liability is incurred and shall  
13 make payments to the Department on or before the 7th, 15th,  
14 22nd and last day of the month during which such liability is  
15 incurred. On and after October 1, 2000, if the taxpayer's  
16 average monthly tax liability to the Department under this Act,  
17 the Retailers' Occupation Tax Act, the Service Occupation Tax  
18 Act, and the Service Use Tax Act was \$20,000 or more during the  
19 preceding 4 complete calendar quarters, he shall file a return  
20 with the Department each month by the 20th day of the month  
21 next following the month during which such tax liability is  
22 incurred and shall make payment to the Department on or before  
23 the 7th, 15th, 22nd and last day of the month during which such  
24 liability is incurred. If the month during which such tax  
25 liability is incurred began prior to January 1, 1985, each  
26 payment shall be in an amount equal to 1/4 of the taxpayer's

1 actual liability for the month or an amount set by the  
2 Department not to exceed 1/4 of the average monthly liability  
3 of the taxpayer to the Department for the preceding 4 complete  
4 calendar quarters (excluding the month of highest liability and  
5 the month of lowest liability in such 4 quarter period). If the  
6 month during which such tax liability is incurred begins on or  
7 after January 1, 1985, and prior to January 1, 1987, each  
8 payment shall be in an amount equal to 22.5% of the taxpayer's  
9 actual liability for the month or 27.5% of the taxpayer's  
10 liability for the same calendar month of the preceding year. If  
11 the month during which such tax liability is incurred begins on  
12 or after January 1, 1987, and prior to January 1, 1988, each  
13 payment shall be in an amount equal to 22.5% of the taxpayer's  
14 actual liability for the month or 26.25% of the taxpayer's  
15 liability for the same calendar month of the preceding year. If  
16 the month during which such tax liability is incurred begins on  
17 or after January 1, 1988, and prior to January 1, 1989, or  
18 begins on or after January 1, 1996, each payment shall be in an  
19 amount equal to 22.5% of the taxpayer's actual liability for  
20 the month or 25% of the taxpayer's liability for the same  
21 calendar month of the preceding year. If the month during which  
22 such tax liability is incurred begins on or after January 1,  
23 1989, and prior to January 1, 1996, each payment shall be in an  
24 amount equal to 22.5% of the taxpayer's actual liability for  
25 the month or 25% of the taxpayer's liability for the same  
26 calendar month of the preceding year or 100% of the taxpayer's

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

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

22 If any such payment provided for in this Section exceeds  
23 the taxpayer's liabilities under this Act, the Retailers'  
24 Occupation Tax Act, the Service Occupation Tax Act and the  
25 Service Use Tax Act, as shown by an original monthly return,  
26 the Department shall issue to the taxpayer a credit memorandum

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

23 If the retailer is otherwise required to file a monthly  
24 return and if the retailer's average monthly tax liability to  
25 the Department does not exceed \$200, the Department may  
26 authorize his returns to be filed on a quarter annual basis,

1 with the return for January, February, and March of a given  
2 year being due by April 20 of such year; with the return for  
3 April, May and June of a given year being due by July 20 of such  
4 year; with the return for July, August and September of a given  
5 year being due by October 20 of such year, and with the return  
6 for October, November and December of a given year being due by  
7 January 20 of the following year.

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

14 Such quarter annual and annual returns, as to form and  
15 substance, shall be subject to the same requirements as monthly  
16 returns.

17 Notwithstanding any other provision in this Act concerning  
18 the time within which a retailer may file his return, in the  
19 case of any retailer who ceases to engage in a kind of business  
20 which makes him responsible for filing returns under this Act,  
21 such retailer shall file a final return under this Act with the  
22 Department not more than one month after discontinuing such  
23 business.

24 In addition, with respect to motor vehicles, watercraft,  
25 aircraft, and trailers that are required to be registered with  
26 an agency of this State, every retailer selling this kind of



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

21 The transaction reporting return in the case of motor  
22 vehicles or trailers that are required to be registered with an  
23 agency of this State, shall be the same document as the Uniform  
24 Invoice referred to in Section 5-402 of the Illinois Vehicle  
25 Code and must show the name and address of the seller; the name  
26 and address of the purchaser; the amount of the selling price

1 including the amount allowed by the retailer for traded-in  
2 property, if any; the amount allowed by the retailer for the  
3 traded-in tangible personal property, if any, to the extent to  
4 which Section 2 of this Act allows an exemption for the value  
5 of traded-in property; the balance payable after deducting such  
6 trade-in allowance from the total selling price; the amount of  
7 tax due from the retailer with respect to such transaction; the  
8 amount of tax collected from the purchaser by the retailer on  
9 such transaction (or satisfactory evidence that such tax is not  
10 due in that particular instance, if that is claimed to be the  
11 fact); the place and date of the sale; a sufficient  
12 identification of the property sold; such other information as  
13 is required in Section 5-402 of the Illinois Vehicle Code, and  
14 such other information as the Department may reasonably  
15 require.

16 The transaction reporting return in the case of watercraft  
17 and aircraft must show the name and address of the seller; the  
18 name and address of the purchaser; the amount of the selling  
19 price including the amount allowed by the retailer for  
20 traded-in property, if any; the amount allowed by the retailer  
21 for the traded-in tangible personal property, if any, to the  
22 extent to which Section 2 of this Act allows an exemption for  
23 the value of traded-in property; the balance payable after  
24 deducting such trade-in allowance from the total selling price;  
25 the amount of tax due from the retailer with respect to such  
26 transaction; the amount of tax collected from the purchaser by

1 the retailer on such transaction (or satisfactory evidence that  
2 such tax is not due in that particular instance, if that is  
3 claimed to be the fact); the place and date of the sale, a  
4 sufficient identification of the property sold, and such other  
5 information as the Department may reasonably require.

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

18 With each such transaction reporting return, the retailer  
19 shall remit the proper amount of tax due (or shall submit  
20 satisfactory evidence that the sale is not taxable if that is  
21 the case), to the Department or its agents, whereupon the  
22 Department shall issue, in the purchaser's name, a tax receipt  
23 (or a certificate of exemption if the Department is satisfied  
24 that the particular sale is tax exempt) which such purchaser  
25 may submit to the agency with which, or State officer with  
26 whom, he must title or register the tangible personal property

1 that is involved (if titling or registration is required) in  
2 support of such purchaser's application for an Illinois  
3 certificate or other evidence of title or registration to such  
4 tangible personal property.

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

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

1 provided for in this Section being allowed. When the user pays  
2 the tax directly to the Department, he shall pay the tax in the  
3 same amount and in the same form in which it would be remitted  
4 if the tax had been remitted to the Department by the retailer.

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

21 Any retailer filing a return under this Section shall also  
22 include (for the purpose of paying tax thereon) the total tax  
23 covered by such return upon the selling price of tangible  
24 personal property purchased by him at retail from a retailer,  
25 but as to which the tax imposed by this Act was not collected  
26 from the retailer filing such return, and such retailer shall

1 remit the amount of such tax to the Department when filing such  
2 return.

3 If experience indicates such action to be practicable, the  
4 Department may prescribe and furnish a combination or joint  
5 return which will enable retailers, who are required to file  
6 returns hereunder and also under the Retailers' Occupation Tax  
7 Act, to furnish all the return information required by both  
8 Acts on the one form.

9 Where the retailer has more than one business registered  
10 with the Department under separate registration under this Act,  
11 such retailer may not file each return that is due as a single  
12 return covering all such registered businesses, but shall file  
13 separate returns for each such registered business.

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

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the County and Mass Transit District Fund 4% of the  
26 net revenue realized for the preceding month from the 6.25%

1 general rate on the selling price of tangible personal property  
2 which is purchased outside Illinois at retail from a retailer  
3 and which is titled or registered by an agency of this State's  
4 government.

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

13 Beginning August 1, 2000, each month the Department shall  
14 pay into the State and Local Sales Tax Reform Fund 100% of the  
15 net revenue realized for the preceding month from the 1.25%  
16 rate on the selling price of motor fuel and gasohol. Beginning  
17 September 1, 2010, each month the Department shall pay into the  
18 State and Local Sales Tax Reform Fund 100% of the net revenue  
19 realized for the preceding month from the 1.25% rate on the  
20 selling price of sales tax holiday items.

21 Beginning January 1, 1990, each month the Department shall  
22 pay into the Local Government Tax Fund 16% of the net revenue  
23 realized for the preceding month from the 6.25% general rate on  
24 the selling price of tangible personal property which is  
25 purchased outside Illinois at retail from a retailer and which  
26 is titled or registered by an agency of this State's

1 government.

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

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

18 Of the remainder of the moneys received by the Department  
19 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
20 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
21 and after July 1, 1989, 3.8% thereof shall be paid into the  
22 Build Illinois Fund; provided, however, that if in any fiscal  
23 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
24 may be, of the moneys received by the Department and required  
25 to be paid into the Build Illinois Fund pursuant to Section 3  
26 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax



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

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

1 preceding sentence. The moneys received by the Department  
2 pursuant to this Act and required to be deposited into the  
3 Build Illinois Fund are subject to the pledge, claim and charge  
4 set forth in Section 12 of the Build Illinois Bond Act.

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

17	Fiscal Year	Total Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000
26	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023	275,000,000
23	2024	275,000,000
24	2025	275,000,000
25	2026	279,000,000
26	2027	292,000,000

1	2028	307,000,000
2	2029	322,000,000
3	2030	338,000,000
4	2031	350,000,000
5	2032	350,000,000

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

1           Subject to payment of amounts into the Build Illinois Fund  
2 and the McCormick Place Expansion Project Fund pursuant to the  
3 preceding paragraphs or in any amendments thereto hereafter  
4 enacted, beginning July 1, 1993 and ending on September 30,  
5 2013, the Department shall each month pay into the Illinois Tax  
6 Increment Fund 0.27% of 80% of the net revenue realized for the  
7 preceding month from the 6.25% general rate on the selling  
8 price of tangible personal property.

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 with the receipt of the first report of  
13 taxes paid by an eligible business and continuing for a 25-year  
14 period, the Department shall each month pay into the Energy  
15 Infrastructure Fund 80% of the net revenue realized from the  
16 6.25% general rate on the selling price of Illinois-mined coal  
17 that was sold to an eligible business. For purposes of this  
18 paragraph, the term "eligible business" means a new electric  
19 generating facility certified pursuant to Section 605-332 of  
20 the Department of Commerce and Economic Opportunity Law of the  
21 Civil Administrative Code of Illinois.

22           Of the remainder of the moneys received by the Department  
23 pursuant to this Act, 75% thereof shall be paid into the State  
24 Treasury and 25% shall be reserved in a special account and  
25 used only for the transfer to the Common School Fund as part of  
26 the monthly transfer from the General Revenue Fund in

1 accordance with Section 8a of the State Finance Act.

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

9 Net revenue realized for a month shall be the revenue  
10 collected by the State pursuant to this Act, less the amount  
11 paid out during that month as refunds to taxpayers for  
12 overpayment of liability.

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

20 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
21 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;  
22 97-333, eff. 8-12-11.)

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

1 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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

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



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

4 1. The name of the seller;

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

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

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

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

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

21 Beginning October 1, 1993, a taxpayer who has an average  
22 monthly tax liability of \$150,000 or more shall make all  
23 payments required by rules of the Department by electronic  
24 funds transfer. Beginning October 1, 1994, a taxpayer who has  
25 an average monthly tax liability of \$100,000 or more shall make  
26 all payments required by rules of the Department by electronic

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

20 Before August 1 of each year beginning in 1993, the  
21 Department shall notify all taxpayers required to make payments  
22 by electronic funds transfer. All taxpayers required to make  
23 payments by electronic funds transfer shall make those payments  
24 for a minimum of one year beginning on October 1.

25 Any taxpayer not required to make payments by electronic  
26 funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

2 All taxpayers required to make payment by electronic funds  
3 transfer and any taxpayers authorized to voluntarily make  
4 payments by electronic funds transfer shall make those payments  
5 in the manner authorized by the Department.

6 The Department shall adopt such rules as are necessary to  
7 effectuate a program of electronic funds transfer and the  
8 requirements of this Section.

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

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

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as monthly  
2 returns.

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

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

1 Any serviceman filing a return hereunder shall also include  
2 the total tax upon the selling price of tangible personal  
3 property purchased for use by him as an incident to a sale of  
4 service, and such serviceman shall remit the amount of such tax  
5 to the Department when filing such return.

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

12 Where the serviceman has more than one business registered  
13 with the Department under separate registration hereunder,  
14 such serviceman shall not file each return that is due as a  
15 single return covering all such registered businesses, but  
16 shall file separate returns for each such registered business.

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

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

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

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

19           Of the remainder of the moneys received by the Department  
20 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
21 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
22 and after July 1, 1989, 3.8% thereof shall be paid into the  
23 Build Illinois Fund; provided, however, that if in any fiscal  
24 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
25 may be, of the moneys received by the Department and required  
26 to be paid into the Build Illinois Fund pursuant to Section 3

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

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



1 payable for such fiscal year pursuant to clause (b) of the  
2 preceding sentence. The moneys received by the Department  
3 pursuant to this Act and required to be deposited into the  
4 Build Illinois Fund are subject to the pledge, claim and charge  
5 set forth in Section 12 of the Build Illinois Bond Act.

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

	Fiscal Year	Total Deposit
18		
19	1993	\$0
20	1994	53,000,000
21	1995	58,000,000
22	1996	61,000,000
23	1997	64,000,000
24	1998	68,000,000
25	1999	71,000,000

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	246,000,000
23	2022	260,000,000
24	2023	275,000,000
25	2024	275,000,000
26	2025	275,000,000

1	2026	279,000,000
2	2027	292,000,000
3	2028	307,000,000
4	2029	322,000,000
5	2030	338,000,000
6	2031	350,000,000
7	2032	350,000,000

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

16 Beginning July 20, 1993 and in each month of each fiscal  
17 year thereafter, one-eighth of the amount requested in the  
18 certificate of the Chairman of the Metropolitan Pier and  
19 Exposition Authority for that fiscal year, less the amount  
20 deposited into the McCormick Place Expansion Project Fund by  
21 the State Treasurer in the respective month under subsection  
22 (g) of Section 13 of the Metropolitan Pier and Exposition  
23 Authority Act, plus cumulative deficiencies in the deposits  
24 required under this Section for previous months and years,  
25 shall be deposited into the McCormick Place Expansion Project  
26 Fund, until the full amount requested for the fiscal year, but

1 not in excess of the amount specified above as "Total Deposit",  
2 has been deposited.

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 July 1, 1993 and ending on September 30,  
7 2013, the Department shall each month pay into the Illinois Tax  
8 Increment Fund 0.27% of 80% of the net revenue realized for the  
9 preceding month from the 6.25% general rate on the selling  
10 price of tangible personal property.

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

24 All remaining moneys received by the Department pursuant to  
25 this Act shall be paid into the General Revenue Fund of the  
26 State Treasury.

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

8           Net revenue realized for a month shall be the revenue  
9 collected by the State pursuant to this Act, less the amount  
10 paid out during that month as refunds to taxpayers for  
11 overpayment of liability.

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

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

16           (35 ILCS 115/9) (from Ch. 120, par. 439.109)

17           Sec. 9. Each serviceman required or authorized to collect  
18 the tax herein imposed shall pay to the Department the amount  
19 of such tax at the time when he is required to file his return  
20 for the period during which such tax was collectible, less a  
21 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
22 after January 1, 1990, or \$5 per calendar year, whichever is  
23 greater, which is allowed to reimburse the serviceman for  
24 expenses incurred in collecting the tax, keeping records,

1 preparing and filing returns, remitting the tax and supplying  
2 data to the Department on request.

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

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

18 The Department may require returns to be filed on a  
19 quarterly basis. If so required, a return for each calendar  
20 quarter shall be filed on or before the twentieth day of the  
21 calendar month following the end of such calendar quarter. The  
22 taxpayer shall also file a return with the Department for each  
23 of the first two months of each calendar quarter, on or before  
24 the twentieth day of the following calendar month, stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this State;

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

6 4. The amount of credit provided in Section 2d of this  
7 Act;

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

10 6. Such other reasonable information as the Department  
11 may require.

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

16 Prior to October 1, 2003, and on and after September 1,  
17 2004 a serviceman may accept a Manufacturer's Purchase Credit  
18 certification from a purchaser in satisfaction of Service Use  
19 Tax as provided in Section 3-70 of the Service Use Tax Act if  
20 the purchaser provides the appropriate documentation as  
21 required by Section 3-70 of the Service Use Tax Act. A  
22 Manufacturer's Purchase Credit certification, accepted prior  
23 to October 1, 2003 or on or after September 1, 2004 by a  
24 serviceman as provided in Section 3-70 of the Service Use Tax  
25 Act, may be used by that serviceman to satisfy Service  
26 Occupation Tax liability in the amount claimed in the

1 certification, not to exceed 6.25% of the receipts subject to  
2 tax from a qualifying purchase. A Manufacturer's Purchase  
3 Credit reported on any original or amended return filed under  
4 this Act after October 20, 2003 for reporting periods prior to  
5 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
6 Credit reported on annual returns due on or after January 1,  
7 2005 will be disallowed for periods prior to September 1, 2004.  
8 No Manufacturer's Purchase Credit may be used after September  
9 30, 2003 through August 31, 2004 to satisfy any tax liability  
10 imposed under this Act, including any audit liability.

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

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

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



1 returns.

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

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

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

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

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

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

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

23 Where a serviceman collects the tax with respect to the  
24 selling price of tangible personal property which he sells and  
25 the purchaser thereafter returns such tangible personal  
26 property and the serviceman refunds the selling price thereof

1 to the purchaser, such serviceman shall also refund, to the  
2 purchaser, the tax so collected from the purchaser. When filing  
3 his return for the period in which he refunds such tax to the  
4 purchaser, the serviceman may deduct the amount of the tax so  
5 refunded by him to the purchaser from any other Service  
6 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
7 Use Tax which such serviceman may be required to pay or remit  
8 to the Department, as shown by such return, provided that the  
9 amount of the tax to be deducted shall previously have been  
10 remitted to the Department by such serviceman. If the  
11 serviceman shall not previously have remitted the amount of  
12 such tax to the Department, he shall be entitled to no  
13 deduction hereunder upon refunding such tax to the purchaser.

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

21 Where the serviceman has more than one business registered  
22 with the Department under separate registrations hereunder,  
23 such serviceman shall file separate returns for each registered  
24 business.

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the Local Government Tax Fund the revenue realized for

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

8 Beginning January 1, 1990, each month the Department shall  
9 pay into the County and Mass Transit District Fund 4% of the  
10 revenue realized for the preceding month from the 6.25% general  
11 rate.

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

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

20 Beginning August 1, 2000, each month the Department shall  
21 pay into the Local Government Tax Fund 80% of the net revenue  
22 realized for the preceding month from the 1.25% rate on the  
23 selling price of motor fuel and gasohol.

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 is now taxed at 6.25%.

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

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

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

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

1 9 of the Service Occupation Tax Act, and Section 3 of the  
2 Retailers' Occupation Tax Act into the McCormick Place  
3 Expansion Project Fund in the specified fiscal years.

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



1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	246,000,000
9	2022	260,000,000
10	2023	275,000,000
11	2024	275,000,000
12	2025	275,000,000
13	2026	279,000,000
14	2027	292,000,000
15	2028	307,000,000
16	2029	322,000,000
17	2030	338,000,000
18	2031	350,000,000
19	2032	350,000,000

20 and  
21 each fiscal year  
22 thereafter that bonds  
23 are outstanding under  
24 Section 13.2 of the  
25 Metropolitan Pier and  
26 Exposition Authority Act,

1 but not after fiscal year 2060.

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

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 July 1, 1993 and ending on September 30,  
19 2013, the Department shall each month pay into the Illinois Tax  
20 Increment Fund 0.27% of 80% of the net revenue realized for the  
21 preceding month from the 6.25% general rate on the selling  
22 price of tangible personal property.

23 Subject to payment of amounts into the Build Illinois Fund  
24 and the McCormick Place Expansion Project Fund pursuant to the  
25 preceding paragraphs or in any amendments thereto hereafter  
26 enacted, beginning with the receipt of the first report of

1 taxes paid by an eligible business and continuing for a 25-year  
2 period, the Department shall each month pay into the Energy  
3 Infrastructure Fund 80% of the net revenue realized from the  
4 6.25% general rate on the selling price of Illinois-mined coal  
5 that was sold to an eligible business. For purposes of this  
6 paragraph, the term "eligible business" means a new electric  
7 generating facility certified pursuant to Section 605-332 of  
8 the Department of Commerce and Economic Opportunity Law of the  
9 Civil Administrative Code of Illinois.

10 Remaining moneys received by the Department pursuant to  
11 this Act shall be paid into the General Revenue Fund of the  
12 State Treasury.

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

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

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

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

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

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

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

5 The foregoing portion of this Section concerning the filing  
6 of an annual information return shall not apply to a serviceman  
7 who is not required to file an income tax return with the  
8 United States Government.

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

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

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

1 arrangement.

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

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

6 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

12 1. The name of the seller;

13 2. His residence address and the address of his  
14 principal place of business and the address of the  
15 principal place of business (if that is a different  
16 address) from which he engages in the business of selling  
17 tangible personal property at retail in this State;

18 3. Total amount of receipts received by him during the  
19 preceding calendar month or quarter, as the case may be,  
20 from sales of tangible personal property, and from services  
21 furnished, by him during such preceding calendar month or  
22 quarter;

23 4. Total amount received by him during the preceding  
24 calendar month or quarter on charge and time sales of

1           tangible personal property, and from services furnished,  
2           by him prior to the month or quarter for which the return  
3           is filed;

4           5. Deductions allowed by law;

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

8           7. The amount of credit provided in Section 2d of this  
9           Act;

10          8. The amount of tax due;

11          9. The signature of the taxpayer; and

12          10. Such other reasonable information as the  
13          Department may require.

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

18          Each return shall be accompanied by the statement of  
19          prepaid tax issued pursuant to Section 2e for which credit is  
20          claimed.

21          Prior to October 1, 2003, and on and after September 1,  
22          2004 a retailer may accept a Manufacturer's Purchase Credit  
23          certification from a purchaser in satisfaction of Use Tax as  
24          provided in Section 3-85 of the Use Tax Act if the purchaser  
25          provides the appropriate documentation as required by Section  
26          3-85 of the Use Tax Act. A Manufacturer's Purchase Credit

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

16 The Department may require returns to be filed on a  
17 quarterly basis. If so required, a return for each calendar  
18 quarter shall be filed on or before the twentieth day of the  
19 calendar month following the end of such calendar quarter. The  
20 taxpayer shall also file a return with the Department for each  
21 of the first two months of each calendar quarter, on or before  
22 the twentieth day of the following calendar month, stating:

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from  
25 which he engages in the business of selling tangible  
26 personal property at retail in this State;



1           3. The total amount of taxable receipts received by him  
2           during the preceding calendar month from sales of tangible  
3           personal property by him during such preceding calendar  
4           month, including receipts from charge and time sales, but  
5           less all deductions allowed by law;

6           4. The amount of credit provided in Section 2d of this  
7           Act;

8           5. The amount of tax due; and

9           6. Such other reasonable information as the Department  
10          may require.

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

25          Beginning on October 1, 2003, every distributor, importing  
26          distributor, and manufacturer of alcoholic liquor as defined in

1 the Liquor Control Act of 1934, shall file a statement with the  
2 Department of Revenue, no later than the 10th day of the month  
3 for the preceding month during which transactions occurred, by  
4 electronic means, showing the total amount of gross receipts  
5 from the sale of alcoholic liquor sold or distributed during  
6 the preceding month to purchasers; identifying the purchaser to  
7 whom it was sold or distributed; the purchaser's tax  
8 registration number; and such other information reasonably  
9 required by the Department. A distributor, importing  
10 distributor, or manufacturer of alcoholic liquor must  
11 personally deliver, mail, or provide by electronic means to  
12 each retailer listed on the monthly statement a report  
13 containing a cumulative total of that distributor's, importing  
14 distributor's, or manufacturer's total sales of alcoholic  
15 liquor to that retailer no later than the 10th day of the month  
16 for the preceding month during which the transaction occurred.  
17 The distributor, importing distributor, or manufacturer shall  
18 notify the retailer as to the method by which the distributor,  
19 importing distributor, or manufacturer will provide the sales  
20 information. If the retailer is unable to receive the sales  
21 information by electronic means, the distributor, importing  
22 distributor, or manufacturer shall furnish the sales  
23 information by personal delivery or by mail. For purposes of  
24 this paragraph, the term "electronic means" includes, but is  
25 not limited to, the use of a secure Internet website, e-mail,  
26 or facsimile.

1           If a total amount of less than \$1 is payable, refundable or  
2           creditable, such amount shall be disregarded if it is less than  
3           50 cents and shall be increased to \$1 if it is 50 cents or more.

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

1 all payments required by rules of the Department by electronic  
2 funds transfer.

3 Before August 1 of each year beginning in 1993, the  
4 Department shall notify all taxpayers required to make payments  
5 by electronic funds transfer. All taxpayers required to make  
6 payments by electronic funds transfer shall make those payments  
7 for a minimum of one year beginning on October 1.

8 Any taxpayer not required to make payments by electronic  
9 funds transfer may make payments by electronic funds transfer  
10 with the permission of the Department.

11 All taxpayers required to make payment by electronic funds  
12 transfer and any taxpayers authorized to voluntarily make  
13 payments by electronic funds transfer shall make those payments  
14 in the manner authorized by the Department.

15 The Department shall adopt such rules as are necessary to  
16 effectuate a program of electronic funds transfer and the  
17 requirements of this Section.

18 Any amount which is required to be shown or reported on any  
19 return or other document under this Act shall, if such amount  
20 is not a whole-dollar amount, be increased to the nearest  
21 whole-dollar amount in any case where the fractional part of a  
22 dollar is 50 cents or more, and decreased to the nearest  
23 whole-dollar amount where the fractional part of a dollar is  
24 less than 50 cents.

25 If the retailer is otherwise required to file a monthly  
26 return and if the retailer's average monthly tax liability to

1 the Department does not exceed \$200, the Department may  
2 authorize his returns to be filed on a quarter annual basis,  
3 with the return for January, February and March of a given year  
4 being due by April 20 of such year; with the return for April,  
5 May and June of a given year being due by July 20 of such year;  
6 with the return for July, August and September of a given year  
7 being due by October 20 of such year, and with the return for  
8 October, November and December of a given year being due by  
9 January 20 of the following year.

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

16 Such quarter annual and annual returns, as to form and  
17 substance, shall be subject to the same requirements as monthly  
18 returns.

19 Notwithstanding any other provision in this Act concerning  
20 the time within which a retailer may file his return, in the  
21 case of any retailer who ceases to engage in a kind of business  
22 which makes him responsible for filing returns under this Act,  
23 such retailer shall file a final return under this Act with the  
24 Department not more than one month after discontinuing such  
25 business.

26 Where the same person has more than one business registered

1 with the Department under separate registrations under this  
2 Act, such person may not file each return that is due as a  
3 single return covering all such registered businesses, but  
4 shall file separate returns for each such registered business.

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

1 with an inboard motor.

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

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

1 identification of the property sold; such other information as  
2 is required in Section 5-402 of The Illinois Vehicle Code, and  
3 such other information as the Department may reasonably  
4 require.

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

21 Such transaction reporting return shall be filed not later  
22 than 20 days after the day of delivery of the item that is  
23 being sold, but may be filed by the retailer at any time sooner  
24 than that if he chooses to do so. The transaction reporting  
25 return and tax remittance or proof of exemption from the  
26 Illinois use tax may be transmitted to the Department by way of



1 the State agency with which, or State officer with whom the  
2 tangible personal property must be titled or registered (if  
3 titling or registration is required) if the Department and such  
4 agency or State officer determine that this procedure will  
5 expedite the processing of applications for title or  
6 registration.

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

20 No retailer's failure or refusal to remit tax under this  
21 Act precludes a user, who has paid the proper tax to the  
22 retailer, from obtaining his certificate of title or other  
23 evidence of title or registration (if titling or registration  
24 is required) upon satisfying the Department that such user has  
25 paid the proper tax (if tax is due) to the retailer. The  
26 Department shall adopt appropriate rules to carry out the

1 mandate of this paragraph.

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

20       Refunds made by the seller during the preceding return  
21 period to purchasers, on account of tangible personal property  
22 returned to the seller, shall be allowed as a deduction under  
23 subdivision 5 of his monthly or quarterly return, as the case  
24 may be, in case the seller had theretofore included the  
25 receipts from the sale of such tangible personal property in a  
26 return filed by him and had paid the tax imposed by this Act

1 with respect to such receipts.

2 Where the seller is a corporation, the return filed on  
3 behalf of such corporation shall be signed by the president,  
4 vice-president, secretary or treasurer or by the properly  
5 accredited agent of such corporation.

6 Where the seller is a limited liability company, the return  
7 filed on behalf of the limited liability company shall be  
8 signed by a manager, member, or properly accredited agent of  
9 the limited liability company.

10 Except as provided in this Section, the retailer filing the  
11 return under this Section shall, at the time of filing such  
12 return, pay to the Department the amount of tax imposed by this  
13 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
14 on and after January 1, 1990, or \$5 per calendar year,  
15 whichever is greater, which is allowed to reimburse the  
16 retailer for the expenses incurred in keeping records,  
17 preparing and filing returns, remitting the tax and supplying  
18 data to the Department on request. Any prepayment made pursuant  
19 to Section 2d of this Act shall be included in the amount on  
20 which such 2.1% or 1.75% discount is computed. In the case of  
21 retailers who report and pay the tax on a transaction by  
22 transaction basis, as provided in this Section, such discount  
23 shall be taken with each such tax remittance instead of when  
24 such retailer files his periodic return.

25 Before October 1, 2000, if the taxpayer's average monthly  
26 tax liability to the Department under this Act, the Use Tax

1 Act, the Service Occupation Tax Act, and the Service Use Tax  
2 Act, excluding any liability for prepaid sales tax to be  
3 remitted in accordance with Section 2d of this Act, was \$10,000  
4 or more during the preceding 4 complete calendar quarters, he  
5 shall file a return with the Department each month by the 20th  
6 day of the month next following the month during which such tax  
7 liability is incurred and shall make payments to the Department  
8 on or before the 7th, 15th, 22nd and last day of the month  
9 during which such liability is incurred. On and after October  
10 1, 2000, if the taxpayer's average monthly tax liability to the  
11 Department under this Act, the Use Tax Act, the Service  
12 Occupation Tax Act, and the Service Use Tax Act, excluding any  
13 liability for prepaid sales tax to be remitted in accordance  
14 with Section 2d of this Act, was \$20,000 or more during the  
15 preceding 4 complete calendar quarters, he shall file a return  
16 with the Department each month by the 20th day of the month  
17 next following the month during which such tax liability is  
18 incurred and shall make payment to the Department on or before  
19 the 7th, 15th, 22nd and last day of the month during which such  
20 liability is incurred. If the month during which such tax  
21 liability is incurred began prior to January 1, 1985, each  
22 payment shall be in an amount equal to 1/4 of the taxpayer's  
23 actual liability for the month or an amount set by the  
24 Department not to exceed 1/4 of the average monthly liability  
25 of the taxpayer to the Department for the preceding 4 complete  
26 calendar quarters (excluding the month of highest liability and

1 the month of lowest liability in such 4 quarter period). If the  
2 month during which such tax liability is incurred begins on or  
3 after January 1, 1985 and prior to January 1, 1987, each  
4 payment shall be in an amount equal to 22.5% of the taxpayer's  
5 actual liability for the month or 27.5% of the taxpayer's  
6 liability for the same calendar month of the preceding year. If  
7 the month during which such tax liability is incurred begins on  
8 or after January 1, 1987 and prior to January 1, 1988, each  
9 payment shall be in an amount equal to 22.5% of the taxpayer's  
10 actual liability for the month or 26.25% of the taxpayer's  
11 liability for the same calendar month of the preceding year. If  
12 the month during which such tax liability is incurred begins on  
13 or after January 1, 1988, and prior to January 1, 1989, or  
14 begins on or after January 1, 1996, each payment shall be in an  
15 amount equal to 22.5% of the taxpayer's actual liability for  
16 the month or 25% of the taxpayer's liability for the same  
17 calendar month of the preceding year. If the month during which  
18 such tax liability is incurred begins on or after January 1,  
19 1989, and prior to January 1, 1996, each payment shall be in an  
20 amount equal to 22.5% of the taxpayer's actual liability for  
21 the month or 25% of the taxpayer's liability for the same  
22 calendar month of the preceding year or 100% of the taxpayer's  
23 actual liability for the quarter monthly reporting period. The  
24 amount of such quarter monthly payments shall be credited  
25 against the final tax liability of the taxpayer's return for  
26 that month. Before October 1, 2000, once applicable, the

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

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

22 The provisions of this paragraph apply before October 1,  
23 2001. Without regard to whether a taxpayer is required to make  
24 quarter monthly payments as specified above, any taxpayer who  
25 is required by Section 2d of this Act to collect and remit  
26 prepaid taxes and has collected prepaid taxes which average in

1 excess of \$25,000 per month during the preceding 2 complete  
2 calendar quarters, shall file a return with the Department as  
3 required by Section 2f and shall make payments to the  
4 Department on or before the 7th, 15th, 22nd and last day of the  
5 month during which such liability is incurred. If the month  
6 during which such tax liability is incurred began prior to the  
7 effective date of this amendatory Act of 1985, each payment  
8 shall be in an amount not less than 22.5% of the taxpayer's  
9 actual liability under Section 2d. If the month during which  
10 such tax liability is incurred begins on or after January 1,  
11 1986, each payment shall be in an amount equal to 22.5% of the  
12 taxpayer's actual liability for the month or 27.5% of the  
13 taxpayer's liability for the same calendar month of the  
14 preceding calendar year. If the month during which such tax  
15 liability is incurred begins on or after January 1, 1987, each  
16 payment shall be in an amount equal to 22.5% of the taxpayer's  
17 actual liability for the month or 26.25% of the taxpayer's  
18 liability for the same calendar month of the preceding year.  
19 The amount of such quarter monthly payments shall be credited  
20 against the final tax liability of the taxpayer's return for  
21 that month filed under this Section or Section 2f, as the case  
22 may be. Once applicable, the requirement of the making of  
23 quarter monthly payments to the Department pursuant to this  
24 paragraph shall continue until such taxpayer's average monthly  
25 prepaid tax collections during the preceding 2 complete  
26 calendar quarters is \$25,000 or less. If any such quarter



1 monthly payment is not paid at the time or in the amount  
2 required, the taxpayer shall be liable for penalties and  
3 interest on such difference, except insofar as the taxpayer has  
4 previously made payments for that month in excess of the  
5 minimum payments previously due.

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

1 lowest liability) is less than \$19,000 or until such taxpayer's  
2 average monthly liability to the Department as computed for  
3 each calendar quarter of the 4 preceding complete calendar  
4 quarters is less than \$20,000. If any such quarter monthly  
5 payment is not paid at the time or in the amount required, the  
6 taxpayer shall be liable for penalties and interest on such  
7 difference, except insofar as the taxpayer has previously made  
8 payments for that month in excess of the minimum payments  
9 previously due.

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

1 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
2 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
3 of the difference between the credit taken and that actually  
4 due, and that taxpayer shall be liable for penalties and  
5 interest on such difference.

6 If a retailer of motor fuel is entitled to a credit under  
7 Section 2d of this Act which exceeds the taxpayer's liability  
8 to the Department under this Act for the month which the  
9 taxpayer is filing a return, the Department shall issue the  
10 taxpayer a credit memorandum for the excess.

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

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

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

1 pay into the County and Mass Transit District Fund 20% of the  
2 net revenue realized for the preceding month from the 1.25%  
3 rate on the selling price of motor fuel and gasohol. Beginning  
4 September 1, 2010, each month the Department shall pay into the  
5 County and Mass Transit District Fund 20% of the net revenue  
6 realized for the preceding month from the 1.25% rate on the  
7 selling price of sales tax holiday items.

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

12 Beginning August 1, 2000, each month the Department shall  
13 pay into the Local Government Tax Fund 80% of the net revenue  
14 realized for the preceding month from the 1.25% rate on the  
15 selling price of motor fuel and gasohol. Beginning September 1,  
16 2010, each month the Department shall pay into the Local  
17 Government Tax Fund 80% of the net revenue realized for the  
18 preceding month from the 1.25% rate on the selling price of  
19 sales tax holiday items.

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

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

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

1 moneys received by the Department pursuant to the Tax Acts; the  
2 "Annual Specified Amount" means the amounts specified below for  
3 fiscal years 1986 through 1993:

4	Fiscal Year	Annual Specified Amount
5	1986	\$54,800,000
6	1987	\$76,650,000
7	1988	\$80,480,000
8	1989	\$88,510,000
9	1990	\$115,330,000
10	1991	\$145,470,000
11	1992	\$182,730,000
12	1993	\$206,520,000;

13 and means the Certified Annual Debt Service Requirement (as  
14 defined in Section 13 of the Build Illinois Bond Act) or the  
15 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
16 each fiscal year thereafter; and further provided, that if on  
17 the last business day of any month the sum of (1) the Tax Act  
18 Amount required to be deposited into the Build Illinois Bond  
19 Account in the Build Illinois Fund during such month and (2)  
20 the amount transferred to the Build Illinois Fund from the  
21 State and Local Sales Tax Reform Fund shall have been less than  
22 1/12 of the Annual Specified Amount, an amount equal to the  
23 difference shall be immediately paid into the Build Illinois  
24 Fund from other moneys received by the Department pursuant to  
25 the Tax Acts; and, further provided, that in no event shall the  
26 payments required under the preceding proviso result in

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

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

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

22	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	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 The Department may, upon separate written notice to a  
9 taxpayer, require the taxpayer to prepare and file with the  
10 Department on a form prescribed by the Department within not  
11 less than 60 days after receipt of the notice an annual  
12 information return for the tax year specified in the notice.  
13 Such annual return to the Department shall include a statement  
14 of gross receipts as shown by the retailer's last Federal  
15 income tax return. If the total receipts of the business as  
16 reported in the Federal income tax return do not agree with the  
17 gross receipts reported to the Department of Revenue for the  
18 same period, the retailer shall attach to his annual return a  
19 schedule showing a reconciliation of the 2 amounts and the  
20 reasons for the difference. The retailer's annual return to the  
21 Department shall also disclose the cost of goods sold by the  
22 retailer during the year covered by such return, opening and  
23 closing inventories of such goods for such year, costs of goods  
24 used from stock or taken from stock and given away by the  
25 retailer during such year, payroll information of the  
26 retailer's business during such year and any additional

1 reasonable information which the Department deems would be  
2 helpful in determining the accuracy of the monthly, quarterly  
3 or annual returns filed by such retailer as provided for in  
4 this Section.

5 If the annual information return required by this Section  
6 is not filed when and as required, the taxpayer shall be liable  
7 as follows:

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

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

18 The chief executive officer, proprietor, owner or highest  
19 ranking manager shall sign the annual return to certify the  
20 accuracy of the information contained therein. Any person who  
21 willfully signs the annual return containing false or  
22 inaccurate information shall be guilty of perjury and punished  
23 accordingly. The annual return form prescribed by the  
24 Department shall include a warning that the person signing the  
25 return may be liable for perjury.

26 The provisions of this Section concerning the filing of an

1 annual information return do not apply to a retailer who is not  
2 required to file an income tax return with the United States  
3 Government.

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

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

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

22 Any person who promotes, organizes, provides retail  
23 selling space for concessionaires or other types of sellers at  
24 the Illinois State Fair, DuQuoin State Fair, county fairs,  
25 local fairs, art shows, flea markets and similar exhibitions or  
26 events, including any transient merchant as defined by Section

1 2 of the Transient Merchant Act of 1987, is required to file a  
2 report with the Department providing the name of the merchant's  
3 business, the name of the person or persons engaged in  
4 merchant's business, the permanent address and Illinois  
5 Retailers Occupation Tax Registration Number of the merchant,  
6 the dates and location of the event and other reasonable  
7 information that the Department may require. The report must be  
8 filed not later than the 20th day of the month next following  
9 the month during which the event with retail sales was held.  
10 Any person who fails to file a report required by this Section  
11 commits a business offense and is subject to a fine not to  
12 exceed \$250.

13 Any person engaged in the business of selling tangible  
14 personal property at retail as a concessionaire or other type  
15 of seller at the Illinois State Fair, county fairs, art shows,  
16 flea markets and similar exhibitions or events, or any  
17 transient merchants, as defined by Section 2 of the Transient  
18 Merchant Act of 1987, may be required to make a daily report of  
19 the amount of such sales to the Department and to make a daily  
20 payment of the full amount of tax due. The Department shall  
21 impose this requirement when it finds that there is a  
22 significant risk of loss of revenue to the State at such an  
23 exhibition or event. Such a finding shall be based on evidence  
24 that a substantial number of concessionaires or other sellers  
25 who are not residents of Illinois will be engaging in the  
26 business of selling tangible personal property at retail at the

1 exhibition or event, or other evidence of a significant risk of  
2 loss of revenue to the State. The Department shall notify  
3 concessionaires and other sellers affected by the imposition of  
4 this requirement. In the absence of notification by the  
5 Department, the concessionaires and other sellers shall file  
6 their returns as otherwise required in this Section.

7 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
8 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;  
9 97-333, eff. 8-12-11.)

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

12 (35 ILCS 505/8) (from Ch. 120, par. 424)

13 Sec. 8. Except as provided in Section 8a, subdivision  
14 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and  
15 16 of Section 15, all money received by the Department under  
16 this Act, including payments made to the Department by member  
17 jurisdictions participating in the International Fuel Tax  
18 Agreement, shall be deposited in a special fund in the State  
19 treasury, to be known as the "Motor Fuel Tax Fund", and shall  
20 be used as follows:

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



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

5           (c) \$3,500,000 shall be transferred each month to the Grade  
6 Crossing Protection Fund to be used as follows: not less than  
7 \$12,000,000 each fiscal year shall be used for the construction  
8 or reconstruction of rail highway grade separation structures;  
9 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
10 fiscal year 2010 and each fiscal year thereafter shall be  
11 transferred to the Transportation Regulatory Fund and shall be  
12 accounted for as part of the rail carrier portion of such funds  
13 and shall be used to pay the cost of administration of the  
14 Illinois Commerce Commission's railroad safety program in  
15 connection with its duties under subsection (3) of Section  
16 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
17 used by the Department of Transportation upon order of the  
18 Illinois Commerce Commission, to pay that part of the cost  
19 apportioned by such Commission to the State to cover the  
20 interest of the public in the use of highways, roads, streets,  
21 or pedestrian walkways in the county highway system, township  
22 and district road system, or municipal street system as defined  
23 in the Illinois Highway Code, as the same may from time to time  
24 be amended, for separation of grades, for installation,  
25 construction or reconstruction of crossing protection or  
26 reconstruction, alteration, relocation including construction

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

1 Fund. The annual project plan shall identify projects for the  
2 succeeding fiscal year and the 5-year project plan shall  
3 identify projects for the 5 directly succeeding fiscal years.  
4 The Commission shall submit the annual and 5-year project plans  
5 for this Fund to the Governor, the President of the Senate, the  
6 Senate Minority Leader, the Speaker of the House of  
7 Representatives, and the Minority Leader of the House of  
8 Representatives on the first Wednesday in April of each year;

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

12 (1) the costs of the Department of Revenue in  
13 administering this Act;

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

18 (3) refunds provided for in Section 13, refunds for  
19 overpayment of decal fees paid under Section 13a.4 of this  
20 Act, and refunds provided for under the terms of the  
21 International Fuel Tax Agreement referenced in Section  
22 14a;

23 (4) from October 1, 1985 until June 30, 1994, the  
24 administration of the Vehicle Emissions Inspection Law,  
25 which amount shall be certified monthly by the  
26 Environmental Protection Agency to the State Comptroller

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

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

19 (6) payment of motor fuel use taxes due to member  
20 jurisdictions under the terms of the International Fuel Tax  
21 Agreement. The Department shall certify these amounts to  
22 the Comptroller by the 15th day of each month; the  
23 Comptroller shall cause orders to be drawn for such  
24 amounts, and the Treasurer shall administer those amounts  
25 on or before the last day of each month;

26 (e) after allocations for the purposes set forth in

1 subsections (a), (b), (c) and (d), the remaining amount shall  
2 be apportioned as follows:

3 (1) Until January 1, 2000, 58.4%, and beginning January  
4 1, 2000, 45.6% shall be deposited as follows:

5 (A) 37% into the State Construction Account Fund,  
6 and

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

12 (2) Until January 1, 2000, 41.6%, and beginning January  
13 1, 2000, 54.4% shall be transferred to the Department of  
14 Transportation to be distributed as follows:

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

16 (B) 16.74% to the counties of the State having  
17 1,000,000 or more inhabitants,

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

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

21 As soon as may be after the first day of each month the  
22 Department of Transportation shall allot to each municipality  
23 its share of the amount apportioned to the several  
24 municipalities which shall be in proportion to the population  
25 of such municipalities as determined by the last preceding  
26 municipal census if conducted by the Federal Government or

1 Federal census. If territory is annexed to any municipality  
2 subsequent to the time of the last preceding census the  
3 corporate authorities of such municipality may cause a census  
4 to be taken of such annexed territory and the population so  
5 ascertained for such territory shall be added to the population  
6 of the municipality as determined by the last preceding census  
7 for the purpose of determining the allotment for that  
8 municipality. If the population of any municipality was not  
9 determined by the last Federal census preceding any  
10 apportionment, the apportionment to such municipality shall be  
11 in accordance with any census taken by such municipality. Any  
12 municipal census used in accordance with this Section shall be  
13 certified to the Department of Transportation by the clerk of  
14 such municipality, and the accuracy thereof shall be subject to  
15 approval of the Department which may make such corrections as  
16 it ascertains to be necessary.

17 As soon as may be after the first day of each month the  
18 Department of Transportation shall allot to each county its  
19 share of the amount apportioned to the several counties of the  
20 State as herein provided. Each allotment to the several  
21 counties having less than 1,000,000 inhabitants shall be in  
22 proportion to the amount of motor vehicle license fees received  
23 from the residents of such counties, respectively, during the  
24 preceding calendar year. The Secretary of State shall, on or  
25 before April 15 of each year, transmit to the Department of  
26 Transportation a full and complete report showing the amount of

1 motor vehicle license fees received from the residents of each  
2 county, respectively, during the preceding calendar year. The  
3 Department of Transportation shall, each month, use for  
4 allotment purposes the last such report received from the  
5 Secretary of State.

6 As soon as may be after the first day of each month, the  
7 Department of Transportation shall allot to the several  
8 counties their share of the amount apportioned for the use of  
9 road districts. The allotment shall be apportioned among the  
10 several counties in the State in the proportion which the total  
11 mileage of township or district roads in the respective  
12 counties bears to the total mileage of all township and  
13 district roads in the State. Funds allotted to the respective  
14 counties for the use of road districts therein shall be  
15 allocated to the several road districts in the county in the  
16 proportion which the total mileage of such township or district  
17 roads in the respective road districts bears to the total  
18 mileage of all such township or district roads in the county.  
19 After July 1 of any year prior to 2011, no allocation shall be  
20 made for any road district unless it levied a tax for road and  
21 bridge purposes in an amount which will require the extension  
22 of such tax against the taxable property in any such road  
23 district at a rate of not less than either .08% of the value  
24 thereof, based upon the assessment for the year immediately  
25 prior to the year in which such tax was levied and as equalized  
26 by the Department of Revenue or, in DuPage County, an amount

1 equal to or greater than \$12,000 per mile of road under the  
2 jurisdiction of the road district, whichever is less. Beginning  
3 July 1, 2011 and each July 1 thereafter, an allocation shall be  
4 made for any road district if it levied a tax for road and  
5 bridge purposes. In counties other than DuPage County, if the  
6 amount of the tax levy requires the extension of the tax  
7 against the taxable property in the road district at a rate  
8 that is less than 0.08% of the value thereof, based upon the  
9 assessment for the year immediately prior to the year in which  
10 the tax was levied and as equalized by the Department of  
11 Revenue, then the amount of the allocation for that road  
12 district shall be a percentage of the maximum allocation equal  
13 to the percentage obtained by dividing the rate extended by the  
14 district by 0.08%. In DuPage County, if the amount of the tax  
15 levy requires the extension of the tax against the taxable  
16 property in the road district at a rate that is less than the  
17 lesser of (i) 0.08% of the value of the taxable property in the  
18 road district, based upon the assessment for the year  
19 immediately prior to the year in which such tax was levied and  
20 as equalized by the Department of Revenue, or (ii) a rate that  
21 will yield an amount equal to \$12,000 per mile of road under  
22 the jurisdiction of the road district, then the amount of the  
23 allocation for the road district shall be a percentage of the  
24 maximum allocation equal to the percentage obtained by dividing  
25 the rate extended by the district by the lesser of (i) 0.08% or  
26 (ii) the rate that will yield an amount equal to \$12,000 per



1 mile of road under the jurisdiction of the road district.

2 Prior to 2011, if any road district has levied a special  
3 tax for road purposes pursuant to Sections 6-601, 6-602 and  
4 6-603 of the Illinois Highway Code, and such tax was levied in  
5 an amount which would require extension at a rate of not less  
6 than .08% of the value of the taxable property thereof, as  
7 equalized or assessed by the Department of Revenue, or, in  
8 DuPage County, an amount equal to or greater than \$12,000 per  
9 mile of road under the jurisdiction of the road district,  
10 whichever is less, such levy shall, however, be deemed a proper  
11 compliance with this Section and shall qualify such road  
12 district for an allotment under this Section. Beginning in 2011  
13 and thereafter, if any road district has levied a special tax  
14 for road purposes under Sections 6-601, 6-602, and 6-603 of the  
15 Illinois Highway Code, and the tax was levied in an amount that  
16 would require extension at a rate of not less than 0.08% of the  
17 value of the taxable property of that road district, as  
18 equalized or assessed by the Department of Revenue or, in  
19 DuPage County, an amount equal to or greater than \$12,000 per  
20 mile of road under the jurisdiction of the road district,  
21 whichever is less, that levy shall be deemed a proper  
22 compliance with this Section and shall qualify such road  
23 district for a full, rather than proportionate, allotment under  
24 this Section. If the levy for the special tax is less than  
25 0.08% of the value of the taxable property, or, in DuPage  
26 County if the levy for the special tax is less than the lesser

1 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
2 jurisdiction of the road district, and if the levy for the  
3 special tax is more than any other levy for road and bridge  
4 purposes, then the levy for the special tax qualifies the road  
5 district for a proportionate, rather than full, allotment under  
6 this Section. If the levy for the special tax is equal to or  
7 less than any other levy for road and bridge purposes, then any  
8 allotment under this Section shall be determined by the other  
9 levy for road and bridge purposes.

10 Prior to 2011, if a township has transferred to the road  
11 and bridge fund money which, when added to the amount of any  
12 tax levy of the road district would be the equivalent of a tax  
13 levy requiring extension at a rate of at least .08%, 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 transfer, together with any such tax  
17 levy, shall be deemed a proper compliance with this Section and  
18 shall qualify the road district for an allotment under this  
19 Section.

20 In counties in which a property tax extension limitation is  
21 imposed under the Property Tax Extension Limitation Law, road  
22 districts may retain their entitlement to a motor fuel tax  
23 allotment or, beginning in 2011, their entitlement to a full  
24 allotment if, at the time the property tax extension limitation  
25 was imposed, the road district was levying a road and bridge  
26 tax at a rate sufficient to entitle it to a motor fuel tax

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

14 As used in this Section the term "road district" means any  
15 road district, including a county unit road district, provided  
16 for by the Illinois Highway Code; and the term "township or  
17 district road" means any road in the township and district road  
18 system as defined in the Illinois Highway Code. For the  
19 purposes of this Section, "township or district road" also  
20 includes such roads as are maintained by park districts, forest  
21 preserve districts and conservation districts. The Department  
22 of Transportation shall determine the mileage of all township  
23 and district roads for the purposes of making allotments and  
24 allocations of motor fuel tax funds for use in road districts.

25 Payment of motor fuel tax moneys to municipalities and  
26 counties shall be made as soon as possible after the allotment

1 is made. The treasurer of the municipality or county may invest  
2 these funds until their use is required and the interest earned  
3 by these investments shall be limited to the same uses as the  
4 principal funds.

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

9 Section 5-65. The Illinois Independent Tax Tribunal Act of  
10 2012 is amended by changing Section 1-15 as follows:

11 (35 ILCS 1010/1-15)

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

13 (a) For the purpose of effectuating the policy declared in  
14 Section 1-5 of this Act, a State agency known as the Illinois  
15 Independent Tax Tribunal is created. The Tax Tribunal shall  
16 have the powers and duties enumerated in this Act, together  
17 with such others conferred upon it by law. The Tax Tribunal  
18 shall operate as an independent agency, and shall be separate  
19 from the authority of the Director of Revenue and the  
20 Department of Revenue.

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

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

4           (2) To accept and expend appropriations.

5           (3) To obtain and employ personnel as required in this  
6           Act, including any additional personnel necessary to  
7           fulfill the Tax Tribunal's purposes, and to make  
8           expenditures for personnel within the appropriations for  
9           that purpose.

10          (4) To maintain offices at such places as required  
11          under this Act, and elsewhere as the Tax Tribunal may  
12          determine.

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

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

19               (1) The State Records Act.

20               (2) The Illinois Procurement Code, except that the  
21               Illinois Procurement Code does not apply to the hiring of  
22               the chief administrative law judge or other administrative  
23               law judges pursuant to Section 1-25 of this Act.

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

26               (4) The State Property Control Act.

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

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

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

8 (d) Notwithstanding any provision in the tax statutes  
9 listed in Section 1-45 of this Act, the ~~The~~ Tax Tribunal shall  
10 exercise its jurisdiction on and after January 1, 2014, and any  
11 protests prior to that date shall continue to be filed with the  
12 Department, and the Department shall exercise jurisdiction  
13 over such matters ~~July 1, 2013,~~ but the administrative law  
14 judges of the Tax Tribunal may be appointed prior to that date  
15 and may take any action prior to that date that is necessary to  
16 enable the Tax Tribunal to properly exercise its jurisdiction  
17 on or after that date. Any administrative proceeding commenced  
18 prior to January 1, 2014 ~~July 1, 2013,~~ that would otherwise be  
19 subject to the jurisdiction of the Illinois Independent Tax  
20 Tribunal may be conducted according to the procedures set forth  
21 in this Act if the taxpayer so elects. Such an election shall  
22 be irrevocable and may be made on or after January 1, 2014 ~~July~~  
23 ~~1, 2013,~~ but no later than 30 days after the date on which the  
24 taxpayer's protest was filed.

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

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

3           (40 ILCS 5/14-131)

4           Sec. 14-131. Contributions by State.

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

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

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

21           The Board shall also determine a State contribution rate  
22 for each fiscal year, expressed as a percentage of payroll,  
23 based on the total required State contribution for that fiscal  
24 year (less the amount received by the System from  
25 appropriations under Section 8.12 of the State Finance Act and

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

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

14 (c) Contributions shall be made by the several departments  
15 for each pay period by warrants drawn by the State Comptroller  
16 against their respective funds or appropriations based upon  
17 vouchers stating the amount to be so contributed. These amounts  
18 shall be based on the full rate certified by the Board under  
19 Section 14-135.08 for that fiscal year. From the effective date  
20 of this amendatory Act of the 93rd General Assembly through the  
21 payment of the final payroll from fiscal year 2004  
22 appropriations, the several departments shall not make  
23 contributions for the remainder of fiscal year 2004 but shall  
24 instead make payments as required under subsection (a-1) of  
25 Section 14.1 of the State Finance Act. The several departments  
26 shall resume those contributions at the commencement of fiscal



1 year 2005.

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

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

16 (d) If an employee is paid from trust funds or federal  
17 funds, the department or other employer shall pay employer  
18 contributions from those funds to the System at the certified  
19 rate, unless the terms of the trust or the federal-State  
20 agreement preclude the use of the funds for that purpose, in  
21 which case the required employer contributions shall be paid by  
22 the State. From the effective date of this amendatory Act of  
23 the 93rd General Assembly through the payment of the final  
24 payroll from fiscal year 2004 appropriations, the department or  
25 other employer shall not pay contributions for the remainder of  
26 fiscal year 2004 but shall instead make payments as required

1 under subsection (a-1) of Section 14.1 of the State Finance  
2 Act. The department or other employer shall resume payment of  
3 contributions at the commencement of fiscal year 2005.

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

14 For State fiscal years 1996 through 2005, the State  
15 contribution to the System, as a percentage of the applicable  
16 employee payroll, shall be increased in equal annual increments  
17 so that by State fiscal year 2011, the State is contributing at  
18 the rate required under this Section; except that (i) for State  
19 fiscal year 1998, for all purposes of this Code and any other  
20 law of this State, the certified percentage of the applicable  
21 employee payroll shall be 5.052% for employees earning eligible  
22 creditable service under Section 14-110 and 6.500% for all  
23 other employees, notwithstanding any contrary certification  
24 made under Section 14-135.08 before the effective date of this  
25 amendatory Act of 1997, and (ii) in the following specified  
26 State fiscal years, the State contribution to the System shall

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

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

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

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

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

1 reduction in bond proceeds due to the issuance of discounted  
2 bonds, if applicable.

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

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

18 Amounts received by the System pursuant to Section 25 of  
19 the Budget Stabilization Act or Section 8.12 of the State  
20 Finance Act in any fiscal year do not reduce and do not  
21 constitute payment of any portion of the minimum State  
22 contribution required under this Article in that fiscal year.  
23 Such amounts shall not reduce, and shall not be included in the  
24 calculation of, the required State contributions under this  
25 Article in any future year until the System has reached a  
26 funding ratio of at least 90%. A reference in this Article to

1 the "required State contribution" or any substantially similar  
2 term does not include or apply to any amounts payable to the  
3 System under Section 25 of the Budget Stabilization Act.

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

1 2011, the State is contributing at the rate otherwise required  
2 under this Section.

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

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

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

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

16           (i) After the submission of all payments for eligible  
17 employees from personal services line items paid from the  
18 General Revenue Fund in fiscal year 2010 have been made, the  
19 Comptroller shall provide to the System a certification of the  
20 sum of all fiscal year 2010 expenditures for personal services  
21 that would have been covered by payments to the System under  
22 this Section if the provisions of this amendatory Act of the  
23 96th General Assembly had not been enacted. Upon receipt of the  
24 certification, the System shall determine the amount due to the  
25 System based on the full rate certified by the Board under  
26 Section 14-135.08 for fiscal year 2010 in order to meet the

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

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



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

10 (k) For fiscal years 2012 through 2014 ~~and 2013~~ only, after  
11 the submission of all payments for eligible employees from  
12 personal services line items paid from the General Revenue Fund  
13 in the fiscal year have been made, the Comptroller shall  
14 provide to the System a certification of the sum of all  
15 expenditures in the fiscal year for personal services. Upon  
16 receipt of the certification, the System shall determine the  
17 amount due to the System based on the full rate certified by  
18 the Board under Section 14-135.08 for the fiscal year in order  
19 to meet the State's obligation under this Section. The System  
20 shall compare this amount due to the amount received by the  
21 System for the fiscal year. If the amount due is more than the  
22 amount received, the difference shall be termed the "Prior  
23 Fiscal Year Shortfall" for purposes of this Section, and the  
24 Prior Fiscal Year Shortfall shall be satisfied under Section  
25 1.2 of the State Pension Funds Continuing Appropriation Act. If  
26 the amount due is less than the amount received, the difference

1 shall be termed the "Prior Fiscal Year Overpayment" for  
2 purposes of this Section, and the Prior Fiscal Year Overpayment  
3 shall be repaid by the System to the General Revenue Fund as  
4 soon as practicable after the certification.

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

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

11 (50 ILCS 705/9) (from Ch. 85, par. 509)

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

20 (1) A portion of the total amount deposited in the Fund  
21 may be used, as appropriated by the General Assembly, for  
22 the ordinary and contingent expenses of the Illinois Law  
23 Enforcement Training Standards Board;

24 (2) A portion of the total amount deposited in the Fund

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

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

26 (4) A portion of the Fund also may be used by the

1 Illinois Department of State Police for expenses incurred  
2 in the training of employees from any State, county or  
3 municipal agency whose function includes enforcement of  
4 criminal or traffic law;

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

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

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

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

25 Section 5-80. The Law Enforcement Camera Grant Act is

1 amended by changing Section 10 as follows:

2 (50 ILCS 707/10)

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

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

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

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

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

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

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

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

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

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

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

14           (d) Any law enforcement agency receiving moneys under this  
15 Section must provide an annual report to the Board, the  
16 Governor, and the General Assembly, which will be due on May 1  
17 of the year following the receipt of the grant and each May 1  
18 thereafter during the period of the grant. The report shall  
19 include (i) the number of cameras received by the law  
20 enforcement agency, (ii) the number of cameras actually  
21 installed in law enforcement vehicles, (iii) a brief  
22 description of the review process used by supervisors within  
23 the law enforcement agency, (iv) a list of any criminal,  
24 traffic, ordinance, and civil cases where video recordings were  
25 used, including party names, case numbers, offenses charged,  
26 and disposition of the matter, (this item applies, but is not

1 limited to, court proceedings, coroner's inquests, grand jury  
2 proceedings, and plea bargains), and (v) any other information  
3 relevant to the administration of the program.

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

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

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

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

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

23 (105 ILCS 5/2-3.62) (from Ch. 122, par. 2-3.62)

24 Sec. 2-3.62. Educational Service Centers.

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

8 (1) (blank);

9 (2) computer technology education;

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

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



1 service center area provided public schools have already been  
2 afforded adequate access to such programs and services.

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

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

26 (b) Centers serving Class 1 county school units shall be

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

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

16 (d) From monies appropriated for this program the State  
17 Board of Education shall provide grants paid from the Personal  
18 Property Tax Replacement Fund ~~for fiscal year 2012 only, and~~  
19 ~~from the General Revenue Fund for fiscal year 2013 and beyond~~  
20 to qualifying Educational Service Centers applying for such  
21 grants in accordance with rules and regulations promulgated by  
22 the State Board of Education to implement this Section.

23 (e) The governing authority of each of the 18 regional  
24 educational service centers shall appoint a family life - sex  
25 education advisory board consisting of 2 parents, 2 teachers, 2  
26 school administrators, 2 school board members, 2 health care

1 professionals, one library system representative, and the  
2 director of the regional educational service center who shall  
3 serve as chairperson of the advisory board so appointed.  
4 Members of the family life - sex education advisory boards  
5 shall serve without compensation. Each of the advisory boards  
6 appointed pursuant to this subsection shall develop a plan for  
7 regional teacher-parent family life - sex education training  
8 sessions and shall file a written report of such plan with the  
9 governing board of their regional educational service center.  
10 The directors of each of the regional educational service  
11 centers shall thereupon meet, review each of the reports  
12 submitted by the advisory boards and combine those reports into  
13 a single written report which they shall file with the Citizens  
14 Council on School Problems prior to the end of the regular  
15 school term of the 1987-1988 school year.

16 (f) The 14 educational service centers serving Class I  
17 county school units shall be disbanded on the first Monday of  
18 August, 1995, and their statutory responsibilities and  
19 programs shall be assumed by the regional offices of education,  
20 subject to rules and regulations developed by the State Board  
21 of Education. The regional superintendents of schools elected  
22 by the voters residing in all Class I counties shall serve as  
23 the chief administrators for these programs and services. By  
24 rule of the State Board of Education, the 10 educational  
25 service regions of lowest population shall provide such  
26 services under cooperative agreements with larger regions.

1 (Source: P.A. 96-893, eff. 7-1-10; 97-619, eff. 11-14-11.)

2 (105 ILCS 5/3-2.5)

3 Sec. 3-2.5. Salaries.

4 (a) Except as otherwise provided in this Section, the  
5 regional superintendents of schools shall receive for their  
6 services an annual salary according to the population, as  
7 determined by the last preceding federal census, of the region  
8 they serve, as set out in the following schedule:

9 SALARIES OF REGIONAL SUPERINTENDENTS OF  
10 SCHOOLS

11	POPULATION OF REGION	ANNUAL SALARY
12	Less than 48,000	\$73,500
13	48,000 to 99,999	\$78,000
14	100,000 to 999,999	\$81,500
15	1,000,000 and over	\$83,500

16 The changes made by Public Act 86-98 in the annual salary  
17 that the regional superintendents of schools shall receive for  
18 their services shall apply to the annual salary received by the  
19 regional superintendents of schools during each of their  
20 elected terms of office that commence after July 26, 1989 and  
21 before the first Monday of August, 1995.

22 The changes made by Public Act 89-225 in the annual salary  
23 that regional superintendents of schools shall receive for  
24 their services shall apply to the annual salary received by the  
25 regional superintendents of schools during their elected terms

1 of office that commence after August 4, 1995 and end on August  
2 1, 1999.

3 The changes made by this amendatory Act of the 91st General  
4 Assembly in the annual salary that the regional superintendents  
5 of schools shall receive for their services shall apply to the  
6 annual salary received by the regional superintendents of  
7 schools during each of their elected terms of office that  
8 commence on or after August 2, 1999.

9 Beginning July 1, 2000, the salary that the regional  
10 superintendent of schools receives for his or her services  
11 shall be adjusted annually to reflect the percentage increase,  
12 if any, in the most recent Consumer Price Index, as defined and  
13 officially reported by the United States Department of Labor,  
14 Bureau of Labor Statistics, except that no annual increment may  
15 exceed 2.9%. If the percentage of change in the Consumer Price  
16 Index is a percentage decrease, the salary that the regional  
17 superintendent of schools receives shall not be adjusted for  
18 that year.

19 When regional superintendents are authorized by the School  
20 Code to appoint assistant regional superintendents, the  
21 assistant regional superintendent shall receive an annual  
22 salary based on his or her qualifications and computed as a  
23 percentage of the salary of the regional superintendent to whom  
24 he or she is assistant, as set out in the following schedule:

25 SALARIES OF ASSISTANT REGIONAL  
26 SUPERINTENDENTS

1	QUALIFICATIONS OF	PERCENTAGE OF SALARY
2	ASSISTANT REGIONAL	OF REGIONAL
3	SUPERINTENDENT	SUPERINTENDENT

4	No Bachelor's degree, but State	
5	certificate valid for teaching	
6	and supervising.	70%

7	Bachelor's degree plus	
8	State certificate valid	
9	for supervising.	75%

10	Master's degree plus	
11	State certificate valid	
12	for supervising.	90%

13       However, in any region in which the appointment of more  
14 than one assistant regional superintendent is authorized,  
15 whether by Section 3-15.10 of this Code or otherwise, not more  
16 than one assistant may be compensated at the 90% rate and any  
17 other assistant shall be paid at not exceeding the 75% rate, in  
18 each case depending on the qualifications of the assistant.

19       The salaries provided in this Section plus an amount for  
20 other employment-related compensation or benefits for regional  
21 superintendents and assistant regional superintendents are  
22 payable monthly by the State Board of Education out of the  
23 Personal Property Tax Replacement Fund ~~through a specific~~  
24 ~~appropriation to that effect in the State Board of Education~~  
25 ~~budget for the fiscal years 2012 and 2013 only, and are payable~~  
26 ~~monthly from the Common School Fund for fiscal year 2014 and~~

1 ~~beyond~~ through a specific appropriation to that effect in the  
2 State Board of Education budget. The State Comptroller in  
3 making his or her warrant to any county for the amount due it  
4 from the Personal Property Tax Replacement Fund ~~for the fiscal~~  
5 ~~years 2012 and 2013 only, and from the Common School Fund for~~  
6 ~~fiscal year 2014 and beyond~~ shall deduct from it the several  
7 amounts for which warrants have been issued to the regional  
8 superintendent, and any assistant regional superintendent, of  
9 the educational service region encompassing the county since  
10 the preceding apportionment from the Personal Property Tax  
11 Replacement Fund ~~for the fiscal years 2012 and 2013 only, and~~  
12 ~~from the Common School Fund for fiscal year 2014 and beyond.~~

13 County boards may provide for additional compensation for  
14 the regional superintendent or the assistant regional  
15 superintendents, or for each of them, to be paid quarterly from  
16 the county treasury.

17 (b) Upon abolition of the office of regional superintendent  
18 of schools in educational service regions containing 2,000,000  
19 or more inhabitants as provided in Section 3-0.01 of this Code,  
20 the funds provided under subsection (a) of this Section shall  
21 continue to be appropriated and reallocated, as provided for  
22 pursuant to subsection (b) of Section 3-0.01 of this Code, to  
23 the educational service centers established pursuant to  
24 Section 2-3.62 of this Code for an educational service region  
25 containing 2,000,000 or more inhabitants.

26 (c) If the State pays all or any portion of the employee

1 contributions required under Section 16-152 of the Illinois  
2 Pension Code for employees of the State Board of Education, it  
3 shall also, subject to appropriation in the State Board of  
4 Education budget for such payments to Regional Superintendents  
5 and Assistant Regional Superintendents, pay the employee  
6 contributions required of regional superintendents of schools  
7 and assistant regional superintendents of schools on the same  
8 basis, but excluding any contributions based on compensation  
9 that is paid by the county rather than the State.

10 This subsection (c) applies to contributions based on  
11 payments of salary earned after the effective date of this  
12 amendatory Act of the 91st General Assembly, except that in the  
13 case of an elected regional superintendent of schools, this  
14 subsection does not apply to contributions based on payments of  
15 salary earned during a term of office that commenced before the  
16 effective date of this amendatory Act.

17 (Source: P.A. 96-893, eff. 7-1-10; 96-1086, eff. 7-16-10;  
18 97-333, eff. 8-12-11; 97-619, eff. 11-14-11; 97-732, eff.  
19 6-30-12.)

20 (105 ILCS 5/18-5) (from Ch. 122, par. 18-5)

21 Sec. 18-5. Compensation of regional superintendents and  
22 assistants. The State Board of Education shall request an  
23 appropriation payable from the Personal Property Tax  
24 Replacement Fund ~~for fiscal years 2012 and 2013 only, and the~~  
25 ~~common school fund for fiscal year 2014 and beyond as and for~~



1 compensation for regional superintendents of schools and the  
2 assistant regional superintendents of schools authorized by  
3 Section 3-15.10 of this Act, and as provided in "An Act  
4 concerning fees and salaries and to classify the several  
5 counties of this State with reference thereto", approved March  
6 29, 1872 as amended, and shall present vouchers to the  
7 Comptroller monthly for the payment to the several regional  
8 superintendents and such assistant regional superintendents of  
9 their compensation as fixed by law. Such payments shall be made  
10 either (1) monthly, at the close of the month, or (2)  
11 semimonthly on or around the 15th of the month and at the close  
12 of the month, at the option of the regional superintendent or  
13 assistant regional superintendent.

14 (Source: P.A. 97-619, eff. 11-14-11; 97-732, eff. 6-30-12.)

15 Section 5-90. The Illinois Public Aid Code is amended by  
16 changing Sections 5-5.4 and 12-9.1 and by adding Section  
17 12-10.10 as follows:

18 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

19 Sec. 5-5.4. Standards of Payment - Department of Healthcare  
20 and Family Services. The Department of Healthcare and Family  
21 Services shall develop standards of payment of nursing facility  
22 and ICF/DD services in facilities providing such services under  
23 this Article which:

24 (1) Provide for the determination of a facility's payment

1 for nursing facility or ICF/DD services on a prospective basis.  
2 The amount of the payment rate for all nursing facilities  
3 certified by the Department of Public Health under the ID/DD  
4 Community Care Act or the Nursing Home Care Act as Intermediate  
5 Care for the Developmentally Disabled facilities, Long Term  
6 Care for Under Age 22 facilities, Skilled Nursing facilities,  
7 or Intermediate Care facilities under the medical assistance  
8 program shall be prospectively established annually on the  
9 basis of historical, financial, and statistical data  
10 reflecting actual costs from prior years, which shall be  
11 applied to the current rate year and updated for inflation,  
12 except that the capital cost element for newly constructed  
13 facilities shall be based upon projected budgets. The annually  
14 established payment rate shall take effect on July 1 in 1984  
15 and subsequent years. No rate increase and no update for  
16 inflation shall be provided on or after July 1, 1994 ~~and before~~  
17 ~~January 1, 2014~~, unless specifically provided for in this  
18 Section. The changes made by Public Act 93-841 extending the  
19 duration of the prohibition against a rate increase or update  
20 for inflation are effective retroactive to July 1, 2004.

21 For facilities licensed by the Department of Public Health  
22 under the Nursing Home Care Act as Intermediate Care for the  
23 Developmentally Disabled facilities or Long Term Care for Under  
24 Age 22 facilities, the rates taking effect on July 1, 1998  
25 shall include an increase of 3%. For facilities licensed by the  
26 Department of Public Health under the Nursing Home Care Act as

1 Skilled Nursing facilities or Intermediate Care facilities,  
2 the rates taking effect on July 1, 1998 shall include an  
3 increase of 3% plus \$1.10 per resident-day, as defined by the  
4 Department. For facilities licensed by the Department of Public  
5 Health under the Nursing Home Care Act as Intermediate Care  
6 Facilities for the Developmentally Disabled or Long Term Care  
7 for Under Age 22 facilities, the rates taking effect on January  
8 1, 2006 shall include an increase of 3%. For facilities  
9 licensed by the Department of Public Health under the Nursing  
10 Home Care Act as Intermediate Care Facilities for the  
11 Developmentally Disabled or Long Term Care for Under Age 22  
12 facilities, the rates taking effect on January 1, 2009 shall  
13 include an increase sufficient to provide a \$0.50 per hour wage  
14 increase for non-executive staff.

15 For facilities licensed by the Department of Public Health  
16 under the Nursing Home Care Act as Intermediate Care for the  
17 Developmentally Disabled facilities or Long Term Care for Under  
18 Age 22 facilities, the rates taking effect on July 1, 1999  
19 shall include an increase of 1.6% plus \$3.00 per resident-day,  
20 as defined by the Department. For facilities licensed by the  
21 Department of Public Health under the Nursing Home Care Act as  
22 Skilled Nursing facilities or Intermediate Care facilities,  
23 the rates taking effect on July 1, 1999 shall include an  
24 increase of 1.6% and, for services provided on or after October  
25 1, 1999, shall be increased by \$4.00 per resident-day, as  
26 defined by the Department.

1           For facilities licensed by the Department of Public Health  
2 under the Nursing Home Care Act as Intermediate Care for the  
3 Developmentally Disabled facilities or Long Term Care for Under  
4 Age 22 facilities, the rates taking effect on July 1, 2000  
5 shall include an increase of 2.5% per resident-day, as defined  
6 by the Department. For facilities licensed by the Department of  
7 Public Health under the Nursing Home Care Act as Skilled  
8 Nursing facilities or Intermediate Care facilities, the rates  
9 taking effect on July 1, 2000 shall include an increase of 2.5%  
10 per resident-day, as defined by the Department.

11           For facilities licensed by the Department of Public Health  
12 under the Nursing Home Care Act as skilled nursing facilities  
13 or intermediate care facilities, a new payment methodology must  
14 be implemented for the nursing component of the rate effective  
15 July 1, 2003. The Department of Public Aid (now Healthcare and  
16 Family Services) shall develop the new payment methodology  
17 using the Minimum Data Set (MDS) as the instrument to collect  
18 information concerning nursing home resident condition  
19 necessary to compute the rate. The Department shall develop the  
20 new payment methodology to meet the unique needs of Illinois  
21 nursing home residents while remaining subject to the  
22 appropriations provided by the General Assembly. A transition  
23 period from the payment methodology in effect on June 30, 2003  
24 to the payment methodology in effect on July 1, 2003 shall be  
25 provided for a period not exceeding 3 years and 184 days after  
26 implementation of the new payment methodology as follows:

1           (A) For a facility that would receive a lower nursing  
2           component rate per patient day under the new system than  
3           the facility received effective on the date immediately  
4           preceding the date that the Department implements the new  
5           payment methodology, the nursing component rate per  
6           patient day for the facility shall be held at the level in  
7           effect on the date immediately preceding the date that the  
8           Department implements the new payment methodology until a  
9           higher nursing component rate of reimbursement is achieved  
10          by that facility.

11          (B) For a facility that would receive a higher nursing  
12          component rate per patient day under the payment  
13          methodology in effect on July 1, 2003 than the facility  
14          received effective on the date immediately preceding the  
15          date that the Department implements the new payment  
16          methodology, the nursing component rate per patient day for  
17          the facility shall be adjusted.

18          (C) Notwithstanding paragraphs (A) and (B), the  
19          nursing component rate per patient day for the facility  
20          shall be adjusted subject to appropriations provided by the  
21          General Assembly.

22          For facilities licensed by the Department of Public Health  
23          under the Nursing Home Care Act as Intermediate Care for the  
24          Developmentally Disabled facilities or Long Term Care for Under  
25          Age 22 facilities, the rates taking effect on March 1, 2001  
26          shall include a statewide increase of 7.85%, as defined by the

1 Department.

2 Notwithstanding any other provision of this Section, for  
3 facilities licensed by the Department of Public Health under  
4 the Nursing Home Care Act as skilled nursing facilities or  
5 intermediate care facilities, except facilities participating  
6 in the Department's demonstration program pursuant to the  
7 provisions of Title 77, Part 300, Subpart T of the Illinois  
8 Administrative Code, the numerator of the ratio used by the  
9 Department of Healthcare and Family Services to compute the  
10 rate payable under this Section using the Minimum Data Set  
11 (MDS) methodology shall incorporate the following annual  
12 amounts as the additional funds appropriated to the Department  
13 specifically to pay for rates based on the MDS nursing  
14 component methodology in excess of the funding in effect on  
15 December 31, 2006:

16 (i) For rates taking effect January 1, 2007,  
17 \$60,000,000.

18 (ii) For rates taking effect January 1, 2008,  
19 \$110,000,000.

20 (iii) For rates taking effect January 1, 2009,  
21 \$194,000,000.

22 (iv) For rates taking effect April 1, 2011, or the  
23 first day of the month that begins at least 45 days after  
24 the effective date of this amendatory Act of the 96th  
25 General Assembly, \$416,500,000 or an amount as may be  
26 necessary to complete the transition to the MDS methodology

1 for the nursing component of the rate. Increased payments  
2 under this item (iv) are not due and payable, however,  
3 until (i) the methodologies described in this paragraph are  
4 approved by the federal government in an appropriate State  
5 Plan amendment and (ii) the assessment imposed by Section  
6 5B-2 of this Code is determined to be a permissible tax  
7 under Title XIX of the Social Security Act.

8 Notwithstanding any other provision of this Section, for  
9 facilities licensed by the Department of Public Health under  
10 the Nursing Home Care Act as skilled nursing facilities or  
11 intermediate care facilities, the support component of the  
12 rates taking effect on January 1, 2008 shall be computed using  
13 the most recent cost reports on file with the Department of  
14 Healthcare and Family Services no later than April 1, 2005,  
15 updated for inflation to January 1, 2006.

16 For facilities licensed by the Department of Public Health  
17 under the Nursing Home Care Act as Intermediate Care for the  
18 Developmentally Disabled facilities or Long Term Care for Under  
19 Age 22 facilities, the rates taking effect on April 1, 2002  
20 shall include a statewide increase of 2.0%, as defined by the  
21 Department. This increase terminates on July 1, 2002; beginning  
22 July 1, 2002 these rates are reduced to the level of the rates  
23 in effect on March 31, 2002, as defined by the Department.

24 For facilities licensed by the Department of Public Health  
25 under the Nursing Home Care Act as skilled nursing facilities  
26 or intermediate care facilities, the rates taking effect on

1 July 1, 2001 shall be computed using the most recent cost  
2 reports on file with the Department of Public Aid no later than  
3 April 1, 2000, updated for inflation to January 1, 2001. For  
4 rates effective July 1, 2001 only, rates shall be the greater  
5 of the rate computed for July 1, 2001 or the rate effective on  
6 June 30, 2001.

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, the Illinois Department shall  
11 determine by rule the rates taking effect on July 1, 2002,  
12 which shall be 5.9% less than the rates in effect on June 30,  
13 2002.

14 Notwithstanding any other provision of this Section, for  
15 facilities licensed by the Department of Public Health under  
16 the Nursing Home Care Act as skilled nursing facilities or  
17 intermediate care facilities, if the payment methodologies  
18 required under Section 5A-12 and the waiver granted under 42  
19 CFR 433.68 are approved by the United States Centers for  
20 Medicare and Medicaid Services, the rates taking effect on July  
21 1, 2004 shall be 3.0% greater than the rates in effect on June  
22 30, 2004. These rates shall take effect only upon approval and  
23 implementation of the payment methodologies required under  
24 Section 5A-12.

25 Notwithstanding any other provisions of this Section, for  
26 facilities licensed by the Department of Public Health under



1 the Nursing Home Care Act as skilled nursing facilities or  
2 intermediate care facilities, the rates taking effect on  
3 January 1, 2005 shall be 3% more than the rates in effect on  
4 December 31, 2004.

5 Notwithstanding any other provision of this Section, for  
6 facilities licensed by the Department of Public Health under  
7 the Nursing Home Care Act as skilled nursing facilities or  
8 intermediate care facilities, effective January 1, 2009, the  
9 per diem support component of the rates effective on January 1,  
10 2008, computed using the most recent cost reports on file with  
11 the Department of Healthcare and Family Services no later than  
12 April 1, 2005, updated for inflation to January 1, 2006, shall  
13 be increased to the amount that would have been derived using  
14 standard Department of Healthcare and Family Services methods,  
15 procedures, and inflators.

16 Notwithstanding any other provisions of this Section, for  
17 facilities licensed by the Department of Public Health under  
18 the Nursing Home Care Act as intermediate care facilities that  
19 are federally defined as Institutions for Mental Disease, or  
20 facilities licensed by the Department of Public Health under  
21 the Specialized Mental Health Rehabilitation Act, a  
22 socio-development component rate equal to 6.6% of the  
23 facility's nursing component rate as of January 1, 2006 shall  
24 be established and paid effective July 1, 2006. The  
25 socio-development component of the rate shall be increased by a  
26 factor of 2.53 on the first day of the month that begins at

1 least 45 days after January 11, 2008 (the effective date of  
2 Public Act 95-707). As of August 1, 2008, the socio-development  
3 component rate shall be equal to 6.6% of the facility's nursing  
4 component rate as of January 1, 2006, multiplied by a factor of  
5 3.53. For services provided on or after April 1, 2011, or the  
6 first day of the month that begins at least 45 days after the  
7 effective date of this amendatory Act of the 96th General  
8 Assembly, whichever is later, the Illinois Department may by  
9 rule adjust these socio-development component rates, and may  
10 use different adjustment methodologies for those facilities  
11 participating, and those not participating, in the Illinois  
12 Department's demonstration program pursuant to the provisions  
13 of Title 77, Part 300, Subpart T of the Illinois Administrative  
14 Code, but in no case may such rates be diminished below those  
15 in effect on August 1, 2008.

16 For facilities licensed by the Department of Public Health  
17 under the Nursing Home Care Act as Intermediate Care for the  
18 Developmentally Disabled facilities or as long-term care  
19 facilities for residents under 22 years of age, the rates  
20 taking effect on July 1, 2003 shall include a statewide  
21 increase of 4%, as defined by the Department.

22 For facilities licensed by the Department of Public Health  
23 under the Nursing Home Care Act as Intermediate Care for the  
24 Developmentally Disabled facilities or Long Term Care for Under  
25 Age 22 facilities, the rates taking effect on the first day of  
26 the month that begins at least 45 days after the effective date

1 of this amendatory Act of the 95th General Assembly shall  
2 include a statewide increase of 2.5%, 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, effective January 1, 2005,  
8 facility rates shall be increased by the difference between (i)  
9 a facility's per diem property, liability, and malpractice  
10 insurance costs as reported in the cost report filed with the  
11 Department of Public Aid and used to establish rates effective  
12 July 1, 2001 and (ii) those same costs as reported in the  
13 facility's 2002 cost report. These costs shall be passed  
14 through to the facility without caps or limitations, except for  
15 adjustments required under normal auditing procedures.

16 Rates established effective each July 1 shall govern  
17 payment for services rendered throughout that fiscal year,  
18 except that rates established on July 1, 1996 shall be  
19 increased by 6.8% for services provided on or after January 1,  
20 1997. Such rates will be based upon the rates calculated for  
21 the year beginning July 1, 1990, and for subsequent years  
22 thereafter until June 30, 2001 shall be based on the facility  
23 cost reports for the facility fiscal year ending at any point  
24 in time during the previous calendar year, updated to the  
25 midpoint of the rate year. The cost report shall be on file  
26 with the Department no later than April 1 of the current rate

1 year. Should the cost report not be on file by April 1, the  
2 Department shall base the rate on the latest cost report filed  
3 by each skilled care facility and intermediate care facility,  
4 updated to the midpoint of the current rate year. In  
5 determining rates for services rendered on and after July 1,  
6 1985, fixed time shall not be computed at less than zero. The  
7 Department shall not make any alterations of regulations which  
8 would reduce any component of the Medicaid rate to a level  
9 below what that component would have been utilizing in the rate  
10 effective on July 1, 1984.

11 (2) Shall take into account the actual costs incurred by  
12 facilities in providing services for recipients of skilled  
13 nursing and intermediate care services under the medical  
14 assistance program.

15 (3) Shall take into account the medical and psycho-social  
16 characteristics and needs of the patients.

17 (4) Shall take into account the actual costs incurred by  
18 facilities in meeting licensing and certification standards  
19 imposed and prescribed by the State of Illinois, any of its  
20 political subdivisions or municipalities and by the U.S.  
21 Department of Health and Human Services pursuant to Title XIX  
22 of the Social Security Act.

23 The Department of Healthcare and Family Services shall  
24 develop precise standards for payments to reimburse nursing  
25 facilities for any utilization of appropriate rehabilitative  
26 personnel for the provision of rehabilitative services which is

1 authorized by federal regulations, including reimbursement for  
2 services provided by qualified therapists or qualified  
3 assistants, and which is in accordance with accepted  
4 professional practices. Reimbursement also may be made for  
5 utilization of other supportive personnel under appropriate  
6 supervision.

7 The Department shall develop enhanced payments to offset  
8 the additional costs incurred by a facility serving exceptional  
9 need residents and shall allocate at least \$8,000,000 of the  
10 funds collected from the assessment established by Section 5B-2  
11 of this Code for such payments. For the purpose of this  
12 Section, "exceptional needs" means, but need not be limited to,  
13 ventilator care, tracheotomy care, bariatric care, complex  
14 wound care, and traumatic brain injury care. The enhanced  
15 payments for exceptional need residents under this paragraph  
16 are not due and payable, however, until (i) the methodologies  
17 described in this paragraph are approved by the federal  
18 government in an appropriate State Plan amendment and (ii) the  
19 assessment imposed by Section 5B-2 of this Code is determined  
20 to be a permissible tax under Title XIX of the Social Security  
21 Act.

22 Beginning January 1, 2014 the methodologies for  
23 reimbursement of nursing facility services as provided under  
24 this Section 5-5.4 shall no longer be applicable for services  
25 provided on or after January 1, 2014.

26 No payment increase under this Section for the MDS

1 methodology, exceptional care residents, or the  
2 socio-development component rate established by Public Act  
3 96-1530 of the 96th General Assembly and funded by the  
4 assessment imposed under Section 5B-2 of this Code shall be due  
5 and payable until after the Department notifies the long-term  
6 care providers, in writing, that the payment methodologies to  
7 long-term care providers required under this Section have been  
8 approved by the Centers for Medicare and Medicaid Services of  
9 the U.S. Department of Health and Human Services and the  
10 waivers under 42 CFR 433.68 for the assessment imposed by this  
11 Section, if necessary, have been granted by the Centers for  
12 Medicare and Medicaid Services of the U.S. Department of Health  
13 and Human Services. Upon notification to the Department of  
14 approval of the payment methodologies required under this  
15 Section and the waivers granted under 42 CFR 433.68, all  
16 increased payments otherwise due under this Section prior to  
17 the date of notification shall be due and payable within 90  
18 days of the date federal approval is received.

19 On and after July 1, 2012, the Department shall reduce any  
20 rate of reimbursement for services or other payments or alter  
21 any methodologies authorized by this Code to reduce any rate of  
22 reimbursement for services or other payments in accordance with  
23 Section 5-5e.

24 (Source: P.A. 96-45, eff. 7-15-09; 96-339, eff. 7-1-10; 96-959,  
25 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1530, eff. 2-16-11;  
26 97-10, eff. 6-14-11; 97-38, eff. 6-28-11; 97-227, eff. 1-1-12;

1 97-584, eff. 8-26-11; 97-689, eff. 6-14-12; 97-813, eff.  
2 7-13-12.)

3 (305 ILCS 5/12-9.1)

4 Sec. 12-9.1. DHS Recoveries Trust Fund; uses. The DHS  
5 Recoveries Trust Fund shall consist of (1) recoveries  
6 authorized by this Code in respect to applicants or recipients  
7 under Articles III, IV, and VI, including recoveries from the  
8 estates of deceased recipients, (2) ~~and~~ payments received by  
9 the Illinois Department of Human Services under Sections  
10 10-3.1, 10-8, 10-10, 10-16, 10-19, and 12-9 that are required  
11 by those Sections to be paid into the DHS Recoveries Trust  
12 Fund, (3) federal financial participation revenue related to  
13 eligible disbursements made by the Illinois Department of Human  
14 Services from appropriations required by this Section, and (4)  
15 amounts received by the Illinois Department of Human Services  
16 directly from federal or State grants and intended to be used  
17 to pay a portion of the Department's administrative expenses  
18 associated with those grants. This Fund shall be held as a  
19 special fund in the State Treasury.

20 Disbursements from the Fund shall be only (1) for the  
21 reimbursement of claims collected by the Illinois Department of  
22 Human Services through error or mistake, (2) for payment to  
23 persons or agencies designated as payees or co-payees on any  
24 instrument, whether or not negotiable, delivered to the  
25 Illinois Department of Human Services as a recovery under this

1 Section, such payment to be in proportion to the respective  
2 interests of the payees in the amount so collected, (3) for  
3 payments to non-recipients, or to former recipients of  
4 financial aid of the collections which are made in their behalf  
5 under Article X, (4) for payment to local governmental units of  
6 support payments collected by the Illinois Department of Human  
7 Services pursuant to an agreement under Section 10-3.1, (5) for  
8 payment of administrative expenses incurred in performing the  
9 activities authorized by Article X, (6) for payment of  
10 administrative expenses associated with the administration of  
11 federal or State grants, (7) for payment of fees to person or  
12 agencies in the performance of activities pursuant to the  
13 collection of moneys owed the State, (8) ~~(7)~~ for payments of  
14 any amounts which are reimbursable to the federal government  
15 which are required to be paid by State warrant by either the  
16 State or federal government, and (9) ~~(8)~~ for disbursements to  
17 attorneys or advocates for legal representation in an appeal of  
18 any claim for federal Supplemental Security Income benefits  
19 before an administrative law judge as provided for in Section  
20 3-13 of this Code. Disbursements from the Fund for purposes of  
21 items (5), (6), (7), and (9) ~~(8)~~ of this paragraph shall be  
22 subject to appropriations from the Fund to the Illinois  
23 Department of Human Services.

24 ~~The balance in the Fund on the first day of each calendar~~  
25 ~~quarter, after payment therefrom of any amounts reimbursable to~~  
26 ~~the federal government, and minus the amount reasonably~~



1 ~~anticipated to be needed to make the disbursements during that~~  
2 ~~quarter authorized by this Section, shall be certified by the~~  
3 ~~Secretary of Human Services and transferred by the State~~  
4 ~~Comptroller to the General Revenue Fund within 30 days after~~  
5 ~~the first day of each calendar quarter.~~

6 (Source: P.A. 91-24, eff. 7-1-99.)

7 (305 ILCS 5/12-10.10 new)

8 Sec. 12-10.10. DHS Technology Initiative Fund.

9 (a) The DHS Technology Initiative Fund is hereby created as  
10 a trust fund within the State treasury with the State Treasurer  
11 as the ex-officio custodian of the Fund.

12 (b) The Department of Human Services may accept and receive  
13 grants, awards, gifts, and bequests from any source, public or  
14 private, in support of information technology initiatives.  
15 Moneys received in support of information technology  
16 initiatives, and any interest earned thereon, shall be  
17 deposited into the DHS Technology Initiative Fund.

18 (c) Moneys in the Fund may be used by the Department of  
19 Human Services for the purpose of making grants associated with  
20 the development and implementation of information technology  
21 projects or paying for operational expenses of the Department  
22 of Human Services related to such projects.

23 Section 5-95. The Illinois Vehicle Code is amended by  
24 changing Section 13C-10 as follows:

1 (625 ILCS 5/13C-10)

2 Sec. 13C-10. Program.

3 (a) The Agency shall establish a program to begin February  
4 1, 2007, to reduce the emission of pollutants by motor  
5 vehicles. This program shall be a replacement for and  
6 continuation of the program established under the Vehicle  
7 Emissions Inspection Law of 1995, Chapter 13B of this Code.

8 At a minimum, this program shall provide for all of the  
9 following:

10 (1) The inspection of certain motor vehicles every 2  
11 years, as required under Section 13C-15.

12 (2) The establishment and operation of official  
13 inspection stations.

14 (3) The designation of official test equipment and  
15 testing procedures.

16 (4) The training and supervision of inspectors and  
17 other personnel.

18 (5) Procedures to assure the correct operation,  
19 maintenance, and calibration of test equipment.

20 (6) Procedures for certifying test results and for  
21 reporting and maintaining relevant data and records.

22 (7) The funding of alternate fuel rebates and grants as  
23 authorized by Section 30 of the Alternate Fuels Act.

24 (b) The Agency shall provide for the operation of a  
25 sufficient number of official inspection stations to prevent

1 undue difficulty for motorists to obtain the inspections  
 2 required under this Chapter. In the event that the Agency  
 3 operates inspection stations or contracts with one or more  
 4 parties to operate inspection stations on its behalf, the  
 5 Agency shall endeavor to: (i) locate the stations so that the  
 6 owners of vehicles subject to inspection reside within 12 miles  
 7 of an official inspection station; and (ii) have sufficient  
 8 inspection capacity at the stations so that the usual wait  
 9 before the start of an inspection does not exceed 15 minutes.  
 10 (Source: P.A. 94-526, eff. 1-1-06.)

11 Section 5-100. The Clerks of Courts Act is amended by  
 12 changing Section 27.3 as follows:

13 (705 ILCS 105/27.3) (from Ch. 25, par. 27.3)

14 Sec. 27.3. Compensation.

15 (a) The county board shall provide the compensation of  
 16 Clerks of the Circuit Court, and the amount necessary for clerk  
 17 hire, stationery, fuel and other expenses. Beginning December  
 18 1, 1989, the compensation per annum for Clerks of the Circuit  
 19 Court shall be as follows:

20 In counties where the population is:

21	Less than 14,000 .....	at least \$13,500
22	14,001-30,000 .....	at least \$14,500
23	30,001-60,000 .....	at least \$15,000
24	60,001-100,000 .....	at least \$15,000

1	100,001-200,000 .....	at least \$16,500
2	200,001-300,000 .....	at least \$18,000
3	300,001- 3,000,000 .....	at least \$20,000
4	Over 3,000,000 .....	at least \$55,000

5 (b) In counties in which the population is 3,000,000 or  
6 less, "base salary" is the compensation paid for each Clerk of  
7 the Circuit Court, respectively, before July 1, 1989.

8 (c) The Clerks of the Circuit Court, in counties in which  
9 the population is 3,000,000 or less, shall be compensated as  
10 follows:

11 (1) Beginning December 1, 1989, base salary plus at  
12 least 3% of base salary.

13 (2) Beginning December 1, 1990, base salary plus at  
14 least 6% of base salary.

15 (3) Beginning December 1, 1991, base salary plus at  
16 least 9% of base salary.

17 (4) Beginning December 1, 1992, base salary plus at  
18 least 12% of base salary.

19 (d) In addition to the compensation provided by the county  
20 board, each Clerk of the Circuit Court shall receive an award  
21 from the State for the additional duties imposed by Sections  
22 5-9-1 and 5-9-1.2 of the Unified Code of Corrections, Section  
23 10 of the Violent Crime Victims Assistance Act, Section 16-104a  
24 of the Illinois Vehicle Code, and other laws, in the following  
25 amount:

26 (1) \$3,500 per year before January 1, 1997.

1 (2) \$4,500 per year beginning January 1, 1997.

2 (3) \$5,500 per year beginning January 1, 1998.

3 (4) \$6,500 per year beginning January 1, 1999.

4 The total amount required for such awards shall be appropriated  
5 each year by the General Assembly to the Supreme Court, which  
6 shall distribute such awards in annual lump sum payments to the  
7 Clerks of the Circuit Court in all counties. This annual award,  
8 and any other award or stipend paid out of State funds to the  
9 Clerks of the Circuit Court, shall not affect any other  
10 compensation provided by law to be paid to Clerks of the  
11 Circuit Court.

12 (e) (Blank.) ~~Also in addition to the compensation provided~~  
13 ~~by the county board, Clerks of the Circuit Court in counties in~~  
14 ~~which one or more State correctional institutions are located~~  
15 ~~shall receive a minimum reimbursement in the amount of \$2,500~~  
16 ~~per year for administrative assistance to perform services in~~  
17 ~~connection with the State correctional institution, payable~~  
18 ~~monthly from the State Treasury to the treasurer of the county~~  
19 ~~in which the additional staff is employed. Counties whose State~~  
20 ~~correctional institution inmate population exceeds 250 shall~~  
21 ~~receive reimbursement in the amount of \$2,500 per 250 inmates.~~  
22 ~~This subsection (e) shall not apply to staff added before~~  
23 ~~November 29, 1990.~~

24 ~~For purposes of this subsection (e), "State correctional~~  
25 ~~institution" means any facility of the Department of~~  
26 ~~Corrections, including without limitation adult facilities,~~

1 ~~juvenile facilities, pre-release centers, community correction~~  
2 ~~centers, and work camps.~~

3 (f) No county board may reduce or otherwise impair the  
4 compensation payable from county funds to a Clerk of the  
5 Circuit Court if the reduction or impairment is the result of  
6 the Clerk of the Circuit Court receiving an award or stipend  
7 payable from State funds.

8 (Source: P.A. 92-114, eff. 1-1-02.)

9 Section 5-105. The Uniform Disposition of Unclaimed  
10 Property Act is amended by changing Section 18 as follows:

11 (765 ILCS 1025/18) (from Ch. 141, par. 118)

12 Sec. 18. Deposit of funds received under the Act.

13 (a) The State Treasurer shall retain all funds received  
14 under this Act, including the proceeds from the sale of  
15 abandoned property under Section 17, in a trust fund. The State  
16 Treasurer may deposit any amount in the Trust Fund into the  
17 State Pensions Fund during the fiscal year at his or her  
18 discretion; however, he or she shall, on April 15 and October  
19 15 of each year, deposit any amount in the trust fund exceeding  
20 \$2,500,000 into the State Pensions Fund. Beginning in State  
21 fiscal year 2015 ~~2014~~, all amounts in excess of \$2,500,000 that  
22 are deposited into the State Pensions Fund from the unclaimed  
23 Property Trust Fund shall be apportioned to the designated  
24 retirement systems as provided in subsection (c-6) of Section

1 8.12 of the State Finance Act to reduce their actuarial reserve  
2 deficiencies. He or she shall make prompt payment of claims he  
3 or she duly allows as provided for in this Act for the trust  
4 fund. Before making the deposit the State Treasurer shall  
5 record the name and last known address of each person appearing  
6 from the holders' reports to be entitled to the abandoned  
7 property. The record shall be available for public inspection  
8 during reasonable business hours.

9 (b) Before making any deposit to the credit of the State  
10 Pensions Fund, the State Treasurer may deduct: (1) any costs in  
11 connection with sale of abandoned property, (2) any costs of  
12 mailing and publication in connection with any abandoned  
13 property, and (3) any costs in connection with the maintenance  
14 of records or disposition of claims made pursuant to this Act.  
15 The State Treasurer shall semiannually file an itemized report  
16 of all such expenses with the Legislative Audit Commission.

17 (Source: P.A. 96-1000, eff. 7-2-10; 97-732, eff. 6-30-12.)

18 ARTICLE 10.

19 RETIREMENT CONTRIBUTIONS

20 Section 10-5. The State Finance Act is amended by changing  
21 Sections 8.12 and 14.1 as follows:

22 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

23 Sec. 8.12. State Pensions Fund.

1           (a) The moneys in the State Pensions Fund shall be used  
2 exclusively for the administration of the Uniform Disposition  
3 of Unclaimed Property Act and for the expenses incurred by the  
4 Auditor General for administering the provisions of Section  
5 2-8.1 of the Illinois State Auditing Act and for the funding of  
6 the unfunded liabilities of the designated retirement systems.  
7 Beginning in State fiscal year 2015 ~~2014~~, payments to the  
8 designated retirement systems under this Section shall be in  
9 addition to, and not in lieu of, any State contributions  
10 required under the Illinois Pension Code.

11           "Designated retirement systems" means:

12           (1) the State Employees' Retirement System of  
13 Illinois;

14           (2) the Teachers' Retirement System of the State of  
15 Illinois;

16           (3) the State Universities Retirement System;

17           (4) the Judges Retirement System of Illinois; and

18           (5) the General Assembly Retirement System.

19           (b) Each year the General Assembly may make appropriations  
20 from the State Pensions Fund for the administration of the  
21 Uniform Disposition of Unclaimed Property Act.

22           Each month, the Commissioner of the Office of Banks and  
23 Real Estate shall certify to the State Treasurer the actual  
24 expenditures that the Office of Banks and Real Estate incurred  
25 conducting unclaimed property examinations under the Uniform  
26 Disposition of Unclaimed Property Act during the immediately



1 preceding month. Within a reasonable time following the  
2 acceptance of such certification by the State Treasurer, the  
3 State Treasurer shall pay from its appropriation from the State  
4 Pensions Fund to the Bank and Trust Company Fund and the  
5 Savings and Residential Finance Regulatory Fund an amount equal  
6 to the expenditures incurred by each Fund for that month.

7 Each month, the Director of Financial Institutions shall  
8 certify to the State Treasurer the actual expenditures that the  
9 Department of Financial Institutions incurred conducting  
10 unclaimed property examinations under the Uniform Disposition  
11 of Unclaimed Property Act during the immediately preceding  
12 month. Within a reasonable time following the acceptance of  
13 such certification by the State Treasurer, the State Treasurer  
14 shall pay from its appropriation from the State Pensions Fund  
15 to the Financial Institution ~~Institutions~~ Fund and the Credit  
16 Union Fund an amount equal to the expenditures incurred by each  
17 Fund for that month.

18 (c) As soon as possible after the effective date of this  
19 amendatory Act of the 93rd General Assembly, the General  
20 Assembly shall appropriate from the State Pensions Fund (1) to  
21 the State Universities Retirement System the amount certified  
22 under Section 15-165 during the prior year, (2) to the Judges  
23 Retirement System of Illinois the amount certified under  
24 Section 18-140 during the prior year, and (3) to the General  
25 Assembly Retirement System the amount certified under Section  
26 2-134 during the prior year as part of the required State

1 contributions to each of those designated retirement systems;  
2 except that amounts appropriated under this subsection (c) in  
3 State fiscal year 2005 shall not reduce the amount in the State  
4 Pensions Fund below \$5,000,000. If the amount in the State  
5 Pensions Fund does not exceed the sum of the amounts certified  
6 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,  
7 the amount paid to each designated retirement system under this  
8 subsection shall be reduced in proportion to the amount  
9 certified by each of those designated retirement systems.

10 (c-5) For fiscal years 2006 through 2014 ~~2013~~, the General  
11 Assembly shall appropriate from the State Pensions Fund to the  
12 State Universities Retirement System the amount estimated to be  
13 available during the fiscal year in the State Pensions Fund;  
14 provided, however, that the amounts appropriated under this  
15 subsection (c-5) shall not reduce the amount in the State  
16 Pensions Fund below \$5,000,000.

17 (c-6) For fiscal year 2015 ~~2014~~ and each fiscal year  
18 thereafter, as soon as may be practical after any money is  
19 deposited into the State Pensions Fund from the Unclaimed  
20 Property Trust Fund, the State Treasurer shall apportion the  
21 deposited amount among the designated retirement systems as  
22 defined in subsection (a) to reduce their actuarial reserve  
23 deficiencies. The State Comptroller and State Treasurer shall  
24 pay the apportioned amounts to the designated retirement  
25 systems to fund the unfunded liabilities of the designated  
26 retirement systems. The amount apportioned to each designated

1 retirement system shall constitute a portion of the amount  
2 estimated to be available for appropriation from the State  
3 Pensions Fund that is the same as that retirement system's  
4 portion of the total actual reserve deficiency of the systems,  
5 as determined annually by the Governor's Office of Management  
6 and Budget at the request of the State Treasurer. The amounts  
7 apportioned under this subsection shall not reduce the amount  
8 in the State Pensions Fund below \$5,000,000.

9 (d) The Governor's Office of Management and Budget shall  
10 determine the individual and total reserve deficiencies of the  
11 designated retirement systems. For this purpose, the  
12 Governor's Office of Management and Budget shall utilize the  
13 latest available audit and actuarial reports of each of the  
14 retirement systems and the relevant reports and statistics of  
15 the Public Employee Pension Fund Division of the Department of  
16 Insurance.

17 (d-1) As soon as practicable after the effective date of  
18 this amendatory Act of the 93rd General Assembly, the  
19 Comptroller shall direct and the Treasurer shall transfer from  
20 the State Pensions Fund to the General Revenue Fund, as funds  
21 become available, a sum equal to the amounts that would have  
22 been paid from the State Pensions Fund to the Teachers'  
23 Retirement System of the State of Illinois, the State  
24 Universities Retirement System, the Judges Retirement System  
25 of Illinois, the General Assembly Retirement System, and the  
26 State Employees' Retirement System of Illinois after the

1 effective date of this amendatory Act during the remainder of  
2 fiscal year 2004 to the designated retirement systems from the  
3 appropriations provided for in this Section if the transfers  
4 provided in Section 6z-61 had not occurred. The transfers  
5 described in this subsection (d-1) are to partially repay the  
6 General Revenue Fund for the costs associated with the bonds  
7 used to fund the moneys transferred to the designated  
8 retirement systems under Section 6z-61.

9 (e) The changes to this Section made by this amendatory Act  
10 of 1994 shall first apply to distributions from the Fund for  
11 State fiscal year 1996.

12 (Source: P.A. 96-959, eff. 7-1-10; 97-72, eff. 7-1-11; 97-732,  
13 eff. 6-30-12; revised 10-17-12.)

14 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

15 Sec. 14.1. Appropriations for State contributions to the  
16 State Employees' Retirement System; payroll requirements.

17 (a) Appropriations for State contributions to the State  
18 Employees' Retirement System of Illinois shall be expended in  
19 the manner provided in this Section. Except as otherwise  
20 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the  
21 time of each payment of salary to an employee under the  
22 personal services line item, payment shall be made to the State  
23 Employees' Retirement System, from the amount appropriated for  
24 State contributions to the State Employees' Retirement System,  
25 of an amount calculated at the rate certified for the

1 applicable fiscal year by the Board of Trustees of the State  
2 Employees' Retirement System under Section 14-135.08 of the  
3 Illinois Pension Code. If a line item appropriation to an  
4 employer for this purpose is exhausted or is unavailable due to  
5 any limitation on appropriations that may apply, (including,  
6 but not limited to, limitations on appropriations from the Road  
7 Fund under Section 8.3 of the State Finance Act), the amounts  
8 shall be paid under the continuing appropriation for this  
9 purpose contained in the State Pension Funds Continuing  
10 Appropriation Act.

11 (a-1) Beginning on the effective date of this amendatory  
12 Act of the 93rd General Assembly through the payment of the  
13 final payroll from fiscal year 2004 appropriations,  
14 appropriations for State contributions to the State Employees'  
15 Retirement System of Illinois shall be expended in the manner  
16 provided in this subsection (a-1). At the time of each payment  
17 of salary to an employee under the personal services line item  
18 from a fund other than the General Revenue Fund, payment shall  
19 be made for deposit into the General Revenue Fund from the  
20 amount appropriated for State contributions to the State  
21 Employees' Retirement System of an amount calculated at the  
22 rate certified for fiscal year 2004 by the Board of Trustees of  
23 the State Employees' Retirement System under Section 14-135.08  
24 of the Illinois Pension Code. This payment shall be made to the  
25 extent that a line item appropriation to an employer for this  
26 purpose is available or unexhausted. No payment from

1 appropriations for State contributions shall be made in  
2 conjunction with payment of salary to an employee under the  
3 personal services line item from the General Revenue Fund.

4 (a-2) For fiscal year 2010 only, at the time of each  
5 payment of salary to an employee under the personal services  
6 line item from a fund other than the General Revenue Fund,  
7 payment shall be made for deposit into the State Employees'  
8 Retirement System of Illinois from the amount appropriated for  
9 State contributions to the State Employees' Retirement System  
10 of Illinois of an amount calculated at the rate certified for  
11 fiscal year 2010 by the Board of Trustees of the State  
12 Employees' Retirement System of Illinois under Section  
13 14-135.08 of the Illinois Pension Code. This payment shall be  
14 made to the extent that a line item appropriation to an  
15 employer for this purpose is available or unexhausted. For  
16 fiscal year 2010 only, no payment from appropriations for State  
17 contributions shall be made in conjunction with payment of  
18 salary to an employee under the personal services line item  
19 from the General Revenue Fund.

20 (a-3) For fiscal year 2011 only, at the time of each  
21 payment of salary to an employee under the personal services  
22 line item from a fund other than the General Revenue Fund,  
23 payment shall be made for deposit into the State Employees'  
24 Retirement System of Illinois from the amount appropriated for  
25 State contributions to the State Employees' Retirement System  
26 of Illinois of an amount calculated at the rate certified for

1 fiscal year 2011 by the Board of Trustees of the State  
2 Employees' Retirement System of Illinois under Section  
3 14-135.08 of the Illinois Pension Code. This payment shall be  
4 made to the extent that a line item appropriation to an  
5 employer for this purpose is available or unexhausted. For  
6 fiscal year 2011 only, no payment from appropriations for State  
7 contributions shall be made in conjunction with payment of  
8 salary to an employee under the personal services line item  
9 from the General Revenue Fund.

10 (a-4) In fiscal years 2012 through 2014 ~~and 2013~~ only, at  
11 the time of each payment of salary to an employee under the  
12 personal services line item from a fund other than the General  
13 Revenue Fund, payment shall be made for deposit into the State  
14 Employees' Retirement System of Illinois from the amount  
15 appropriated for State contributions to the State Employees'  
16 Retirement System of Illinois of an amount calculated at the  
17 rate certified for the applicable fiscal year by the Board of  
18 Trustees of the State Employees' Retirement System of Illinois  
19 under Section 14-135.08 of the Illinois Pension Code. In fiscal  
20 years 2012 through 2014 ~~and 2013~~ only, no payment from  
21 appropriations for State contributions shall be made in  
22 conjunction with payment of salary to an employee under the  
23 personal services line item from the General Revenue Fund.

24 (b) Except during the period beginning on the effective  
25 date of this amendatory Act of the 93rd General Assembly and  
26 ending at the time of the payment of the final payroll from

1 fiscal year 2004 appropriations, the State Comptroller shall  
2 not approve for payment any payroll voucher that (1) includes  
3 payments of salary to eligible employees in the State  
4 Employees' Retirement System of Illinois and (2) does not  
5 include the corresponding payment of State contributions to  
6 that retirement system at the full rate certified under Section  
7 14-135.08 for that fiscal year for eligible employees, unless  
8 the balance in the fund on which the payroll voucher is drawn  
9 is insufficient to pay the total payroll voucher, or  
10 unavailable due to any limitation on appropriations that may  
11 apply, including, but not limited to, limitations on  
12 appropriations from the Road Fund under Section 8.3 of the  
13 State Finance Act. If the State Comptroller approves a payroll  
14 voucher under this Section for which the fund balance is  
15 insufficient to pay the full amount of the required State  
16 contribution to the State Employees' Retirement System, the  
17 Comptroller shall promptly so notify the Retirement System.

18 (b-1) For fiscal year 2010 and fiscal year 2011 only, the  
19 State Comptroller shall not approve for payment any non-General  
20 Revenue Fund payroll voucher that (1) includes payments of  
21 salary to eligible employees in the State Employees' Retirement  
22 System of Illinois and (2) does not include the corresponding  
23 payment of State contributions to that retirement system at the  
24 full rate certified under Section 14-135.08 for that fiscal  
25 year for eligible employees, unless the balance in the fund on  
26 which the payroll voucher is drawn is insufficient to pay the



1 total payroll voucher, or unavailable due to any limitation on  
2 appropriations that may apply, including, but not limited to,  
3 limitations on appropriations from the Road Fund under Section  
4 8.3 of the State Finance Act. If the State Comptroller approves  
5 a payroll voucher under this Section for which the fund balance  
6 is insufficient to pay the full amount of the required State  
7 contribution to the State Employees' Retirement System of  
8 Illinois, the Comptroller shall promptly so notify the  
9 retirement system.

10 (c) Notwithstanding any other provisions of law, beginning  
11 July 1, 2007, required State and employee contributions to the  
12 State Employees' Retirement System of Illinois relating to  
13 affected legislative staff employees shall be paid out of  
14 moneys appropriated for that purpose to the Commission on  
15 Government Forecasting and Accountability, rather than out of  
16 the lump-sum appropriations otherwise made for the payroll and  
17 other costs of those employees.

18 These payments must be made pursuant to payroll vouchers  
19 submitted by the employing entity as part of the regular  
20 payroll voucher process.

21 For the purpose of this subsection, "affected legislative  
22 staff employees" means legislative staff employees paid out of  
23 lump-sum appropriations made to the General Assembly, an  
24 Officer of the General Assembly, or the Senate Operations  
25 Commission, but does not include district-office staff or  
26 employees of legislative support services agencies.

1 (Source: P.A. 96-45, eff. 7-15-09; 96-958, eff. 7-1-10;  
2 96-1497, eff. 1-14-11; 97-72, eff. 7-1-11; 97-732, eff.  
3 6-30-12.)

4 ARTICLE 15. GRANT FUNDS RECOVERY ACT

5 Section 15-5. The Illinois Grant Funds Recovery Act is  
6 amended by changing Section 4.2 as follows:

7 (30 ILCS 705/4.2)

8 Sec. 4.2. Suspension of grant making authority. Any grant  
9 funds and any grant program administered by a grantor agency  
10 subject to this Act are indefinitely suspended on June 30, 2014  
11 ~~2013~~, and on July 1st of every 5th year thereafter, unless the  
12 General Assembly, by law, authorizes that grantor agency to  
13 make grants or lifts the suspension of the authorization of  
14 that grantor agency to make grants. In the case of a suspension  
15 of the authorization of a grantor agency to make grants, the  
16 authority of that grantor agency to make grants is suspended  
17 until the suspension is explicitly lifted by law by the General  
18 Assembly, even if an appropriation has been made for the  
19 explicit purpose of such grants. This suspension of grant  
20 making authority supersedes any other law or rule to the  
21 contrary.

22 (Source: P.A. 96-1529, eff. 2-16-11; 97-732, eff. 6-30-12;  
23 97-1144, eff. 12-28-12.)

1

ARTICLE 99.

2

Section 99-97. Severability. The provisions of this Act are  
3 severable under Section 1.31 of the Statute on Statutes.

4

Section 99-99. Effective date. This Act takes effect upon  
5 becoming law.".