

1 AMENDMENT TO HOUSE BILL 5686

2 AMENDMENT NO. _____. Amend House Bill 5686 by replacing
3 everything after the enacting clause with the following:

4 "Article 1

5 Section 1-1. Short title. This Act may be cited as the
6 FY2003 Budget Implementation (State Finance) Act.

7 Section 1-5. Purpose. It is the purpose of this Act to
8 make changes relating to State finance that are necessary to
9 implement the State's FY2003 budget.

10 Article 5

11 Section 5-5. The State Employees Group Insurance Act of
12 1971 is amended by changing Section 8 as follows:

13 (5 ILCS 375/8) (from Ch. 127, par. 528)

14 Sec. 8. Eligibility.

15 (a) Each member eligible under the provisions of this
16 Act and any rules and regulations promulgated and adopted
17 hereunder by the Director shall become immediately eligible
18 and covered for all benefits available under the programs.

1 Members electing coverage for eligible dependents shall have
2 the coverage effective immediately, provided that the
3 election is properly filed in accordance with required filing
4 dates and procedures specified by the Director.

5 (1) Every member originally eligible to elect
6 dependent coverage, but not electing it during the
7 original eligibility period, may subsequently obtain
8 dependent coverage only in the event of a qualifying
9 change in status, special enrollment, special
10 circumstance as defined by the Director, or during the
11 annual Benefit Choice Period.

12 (2) Members described above being transferred from
13 previous coverage towards which the State has been
14 contributing shall be transferred regardless of
15 preexisting conditions, waiting periods, or other
16 requirements that might jeopardize claim payments to
17 which they would otherwise have been entitled.

18 (3) Eligible and covered members that are eligible
19 for coverage as dependents except for the fact of being
20 members shall be transferred to, and covered under,
21 dependent status regardless of preexisting conditions,
22 waiting periods, or other requirements that might
23 jeopardize claim payments to which they would otherwise
24 have been entitled upon cessation of member status and
25 the election of dependent coverage by a member eligible
26 to elect that coverage.

27 (b) New employees shall be immediately insured for the
28 basic group life insurance and covered by the program of
29 health benefits on the first day of active State service.
30 Optional coverages or benefits, if elected during the
31 relevant eligibility period, will become effective on the
32 date of employment. Optional coverages or benefits applied
33 for after the eligibility period will be effective, subject
34 to satisfactory evidence of insurability when applicable, or

1 other necessary qualifications, pursuant to the requirements
2 of the applicable benefit program, unless there is a change
3 in status that would confer new eligibility for change of
4 enrollment under rules established supplementing this Act, in
5 which event application must be made within the new
6 eligibility period.

7 (c) As to the group health benefits program contracted
8 to begin or continue after June 30, 1973, each retired
9 employee shall become immediately eligible and covered for
10 all benefits available under that program. Retired employees
11 may elect coverage for eligible dependents and shall have the
12 coverage effective immediately, provided that the election is
13 properly filed in accordance with required filing dates and
14 procedures specified by the Director.

15 Where husband and wife are both eligible members, each
16 shall be enrolled as a member and coverage on their eligible
17 dependent children, if any, may be under the enrollment and
18 election of either.

19 Regardless of other provisions herein regarding late
20 enrollment or other qualifications, as appropriate, the
21 Director may periodically authorize open enrollment periods
22 for each of the benefit programs at which time each member
23 may elect enrollment or change of enrollment without regard
24 to age, sex, health, or other qualification under the
25 conditions as may be prescribed in rules and regulations
26 supplementing this Act. Special open enrollment periods may
27 be declared by the Director for certain members only when
28 special circumstances occur that affect only those members.

29 (d) Beginning with fiscal year 2003 and for all
30 subsequent years, eligible members may elect not to
31 participate in the program of health benefits as defined in
32 this Act. The election must be made during the annual
33 benefit choice period, subject to the conditions in this
34 subsection.

1 (1) Members must furnish proof of health benefit
 2 coverage, either comprehensive major medical coverage or
 3 comprehensive managed care plan, from a source other than
 4 the Department of Central Management Services in order to
 5 elect not to participate in the program.

6 (2) Members may re-enroll in the Department of
 7 Central Management Services program of health benefits
 8 upon showing a qualifying change in status, as defined in
 9 the U.S. Internal Revenue Code, without evidence of
 10 insurability and with no limitations on coverage for
 11 pre-existing conditions, provided that there was not a
 12 break in coverage of more than 63 days.

13 (3) Members may also re-enroll in the program of
 14 health benefits during any annual benefit choice period,
 15 without evidence of insurability.

16 (4) Members who elect not to participate in the
 17 program of health benefits shall be furnished a written
 18 explanation of the requirements and limitations for the
 19 election not to participate in the program and for
 20 re-enrolling in the program. The explanation shall also
 21 be included in the annual benefit choice options booklets
 22 furnished to members.

23 (Source: P.A. 91-390, eff. 7-30-99.)

24 Section 5-10. The State Finance Act is amended by
 25 changing Sections 6z-45, 8.3, 8g, and 13.2 and by adding
 26 Sections 5.570, 5.571, 6z-57, 6z-58, and 8.41 as follows:

27 (30 ILCS 105/5.570 new)

28 Sec. 5.570. The Presidential Library and Museum Operating
 29 Fund.

30 (30 ILCS 105/5.571 new)

31 Sec. 5.571. The Family Care Fund.

1 (30 ILCS 105/6z-45)

2 Sec. 6z-45. The School Infrastructure Fund.

3 (a) The School Infrastructure Fund is created as a
4 special fund in the State Treasury.

5 In addition to any other deposits authorized by law,
6 beginning January 1, 2000, on the first day of each month, or
7 as soon thereafter as may be practical, the State Treasurer
8 and State Comptroller shall transfer the sum of \$5,000,000
9 from the General Revenue Fund to the School Infrastructure
10 Fund; provided, however, that no such transfers shall be made
11 from July 1, 2001 through June 30, 2003 ~~2002~~.

12 (b) Subject to the transfer provisions set forth below,
13 money in the School Infrastructure Fund shall, if and when
14 the State of Illinois incurs any bonded indebtedness for the
15 construction of school improvements under the School
16 Construction Law, be set aside and used for the purpose of
17 paying and discharging annually the principal and interest on
18 that bonded indebtedness then due and payable, and for no
19 other purpose.

20 In addition to other transfers to the General Obligation
21 Bond Retirement and Interest Fund made pursuant to Section 15
22 of the General Obligation Bond Act, upon each delivery of
23 bonds issued for construction of school improvements under
24 the School Construction Law, the State Comptroller shall
25 compute and certify to the State Treasurer the total amount
26 of principal of, interest on, and premium, if any, on such
27 bonds during the then current and each succeeding fiscal
28 year.

29 On or before the last day of each month, the State
30 Treasurer and State Comptroller shall transfer from the
31 School Infrastructure Fund to the General Obligation Bond
32 Retirement and Interest Fund an amount sufficient to pay the
33 aggregate of the principal of, interest on, and premium, if
34 any, on the bonds payable on their next payment date, divided

1 by the number of monthly transfers occurring between the last
2 previous payment date (or the delivery date if no payment
3 date has yet occurred) and the next succeeding payment date.

4 (c) The surplus, if any, in the School Infrastructure
5 Fund after the payment of principal and interest on that
6 bonded indebtedness then annually due shall, subject to
7 appropriation, be used as follows:

8 First - to make 3 payments to the School Technology
9 Revolving Loan Fund as follows:

10 Transfer of \$30,000,000 in fiscal year 1999;

11 Transfer of \$20,000,000 in fiscal year 2000; and

12 Transfer of \$10,000,000 in fiscal year 2001.

13 Second - to pay the expenses of the State Board of
14 Education and the Capital Development Board in administering
15 programs under the School Construction Law, the total
16 expenses not to exceed \$1,200,000 in any fiscal year.

17 Third - to pay any amounts due for grants for school
18 construction projects and debt service under the School
19 Construction Law.

20 Fourth - to pay any amounts due for grants for school
21 maintenance projects under the School Construction Law.

22 (Source: P.A. 91-38, eff. 6-15-99; 91-711, eff. 7-1-00;
23 92-11, eff. 6-11-01.)

24 (30 ILCS 105/6z-57 new)

25 Sec. 6z-57. The Presidential Library and Museum Operating
26 Fund.

27 (a) There is created in the State treasury a special
28 fund to be known as the Presidential Library and Museum
29 Operating Fund. All moneys received by the Abraham Lincoln
30 Presidential Library and Museum from admission fees, retail
31 sales, and registration fees from conferences and other
32 educational programs shall be deposited into the Fund. In
33 addition, money shall be deposited into the Fund as provided

1 by law.

2 (b) Money in the Fund may be used, subject to
3 appropriation, for the operational support of the Abraham
4 Lincoln Presidential Library and Museum and for programs
5 related to the Presidential Library and Museum at public
6 institutions of higher education.

7 (30 ILCS 105/6z-58 new)

8 Sec. 6z-58. The Family Care Fund.

9 (a) There is created in the State treasury the Family
10 Care Fund. Interest earned by the Fund shall be credited to
11 the Fund.

12 (b) The Fund is created solely for the purposes of
13 receiving, investing, and distributing moneys in accordance
14 with an approved waiver under the Social Security Act
15 resulting from the Family Care waiver request submitted by
16 the Illinois Department of Public Aid on February 15, 2002.
17 The Fund shall consist of:

18 (1) All federal financial participation moneys
19 received pursuant to the approved waiver; and

20 (2) All other moneys received by the Fund from any
21 source, including interest thereon.

22 (c) Subject to appropriation, the moneys in the Fund
23 shall be disbursed for reimbursement of medical services and
24 other costs associated with persons receiving such services
25 under the waiver due to their relationship with children
26 receiving medical services pursuant to Article V of the
27 Illinois Public Aid Code or the Children's Health Insurance
28 Program Act.

29 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

30 Sec. 8.3. Money in the Road Fund shall, if and when the
31 State of Illinois incurs any bonded indebtedness for the
32 construction of permanent highways, be set aside and used for

1 the purpose of paying and discharging annually the principal
2 and interest on that bonded indebtedness then due and
3 payable, and for no other purpose. The surplus, if any, in
4 the Road Fund after the payment of principal and interest on
5 that bonded indebtedness then annually due shall be used as
6 follows:

7 first -- to pay the cost of administration of
8 Chapters 2 through 10 of the Illinois Vehicle Code,
9 except the cost of administration of Articles I and II of
10 Chapter 3 of that Code; and

11 secondly -- for expenses of the Department of
12 Transportation for construction, reconstruction,
13 improvement, repair, maintenance, operation, and
14 administration of highways in accordance with the
15 provisions of laws relating thereto, or for any purpose
16 related or incident to and connected therewith, including
17 the separation of grades of those highways with railroads
18 and with highways and including the payment of awards
19 made by the Industrial Commission under the terms of the
20 Workers' Compensation Act or Workers' Occupational
21 Diseases Act for injury or death of an employee of the
22 Division of Highways in the Department of Transportation;
23 or for the acquisition of land and the erection of
24 buildings for highway purposes, including the acquisition
25 of highway right-of-way or for investigations to
26 determine the reasonably anticipated future highway
27 needs; or for making of surveys, plans, specifications
28 and estimates for and in the construction and maintenance
29 of flight strips and of highways necessary to provide
30 access to military and naval reservations, to defense
31 industries and defense-industry sites, and to the sources
32 of raw materials and for replacing existing highways and
33 highway connections shut off from general public use at
34 military and naval reservations and defense-industry

1 sites, or for the purchase of right-of-way, except that
2 the State shall be reimbursed in full for any expense
3 incurred in building the flight strips; or for the
4 operating and maintaining of highway garages; or for
5 patrolling and policing the public highways and
6 conserving the peace; or for any of those purposes or any
7 other purpose that may be provided by law.

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

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

- 19 1. Department of Public Health;
- 20 2. Department of Transportation, only with respect
21 to subsidies for one-half fare Student Transportation and
22 Reduced Fare for Elderly;
- 23 3. Department of Central Management Services,
24 except for expenditures incurred for group insurance
25 premiums of appropriate personnel;
- 26 4. Judicial Systems and Agencies.

27 Beginning with fiscal year 1981 and thereafter, no Road
28 Fund monies shall be appropriated to the following
29 Departments or agencies of State government for
30 administration, grants, or operations; but this limitation is
31 not a restriction upon appropriating for those purposes any
32 Road Fund monies that are eligible for federal reimbursement:

- 33 1. Department of State Police, except for
34 expenditures with respect to the Division of Operations;

1 2. Department of Transportation, only with respect
2 to Intercity Rail Subsidies and Rail Freight Services.

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

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

20 1. Department of State Police, except not more than
21 40% of the funds appropriated for the Division of
22 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
27 except as provided hereafter; but this limitation is not a
28 restriction upon appropriating for those purposes any Road
29 Fund monies that are eligible for federal reimbursement. It
30 shall not be lawful to circumvent the above appropriation
31 limitations by governmental reorganization or other methods.
32 Appropriations shall be made from the Road Fund only in
33 accordance with the provisions of this Section.

34 Money in the Road Fund shall, if and when the State of

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

10 first -- to pay the cost of administration of
11 Chapters 2 through 10 of the Illinois Vehicle Code; and
12 secondly -- no Road Fund monies derived from fees,
13 excises, or license taxes relating to registration,
14 operation and use of vehicles on public highways or to
15 fuels used for the propulsion of those vehicles, shall be
16 appropriated or expended other than for costs of
17 administering the laws imposing those fees, excises, and
18 license taxes, statutory refunds and adjustments allowed
19 thereunder, administrative costs of the Department of
20 Transportation, payment of debts and liabilities incurred
21 in construction and reconstruction of public highways and
22 bridges, acquisition of rights-of-way for and the cost of
23 construction, reconstruction, maintenance, repair, and
24 operation of public highways and bridges under the
25 direction and supervision of the State, political
26 subdivision, or municipality collecting those monies, and
27 the costs for patrolling and policing the public highways
28 (by State, political subdivision, or municipality
29 collecting that money) for enforcement of traffic laws.
30 The separation of grades of such highways with railroads
31 and costs associated with protection of at-grade highway
32 and railroad crossing shall also be permissible.

33 Appropriations for any of such purposes are payable from
34 the Road Fund or the Grade Crossing Protection Fund as

1 provided in Section 8 of the Motor Fuel Tax Law.

2 Except as provided in this paragraph, beginning with
3 fiscal year 1991 and thereafter, no Road Fund monies shall be
4 appropriated to the Department of State Police for the
5 purposes of this Section in excess of its total fiscal year
6 1990 Road Fund appropriations for those purposes unless
7 otherwise provided in Section 5g of this Act. For fiscal year
8 2003 only, no Road Fund monies shall be appropriated to the
9 Department of State Police for the purposes of this Section
10 in excess of \$97,310,000. It shall not be lawful to
11 circumvent this limitation on appropriations by governmental
12 reorganization or other methods unless otherwise provided in
13 Section 5g of this Act.

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

21 Beginning with fiscal year 1995 and thereafter, no Road
22 Fund monies shall be appropriated to the Secretary of State
23 for the purposes of this Section in excess of the total
24 fiscal year 1994 Road Fund appropriations to the Secretary of
25 State for those purposes. It shall not be lawful to
26 circumvent this limitation on appropriations by governmental
27 reorganization or other methods.

28 Beginning with fiscal year 2000, total Road Fund
29 appropriations to the Secretary of State for the purposes of
30 this Section shall not exceed the amounts specified for the
31 following fiscal years:

| | | |
|----|------------------|---------------|
| 32 | Fiscal Year 2000 | \$80,500,000; |
| 33 | Fiscal Year 2001 | \$80,500,000; |
| 34 | Fiscal Year 2002 | \$80,500,000; |

1 Fiscal Year 2003 \$130,500,000 \$80,500,000;
 2 Fiscal Year 2004 and
 3 each year thereafter \$30,500,000.

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

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

11 Nothing in this Section prohibits transfers from the Road
 12 Fund to the State Construction Account Fund under Section 5e
 13 of this Act.

14 The additional amounts authorized for expenditure in this
 15 Section by this amendatory Act of the 92nd General Assembly
 16 shall be repaid to the Road Fund from the General Revenue
 17 Fund in the next succeeding fiscal year that the General
 18 Revenue Fund has a positive budgetary balance, as determined
 19 by generally accepted accounting principles applicable to
 20 government.

21 (Source: P.A. 91-37, eff. 7-1-99; 91-760, eff. 1-1-01.)

22 (30 ILCS 105/8.41 new)

23 Sec. 8.41. Interfund transfers. In order to address the
 24 fiscal emergency resulting from shortfalls in revenue, the
 25 following transfers are authorized from the designated funds
 26 into the General Revenue Fund:

- 27 (1) The Securities Audit and Enforcement
- 28 Fund..... \$14,000,000
- 29 (2) The General Professions Dedicated Fund . \$11,000,000
- 30 (3) The Underground Storage Tank Fund..... \$12,000,000
- 31 (4) The Fire Prevention Fund..... \$10,000,000
- 32 (5) The Grade Crossing Protection Fund..... \$9,000,000
- 33 (6) The Downstate Public Transportation

| | | |
|----|--|---------------------|
| 1 | <u>Fund.....</u> | <u>\$10,000,000</u> |
| 2 | <u>(7) The Nursing Dedicated and Professional</u> | |
| 3 | <u>Fund.....</u> | <u>\$7,000,000</u> |
| 4 | <u>(8) The Traffic and Criminal Conviction</u> | |
| 5 | <u>Surcharge Fund.....</u> | <u>\$6,000,000</u> |
| 6 | <u>(9) The Renewable Energy Resources Trust</u> | |
| 7 | <u>Fund.....</u> | <u>\$5,000,000</u> |
| 8 | <u>(10) The School Technology Revolving Loan</u> | |
| 9 | <u>Fund.....</u> | <u>\$5,000,000</u> |
| 10 | <u>(11) The Audit Expense Fund.....</u> | <u>\$2,000,000</u> |
| 11 | <u>(12) The Conservation 2000 Fund.....</u> | <u>\$8,000,000</u> |
| 12 | <u>(13) The Drivers Education Fund.....</u> | <u>\$5,000,000</u> |
| 13 | <u>(14) The Motor Vehicle Theft Prevention</u> | |
| 14 | <u>Trust Fund.....</u> | <u>\$4,000,000</u> |
| 15 | <u>(15) The Park and Conservation Fund.....</u> | <u>\$2,000,000</u> |
| 16 | <u>(16) The Insurance Producer Administration</u> | |
| 17 | <u>Fund.....</u> | <u>\$4,000,000</u> |
| 18 | <u>(17) The Agricultural Premium Fund.....</u> | <u>\$4,000,000</u> |
| 19 | <u>(18) The Health Facility Plan Review Fund...</u> | <u>\$4,000,000</u> |
| 20 | <u>(19) The State Police Services Fund.....</u> | <u>\$3,000,000</u> |
| 21 | <u>(20) The Savings and Residential Finance</u> | |
| 22 | <u>Regulatory Fund.....</u> | <u>\$1,750,000</u> |
| 23 | <u>(21) The Insurance Financial Regulation Fund.</u> | <u>\$1,000,000</u> |
| 24 | <u>(22) The Real Estate License Administration</u> | |
| 25 | <u>Fund.....</u> | <u>\$250,000</u> |
| 26 | <u>(23) The Illinois Health Facilities Planning</u> | |
| 27 | <u>Fund.....</u> | <u>\$2,000,000</u> |
| 28 | <u>(24) The Natural Areas Acquisition Fund.....</u> | <u>\$2,000,000</u> |
| 29 | <u>(25) The Appraisal Administration Fund.....</u> | <u>\$2,000,000</u> |
| 30 | <u>(26) The Real Estate Recovery Fund.....</u> | <u>\$1,000,000</u> |
| 31 | <u>(27) The Open Space Lands Acquisition and</u> | |
| 32 | <u>Development Fund.....</u> | <u>\$29,000,000</u> |
| 33 | <u>(28) The Illinois Aquaculture Development</u> | |
| 34 | <u>Fund.....</u> | <u>\$1,000,000</u> |

1 All such transfers shall be made on July 1, 2002, or as
2 soon thereafter as practical. These transfers may be made
3 notwithstanding any other provision of law to the contrary.

4 (30 ILCS 105/8g)

5 Sec. 8g. Transfers from General Revenue Fund.

6 (a) In addition to any other transfers that may be
7 provided for by law, as soon as may be practical after the
8 effective date of this amendatory Act of the 91st General
9 Assembly, the State Comptroller shall direct and the State
10 Treasurer shall transfer the sum of \$10,000,000 from the
11 General Revenue Fund to the Motor Vehicle License Plate Fund
12 created by Senate Bill 1028 of the 91st General Assembly.

13 (b) In addition to any other transfers that may be
14 provided for by law, as soon as may be practical after the
15 effective date of this amendatory Act of the 91st General
16 Assembly, the State Comptroller shall direct and the State
17 Treasurer shall transfer the sum of \$25,000,000 from the
18 General Revenue Fund to the Fund for Illinois' Future created
19 by Senate Bill 1066 of the 91st General Assembly.

20 (c) In addition to any other transfers that may be
21 provided for by law, on August 30 of each fiscal year's
22 license period, the Illinois Liquor Control Commission shall
23 direct and the State Comptroller and State Treasurer shall
24 transfer from the General Revenue Fund to the Youth
25 Alcoholism and Substance Abuse Prevention Fund an amount
26 equal to the number of retail liquor licenses issued for that
27 fiscal year multiplied by \$50.

28 (d) The payments to programs required under subsection
29 (d) of Section 28.1 of the Horse Racing Act of 1975 shall be
30 made, pursuant to appropriation, from the special funds
31 referred to in the statutes cited in that subsection, rather
32 than directly from the General Revenue Fund.

33 Beginning January 1, 2000, on the first day of each

1 month, or as soon as may be practical thereafter, the State
2 Comptroller shall direct and the State Treasurer shall
3 transfer from the General Revenue Fund to each of the special
4 funds from which payments are to be made under Section
5 28.1(d) of the Horse Racing Act of 1975 an amount equal to
6 1/12 of the annual amount required for those payments from
7 that special fund, which annual amount shall not exceed the
8 annual amount for those payments from that special fund for
9 the calendar year 1998. The special funds to which transfers
10 shall be made under this subsection (d) include, but are not
11 necessarily limited to, the Agricultural Premium Fund; the
12 Metropolitan Exposition Auditorium and Office Building Fund;
13 the Fair and Exposition Fund; the Standardbred Breeders Fund;
14 the Thoroughbred Breeders Fund; and the Illinois Veterans'
15 Rehabilitation Fund.

16 (e) In addition to any other transfers that may be
17 provided for by law, as soon as may be practical after the
18 effective date of this amendatory Act of the 91st General
19 Assembly, but in no event later than June 30, 2000, the State
20 Comptroller shall direct and the State Treasurer shall
21 transfer the sum of \$15,000,000 from the General Revenue Fund
22 to the Fund for Illinois' Future.

23 (f) In addition to any other transfers that may be
24 provided for by law, as soon as may be practical after the
25 effective date of this amendatory Act of the 91st General
26 Assembly, but in no event later than June 30, 2000, the State
27 Comptroller shall direct and the State Treasurer shall
28 transfer the sum of \$70,000,000 from the General Revenue Fund
29 to the Long-Term Care Provider Fund.

30 (f-1) In fiscal year 2002, in addition to any other
31 transfers that may be provided for by law, at the direction
32 of and upon notification from the Governor, the State
33 Comptroller shall direct and the State Treasurer shall
34 transfer amounts not exceeding a total of \$160,000,000 from

1 the General Revenue Fund to the Long-Term Care Provider Fund.

2 (g) In addition to any other transfers that may be
3 provided for by law, on July 1, 2001, or as soon thereafter
4 as may be practical, the State Comptroller shall direct and
5 the State Treasurer shall transfer the sum of \$1,200,000 from
6 the General Revenue Fund to the Violence Prevention Fund.

7 (h) In each of fiscal years 2002 through 2007, but not
8 thereafter, in addition to any other transfers that may be
9 provided for by law, the State Comptroller shall direct and
10 the State Treasurer shall transfer \$5,000,000 from the
11 General Revenue Fund to the Tourism Promotion Fund.

12 (i) On or after July 1, 2001 and until May 1, 2002, in
13 addition to any other transfers that may be provided for by
14 law, at the direction of and upon notification from the
15 Governor, the State Comptroller shall direct and the State
16 Treasurer shall transfer amounts not exceeding a total of
17 \$80,000,000 from the General Revenue Fund to the Tobacco
18 Settlement Recovery Fund. Any amounts so transferred shall
19 be re-transferred by the State Comptroller and the State
20 Treasurer from the Tobacco Settlement Recovery Fund to the
21 General Revenue Fund at the direction of and upon
22 notification from the Governor, but in any event on or before
23 June 30, 2002.

24 (i-1) On or after July 1, 2002 and until May 1, 2003, in
25 addition to any other transfers that may be provided for by
26 law, at the direction of and upon notification from the
27 Governor, the State Comptroller shall direct and the State
28 Treasurer shall transfer amounts not exceeding a total of
29 \$80,000,000 from the General Revenue Fund to the Tobacco
30 Settlement Recovery Fund. Any amounts so transferred shall
31 be re-transferred by the State Comptroller and the State
32 Treasurer from the Tobacco Settlement Recovery Fund to the
33 General Revenue Fund at the direction of and upon
34 notification from the Governor, but in any event on or before

1 June 30, 2003.

2 (j) On or after July 1, 2001 and no later than June 30,
3 2002, in addition to any other transfers that may be provided
4 for by law, at the direction of and upon notification from
5 the Governor, the State Comptroller shall direct and the
6 State Treasurer shall transfer amounts not to exceed the
7 following sums into the Statistical Services Revolving Fund:

| | | |
|----|--|-------------|
| 8 | From the General Revenue Fund..... | \$8,450,000 |
| 9 | From the Public Utility Fund..... | 1,700,000 |
| 10 | From the Transportation Regulatory Fund..... | 2,650,000 |
| 11 | From the Title III Social Security and | |
| 12 | Employment Fund..... | 3,700,000 |
| 13 | From the Professions Indirect Cost Fund..... | 4,050,000 |
| 14 | From the Underground Storage Tank Fund..... | 550,000 |
| 15 | From the Agricultural Premium Fund..... | 750,000 |
| 16 | From the State Pensions Fund..... | 200,000 |
| 17 | From the Road Fund..... | 2,000,000 |
| 18 | From the Health Facilities | |
| 19 | Planning Fund..... | 1,000,000 |
| 20 | From the Savings and Residential Finance | |
| 21 | Regulatory Fund..... | 130,800 |
| 22 | From the Appraisal Administration Fund..... | 28,600 |
| 23 | From the Pawnbroker Regulation Fund..... | 3,600 |
| 24 | From the Auction Regulation | |
| 25 | Administration Fund..... | 35,800 |
| 26 | From the Bank and Trust Company Fund..... | 634,800 |
| 27 | From the Real Estate License | |
| 28 | Administration Fund..... | 313,600 |

29 (k) In addition to any other transfers that may be
30 provided for by law, as soon as may be practical after the
31 effective date of this amendatory Act of the 92nd General
32 Assembly, the State Comptroller shall direct and the State
33 Treasurer shall transfer the sum of \$2,000,000 from the
34 General Revenue Fund to the Teachers Health Insurance

1 Security Fund.

2 (k-1) In addition to any other transfers that may be
3 provided for by law, on July 1, 2002, or as soon as may be
4 practical thereafter, the State Comptroller shall direct and
5 the State Treasurer shall transfer the sum of \$2,000,000 from
6 the General Revenue Fund to the Teachers Health Insurance
7 Security Fund.

8 (k-2) In addition to any other transfers that may be
9 provided for by law, on July 1, 2003, or as soon as may be
10 practical thereafter, the State Comptroller shall direct and
11 the State Treasurer shall transfer the sum of \$2,000,000 from
12 the General Revenue Fund to the Teachers Health Insurance
13 Security Fund.

14 (k-3) On or after July 1, 2002 and no later than June
15 30, 2003, in addition to any other transfers that may be
16 provided for by law, at the direction of and upon
17 notification from the Governor, the State Comptroller shall
18 direct and the State Treasurer shall transfer amounts not to
19 exceed the following sums into the Statistical Services
20 Revolving Fund:

| | | |
|----|---|-------------------|
| 21 | <u>Appraisal Administration Fund.....</u> | <u>\$150,000</u> |
| 22 | <u>General Revenue Fund.....</u> | <u>10,440,000</u> |
| 23 | <u>Savings and Residential Finance</u> | |
| 24 | <u>Regulatory Fund.....</u> | <u>200,000</u> |
| 25 | <u>State Pensions Fund.....</u> | <u>100,000</u> |
| 26 | <u>Bank and Trust Company Fund.....</u> | <u>100,000</u> |
| 27 | <u>Professions Indirect Cost Fund.....</u> | <u>3,400,000</u> |
| 28 | <u>Public Utility Fund.....</u> | <u>2,081,200</u> |
| 29 | <u>Real Estate License Administration Fund.....</u> | <u>150,000</u> |
| 30 | <u>Title III Social Security and</u> | |
| 31 | <u>Employment Fund.....</u> | <u>1,000,000</u> |
| 32 | <u>Transportation Regulatory Fund.....</u> | <u>3,052,100</u> |
| 33 | <u>Underground Storage Tank Fund.....</u> | <u>50,000</u> |

34 (l) In addition to any other transfers that may be

1 provided for by law, on July 1, 2002, or as soon as may be
 2 practical thereafter, the State Comptroller shall direct and
 3 the State Treasurer shall transfer the sum of \$3,000,000 from
 4 the General Revenue Fund to the Presidential Library and
 5 Museum Operating Fund.

6 (m) In addition to any other transfers that may be
 7 provided for by law, on July 1, 2002, or as soon thereafter
 8 as may be practical, the State Comptroller shall direct and
 9 the State Treasurer shall transfer the sum of \$1,200,000 from
 10 the General Revenue Fund to the Violence Prevention Fund.

11 (Source: P.A. 91-25, eff. 6-9-99; 91-704, eff. 5-17-00;
 12 92-11, eff. 6-11-01; 92-505, eff. 12-20-01.)

13 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

14 Sec. 13.2. Transfers among line item appropriations.

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

21 No transfers may be made from one agency to another
 22 agency, nor may transfers be made from one institution of
 23 higher education to another institution of higher education.
 24 Transfers may be made only among the objects of expenditure
 25 enumerated in this Section, except that no funds may be
 26 transferred from any appropriation for personal services,
 27 from any appropriation for State contributions to the State
 28 Employees' Retirement System, from any separate appropriation
 29 for employee retirement contributions paid by the employer,
 30 nor from any appropriation for State contribution for
 31 employee group insurance. Further, if an agency receives a
 32 separate appropriation for employee retirement contributions
 33 paid by the employer, any transfer by that agency into an

1 appropriation for personal services must be accompanied by a
2 corresponding transfer into the appropriation for employee
3 retirement contributions paid by the employer, in an amount
4 sufficient to meet the employer share of the employee
5 contributions required to be remitted to the retirement
6 system.

7 (b) In addition to the general transfer authority
8 provided under subsection (c), the following agencies have
9 the specific transfer authority granted in this subsection:

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

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

24 The Department on Aging is authorized to make transfers
25 not exceeding 2% of the aggregate amount appropriated to it
26 within the same treasury fund for the following Community
27 Care Program line items among these same line items:
28 Homemaker and Senior Companion Services, Case Coordination
29 Units, and Adult Day Care Services.

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

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

17 (c-1) Special provisions for State fiscal year 2003.
18 Notwithstanding any other provision of this Section to the
19 contrary, for State fiscal year 2003 only, transfers among
20 line item appropriations to an agency from the same treasury
21 fund may be made provided that the sum of such transfers for
22 an agency in State fiscal year 2003 shall not exceed 3% of
23 the aggregate amount appropriated to that State agency for
24 State fiscal year 2003 for the following objects: personal
25 services, except that no transfer may be approved which
26 reduces the aggregate appropriations for personal services
27 within an agency; extra help; student and inmate
28 compensation; State contributions to retirement systems;
29 State contributions to social security; State contributions
30 for employee group insurance; contractual services; travel;
31 commodities; printing; equipment; electronic data processing;
32 operation of automotive equipment; telecommunications
33 services; travel and allowance for committed, paroled, and
34 discharged prisoners; library books; federal matching grants

1 for student loans; refunds; workers' compensation,
2 occupational disease, and tort claims; and, in appropriations
3 to institutions of higher education, awards and grants.

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

18 The officer responsible for approval shall certify that
19 the transfer is necessary to carry out the programs and
20 purposes for which the appropriations were made by the
21 General Assembly and shall transmit to the State Comptroller
22 a certified copy of the approval which shall set forth the
23 specific amounts transferred so that the Comptroller may
24 change his records accordingly. The Comptroller shall
25 furnish the Governor with information copies of all transfers
26 approved for agencies of the Legislative and Judicial
27 departments and transfers approved by the constitutionally
28 elected officials of the Executive branch other than the
29 Governor, showing the amounts transferred and indicating the
30 dates such changes were entered on the Comptroller's records.
31 (Source: P.A. 89-4, eff. 1-1-96; 89-641, eff. 8-9-96; 90-587,
32 eff. 7-1-98.)

33 Section 5-20. The Illinois Income Tax Act is amended by

1 changing Section 901 as follows:

2 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

3 Sec. 901. Collection Authority.

4 (a) In general.

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

21 (b) Local Governmental Distributive Fund.

22 Beginning August 1, 1969, and continuing through June 30,
23 1994, the Treasurer shall transfer each month from the
24 General Revenue Fund to a special fund in the State treasury,
25 to be known as the "Local Government Distributive Fund", an
26 amount equal to 1/12 of the net revenue realized from the tax
27 imposed by subsections (a) and (b) of Section 201 of this Act
28 during the preceding month. Beginning July 1, 1994, and
29 continuing through June 30, 1995, the Treasurer shall
30 transfer each month from the General Revenue Fund to the
31 Local Government Distributive Fund an amount equal to 1/11 of
32 the net revenue realized from the tax imposed by subsections
33 (a) and (b) of Section 201 of this Act during the preceding

1 month. Beginning July 1, 1995, the Treasurer shall transfer
 2 each month from the General Revenue Fund to the Local
 3 Government Distributive Fund an amount equal to 1/10 of the
 4 net revenue realized from the tax imposed by subsections (a)
 5 and (b) of Section 201 of the Illinois Income Tax Act during
 6 the preceding month. Net revenue realized for a month shall
 7 be defined as the revenue from the tax imposed by subsections
 8 (a) and (b) of Section 201 of this Act which is deposited in
 9 the General Revenue Fund, the Educational Assistance Fund and
 10 the Income Tax Surcharge Local Government Distributive Fund
 11 during the month minus the amount paid out of the General
 12 Revenue Fund in State warrants during that same month as
 13 refunds to taxpayers for overpayment of liability under the
 14 tax imposed by subsections (a) and (b) of Section 201 of this
 15 Act.

16 (c) Deposits Into Income Tax Refund Fund.

17 (1) Beginning on January 1, 1989 and thereafter,
 18 the Department shall deposit a percentage of the amounts
 19 collected pursuant to subsections (a) and (b)(1), (2),
 20 and (3), of Section 201 of this Act into a fund in the
 21 State treasury known as the Income Tax Refund Fund. The
 22 Department shall deposit 6% of such amounts during the
 23 period beginning January 1, 1989 and ending on June 30,
 24 1989. Beginning with State fiscal year 1990 and for each
 25 fiscal year thereafter, the percentage deposited into the
 26 Income Tax Refund Fund during a fiscal year shall be the
 27 Annual Percentage. For fiscal years 1999 through 2001,
 28 the Annual Percentage shall be 7.1%. For fiscal year
 29 2003, the Annual Percentage shall be 8%. For all other
 30 fiscal years, the Annual Percentage shall be calculated
 31 as a fraction, the numerator of which shall be the amount
 32 of refunds approved for payment by the Department during
 33 the preceding fiscal year as a result of overpayment of
 34 tax liability under subsections (a) and (b)(1), (2), and

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

14 (2) Beginning on January 1, 1989 and thereafter,
15 the Department shall deposit a percentage of the amounts
16 collected pursuant to subsections (a) and (b)(6), (7),
17 and (8), (c) and (d) of Section 201 of this Act into a
18 fund in the State treasury known as the Income Tax Refund
19 Fund. The Department shall deposit 18% of such amounts
20 during the period beginning January 1, 1989 and ending on
21 June 30, 1989. Beginning with State fiscal year 1990 and
22 for each fiscal year thereafter, the percentage deposited
23 into the Income Tax Refund Fund during a fiscal year
24 shall be the Annual Percentage. For fiscal years 1999,
25 2000, and 2001, the Annual Percentage shall be 19%. For
26 fiscal year 2003, the Annual Percentage shall be 27%. For
27 all other fiscal years, the Annual Percentage shall be
28 calculated as a fraction, the numerator of which shall be
29 the amount of refunds approved for payment by the
30 Department during the preceding fiscal year as a result
31 of overpayment of tax liability under subsections (a) and
32 (b)(6), (7), and (8), (c) and (d) of Section 201 of this
33 Act plus the amount of such refunds remaining approved
34 but unpaid at the end of the preceding fiscal year, and

1 the denominator of which shall be the amounts which will
2 be collected pursuant to subsections (a) and (b)(6), (7),
3 and (8), (c) and (d) of Section 201 of this Act during
4 the preceding fiscal year; except that in State fiscal
5 year 2002, the Annual Percentage shall in no event exceed
6 23%. The Director of Revenue shall certify the Annual
7 Percentage to the Comptroller on the last business day of
8 the fiscal year immediately preceding the fiscal year for
9 which it is to be effective.

10 (3) The Comptroller shall order transferred and the
11 Treasurer shall transfer from the Tobacco Settlement
12 Recovery Fund to the Income Tax Refund Fund (i)
13 \$35,000,000 in January, 2001, (ii) \$35,000,000 in
14 January, 2002, and (iii) \$35,000,000 in January, 2003.

15 (d) Expenditures from Income Tax Refund Fund.

16 (1) Beginning January 1, 1989, money in the Income
17 Tax Refund Fund shall be expended exclusively for the
18 purpose of paying refunds resulting from overpayment of
19 tax liability under Section 201 of this Act, for paying
20 rebates under Section 208.1 in the event that the amounts
21 in the Homeowners' Tax Relief Fund are insufficient for
22 that purpose, and for making transfers pursuant to this
23 subsection (d).

24 (2) The Director shall order payment of refunds
25 resulting from overpayment of tax liability under Section
26 201 of this Act from the Income Tax Refund Fund only to
27 the extent that amounts collected pursuant to Section 201
28 of this Act and transfers pursuant to this subsection (d)
29 and item (3) of subsection (c) have been deposited and
30 retained in the Fund.

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

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

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

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

31 (5) This Act shall constitute an irrevocable and
32 continuing appropriation from the Income Tax Refund Fund
33 for the purpose of paying refunds upon the order of the
34 Director in accordance with the provisions of this

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

26 (Source: P.A. 91-212, eff. 7-20-99; 91-239, eff. 1-1-00;
27 91-700, eff. 5-11-00; 91-704, eff. 7-1-00; 91-712, eff.
28 7-1-00; 92-11, eff. 6-11-01; 92-16, eff. 6-28-01.)

29 Section 5-21. The Use Tax Act is amended by changing
30 Section 9 as follows:

31 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

32 Sec. 9. Except as to motor vehicles, watercraft,

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

21 Where such tangible personal property is sold under a
22 conditional sales contract, or under any other form of sale
23 wherein the payment of the principal sum, or a part thereof,
24 is extended beyond the close of the period for which the
25 return is filed, the retailer, in collecting the tax (except
26 as to motor vehicles, watercraft, aircraft, and trailers that
27 are required to be registered with an agency of this State),
28 may collect for each tax return period, only the tax
29 applicable to that part of the selling price actually
30 received during such tax return period.

31 Except as provided in this Section, on or before the
32 twentieth day of each calendar month, such retailer shall
33 file a return for the preceding calendar month. Such return
34 shall be filed on forms prescribed by the Department and

1 shall furnish such information as the Department may
2 reasonably require.

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

- 11 1. The name of the seller;
- 12 2. The address of the principal place of business
13 from which he engages in the business of selling tangible
14 personal property at retail in this State;
- 15 3. The total amount of taxable receipts received by
16 him during the preceding calendar month from sales of
17 tangible personal property by him during such preceding
18 calendar month, including receipts from charge and time
19 sales, but less all deductions allowed by law;
- 20 4. The amount of credit provided in Section 2d of
21 this Act;
- 22 5. The amount of tax due;
- 23 5-5. The signature of the taxpayer; and
- 24 6. Such other reasonable information as the
25 Department may require.

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

30 Beginning October 1, 1993, a taxpayer who has an average
31 monthly tax liability of \$150,000 or more shall make all
32 payments required by rules of the Department by electronic
33 funds transfer. Beginning October 1, 1994, a taxpayer who has
34 an average monthly tax liability of \$100,000 or more shall

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

22 Before August 1 of each year beginning in 1993, the
23 Department shall notify all taxpayers required to make
24 payments by electronic funds transfer. All taxpayers required
25 to make payments by electronic funds transfer shall make
26 those payments for a minimum of one year beginning on October
27 1.

28 Any taxpayer not required to make payments by electronic
29 funds transfer may make payments by electronic funds transfer
30 with the permission of the Department.

31 All taxpayers required to make payment by electronic
32 funds transfer and any taxpayers authorized to voluntarily
33 make payments by electronic funds transfer shall make those
34 payments in the manner authorized by the Department.

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

4 Before October 1, 2000, if the taxpayer's average monthly
5 tax liability to the Department under this Act, the
6 Retailers' Occupation Tax Act, the Service Occupation Tax
7 Act, the Service Use Tax Act was \$10,000 or more during the
8 preceding 4 complete calendar quarters, he shall file a
9 return with the Department each month by the 20th day of the
10 month next following the month during which such tax
11 liability is incurred and shall make payments to the
12 Department on or before the 7th, 15th, 22nd and last day of
13 the month during which such liability is incurred. On and
14 after October 1, 2000, if the taxpayer's average monthly tax
15 liability to the Department under this Act, the Retailers'
16 Occupation Tax Act, the Service Occupation Tax Act, and the
17 Service Use Tax Act was \$20,000 or more during the preceding
18 4 complete calendar quarters, he shall file a return with the
19 Department each month by the 20th day of the month next
20 following the month during which such tax liability is
21 incurred and shall make payment to the Department on or
22 before the 7th, 15th, 22nd and last day of the month during
23 which such liability is incurred. If the month during which
24 such tax liability is incurred began prior to January 1,
25 1985, each payment shall be in an amount equal to 1/4 of the
26 taxpayer's actual liability for the month or an amount set by
27 the Department not to exceed 1/4 of the average monthly
28 liability of the taxpayer to the Department for the preceding
29 4 complete calendar quarters (excluding the month of highest
30 liability and the month of lowest liability in such 4 quarter
31 period). If the month during which such tax liability is
32 incurred begins on or after January 1, 1985, and prior to
33 January 1, 1987, each payment shall be in an amount equal to
34 22.5% of the taxpayer's actual liability for the month or

1 27.5% of the taxpayer's liability for the same calendar month
2 of the preceding year. If the month during which such tax
3 liability is incurred begins on or after January 1, 1987, and
4 prior to January 1, 1988, each payment shall be in an amount
5 equal to 22.5% of the taxpayer's actual liability for the
6 month or 26.25% of the taxpayer's liability for the same
7 calendar month of the preceding year. If the month during
8 which such tax liability is incurred begins on or after
9 January 1, 1988, and prior to January 1, 1989, or begins on
10 or after January 1, 1996, each payment shall be in an amount
11 equal to 22.5% of the taxpayer's actual liability for the
12 month or 25% of the taxpayer's liability for the same
13 calendar month of the preceding year. If the month during
14 which such tax liability is incurred begins on or after
15 January 1, 1989, and prior to January 1, 1996, 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
18 for the same calendar month of the preceding year or 100% of
19 the taxpayer's actual liability for the quarter monthly
20 reporting period. The amount of such quarter monthly
21 payments shall be credited against the final tax liability of
22 the taxpayer's return for that month. Before October 1,
23 2000, once applicable, the requirement of the making of
24 quarter monthly payments to the Department shall continue
25 until such taxpayer's average monthly liability to the
26 Department during the preceding 4 complete calendar quarters
27 (excluding the month of highest liability and the month of
28 lowest liability) is less than \$9,000, or until such
29 taxpayer's average monthly liability to the Department as
30 computed for each calendar quarter of the 4 preceding
31 complete calendar quarter period is less than \$10,000.
32 However, if a taxpayer can show the Department that a
33 substantial change in the taxpayer's business has occurred
34 which causes the taxpayer to anticipate that his average

1 monthly tax liability for the reasonably foreseeable future
2 will fall below the \$10,000 threshold stated above, then such
3 taxpayer may petition the Department for change in such
4 taxpayer's reporting status. On and after October 1, 2000,
5 once applicable, the requirement of the making of quarter
6 monthly payments to the Department shall continue until such
7 taxpayer's average monthly liability to the Department during
8 the preceding 4 complete calendar quarters (excluding the
9 month of highest liability and the month of lowest liability)
10 is less than \$19,000 or until such taxpayer's average monthly
11 liability to the Department as computed for each calendar
12 quarter of the 4 preceding complete calendar quarter period
13 is less than \$20,000. However, if a taxpayer can show the
14 Department that a substantial change in the taxpayer's
15 business has occurred which causes the taxpayer to anticipate
16 that his average monthly tax liability for the reasonably
17 foreseeable future will fall below the \$20,000 threshold
18 stated above, then such taxpayer may petition the Department
19 for a change in such taxpayer's reporting status. The
20 Department shall change such taxpayer's reporting status
21 unless it finds that such change is seasonal in nature and
22 not likely to be long term. If any such quarter monthly
23 payment is not paid at the time or in the amount required by
24 this Section, then the taxpayer shall be liable for penalties
25 and interest on the difference between the minimum amount due
26 and the amount of such quarter monthly payment actually and
27 timely paid, except insofar as the taxpayer has previously
28 made payments for that month to the Department in excess of
29 the minimum payments previously due as provided in this
30 Section. The Department shall make reasonable rules and
31 regulations to govern the quarter monthly payment amount and
32 quarter monthly payment dates for taxpayers who file on other
33 than a calendar monthly basis.

34 If any such payment provided for in this Section exceeds

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

28 If the retailer is otherwise required to file a monthly
29 return and if the retailer's average monthly tax liability to
30 the Department does not exceed \$200, the Department may
31 authorize his returns to be filed on a quarter annual basis,
32 with the return for January, February, and March of a given
33 year being due by April 20 of such year; with the return for
34 April, May and June of a given year being due by July 20 of

1 such year; with the return for July, August and September of
2 a given year being due by October 20 of such year, and with
3 the return for October, November and December of a given year
4 being due by January 20 of the following year.

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

11 Such quarter annual and annual returns, as to form and
12 substance, shall be subject to the same requirements as
13 monthly returns.

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

21 In addition, with respect to motor vehicles, watercraft,
22 aircraft, and trailers that are required to be registered
23 with an agency of this State, every retailer selling this
24 kind of tangible personal property shall file, with the
25 Department, upon a form to be prescribed and supplied by the
26 Department, a separate return for each such item of tangible
27 personal property which the retailer sells, except that if,
28 in the same transaction, (i) a retailer of aircraft,
29 watercraft, motor vehicles or trailers transfers more than
30 one aircraft, watercraft, motor vehicle or trailer to another
31 aircraft, watercraft, motor vehicle or trailer retailer for
32 the purpose of resale or (ii) a retailer of aircraft,
33 watercraft, motor vehicles, or trailers transfers more than
34 one aircraft, watercraft, motor vehicle, or trailer to a

1 purchaser for use as a qualifying rolling stock as provided
2 in Section 3-55 of this Act, then that seller may report the
3 transfer of all the aircraft, watercraft, motor vehicles or
4 trailers involved in that transaction to the Department on
5 the same uniform invoice-transaction reporting return form.
6 For purposes of this Section, "watercraft" means a Class 2,
7 Class 3, or Class 4 watercraft as defined in Section 3-2 of
8 the Boat Registration and Safety Act, a personal watercraft,
9 or any boat equipped with an inboard motor.

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

31 The transaction reporting return in the case of
32 watercraft and aircraft must show the name and address of the
33 seller; the name and address of the purchaser; the amount of
34 the selling price including the amount allowed by the

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

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

26 With each such transaction reporting return, the retailer
27 shall remit the proper amount of tax due (or shall submit
28 satisfactory evidence that the sale is not taxable if that is
29 the case), to the Department or its agents, whereupon the
30 Department shall issue, in the purchaser's name, a tax
31 receipt (or a certificate of exemption if the Department is
32 satisfied that the particular sale is tax exempt) which such
33 purchaser may submit to the agency with which, or State
34 officer with whom, he must title or register the tangible

1 personal property that is involved (if titling or
2 registration is required) in support of such purchaser's
3 application for an Illinois certificate or other evidence of
4 title or registration to such 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
10 has 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
15 of tax or proof of exemption made to the Department before
16 the retailer is willing to take these actions and such user
17 has not paid the tax to the retailer, such user may certify
18 to the fact of such delay by the retailer, and may (upon the
19 Department being satisfied of the truth of such
20 certification) transmit the information required by the
21 transaction reporting return and the remittance for tax or
22 proof of exemption directly to the Department and obtain his
23 tax receipt or exemption determination, in which event the
24 transaction reporting return and tax remittance (if a tax
25 payment was required) shall be credited by the Department to
26 the proper retailer's account with the Department, but
27 without the 2.1% or 1.75% discount provided for in this
28 Section being allowed. When the user pays the tax directly
29 to the Department, he shall pay the tax in the same amount
30 and in the same form in which it would be remitted if the tax
31 had been remitted to the Department by the retailer.

32 Where a retailer collects the tax with respect to the
33 selling price of tangible personal property which he sells
34 and the purchaser thereafter returns such tangible personal

1 property and the retailer refunds the selling price thereof
2 to the purchaser, such retailer shall also refund, to the
3 purchaser, the tax so collected from the purchaser. When
4 filing his return for the period in which he refunds such tax
5 to the purchaser, the retailer may deduct the amount of the
6 tax so refunded by him to the purchaser from any other use
7 tax which such retailer may be required to pay or remit to
8 the Department, as shown by such return, if the amount of the
9 tax to be deducted was previously remitted to the Department
10 by such retailer. If the retailer has not previously
11 remitted the amount of such tax to the Department, he is
12 entitled to no deduction under this Act upon refunding such
13 tax to the purchaser.

14 Any retailer filing a return under this Section shall
15 also include (for the purpose of paying tax thereon) the
16 total tax covered by such return upon the selling price of
17 tangible personal property purchased by him at retail from a
18 retailer, but as to which the tax imposed by this Act was not
19 collected from the retailer filing such return, and such
20 retailer shall remit the amount of such tax to the Department
21 when filing such return.

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

28 Where the retailer has more than one business registered
29 with the Department under separate registration under this
30 Act, such retailer may not file each return that is due as a
31 single return covering all such registered businesses, but
32 shall file separate returns for each such registered
33 business.

34 Beginning January 1, 1990, each month the Department

1 shall pay into the State and Local Sales Tax Reform Fund, a
2 special fund in the State Treasury which is hereby created,
3 the net revenue realized for the preceding month from the 1%
4 tax on sales of food for human consumption which is to be
5 consumed off the premises where it is sold (other than
6 alcoholic beverages, soft drinks and food which has been
7 prepared for immediate consumption) and prescription and
8 nonprescription medicines, drugs, medical appliances and
9 insulin, urine testing materials, syringes and needles used
10 by diabetics.

11 Beginning January 1, 1990, each month the Department
12 shall pay into the County and Mass Transit District Fund 4%
13 of the net revenue realized for the preceding month from the
14 6.25% general rate on the selling price of tangible personal
15 property which is purchased outside Illinois at retail from a
16 retailer and which is titled or registered by an agency of
17 this State's government.

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

26 Beginning August 1, 2000, each month the Department shall
27 pay into the State and Local Sales Tax Reform Fund 100% of
28 the net revenue realized for the preceding month from the
29 1.25% rate on the selling price of motor fuel and gasohol.

30 Beginning January 1, 1990, each month the Department
31 shall pay into the Local Government Tax Fund 16% of the net
32 revenue realized for the preceding month from the 6.25%
33 general rate on the selling price of tangible personal
34 property which is purchased outside Illinois at retail from a

1 retailer and which is titled or registered by an agency of
2 this State's government.

3 Of the remainder of the moneys received by the Department
4 pursuant to this Act, (a) 1.75% thereof shall be paid into
5 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
6 and on and after July 1, 1989, 3.8% thereof shall be paid
7 into the Build Illinois Fund; provided, however, that if in
8 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
9 as the case may be, of the moneys received by the Department
10 and required to be paid into the Build Illinois Fund pursuant
11 to Section 3 of the Retailers' Occupation Tax Act, Section 9
12 of the Use Tax Act, Section 9 of the Service Use Tax Act, and
13 Section 9 of the Service Occupation Tax Act, such Acts being
14 hereinafter called the "Tax Acts" and such aggregate of 2.2%
15 or 3.8%, as the case may be, of moneys being hereinafter
16 called the "Tax Act Amount", and (2) the amount transferred
17 to the Build Illinois Fund from the State and Local Sales Tax
18 Reform Fund shall be less than the Annual Specified Amount
19 (as defined in Section 3 of the Retailers' Occupation Tax
20 Act), an amount equal to the difference shall be immediately
21 paid into the Build Illinois Fund from other moneys received
22 by the Department pursuant to the Tax Acts; and further
23 provided, that if on the last business day of any month the
24 sum of (1) the Tax Act Amount required to be deposited into
25 the Build Illinois Bond Account in the Build Illinois Fund
26 during such month and (2) the amount transferred during such
27 month to the Build Illinois Fund from the State and Local
28 Sales Tax Reform Fund shall have been less than 1/12 of the
29 Annual Specified Amount, an amount equal to the difference
30 shall be immediately paid into the Build Illinois Fund from
31 other moneys received by the Department pursuant to the Tax
32 Acts; and, further provided, that in no event shall the
33 payments required under the preceding proviso result in
34 aggregate payments into the Build Illinois Fund pursuant to

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

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

| 14 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 15 | 1993 | \$0 |
| 16 | 1994 | 53,000,000 |
| 17 | 1995 | 58,000,000 |
| 18 | 1996 | 61,000,000 |
| 19 | 1997 | 64,000,000 |
| 20 | 1998 | 68,000,000 |
| 21 | 1999 | 71,000,000 |
| 22 | 2000 | 75,000,000 |
| 23 | 2001 | 80,000,000 |
| 24 | 2002 | 93,000,000 |
| 25 | 2003 | 99,000,000 |
| 26 | 2004 | 103,000,000 |
| 27 | 2005 | 108,000,000 |
| 28 | 2006 | 113,000,000 |
| 29 | 2007 | 119,000,000 |
| 30 | 2008 | 126,000,000 |
| 31 | 2009 | 132,000,000 |
| 32 | 2010 | 139,000,000 |
| 33 | 2011 | 146,000,000 |
| 34 | 2012 | 153,000,000 |

| | | |
|----|----------|-------------|
| 1 | 2013 | 161,000,000 |
| 2 | 2014 | 170,000,000 |
| 3 | 2015 | 179,000,000 |
| 4 | 2016 | 189,000,000 |
| 5 | 2017 | 199,000,000 |
| 6 | 2018 | 210,000,000 |
| 7 | 2019 | 221,000,000 |
| 8 | 2020 | 233,000,000 |
| 9 | 2021 | 246,000,000 |
| 10 | 2022 | 260,000,000 |
| 11 | 2023 and | 275,000,000 |

12 each fiscal year
13 thereafter that bonds
14 are outstanding under
15 Section 13.2 of the
16 Metropolitan Pier and
17 Exposition Authority
18 Act, but not after fiscal year 2042.

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

32 ~~Subject to payment of amounts into the Build Illinois~~
33 ~~Fund and the McCormick Place Expansion Project Fund pursuant~~
34 ~~to the preceding paragraphs or in any amendment thereto~~

1 hereafter enacted, each month the Department shall pay into
2 the Local Government Distributive Fund .4% of the net revenue
3 realized for the preceding month from the 5% general rate, or
4 .4% of 80% of the net revenue realized for the preceding
5 month from the 6.25% general rate, as the case may be, on the
6 selling price of tangible personal property which amount
7 shall, subject to appropriation, be distributed as provided
8 in Section 2 of the State Revenue Sharing Act. No payments or
9 distributions pursuant to this paragraph shall be made if the
10 tax imposed by this Act on photoprocessing products is
11 declared unconstitutional, or if the proceeds from such tax
12 are unavailable for distribution because of litigation.

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

22 Subject to payment of amounts into the Build Illinois
23 Fund and, the McCormick Place Expansion Project Fund, and the
24 Local Government Distributive Fund pursuant to the preceding
25 paragraphs or in any amendments thereto hereafter enacted,
26 beginning with the receipt of the first report of taxes paid
27 by an eligible business and continuing for a 25-year period,
28 the Department shall each month pay into the Energy
29 Infrastructure Fund 80% of the net revenue realized from the
30 6.25% general rate on the selling price of Illinois-mined
31 coal that was sold to an eligible business. For purposes of
32 this paragraph, the term "eligible business" means a new
33 electric generating facility certified pursuant to Section
34 605-332 of the Department of Commerce and Community Affairs

1 Law of the 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
4 State Treasury and 25% shall be reserved in a special account
5 and used only for the transfer to the Common School Fund as
6 part of the monthly transfer from the General Revenue Fund in
7 accordance with Section 8a of the State Finance Act.

8 As soon as possible after the first day of each month,
9 upon certification of the Department of Revenue, the
10 Comptroller shall order transferred and the Treasurer shall
11 transfer from the General Revenue Fund to the Motor Fuel Tax
12 Fund an amount equal to 1.7% of 80% of the net revenue
13 realized under this Act for the second preceding month.
14 Beginning April 1, 2000, this transfer is no longer required
15 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, manufacturers,
21 importers and wholesalers whose products are sold at retail
22 in Illinois by numerous retailers, and who wish to do so, may
23 assume the responsibility for accounting and paying to the
24 Department all tax accruing under this Act with respect to
25 such sales, if the retailers who are affected do not make
26 written objection to the Department to this arrangement.

27 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
28 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
29 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
30 6-28-01; 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; revised
31 9-14-01.)

32 Section 5-22. The Service Use Tax Act is amended by
33 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
3 collect the tax herein imposed shall pay to the Department
4 the amount of such tax (except as otherwise provided) at the
5 time when he is required to file his return for the period
6 during which such tax was collected, less a discount of 2.1%
7 prior to January 1, 1990 and 1.75% on and after January 1,
8 1990, or \$5 per calendar year, whichever is greater, which is
9 allowed to reimburse the serviceman for expenses incurred in
10 collecting the tax, keeping records, preparing and filing
11 returns, remitting the tax and supplying data to the
12 Department on request. A serviceman need not remit that part
13 of any tax collected by him to the extent that he is required
14 to pay and does pay the tax imposed by the Service Occupation
15 Tax Act with respect to his sale of service involving the
16 incidental transfer by him of the same property.

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

24 The Department may require returns to be filed on a
25 quarterly basis. If so required, a return for each calendar
26 quarter shall be filed on or before the twentieth day of the
27 calendar month following the end of such calendar quarter.
28 The taxpayer shall also file a return with the Department for
29 each of the first two months of each calendar quarter, on or
30 before the twentieth day of the following calendar month,
31 stating:

- 32 1. The name of the seller;
- 33 2. The address of the principal place of business
- 34 from which he engages in business as a serviceman in this

1 State;

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

6 4. The amount of credit provided in Section 2d of
7 this 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
11 Department 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
15 be due on the return shall be deemed assessed.

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

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

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

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

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

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

24 If the serviceman is otherwise required to file a monthly
25 return and if the serviceman's average monthly tax liability
26 to the Department does not exceed \$200, the Department may
27 authorize his returns to be filed on a quarter annual basis,
28 with the return for January, February and March of a given
29 year being due by April 20 of such year; with the return for
30 April, May and June of a given year being due by July 20 of
31 such year; with the return for July, August and September of
32 a given year being due by October 20 of such year, and with
33 the return for October, November and December of a given year
34 being due by January 20 of the following year.

1 If the serviceman is otherwise required to file a monthly
2 or quarterly return and if the serviceman's average monthly
3 tax liability to the Department does not exceed \$50, the
4 Department may authorize his returns to be filed on an annual
5 basis, with the return for a given year being due by January
6 20 of the following year.

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

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

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

34 Any serviceman filing a return hereunder shall also

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

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

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

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

27 Beginning January 1, 1990, each month the Department
28 shall pay into the State and Local Sales Tax Reform Fund 20%
29 of the net revenue realized for the preceding month from the
30 6.25% general rate on transfers of tangible personal
31 property, other than tangible personal property which is
32 purchased outside Illinois at retail from a retailer and
33 which is titled or registered by an agency of this State's
34 government.

1 Beginning August 1, 2000, each month the Department shall
2 pay into the State and Local Sales Tax Reform Fund 100% of
3 the net revenue realized for the preceding month from the
4 1.25% rate on the selling price of motor fuel and gasohol.

5 Of the remainder of the moneys received by the Department
6 pursuant to this Act, (a) 1.75% thereof shall be paid into
7 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
8 and on and after July 1, 1989, 3.8% thereof shall be paid
9 into the Build Illinois Fund; provided, however, that if in
10 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
11 as the case may be, of the moneys received by the Department
12 and required to be paid into the Build Illinois Fund pursuant
13 to Section 3 of the Retailers' Occupation Tax Act, Section 9
14 of the Use Tax Act, Section 9 of the Service Use Tax Act, and
15 Section 9 of the Service Occupation Tax Act, such Acts being
16 hereinafter called the "Tax Acts" and such aggregate of 2.2%
17 or 3.8%, as the case may be, of moneys being hereinafter
18 called the "Tax Act Amount", and (2) the amount transferred
19 to the Build Illinois Fund from the State and Local Sales Tax
20 Reform Fund shall be less than the Annual Specified Amount
21 (as defined in Section 3 of the Retailers' Occupation Tax
22 Act), an amount equal to the difference shall be immediately
23 paid into the Build Illinois Fund from other moneys received
24 by the Department pursuant to the Tax Acts; and further
25 provided, that if on the last business day of any month the
26 sum of (1) the Tax Act Amount required to be deposited into
27 the Build Illinois Bond Account in the Build Illinois Fund
28 during such month and (2) the amount transferred during such
29 month to the Build Illinois Fund from the State and Local
30 Sales Tax Reform Fund shall have been less than 1/12 of the
31 Annual Specified Amount, an amount equal to the difference
32 shall be immediately paid into the Build Illinois Fund from
33 other moneys received by the Department pursuant to the Tax
34 Acts; and, further provided, that in no event shall the

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

1 and charge set forth in Section 12 of the Build Illinois Bond
2 Act.

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

| 16 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 17 | 1993 | \$0 |
| 18 | 1994 | 53,000,000 |
| 19 | 1995 | 58,000,000 |
| 20 | 1996 | 61,000,000 |
| 21 | 1997 | 64,000,000 |
| 22 | 1998 | 68,000,000 |
| 23 | 1999 | 71,000,000 |
| 24 | 2000 | 75,000,000 |
| 25 | 2001 | 80,000,000 |
| 26 | 2002 | 93,000,000 |
| 27 | 2003 | 99,000,000 |
| 28 | 2004 | 103,000,000 |
| 29 | 2005 | 108,000,000 |
| 30 | 2006 | 113,000,000 |
| 31 | 2007 | 119,000,000 |
| 32 | 2008 | 126,000,000 |
| 33 | 2009 | 132,000,000 |
| 34 | 2010 | 139,000,000 |

| | | |
|----|----------|-------------|
| 1 | 2011 | 146,000,000 |
| 2 | 2012 | 153,000,000 |
| 3 | 2013 | 161,000,000 |
| 4 | 2014 | 170,000,000 |
| 5 | 2015 | 179,000,000 |
| 6 | 2016 | 189,000,000 |
| 7 | 2017 | 199,000,000 |
| 8 | 2018 | 210,000,000 |
| 9 | 2019 | 221,000,000 |
| 10 | 2020 | 233,000,000 |
| 11 | 2021 | 246,000,000 |
| 12 | 2022 | 260,000,000 |
| 13 | 2023 and | 275,000,000 |

14 each fiscal year
15 thereafter that bonds
16 are outstanding under
17 Section 13.2 of the
18 Metropolitan Pier and
19 Exposition Authority Act,
20 but not after fiscal year 2042.

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

34 ~~Subject-to-payment-of-amounts--into--the--Build--Illinois~~

1 Fund--and-the-McCormick-Place-Expansion-Project-Fund-pursuant
 2 to-the-preceding--paragraphs--or--in--any--amendment--thereto
 3 hereafter--enacted,--each-month-the-Department-shall-pay-into
 4 the-Local--Government--Distributive--Fund--0.4%--of--the--net
 5 revenue--realized-for-the-preceding-month-from-the-5%--general
 6 rate-or-0.4%--of--80%--of--the--net--revenue--realized--for--the
 7 preceding--month-from-the-6.25%--general-rate,--as-the-case-may
 8 be,--on-the-selling-price-of-tangible-personal-property--which
 9 amount--shall,--subject--to--appropriation,--be-distributed-as
 10 provided-in-Section-2-of-the-State-Revenue--Sharing--Act.--No
 11 payments-or-distributions-pursuant-to-this-paragraph-shall-be
 12 made--if--the--tax--imposed--by--this-Act-on-photo-processing
 13 products-is-declared-unconstitutional,--or--if--the--proceeds
 14 from--such--tax--are--unavailable-for-distribution-because-of
 15 litigation.

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

25 Subject to payment of amounts into the Build Illinois
 26 Fund and, the McCormick Place Expansion Project Fund,--and-the
 27 Local-Government-Distributive-Fund pursuant to the preceding
 28 paragraphs or in any amendments thereto hereafter enacted,
 29 beginning with the receipt of the first report of taxes paid
 30 by an eligible business and continuing for a 25-year period,
 31 the Department shall each month pay into the Energy
 32 Infrastructure Fund 80% of the net revenue realized from the
 33 6.25% general rate on the selling price of Illinois-mined
 34 coal that was sold to an eligible business. For purposes of

1 this paragraph, the term "eligible business" means a new
2 electric generating facility certified pursuant to Section
3 605-332 of the Department of Commerce and Community Affairs
4 Law of the Civil Administrative Code of Illinois.

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

8 As soon as possible after the first day of each month,
9 upon certification of the Department of Revenue, the
10 Comptroller shall order transferred and the Treasurer shall
11 transfer from the General Revenue Fund to the Motor Fuel Tax
12 Fund an amount equal to 1.7% of 80% of the net revenue
13 realized under this Act for the second preceding month.
14 Beginning April 1, 2000, this transfer is no longer required
15 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 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
21 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
22 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
23 1-1-02; revised 9-14-01.)

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

26 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

27 Sec. 9. Each serviceman required or authorized to
28 collect the tax herein imposed shall pay to the Department
29 the amount of such tax at the time when he is required to
30 file his return for the period during which such tax was
31 collectible, less a discount of 2.1% prior to January 1,
32 1990, and 1.75% on and after January 1, 1990, or \$5 per

1 calendar year, whichever is greater, which is allowed to
2 reimburse the serviceman for expenses incurred in collecting
3 the tax, keeping records, preparing and filing returns,
4 remitting the tax and supplying data to the Department on
5 request.

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

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

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

- 30 1. The name of the seller;
- 31 2. The address of the principal place of business
32 from which he engages in business as a serviceman in this
33 State;
- 34 3. The total amount of taxable receipts received by

1 him during the preceding calendar month, including
2 receipts from charge and time sales, but less all
3 deductions allowed by law;

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

6 5. The amount of tax due;

7 5-5. The signature of the taxpayer; and

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

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

14 A serviceman may accept a Manufacturer's Purchase Credit
15 certification from a purchaser in satisfaction of Service Use
16 Tax as provided in Section 3-70 of the Service Use Tax Act if
17 the purchaser provides the appropriate documentation as
18 required by Section 3-70 of the Service Use Tax Act. A
19 Manufacturer's Purchase Credit certification, accepted by a
20 serviceman as provided in Section 3-70 of the Service Use Tax
21 Act, may be used by that serviceman to satisfy Service
22 Occupation Tax liability in the amount claimed in the
23 certification, not to exceed 6.25% of the receipts subject to
24 tax from a qualifying purchase.

25 If the serviceman's average monthly tax liability to the
26 Department does not exceed \$200, the Department may authorize
27 his returns to be filed on a quarter annual basis, with the
28 return for January, February and March of a given year being
29 due by April 20 of such year; with the return for April, May
30 and June of a given year being due by July 20 of such year;
31 with the return for July, August and September of a given
32 year being due by October 20 of such year, and with the
33 return for October, November and December of a given year
34 being due by January 20 of the following year.

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

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

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

16 Beginning October 1, 1993, a taxpayer who has an average
17 monthly tax liability of \$150,000 or more shall make all
18 payments required by rules of the Department by electronic
19 funds transfer. Beginning October 1, 1994, a taxpayer who
20 has an average monthly tax liability of \$100,000 or more
21 shall make all payments required by rules of the Department
22 by electronic funds transfer. Beginning October 1, 1995, a
23 taxpayer who has an average monthly tax liability of \$50,000
24 or more shall make all payments required by rules of the
25 Department by electronic funds transfer. Beginning October
26 1, 2000, a taxpayer who has an annual tax liability of
27 \$200,000 or more shall make all payments required by rules of
28 the Department by electronic funds transfer. The term
29 "annual tax liability" shall be the sum of the taxpayer's
30 liabilities under this Act, and under all other State and
31 local occupation and use tax laws administered by the
32 Department, for the immediately preceding calendar year. The
33 term "average monthly tax liability" means the sum of the
34 taxpayer's liabilities under this Act, and under all other

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

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

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

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

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

24 Where a serviceman collects the tax with respect to the
25 selling price of tangible personal property which he sells
26 and the purchaser thereafter returns such tangible personal
27 property and the serviceman refunds the selling price thereof
28 to the purchaser, such serviceman shall also refund, to the
29 purchaser, the tax so collected from the purchaser. When
30 filing his return for the period in which he refunds such tax
31 to the purchaser, the serviceman may deduct the amount of the
32 tax so refunded by him to the purchaser from any other
33 Service Occupation Tax, Service Use Tax, Retailers'
34 Occupation Tax or Use Tax which such serviceman may be

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

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

15 Where the serviceman has more than one business
16 registered with the Department under separate registrations
17 hereunder, such serviceman shall file separate returns for
18 each registered business.

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

28 Beginning January 1, 1990, each month the Department
29 shall pay into the County and Mass Transit District Fund 4%
30 of the revenue realized for the preceding month from the
31 6.25% general rate.

32 Beginning August 1, 2000, each month the Department shall
33 pay into the County and Mass Transit District Fund 20% of the
34 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol.

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

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

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

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

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

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

| 21 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 22 | 1993 | \$0 |
| 23 | 1994 | 53,000,000 |
| 24 | 1995 | 58,000,000 |
| 25 | 1996 | 61,000,000 |
| 26 | 1997 | 64,000,000 |
| 27 | 1998 | 68,000,000 |
| 28 | 1999 | 71,000,000 |
| 29 | 2000 | 75,000,000 |
| 30 | 2001 | 80,000,000 |
| 31 | 2002 | 93,000,000 |
| 32 | 2003 | 99,000,000 |
| 33 | 2004 | 103,000,000 |
| 34 | 2005 | 108,000,000 |

| | | |
|----|----------|-------------|
| 1 | 2006 | 113,000,000 |
| 2 | 2007 | 119,000,000 |
| 3 | 2008 | 126,000,000 |
| 4 | 2009 | 132,000,000 |
| 5 | 2010 | 139,000,000 |
| 6 | 2011 | 146,000,000 |
| 7 | 2012 | 153,000,000 |
| 8 | 2013 | 161,000,000 |
| 9 | 2014 | 170,000,000 |
| 10 | 2015 | 179,000,000 |
| 11 | 2016 | 189,000,000 |
| 12 | 2017 | 199,000,000 |
| 13 | 2018 | 210,000,000 |
| 14 | 2019 | 221,000,000 |
| 15 | 2020 | 233,000,000 |
| 16 | 2021 | 246,000,000 |
| 17 | 2022 | 260,000,000 |
| 18 | 2023 and | 275,000,000 |

19 each fiscal year
20 thereafter that bonds
21 are outstanding under
22 Section 13.2 of the
23 Metropolitan Pier and
24 Exposition Authority
25 Act, but not after fiscal year 2042.

26 Beginning July 20, 1993 and in each month of each fiscal
27 year thereafter, one-eighth of the amount requested in the
28 certificate of the Chairman of the Metropolitan Pier and
29 Exposition Authority for that fiscal year, less the amount
30 deposited into the McCormick Place Expansion Project Fund by
31 the State Treasurer in the respective month under subsection
32 (g) of Section 13 of the Metropolitan Pier and Exposition
33 Authority Act, plus cumulative deficiencies in the deposits
34 required under this Section for previous months and years,

1 shall be deposited into the McCormick Place Expansion Project
 2 Fund, until the full amount requested for the fiscal year,
 3 but not in excess of the amount specified above as "Total
 4 Deposit", has been deposited.

5 ~~Subject to payment of amounts into the Build Illinois~~
 6 ~~Fund and the McCormick Place Expansion Project Fund pursuant~~
 7 ~~to the preceding paragraphs or in any amendment thereto~~
 8 ~~hereafter enacted, each month the Department shall pay into~~
 9 ~~the Local Government Distributive Fund 0.4% of the net~~
 10 ~~revenue realized for the preceding month from the 5% general~~
 11 ~~rate or 0.4% of 80% of the net revenue realized for the~~
 12 ~~preceding month from the 6.25% general rate, as the case may~~
 13 ~~be, on the selling price of tangible personal property which~~
 14 ~~amount shall, subject to appropriation, be distributed as~~
 15 ~~provided in Section 2 of the State Revenue Sharing Act. No~~
 16 ~~payments or distributions pursuant to this paragraph shall be~~
 17 ~~made if the tax imposed by this Act on photoprocessing~~
 18 ~~products is declared unconstitutional, or if the proceeds~~
 19 ~~from such tax are unavailable for distribution because of~~
 20 ~~litigation.~~

21 Subject to payment of amounts into the Build Illinois
 22 Fund and, the McCormick Place Expansion Project Fund, and the
 23 Local Government Distributive Fund pursuant to the preceding
 24 paragraphs or in any amendments thereto hereafter enacted,
 25 beginning July 1, 1993, the Department shall each month pay
 26 into the Illinois Tax Increment Fund 0.27% of 80% of the net
 27 revenue realized for the preceding month from the 6.25%
 28 general rate on the selling price of tangible personal
 29 property.

30 Subject to payment of amounts into the Build Illinois
 31 Fund and, the McCormick Place Expansion Project Fund, and the
 32 Local Government Distributive Fund pursuant to the preceding
 33 paragraphs or in any amendments thereto hereafter enacted,
 34 beginning with the receipt of the first report of taxes paid

1 by an eligible business and continuing for a 25-year period,
2 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
5 coal that was sold to an eligible business. For purposes of
6 this paragraph, the term "eligible business" means a new
7 electric generating facility certified pursuant to Section
8 605-332 of the Department of Commerce and Community Affairs
9 Law of the 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
19 statement of gross receipts as shown by the taxpayer's last
20 Federal income tax return. If the total receipts of the
21 business as reported in the Federal income tax return do not
22 agree with the gross receipts reported to the Department of
23 Revenue for the same period, the taxpayer shall attach to his
24 annual return a schedule showing a reconciliation of the 2
25 amounts and the reasons for the difference. The taxpayer's
26 annual return to the Department shall also disclose the cost
27 of goods sold by the taxpayer during the year covered by such
28 return, opening and closing inventories of such goods for
29 such year, cost of goods used from stock or taken from stock
30 and given away by the taxpayer during such year, pay roll
31 information of the taxpayer's business during such year and
32 any additional reasonable information which the Department
33 deems would be helpful in determining the accuracy of the
34 monthly, quarterly or annual returns filed by such taxpayer

1 as hereinbefore provided for in this Section.

2 If the annual information return required by this Section
3 is not filed when and as required, the taxpayer shall be
4 liable as follows:

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

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

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

23 The foregoing portion of this Section concerning the
24 filing of an annual information return shall not apply to a
25 serviceman who is not required to file an income tax return
26 with the United States Government.

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

1 Net revenue realized for a month shall be the revenue
2 collected by the State pursuant to this Act, less the amount
3 paid out during that month as refunds to taxpayers for
4 overpayment of liability.

5 For greater simplicity of administration, it shall be
6 permissible for manufacturers, importers and wholesalers
7 whose products are sold by numerous servicemen in Illinois,
8 and who wish to do so, to assume the responsibility for
9 accounting and paying to the Department all tax accruing
10 under this Act with respect to such sales, if the servicemen
11 who are affected do not make written objection to the
12 Department to this arrangement.

13 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
14 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
15 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
16 1-1-02; revised 9-14-01.)

17 Section 5-24. The Retailers' Occupation Tax Act is
18 amended by changing Section 3 as follows:

19 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

- 25 1. The name of the seller;
- 26 2. His residence address and the address of his
27 principal place of business and the address of the
28 principal place of business (if that is a different
29 address) from which he engages in the business of selling
30 tangible personal property at retail in this State;
- 31 3. Total amount of receipts received by him during
32 the preceding calendar month or quarter, as the case may

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

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

9 5. Deductions allowed by law;

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

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

15 8. The amount of tax due;

16 9. The signature of the taxpayer; and

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

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

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

26 A retailer may accept a Manufacturer's Purchase Credit
27 certification from a purchaser in satisfaction of Use Tax as
28 provided in Section 3-85 of the Use Tax Act if the purchaser
29 provides the appropriate documentation as required by Section
30 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
31 certification, accepted by a retailer as provided in Section
32 3-85 of the Use Tax Act, may be used by that retailer to
33 satisfy Retailers' Occupation Tax liability in the amount
34 claimed in the certification, not to exceed 6.25% of the

1 receipts subject to tax from a qualifying purchase.

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

- 10 1. The name of the seller;
- 11 2. The address of the principal place of business
12 from which he engages in the business of selling tangible
13 personal property at retail in this State;
- 14 3. The total amount of taxable receipts received by
15 him during the preceding calendar month from sales of
16 tangible personal property by him during such preceding
17 calendar month, including receipts from charge and time
18 sales, but less all deductions allowed by law;
- 19 4. The amount of credit provided in Section 2d of
20 this Act;
- 21 5. The amount of tax due; and
- 22 6. Such other reasonable information as the
23 Department may require.

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

28 Beginning October 1, 1993, a taxpayer who has an average
29 monthly tax liability of \$150,000 or more shall make all
30 payments required by rules of the Department by electronic
31 funds transfer. Beginning October 1, 1994, a taxpayer who
32 has an average monthly tax liability of \$100,000 or more
33 shall make all payments required by rules of the Department
34 by electronic funds transfer. Beginning October 1, 1995, a

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

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

26 Any taxpayer not required to make payments by electronic
27 funds transfer may make payments by electronic funds transfer
28 with the permission of the Department.

29 All taxpayers required to make payment by electronic
30 funds transfer and any taxpayers authorized to voluntarily
31 make payments by electronic funds transfer shall make those
32 payments in the manner authorized by the Department.

33 The Department shall adopt such rules as are necessary to
34 effectuate a program of electronic funds transfer and the

1 requirements of this Section.

2 Any amount which is required to be shown or reported on
3 any return or other document under this Act shall, if such
4 amount is not a whole-dollar amount, be increased to the
5 nearest whole-dollar amount in any case where the fractional
6 part of a dollar is 50 cents or more, and decreased to the
7 nearest whole-dollar amount where the fractional part of a
8 dollar is less than 50 cents.

9 If the retailer is otherwise required to file a monthly
10 return and if the retailer'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
14 year being due by April 20 of such year; with the return for
15 April, May and June of a given year being due by July 20 of
16 such year; with the return for July, August and September of
17 a given year being due by October 20 of such year, and with
18 the return for October, November and December of a given year
19 being due by January 20 of the following year.

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

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

29 Notwithstanding any other provision in this Act
30 concerning the time within which a retailer may file his
31 return, in the case of any retailer who ceases to engage in a
32 kind of business which makes him responsible for filing
33 returns under this Act, such retailer shall file a final
34 return under this Act with the Department not more than one

1 month after discontinuing such business.

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

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

32 Any retailer who sells only motor vehicles, watercraft,
33 aircraft, or trailers that are required to be registered with
34 an agency of this State, so that all retailers' occupation

1 tax liability is required to be reported, and is reported, on
2 such transaction reporting returns and who is not otherwise
3 required to file monthly or quarterly returns, need not file
4 monthly or quarterly returns. However, those retailers shall
5 be required to file returns on an annual basis.

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

27 The transaction reporting return in the case of
28 watercraft or aircraft must show the name and address of the
29 seller; the name and address of the purchaser; the amount of
30 the selling price including the amount allowed by the
31 retailer for traded-in property, if any; the amount allowed
32 by the retailer for the traded-in tangible personal property,
33 if any, to the extent to which Section 1 of this Act allows
34 an exemption for the value of traded-in property; the balance

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

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

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

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

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

28 Refunds made by the seller during the preceding return
29 period to purchasers, on account of tangible personal
30 property returned to the seller, shall be allowed as a
31 deduction under subdivision 5 of his monthly or quarterly
32 return, as the case may be, in case the seller had
33 theretofore included the receipts from the sale of such
34 tangible personal property in a return filed by him and had

1 paid the tax imposed by this Act with respect to such
2 receipts.

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

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

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

27 Before October 1, 2000, if the taxpayer's average monthly
28 tax liability to the Department under this Act, the Use Tax
29 Act, the Service Occupation Tax Act, and the Service Use Tax
30 Act, excluding any liability for prepaid sales tax to be
31 remitted in accordance with Section 2d of this Act, was
32 \$10,000 or more during the preceding 4 complete calendar
33 quarters, he shall file a return with the Department each
34 month by the 20th day of the month next following the month

1 during which such tax liability is incurred and shall make
2 payments to the Department on or before the 7th, 15th, 22nd
3 and last day of the month during which such liability is
4 incurred. On and after October 1, 2000, if the taxpayer's
5 average monthly tax liability to the Department under this
6 Act, the Use Tax Act, the Service Occupation Tax Act, and the
7 Service Use Tax Act, excluding any liability for prepaid
8 sales tax to be remitted in accordance with Section 2d of
9 this Act, was \$20,000 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 payment to the Department on or before the 7th, 15th,
14 22nd and last day of the month during which such liability is
15 incurred. If the month during which such tax liability is
16 incurred began prior to January 1, 1985, each payment shall
17 be in an amount equal to 1/4 of the taxpayer's actual
18 liability for the month or an amount set by the Department
19 not to exceed 1/4 of the average monthly liability of the
20 taxpayer to the Department for the preceding 4 complete
21 calendar quarters (excluding the month of highest liability
22 and the month of lowest liability in such 4 quarter period).
23 If the month during which such tax liability is incurred
24 begins on or after January 1, 1985 and prior to January 1,
25 1987, each payment shall be in an amount equal to 22.5% of
26 the taxpayer's actual liability for the month or 27.5% of the
27 taxpayer's liability for the same calendar month of the
28 preceding year. If the month during which such tax liability
29 is incurred begins on or after January 1, 1987 and prior to
30 January 1, 1988, each payment shall be in an amount equal to
31 22.5% of the taxpayer's actual liability for the month or
32 26.25% of the taxpayer's liability for the same calendar
33 month of the preceding year. If the month during which such
34 tax liability is incurred begins on or after January 1, 1988,

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

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

29 The provisions of this paragraph apply before October 1,
30 2001. Without regard to whether a taxpayer is required to
31 make quarter monthly payments as specified above, any
32 taxpayer who is required by Section 2d of this Act to collect
33 and remit prepaid taxes and has collected prepaid taxes which
34 average in excess of \$25,000 per month during the preceding 2

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

32 The provisions of this paragraph apply on and after
33 October 1, 2001. Without regard to whether a taxpayer is
34 required to make quarter monthly payments as specified above,

1 any taxpayer who is required by Section 2d of this Act to
2 collect and remit prepaid taxes and has collected prepaid
3 taxes that average in excess of \$20,000 per month during the
4 preceding 4 complete calendar quarters shall file a return
5 with the Department as required by Section 2f and shall make
6 payments to the Department on or before the 7th, 15th, 22nd
7 and last day of the month during which the liability is
8 incurred. Each payment shall be in an amount equal to 22.5%
9 of the taxpayer's actual liability for the month or 25% of
10 the taxpayer's liability for the same calendar month of the
11 preceding year. The amount of the quarter monthly payments
12 shall be credited against the final tax liability of the
13 taxpayer's return for that month filed under this Section or
14 Section 2f, as the case may be. Once applicable, the
15 requirement of the making of quarter monthly payments to the
16 Department pursuant to this paragraph shall continue until
17 the taxpayer's average monthly prepaid tax collections during
18 the preceding 4 complete calendar quarters (excluding the
19 month of highest liability and the month of lowest liability)
20 is less than \$19,000 or until such taxpayer's average monthly
21 liability to the Department as computed for each calendar
22 quarter of the 4 preceding complete calendar quarters is less
23 than \$20,000. If any such quarter monthly payment is not
24 paid at the time or in the amount required, the taxpayer
25 shall be liable for penalties and interest on such
26 difference, except insofar as the taxpayer has previously
27 made payments for that month in excess of the minimum
28 payments previously due.

29 If any payment provided for in this Section exceeds the
30 taxpayer's liabilities under this Act, the Use Tax Act, the
31 Service Occupation Tax Act and the Service Use Tax Act, as
32 shown on an original monthly return, the Department shall, if
33 requested by the taxpayer, issue to the taxpayer a credit
34 memorandum no later than 30 days after the date of payment.

1 The credit evidenced by such credit memorandum may be
2 assigned by the taxpayer to a similar taxpayer under this
3 Act, the Use Tax Act, the Service Occupation Tax Act or the
4 Service Use Tax Act, in accordance with reasonable rules and
5 regulations to be prescribed by the Department. If no such
6 request is made, the taxpayer may credit such excess payment
7 against tax liability subsequently to be remitted to the
8 Department under this Act, the Use Tax Act, the Service
9 Occupation Tax Act or the Service Use Tax Act, in accordance
10 with reasonable rules and regulations prescribed by the
11 Department. If the Department subsequently determined that
12 all or any part of the credit taken was not actually due to
13 the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount
14 shall be reduced by 2.1% or 1.75% of the difference between
15 the credit taken and that actually due, and that taxpayer
16 shall be liable for penalties and interest on such
17 difference.

18 If a retailer of motor fuel is entitled to a credit under
19 Section 2d of this Act which exceeds the taxpayer's liability
20 to the Department under this Act for the month which the
21 taxpayer is filing a return, the Department shall issue the
22 taxpayer a credit memorandum for the excess.

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

33 Beginning January 1, 1990, each month the Department
34 shall pay into the County and Mass Transit District Fund, a

1 special fund in the State treasury which is hereby created,
2 4% of the net revenue realized for the preceding month from
3 the 6.25% general rate.

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

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

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

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

1 Department pursuant to the Tax Acts; the "Annual Specified
2 Amount" means the amounts specified below for fiscal years
3 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
16 and each fiscal year thereafter; and further provided, that
17 if on the last business day of any month the sum of (1) the
18 Tax Act Amount required to be deposited into the Build
19 Illinois Bond Account in the Build Illinois Fund during such
20 month and (2) the amount transferred to the Build Illinois
21 Fund from the State and Local Sales Tax Reform Fund shall
22 have been less than 1/12 of the Annual Specified Amount, an
23 amount equal to the difference shall be immediately paid into
24 the Build Illinois Fund from other moneys received by the
25 Department pursuant to the Tax Acts; and, further provided,
26 that in no event shall the payments required under the
27 preceding proviso result in aggregate payments into the Build
28 Illinois Fund pursuant to this clause (b) for any fiscal year
29 in excess of the greater of (i) the Tax Act Amount or (ii)
30 the Annual Specified Amount for such fiscal year. The
31 amounts payable into the Build Illinois Fund under clause (b)
32 of the first sentence in this paragraph shall be payable only
33 until such time as the aggregate amount on deposit under each
34 trust indenture securing Bonds issued and outstanding

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

29 Subject to payment of amounts into the Build Illinois
30 Fund as provided in the preceding paragraph or in any
31 amendment thereto hereafter enacted, the following specified
32 monthly installment of the amount requested in the
33 certificate of the Chairman of the Metropolitan Pier and
34 Exposition Authority provided under Section 8.25f of the

1 State Finance Act, but not in excess of sums designated as
2 "Total Deposit", shall be deposited in the aggregate from
3 collections under Section 9 of the Use Tax Act, Section 9 of
4 the Service Use Tax Act, Section 9 of the Service Occupation
5 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
6 into the McCormick Place Expansion Project Fund in the
7 specified fiscal years.

| 8 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 9 | 1993 | \$0 |
| 10 | 1994 | 53,000,000 |
| 11 | 1995 | 58,000,000 |
| 12 | 1996 | 61,000,000 |
| 13 | 1997 | 64,000,000 |
| 14 | 1998 | 68,000,000 |
| 15 | 1999 | 71,000,000 |
| 16 | 2000 | 75,000,000 |
| 17 | 2001 | 80,000,000 |
| 18 | 2002 | 93,000,000 |
| 19 | 2003 | 99,000,000 |
| 20 | 2004 | 103,000,000 |
| 21 | 2005 | 108,000,000 |
| 22 | 2006 | 113,000,000 |
| 23 | 2007 | 119,000,000 |
| 24 | 2008 | 126,000,000 |
| 25 | 2009 | 132,000,000 |
| 26 | 2010 | 139,000,000 |
| 27 | 2011 | 146,000,000 |
| 28 | 2012 | 153,000,000 |
| 29 | 2013 | 161,000,000 |
| 30 | 2014 | 170,000,000 |
| 31 | 2015 | 179,000,000 |
| 32 | 2016 | 189,000,000 |
| 33 | 2017 | 199,000,000 |
| 34 | 2018 | 210,000,000 |

| | | |
|---|----------|-------------|
| 1 | 2019 | 221,000,000 |
| 2 | 2020 | 233,000,000 |
| 3 | 2021 | 246,000,000 |
| 4 | 2022 | 260,000,000 |
| 5 | 2023 and | 275,000,000 |

6 each fiscal year
7 thereafter that bonds
8 are outstanding under
9 Section 13.2 of the
10 Metropolitan Pier and
11 Exposition Authority
12 Act, but not after fiscal year 2042.

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

26 ~~Subject to payment of amounts into the Build Illinois~~
27 ~~Fund and the McCormick Place Expansion Project Fund pursuant~~
28 ~~to the preceding paragraphs or in any amendment thereto~~
29 ~~hereafter enacted, each month the Department shall pay into~~
30 ~~the Local Government Distributive Fund 0.4% of the net~~
31 ~~revenue realized for the preceding month from the 5% general~~
32 ~~rate or 0.4% of 80% of the net revenue realized for the~~
33 ~~preceding month from the 6.25% general rate, as the case may~~
34 ~~be, on the selling price of tangible personal property which~~

1 amount--shall,--subject--to--appropriation,--be--distributed--as
 2 provided--in--Section--2--of--the--State--Revenue--Sharing--Act.---No
 3 payments--or--distributions--pursuant--to--this--paragraph--shall--be
 4 made--if--the--tax--imposed--by--this--Act--on--photoprocessing
 5 products--is--declared--unconstitutional,--or--if--the--proceeds
 6 from--such--tax--are--unavailable--for--distribution--because--of
 7 litigation.

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

17 Subject to payment of amounts into the Build Illinois
 18 Fund and, the McCormick Place Expansion Project Fund,~~and the~~
 19 ~~Local Government Distributive Fund~~ pursuant to the preceding
 20 paragraphs or in any amendments thereto hereafter enacted,
 21 beginning with the receipt of the first report of taxes paid
 22 by an eligible business and continuing for a 25-year period,
 23 the Department shall each month pay into the Energy
 24 Infrastructure Fund 80% of the net revenue realized from the
 25 6.25% general rate on the selling price of Illinois-mined
 26 coal that was sold to an eligible business. For purposes of
 27 this paragraph, the term "eligible business" means a new
 28 electric generating facility certified pursuant to Section
 29 605-332 of the Department of Commerce and Community Affairs
 30 Law of the Civil Administrative Code of Illinois.

31 Of the remainder of the moneys received by the Department
 32 pursuant to this Act, 75% thereof shall be paid into the
 33 State Treasury and 25% shall be reserved in a special account
 34 and used only for the transfer to the Common School Fund as

1 part of the monthly transfer from the General Revenue Fund in
2 accordance with Section 8a of the State Finance Act.

3 The Department may, upon separate written notice to a
4 taxpayer, require the taxpayer to prepare and file with the
5 Department on a form prescribed by the Department within not
6 less than 60 days after receipt of the notice an annual
7 information return for the tax year specified in the notice.
8 Such annual return to the Department shall include a
9 statement of gross receipts as shown by the retailer's last
10 Federal income tax return. If the total receipts of the
11 business as reported in the Federal income tax return do not
12 agree with the gross receipts reported to the Department of
13 Revenue for the same period, the retailer shall attach to his
14 annual return a schedule showing a reconciliation of the 2
15 amounts and the reasons for the difference. The retailer's
16 annual return to the Department shall also disclose the cost
17 of goods sold by the retailer during the year covered by such
18 return, opening and closing inventories of such goods for
19 such year, costs of goods used from stock or taken from stock
20 and given away by the retailer during such year, payroll
21 information of the retailer's business during such year and
22 any additional reasonable information which the Department
23 deems would be helpful in determining the accuracy of the
24 monthly, quarterly or annual returns filed by such retailer
25 as provided for in this Section.

26 If the annual information return required by this Section
27 is not filed when and as required, the taxpayer shall be
28 liable as follows:

29 (i) Until January 1, 1994, the taxpayer shall be
30 liable for a penalty equal to 1/6 of 1% of the tax due
31 from such taxpayer under this Act during the period to be
32 covered by the annual return for each month or fraction
33 of a month until such return is filed as required, the
34 penalty to be assessed and collected in the same manner

1 as any other penalty provided for in this Act.

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

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

13 The provisions of this Section concerning the filing of
14 an annual information return do not apply to a retailer who
15 is not required to file an income tax return with the United
16 States Government.

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

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

29 For greater simplicity of administration, manufacturers,
30 importers and wholesalers whose products are sold at retail
31 in Illinois by numerous retailers, and who wish to do so, may
32 assume the responsibility for accounting and paying to the
33 Department all tax accruing under this Act with respect to
34 such sales, if the retailers who are affected do not make

1 written objection to the Department to this arrangement.

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

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

1 State. The Department shall notify concessionaires and other
2 sellers affected by the imposition of this requirement. In
3 the absence of notification by the Department, the
4 concessionaires and other sellers shall file their returns as
5 otherwise required in this Section.

6 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
7 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
8 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
9 6-28-01; 92-208, eff. 8-2-01; 92-484, eff. 8-23-01; 92-492,
10 eff. 1-1-02; revised 9-14-01.)

11 Section 5-25. The Hotel Operators' Occupation Tax Act is
12 amended by changing Section 6 as follows:

13 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

14 Sec. 6. Except as provided hereinafter in this Section,
15 on or before the last day of each calendar month, every
16 person engaged in the business of renting, leasing or letting
17 rooms in a hotel in this State during the preceding calendar
18 month shall file a return with the Department, stating:

- 19 1. The name of the operator;
- 20 2. His residence address and the address of his
21 principal place of business and the address of the
22 principal place of business (if that is a different
23 address) from which he engages in the business of
24 renting, leasing or letting rooms in a hotel in this
25 State;
- 26 3. Total amount of rental receipts received by him
27 during the preceding calendar month from renting, leasing
28 or letting rooms during such preceding calendar month;
- 29 4. Total amount of rental receipts received by him
30 during the preceding calendar month from renting, leasing
31 or letting rooms to permanent residents during such
32 preceding calendar month;

1 5. Total amount of other exclusions from gross
2 rental receipts allowed by this Act;

3 6. Gross rental receipts which were received by him
4 during the preceding calendar month and upon the basis of
5 which the tax is imposed;

6 7. The amount of tax due;

7 8. Such other reasonable information as the
8 Department may require.

9 If the operator's average monthly tax liability to the
10 Department does not exceed \$200, the Department may authorize
11 his returns to be filed on a quarter annual basis, with the
12 return for January, February and March of a given year being
13 due by April 30 of such year; with the return for April, May
14 and June of a given year being due by July 31 of such year;
15 with the return for July, August and September of a given
16 year being due by October 31 of such year, and with the
17 return for October, November and December of a given year
18 being due by January 31 of the following year.

19 If the operator's average monthly tax liability to the
20 Department does not exceed \$50, the Department may authorize
21 his returns to be filed on an annual basis, with the return
22 for a given year being due by January 31 of the following
23 year.

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

27 Notwithstanding any other provision in this Act
28 concerning the time within which an operator may file his
29 return, in the case of any operator who ceases to engage in a
30 kind of business which makes him responsible for filing
31 returns under this Act, such operator shall file a final
32 return under this Act with the Department not more than 1
33 month after discontinuing such business.

34 Where the same person has more than 1 business registered

1 with the Department under separate registrations under this
2 Act, such person shall 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
5 business.

6 In his return, the operator shall determine the value of
7 any consideration other than money received by him in
8 connection with the renting, leasing or letting of rooms in
9 the course of his business and he shall include such value in
10 his return. Such determination shall be subject to review
11 and revision by the Department in the manner hereinafter
12 provided for the correction of returns.

13 Where the operator is a corporation, the return filed on
14 behalf of such corporation shall be signed by the president,
15 vice-president, secretary or treasurer or by the properly
16 accredited agent of such corporation.

17 The person filing the return herein provided for shall,
18 at the time of filing such return, pay to the Department the
19 amount of tax herein imposed. The operator filing the return
20 under this Section shall, at the time of filing such return,
21 pay to the Department the amount of tax imposed by this Act
22 less a discount of 2.1% or \$25 per calendar year, whichever
23 is greater, which is allowed to reimburse the operator for
24 the expenses incurred in keeping records, preparing and
25 filing returns, remitting the tax and supplying data to the
26 Department on request.

27 There shall be deposited in the Build Illinois Fund in
28 the State Treasury for each State fiscal year 40% of the
29 amount of total net proceeds from the tax imposed by
30 subsection (a) of Section 3. Of the remaining 60%, \$5,000,000
31 shall be deposited in the Illinois Sports Facilities Fund and
32 credited to the Subsidy Account each fiscal year by making
33 monthly deposits in the amount of 1/8 of \$5,000,000 plus
34 cumulative deficiencies in such deposits for prior months,

1 and an additional \$8,000,000 shall be deposited in the
2 Illinois Sports Facilities Fund and credited to the Advance
3 Account each fiscal year by making monthly deposits in the
4 amount of 1/8 of \$8,000,000 plus any cumulative deficiencies
5 in such deposits for prior months; provided, that for fiscal
6 years ending after June 30, 2001, the amount to be so
7 deposited into the Illinois Sports Facilities Fund and
8 credited to the Advance Account each fiscal year shall be
9 increased from \$8,000,000 to the then applicable Advance
10 Amount and the required monthly deposits beginning with July
11 2001 shall be in the amount of 1/8 of the then applicable
12 Advance Amount plus any cumulative deficiencies in those
13 deposits for prior months. (The deposits of the additional
14 \$8,000,000 or the then applicable Advance Amount, as
15 applicable, during each fiscal year shall be treated as
16 advances of funds to the Illinois Sports Facilities Authority
17 for its corporate purposes to the extent paid to the
18 Authority or its trustee and shall be repaid into the General
19 Revenue Fund in the State Treasury by the State Treasurer on
20 behalf of the Authority pursuant to Section 19 of the
21 Illinois Sports Facilities Authority Act, as amended. If in
22 any fiscal year the full amount of the then applicable
23 Advance Amount is not repaid into the General Revenue Fund,
24 then the deficiency shall be paid from the amount in the
25 Local Government Distributive Fund that would otherwise be
26 allocated to the City of Chicago under the State Revenue
27 Sharing Act.)

28 For purposes of the foregoing paragraph, the term
29 "Advance Amount" means, for fiscal year 2002, \$22,179,000,
30 and for subsequent fiscal years through fiscal year 2032,
31 105.615% of the Advance Amount for the immediately preceding
32 fiscal year, rounded up to the nearest \$1,000.

33 Of the remaining 60% of the amount of total net proceeds
34 from the tax imposed by subsection (a) of Section 3 after all

1 required deposits in the Illinois Sports Facilities Fund, the
2 amount equal to 8% of the net revenue realized from the Hotel
3 Operators' Occupation Tax Act plus an amount equal to 8% of
4 the net revenue realized from any tax imposed under Section
5 4.05 of the Chicago World's Fair-1992 Authority Act during
6 the preceding month shall be deposited in the Local Tourism
7 Fund each month for purposes authorized by Section 605-705 of
8 the Department of Commerce and Community Affairs Law (20 ILCS
9 605/605-705) in the Local Tourism Fund, and beginning August
10 1, 1999 the amount equal to 4.5% 6% of the net revenue
11 realized from the Hotel Operators' Occupation Tax Act during
12 the preceding month shall be deposited into the International
13 Tourism Fund for the purposes authorized in Section 46.6d of
14 the Civil Administrative Code of Illinois. "Net revenue
15 realized for a month" means the revenue collected by the
16 State under that Act during the previous month less the
17 amount paid out during that same month as refunds to
18 taxpayers for overpayment of liability under that Act.

19 After making all these deposits, all other proceeds of
20 the tax imposed under subsection (a) of Section 3 shall be
21 deposited in the General Revenue Fund in the State Treasury.
22 All moneys received by the Department from the additional tax
23 imposed under subsection (b) of Section 3 shall be deposited
24 into the Build Illinois Fund in the State Treasury.

25 The Department may, upon separate written notice to a
26 taxpayer, require the taxpayer to prepare and file with the
27 Department on a form prescribed by the Department within not
28 less than 60 days after receipt of the notice an annual
29 information return for the tax year specified in the notice.
30 Such annual return to the Department shall include a
31 statement of gross receipts as shown by the operator's last
32 State income tax return. If the total receipts of the
33 business as reported in the State income tax return do not
34 agree with the gross receipts reported to the Department for

1 the same period, the operator shall attach to his annual
2 information return a schedule showing a reconciliation of the
3 amounts and the reasons for the difference. The operator's
4 annual information return to the Department shall also
5 disclose pay roll information of the operator's business
6 during the year covered by such return and any additional
7 reasonable information which the Department deems would be
8 helpful in determining the accuracy of the monthly, quarterly
9 or annual tax returns by such operator as hereinbefore
10 provided for in this Section.

11 If the annual information return required by this Section
12 is not filed when and as required the taxpayer shall be
13 liable for a penalty in an amount determined in accordance
14 with Section 3-4 of the Uniform Penalty and Interest Act
15 until such return is filed as required, the penalty to be
16 assessed and collected in the same manner as any other
17 penalty provided for in this 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
21 who willfully signs the annual return containing false or
22 inaccurate information shall be guilty of perjury and
23 punished accordingly. The annual return form prescribed by
24 the Department shall include a warning that the person
25 signing the return may be liable for perjury.

26 The foregoing portion of this Section concerning the
27 filing of an annual information return shall not apply to an
28 operator who is not required to file an income tax return
29 with the United States Government.

30 (Source: P.A. 91-239, eff. 1-1-00; 91-604, eff. 8-16-99;
31 91-935, eff. 6-1-01; 92-16, eff. 6-28-01.)

32 Section 5-30. The Public Utilities Act is amended by
33 adding Section 2-203 as follows:

1 (220 ILCS 5/2-203 new)

2 Sec. 2-203. Public Utility Fund base maintenance
3 contribution. For each of the years 2003 through 2008, each
4 electric utility as defined in Section 16-102 of this Act
5 providing service to more than 12,500 customers in this State
6 on January 1, 1995 shall contribute annually a pro rata share
7 of a total amount of \$5,500,000 based upon the number of
8 kilowatt-hours delivered to retail customers within this
9 State by each such electric utility in the 12 months
10 preceding the year of contribution. On or before May 1 of
11 each year, the Illinois Commerce Commission shall determine
12 and notify the Illinois Department of Revenue of the pro rata
13 share owed by each electric utility based upon information
14 supplied annually to the Commission. On or before June 1 of
15 each year, the Department of Revenue shall send written
16 notification to each electric utility of the amount of pro
17 rata share they owe. These contributions shall be remitted to
18 the Department of Revenue no earlier than July 1 and no later
19 than July 31 of each year the contribution is due on a return
20 prescribed and furnished by the Department of Revenue showing
21 such information as the Department of Revenue may reasonably
22 require. The Department of Revenue shall place the funds
23 remitted under this Section in the Public Utility Fund in the
24 State treasury. The funds received pursuant to this Section
25 shall be subject to appropriation by the General Assembly. If
26 an electric utility does not remit its pro rata share to the
27 Department of Revenue, the Department of Revenue must inform
28 the Illinois Commerce Commission of such failure. The
29 Illinois Commerce Commission may then revoke the
30 certification of that electric utility. This Section is
31 repealed on January 1, 2009.

32 Section 5-35. The Riverboat Gambling Act is amended by
33 changing Sections 4 and 7 as follows:

1 (230 ILCS 10/4) (from Ch. 120, par. 2404)

2 Sec. 4. Definitions. As used in this Act:

3 (a) "Board" means the Illinois Gaming Board.

4 (b) "Occupational license" means a license issued by the
5 Board to a person or entity to perform an occupation which
6 the Board has identified as requiring a license to engage in
7 riverboat gambling in Illinois.

8 (c) "Gambling game" includes, but is not limited to,
9 baccarat, twenty-one, poker, craps, slot machine, video game
10 of chance, roulette wheel, klondike table, punchboard, faro
11 layout, keno layout, numbers ticket, push card, jar ticket,
12 or pull tab which is authorized by the Board as a wagering
13 device under this Act.

14 (d) "Riverboat" means a self-propelled excursion boat,
15 ~~or~~ a permanently moored barge, or permanently moored barges
16 that are permanently fixed together to operate as one vessel,
17 on which lawful gambling is authorized and licensed as
18 provided in this Act.

19 (e) (Blank).

20 (f) "Dock" means the location where a riverboat moors
21 for the purpose of embarking passengers for and disembarking
22 passengers from the riverboat.

23 (g) "Gross receipts" means the total amount of money
24 exchanged for the purchase of chips, tokens or electronic
25 cards by riverboat patrons.

26 (h) "Adjusted gross receipts" means the gross receipts
27 less winnings paid to wagerers.

28 (i) "Cheat" means to alter the selection of criteria
29 which determine the result of a gambling game or the amount
30 or frequency of payment in a gambling game.

31 (j) "Department" means the Department of Revenue.

32 (k) "Gambling operation" means the conduct of authorized
33 gambling games upon a riverboat.

34 (Source: P.A. 91-40, eff. 6-25-99.)

1 (230 ILCS 10/7) (from Ch. 120, par. 2407)

2 Sec. 7. Owners Licenses.

3 (a) The Board shall issue owners licenses to persons,
4 firms or corporations which apply for such licenses upon
5 payment to the Board of the non-refundable license fee set by
6 the Board, upon payment of a \$25,000 license fee for the
7 first year of operation and a \$5,000 license fee for each
8 succeeding year and upon a determination by the Board that
9 the applicant is eligible for an owners license pursuant to
10 this Act and the rules of the Board. A person, firm or
11 corporation is ineligible to receive an owners license if:

12 (1) the person has been convicted of a felony under
13 the laws of this State, any other state, or the United
14 States;

15 (2) the person has been convicted of any violation
16 of Article 28 of the Criminal Code of 1961, or
17 substantially similar laws of any other jurisdiction;

18 (3) the person has submitted an application for a
19 license under this Act which contains false information;

20 (4) the person is a member of the Board;

21 (5) a person defined in (1), (2), (3) or (4) is an
22 officer, director or managerial employee of the firm or
23 corporation;

24 (6) the firm or corporation employs a person
25 defined in (1), (2), (3) or (4) who participates in the
26 management or operation of gambling operations authorized
27 under this Act;

28 (7) (blank); or

29 (8) a license of the person, firm or corporation
30 issued under this Act, or a license to own or operate
31 gambling facilities in any other jurisdiction, has been
32 revoked.

33 (b) In determining whether to grant an owners license to
34 an applicant, the Board shall consider:

1 (1) the character, reputation, experience and
2 financial integrity of the applicants and of any other or
3 separate person that either:

4 (A) controls, directly or indirectly, such
5 applicant, or

6 (B) is controlled, directly or indirectly, by
7 such applicant or by a person which controls,
8 directly or indirectly, such applicant;

9 (2) the facilities or proposed facilities for the
10 conduct of riverboat gambling;

11 (3) the highest prospective total revenue to be
12 derived by the State from the conduct of riverboat
13 gambling;

14 (4) the good faith affirmative action plan of each
15 applicant to recruit, train and upgrade minorities in all
16 employment classifications;

17 (5) the financial ability of the applicant to
18 purchase and maintain adequate liability and casualty
19 insurance;

20 (6) whether the applicant has adequate
21 capitalization to provide and maintain, for the duration
22 of a license, a riverboat; and

23 (7) the extent to which the applicant exceeds or
24 meets other standards for the issuance of an owners
25 license which the Board may adopt by rule.

26 (c) Each owners license shall specify the place where
27 riverboats shall operate and dock.

28 (d) Each applicant shall submit with his application, on
29 forms provided by the Board, 2 sets of his fingerprints.

30 (e) The Board may issue up to 10 licenses authorizing
31 the holders of such licenses to own riverboats. In the
32 application for an owners license, the applicant shall state
33 the dock at which the riverboat is based and the water on
34 which the riverboat will be located. The Board shall issue 5

1 licenses to become effective not earlier than January 1,
2 1991. Three of such licenses shall authorize riverboat
3 gambling on the Mississippi River, one of which shall
4 authorize riverboat gambling from a home dock in the city of
5 East St. Louis, and one of which shall authorize riverboat
6 gambling on the Mississippi River or in a municipality that
7 (1) borders on the Mississippi River or is within 5 miles of
8 the city limits of a municipality that borders on the
9 Mississippi River and (2) on the effective date of this
10 amendatory Act of the 92nd General Assembly has a riverboat
11 conducting riverboat gambling operations pursuant to a
12 license issued under this Act. One other license shall
13 authorize riverboat gambling on the Illinois River south of
14 Marshall County. The Board shall issue one ± additional
15 license to become effective not earlier than March 1, 1992,
16 which shall authorize riverboat gambling on the Des Plaines
17 River in Will County. The Board may issue 4 additional
18 licenses to become effective not earlier than March 1, 1992.
19 In determining the water upon which riverboats will operate,
20 the Board shall consider the economic benefit which riverboat
21 gambling confers on the State, and shall seek to assure that
22 all regions of the State share in the economic benefits of
23 riverboat gambling.

24 In granting all licenses, the Board may give favorable
25 consideration to economically depressed areas of the State,
26 to applicants presenting plans which provide for significant
27 economic development over a large geographic area, and to
28 applicants who currently operate non-gambling riverboats in
29 Illinois. The Board shall review all applications for owners
30 licenses, and shall inform each applicant of the Board's
31 decision.

32 The Board may revoke the owners license of a licensee
33 which fails to begin conducting gambling within 15 months of
34 receipt of the Board's approval of the application if the

1 Board determines that license revocation is in the best
2 interests of the State.

3 (f) The first 10 owners licenses issued under this Act
4 shall permit the holder to own up to 2 riverboats and
5 equipment thereon for a period of 3 years after the effective
6 date of the license. Holders of the first 10 owners licenses
7 must pay the annual license fee for each of the 3 years
8 during which they are authorized to own riverboats.

9 (g) Upon the termination, expiration, or revocation of
10 each of the first 10 licenses, which shall be issued for a 3
11 year period, all licenses are renewable annually upon payment
12 of the fee and a determination by the Board that the licensee
13 continues to meet all of the requirements of this Act and the
14 Board's rules. However, for licenses renewed on or after May
15 1, 1998, renewal shall be for a period of 4 years, unless the
16 Board sets a shorter period.

17 (h) An owners license shall entitle the licensee to own
18 up to 2 riverboats. A licensee shall limit the number of
19 gambling participants to 1,200 for any such owners license. A
20 licensee may operate both of its riverboats concurrently,
21 provided that the total number of gambling participants on
22 both riverboats does not exceed 1,200. Riverboats licensed to
23 operate on the Mississippi River and the Illinois River south
24 of Marshall County shall have an authorized capacity of at
25 least 500 persons. Any other riverboat licensed under this
26 Act shall have an authorized capacity of at least 400
27 persons.

28 (i) A licensed owner is authorized to apply to the Board
29 for and, if approved therefor, to receive all licenses from
30 the Board necessary for the operation of a riverboat,
31 including a liquor license, a license to prepare and serve
32 food for human consumption, and other necessary licenses.
33 All use, occupation and excise taxes which apply to the sale
34 of food and beverages in this State and all taxes imposed on

1 the sale or use of tangible personal property apply to such
2 sales aboard the riverboat.

3 (j) The Board may issue a license authorizing a
4 riverboat to dock in a municipality or approve a relocation
5 under Section 11.2 only if, prior to the issuance of the
6 license or approval, the governing body of the municipality
7 in which the riverboat will dock has by a majority vote
8 approved the docking of riverboats in the municipality. The
9 Board may issue a license authorizing a riverboat to dock in
10 areas of a county outside any municipality or approve a
11 relocation under Section 11.2 only if, prior to the issuance
12 of the license or approval, the governing body of the county
13 has by a majority vote approved of the docking of riverboats
14 within such areas.

15 (Source: P.A. 91-40, eff. 6-25-99.)

16 Section 5-40. The Unified Code of Corrections is
17 amended by changing Section 5-4-3 as follows:

18 (730 ILCS 5/5-4-3) (from Ch. 38, par. 1005-4-3)

19 Sec. 5-4-3. Persons convicted of, or found delinquent
20 for, qualifying offenses or institutionalized as sexually
21 dangerous; blood specimens; genetic marker groups.

22 (a) Any person convicted of, found guilty under the
23 Juvenile Court Act of 1987 for, or who received a disposition
24 of court supervision for, a qualifying offense or attempt of
25 a qualifying offense, or institutionalized as a sexually
26 dangerous person under the Sexually Dangerous Persons Act, or
27 committed as a sexually violent person under the Sexually
28 Violent Persons Commitment Act shall, regardless of the
29 sentence or disposition imposed, be required to submit
30 specimens of blood to the Illinois Department of State Police
31 in accordance with the provisions of this Section, provided
32 such person is:

1 (1) convicted of a qualifying offense or attempt of
2 a qualifying offense on or after the effective date of
3 this amendatory Act of 1989, and sentenced to a term of
4 imprisonment, periodic imprisonment, fine, probation,
5 conditional discharge or any other form of sentence, or
6 given a disposition of court supervision for the offense,
7 or

8 (1.5) found guilty or given supervision under the
9 Juvenile Court Act of 1987 for a qualifying offense or
10 attempt of a qualifying offense on or after the effective
11 date of this amendatory Act of 1996, or

12 (2) ordered institutionalized as a sexually
13 dangerous person on or after the effective date of this
14 amendatory Act of 1989, or

15 (3) convicted of a qualifying offense or attempt of
16 a qualifying offense before the effective date of this
17 amendatory Act of 1989 and is presently confined as a
18 result of such conviction in any State correctional
19 facility or county jail or is presently serving a
20 sentence of probation, conditional discharge or periodic
21 imprisonment as a result of such conviction, or

22 (4) presently institutionalized as a sexually
23 dangerous person or presently institutionalized as a
24 person found guilty but mentally ill of a sexual offense
25 or attempt to commit a sexual offense; or

26 (4.5) ordered committed as a sexually violent
27 person on or after the effective date of the Sexually
28 Violent Persons Commitment Act; or

29 (5) seeking transfer to or residency in Illinois
30 under Sections 3-3-11 through 3-3-11.5 of the Unified
31 Code of Corrections (Interstate Compact for the
32 Supervision of Parolees and Probationers) or the
33 Interstate Agreements on Sexually Dangerous Persons Act.

34 (a-5) Any person who was otherwise convicted of or

1 received a disposition of court supervision for any other
2 offense under the Criminal Code of 1961 or any offense
3 classified as a felony under Illinois law or who was found
4 guilty or given supervision for such a violation under the
5 Juvenile Court Act of 1987, may, regardless of the sentence
6 imposed, be required by an order of the court to submit
7 specimens of blood to the Illinois Department of State Police
8 in accordance with the provisions of this Section.

9 (b) Any person required by paragraphs (a)(1), (a)(1.5),
10 (a)(2), and (a-5) to provide specimens of blood shall provide
11 specimens of blood within 45 days after sentencing or
12 disposition at a collection site designated by the Illinois
13 Department of State Police.

14 (c) Any person required by paragraphs (a)(3), (a)(4),
15 and (a)(4.5) to provide specimens of blood shall be required
16 to provide such samples prior to final discharge, parole, or
17 release at a collection site designated by the Illinois
18 Department of State Police.

19 (c-5) Any person required by paragraph (a)(5) to provide
20 specimens of blood shall, where feasible, be required to
21 provide the specimens before being accepted for conditioned
22 residency in Illinois under the interstate compact or
23 agreement, but no later than 45 days after arrival in this
24 State.

25 (d) The Illinois Department of State Police shall
26 provide all equipment and instructions necessary for the
27 collection of blood samples. The collection of samples shall
28 be performed in a medically approved manner. Only a
29 physician authorized to practice medicine, a registered nurse
30 or other qualified person trained in venipuncture may
31 withdraw blood for the purposes of this Act. The samples
32 shall thereafter be forwarded to the Illinois Department of
33 State Police, Division of Forensic Services, for analysis and
34 categorizing into genetic marker groupings.

1 (d-5) To the extent that funds are available, the
2 Illinois Department of State Police shall contract with
3 qualified personnel and certified laboratories for the
4 collection, analysis, and categorization of known samples.

5 (e) The genetic marker groupings shall be maintained by
6 the Illinois Department of State Police, Division of Forensic
7 Services.

8 (f) The genetic marker grouping analysis information
9 obtained pursuant to this Act shall be confidential and shall
10 be released only to peace officers of the United States, of
11 other states or territories, of the insular possessions of
12 the United States, of foreign countries duly authorized to
13 receive the same, to all peace officers of the State of
14 Illinois and to all prosecutorial agencies. Notwithstanding
15 any other statutory provision to the contrary, all
16 information obtained under this Section shall be maintained
17 in a single State data base, which may be uploaded into a
18 national database, and may not be subject to expungement.

19 (g) For the purposes of this Section, "qualifying
20 offense" means any of the following:

21 (1) Any violation or inchoate violation of Section
22 11-6, 11-9.1, 11-11, 11-15.1, 11-17.1, 11-18.1, 11-19.1,
23 11-19.2, 11-20.1, 12-13, 12-14, 12-14.1, 12-15, 12-16, or
24 12-33 of the Criminal Code of 1961, or

25 (1.1) Any violation or inchoate violation of
26 Section 9-1, 9-2, 10-1, 10-2, 12-11, 12-11.1, 18-1, 18-2,
27 18-3, 18-4, 19-1, or 19-2 of the Criminal Code of 1961
28 for which persons are convicted on or after July 1, 2001,
29 or

30 (2) Any former statute of this State which defined
31 a felony sexual offense, or

32 (3) Any violation of paragraph (10) of subsection
33 (b) of Section 10-5 of the Criminal Code of 1961 when the
34 sentencing court, upon a motion by the State's Attorney

1 or Attorney General, makes a finding that the child
2 luring involved an intent to commit sexual penetration or
3 sexual conduct as defined in Section 12-12 of the
4 Criminal Code of 1961, or

5 (4) Any violation or inchoate violation of Section
6 9-3.1, 11-9.3, 12-3.3, 12-4.2, 12-4.3, 12-7.3, 12-7.4,
7 18-5, 19-3, 20-1.1, or 20.5-5 of the Criminal Code of
8 1961.

9 (g-5) The Department of State Police is not required to
10 provide equipment to collect or to accept or process blood
11 specimens from individuals convicted of any offense listed in
12 paragraph (1.1) or (4) of subsection (g), until acquisition
13 of the resources necessary to process such blood specimens,
14 or in the case of paragraph (1.1) of subsection (g) until
15 July 1, 2003, whichever is earlier.

16 Upon acquisition of necessary resources, including an
17 appropriation for the purpose of implementing this amendatory
18 Act of the 91st General Assembly, but in the case of
19 paragraph (1.1) of subsection (g) no later than July 1, 2003,
20 the Department of State Police shall notify the Department of
21 Corrections, the Administrative Office of the Illinois
22 Courts, and any other entity deemed appropriate by the
23 Department of State Police, to begin blood specimen
24 collection from individuals convicted of offenses enumerated
25 in paragraphs (1.1) and (4) of subsection (g) that the
26 Department is prepared to provide collection equipment and
27 receive and process blood specimens from individuals
28 convicted of offenses enumerated in paragraph (1.1) of
29 subsection (g).

30 Until the Department of State Police provides
31 notification, designated collection agencies are not required
32 to collect blood specimen from individuals convicted of
33 offenses enumerated in paragraphs (1.1) and (4) of subsection
34 (g).

1 (h) The Illinois Department of State Police shall be the
2 State central repository for all genetic marker grouping
3 analysis information obtained pursuant to this Act. The
4 Illinois Department of State Police may promulgate rules for
5 the form and manner of the collection of blood samples and
6 other procedures for the operation of this Act. The
7 provisions of the Administrative Review Law shall apply to
8 all actions taken under the rules so promulgated.

9 (i) A person required to provide a blood specimen shall
10 cooperate with the collection of the specimen and any
11 deliberate act by that person intended to impede, delay or
12 stop the collection of the blood specimen is a Class A
13 misdemeanor.

14 (j) Any person required by subsection (a) to submit
15 specimens of blood to the Illinois Department of State Police
16 for analysis and categorization into genetic marker grouping,
17 in addition to any other disposition, penalty, or fine
18 imposed, shall pay an analysis fee of \$500. Upon verified
19 petition of the person, the court may suspend payment of all
20 or part of the fee if it finds that the person does not have
21 the ability to pay the fee.

22 (k) All analysis and categorization fees provided for by
23 subsection (j) shall be regulated as follows:

24 (1) The State Offender DNA Identification System
25 Fund is hereby created as a special fund in the State
26 Treasury.

27 (2) All fees shall be collected by the clerk of the
28 court and forwarded to the State Offender DNA
29 Identification System Fund for deposit. The clerk of the
30 circuit court may retain the amount of \$10 from each
31 collected analysis fee to offset administrative costs
32 incurred in carrying out the clerk's responsibilities
33 under this Section.

34 (3) Fees deposited into the State Offender DNA

1 Identification System Fund shall be used by Illinois
2 State Police crime laboratories as designated by the
3 Director of State Police. These funds shall be in
4 addition to any allocations made pursuant to existing
5 laws and shall be designated for the exclusive use of
6 State crime laboratories. These uses may include, but
7 are not limited to, the following:

8 (A) Costs incurred in providing analysis and
9 genetic marker categorization as required by
10 subsection (d).

11 (B) Costs incurred in maintaining genetic
12 marker groupings as required by subsection (e).

13 (C) Costs incurred in the purchase and
14 maintenance of equipment for use in performing
15 analyses.

16 (D) Costs incurred in continuing research and
17 development of new techniques for analysis and
18 genetic marker categorization.

19 (E) Costs incurred in continuing education,
20 training, and professional development of forensic
21 scientists regularly employed by these laboratories.

22 (1) The failure of a person to provide a specimen, or of
23 any person or agency to collect a specimen, within the 45 day
24 period shall in no way alter the obligation of the person to
25 submit such specimen, or the authority of the Illinois
26 Department of State Police or persons designated by the
27 Department to collect the specimen, or the authority of the
28 Illinois Department of State Police to accept, analyze and
29 maintain the specimen or to maintain or upload results of
30 genetic marker grouping analysis information into a State or
31 national database.

32 (Source: P.A. 91-528, eff. 1-1-00; 92-16, eff. 6-28-01;
33 92-40, eff. 6-29-01.)

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Article 10

Section 10-2. The Illinois Promotion Act is amended by changing Section 4b as follows:

(20 ILCS 665/4b)

Sec. 4b. Coordinating Committee. There is created a Coordinating Committee of State agencies involved with tourism in the State of Illinois. The Committee shall consist of the Director of Commerce and Community Affairs as chairman, the Lieutenant Governor, the Secretary of Transportation or his or her designee, and the head executive officer or his or her designee of the following: the Lincoln Presidential Library ~~Historie--Preservation---Agency~~; the Department of Natural Resources; the Department of Agriculture; the Illinois Arts Council; the Illinois Community College Board; the Board of Higher Education; and the Grape and Wine Resources Council. The Committee shall also include 4 members of the Illinois General Assembly, one of whom shall be named by the Speaker of the House of Representatives, one of whom shall be named by the Minority Leader of the House of Representatives, one of whom shall be named by the President of the Senate, and one of whom shall be named by the Minority Leader of the Senate. The Committee shall meet at least quarterly and at other times as called by the chair. The Committee shall coordinate the promotion and development of tourism activities throughout State government.

(Source: P.A. 91-473, eff. 1-1-00.)

Section 10-4. The Military Code of Illinois is amended by changing Section 25.5 as follows:

(20 ILCS 1805/25.5)

1 (Section scheduled to be repealed on January 1, 2003)

2 Sec. 25.5. Illinois Military Flags Commission.

3 (a) The Illinois Military Flags Commission is
4 established for the purpose of assisting the Adjutant General
5 with his or her responsibilities under Section 25 of this
6 Code. The Commission shall advise the Adjutant General on
7 how to best collect, preserve, and present or display to the
8 public the colors, flags, guidons, and military trophies of
9 war belonging to the State in order to disseminate
10 information relating to the history of the Illinois National
11 Guard.

12 (b) The Commission consists of 15 members: the Adjutant
13 General, the Director of the Lincoln Presidential Library
14 State-Historian, the Director of the Illinois State Museum,
15 and the Director of the Historic Preservation Agency, all ex
16 officio; 4 members of the General Assembly, one of whom shall
17 be appointed by the President of the Senate, one by the
18 Minority Leader of the Senate, one by the Speaker of the
19 House of Representatives, and one by the Minority Leader of
20 the House of Representatives; and 7 residents of the State
21 appointed by the Governor. When appointing members to the
22 Commission, the Governor must endeavor to appoint persons in
23 a manner to maintain as regionally diverse a membership as
24 possible. Persons appointed to the Commission should provide
25 it with experience in areas such as, but not limited to,
26 knowledge of military history, particularly of the American
27 Civil War, and the education of citizens. Any vacancy in the
28 Commission shall be filled by an appointment in the same
29 manner as the original appointment. Members of the Commission
30 shall serve without compensation, but shall be reimbursed for
31 their reasonable expenses incurred in the performance of
32 their duties.

33 (c) This Section is repealed on January 1, 2003.

34 (Source: P.A. 91-813, eff. 6-13-00.)

1 Section 10-5. The Historic Preservation Agency Act is
 2 amended by changing Sections 2, 4, 5, 5.1, 6, 11, 12, 13, 14,
 3 15, 16, and 17, and by adding Sections 30, 31, 32, 33, and 34
 4 as follows:

5 (20 ILCS 3405/2) (from Ch. 127, par. 2702)

6 Sec. 2. For the purposes of this Act: (a) "Agency" means
 7 the Historic Preservation Agency; (b) "Board" means the Board
 8 of Trustees of the Historic Preservation Agency; and (c)
 9 "Director" means the Director of Historic Sites and
 10 Preservation; (d) "Advisory Board" means the Advisory Board
 11 of the Lincoln Presidential Library and Museum; (e) "Lincoln
 12 Presidential Library" means the Abraham Lincoln Presidential
 13 Library and Museum; (f) "Library Director" means the Director
 14 of the Lincoln Presidential Library; and (g) "Historic Sites
 15 and Preservation Division" means that part of the Agency that
 16 is headed by the Director of Historic Sites and Preservation.

17 (Source: P.A. 84-25.)

18 (20 ILCS 3405/4) (from Ch. 127, par. 2704)

19 Sec. 4. The Board shall be responsible for setting and
 20 determining policy for the Agency. The Agency shall consist
 21 of: (1) an Abraham Lincoln Presidential Library and Museum
 22 and (2) a Historic Sites and Preservation Division. Except
 23 as otherwise provided in this Act, any reference in any other
 24 Act to the Historic Preservation Agency shall be deemed to be
 25 a reference to the Historic Sites and Preservation Division
 26 and any reference to the Director of Historic Preservation
 27 shall be deemed to be a reference to the Director of Historic
 28 Sites and Preservation, unless the context clearly indicates
 29 otherwise. ~~a-Historical-Library-Division, which shall be the~~
 30 ~~successor to the Illinois State Historical Library--and--such~~
 31 ~~other Divisions as the Board shall designate.~~

32 The Board shall appoint a chief executive officer of the

1 Agency who shall be known as the Director of Historic Sites
 2 and Preservation. The Director shall serve at the pleasure
 3 of the Board. The Director shall, subject to applicable
 4 provisions of law, execute the powers and discharge the
 5 duties vested in the Historic Sites and Preservation Division
 6 of the Agency by law and implement the policies set by the
 7 Board. The Director shall manage the Historic Sites and
 8 Preservation Division Divisions of the Agency. The Director,
 9 with the concurrence of the Board, shall appoint Division
 10 Chiefs and the Deputy Director of the Historic Sites and
 11 Preservation Division of the Agency. Subject to concurrence
 12 by the Board, the Director shall appoint such other employees
 13 of the Historic Sites and Preservation Division of the Agency
 14 as he or she deems appropriate and shall fix the compensation
 15 of such Division Chiefs, the Deputy Director and other
 16 employees. The Board shall appoint the Illinois State
 17 Historian, who shall provide historical expertise, support,
 18 and service to all divisions of the Historic Preservation
 19 Agency. The State Historian is the State's authority on
 20 Abraham Lincoln and the history of Illinois.

21 (Source: P.A. 84-25.)

22 (20 ILCS 3405/5) (from Ch. 127, par. 2705)

23 Sec. 5. The rights, powers and duties vested by law in
 24 the State Historical Library or any office, division or
 25 bureau thereof by the Historical Sites Listing Act following
 26 named--Acts and all rights, powers, and duties incidental
 27 thereto, are transferred to the Historic Sites and
 28 Preservation Division of the Historic Preservation Agency, on
 29 the-effective-date-of-this-Act:

30 a.--"An-Act-to-establish-the-Illinois-Historical-Library,
 31 and--to--provide--for--its--care-and-maintenance,--and-to-make
 32 appropriations-therefor", approved-May-25, 1889, as amended.

33 b.--"An-Act-to-provide-for--the--better--preservation--of

1 official--documents--and--records--of--historical--interest",
2 approved-June-9,-1897,-as-amended-

3 e.---"An--Act--in--relation-to-the-listing-and-marking-of
4 State-historic-sites",-approved-August-4,-1971,-as-amended-
5 (Source: P.A. 84-25.)

6 (20 ILCS 3405/5.1) (from Ch. 127, par. 2705.1)

7 Sec. 5.1. The powers, duties and authority granted to
8 the Department of Conservation pursuant to the provisions of
9 Section 63a21.2 of the Civil Administrative Code of Illinois
10 (renumbered; now Section 805-315 of the Department of Natural
11 Resources (Conservation) Law, 20 ILCS 805/805-315) to offer a
12 cash incentive to a qualified bidder for the development,
13 construction and supervision of a concession complex at
14 Lincoln's New Salem State Park are transferred to the
15 Historic Sites and Preservation Division of the Historic
16 Preservation Agency.

17 (Source: P.A. 91-239, eff. 1-1-00.)

18 (20 ILCS 3405/6) (from Ch. 127, par. 2706)

19 Sec. 6. Jurisdiction. The Historic Sites and
20 Preservation Division of the Agency shall have jurisdiction
21 over the following described areas which are hereby
22 designated as State Historic Sites, State Memorials, and
23 Miscellaneous Properties:

24 State Historic Sites

- 25 Bishop Hill State Historic Site, Henry County;
- 26 Black Hawk State Historic Site, Rock Island County;
- 27 Bryant Cottage State Historic Site, Piatt County;
- 28 Buel House, Pope County;
- 29 Cahokia Courthouse State Historic Site, St. Clair County;
- 30 Cahokia Mounds State Historic Site, in Madison and St.
31 Clair Counties (however, the Illinois State Museum
32 shall act as curator of artifacts pursuant to the

1 provisions of the Archaeological and Paleontological
2 Resources Protection Act);
3 Dana-Thomas House State Historic Site, Sangamon County;
4 David Davis Mansion State Historic Site, McLean County;
5 Douglas Tomb State Historic Site, Cook County;
6 Fort de Chartres State Historic Site, Randolph County;
7 Fort Kaskaskia State Historic Site, Randolph County;
8 Grand Village of the Illinois, LaSalle County;
9 U. S. Grant Home State Historic Site, Jo Daviess County;
10 Hotel Florence, Cook County;
11 Jarrot Mansion State Historic Site, St. Clair County;
12 Jubilee College State Historic Site, Peoria County;
13 Lincoln-Herndon Law Offices State Historic Site, Sangamon
14 County;
15 Lincoln Log Cabin State Historic Site, Coles County;
16 Lincoln's New Salem State Historic Site, Menard County;
17 Lincoln Tomb State Historic Site, Sangamon County;
18 Pierre Menard Home State Historic Site, Randolph County;
19 ~~Pullman-Factory, Cook-County;~~
20 Metamora Courthouse State Historic Site, Woodford County;
21 Moore Home State Historic Site, Coles County;
22 Mount Pulaski Courthouse State Historic Site, Logan
23 County;
24 Old Market House State Historic Site, Jo Daviess County;
25 Old State Capitol State Historic Site, Sangamon County;
26 Postville Courthouse State Historic Site, Logan County;
27 Pullman Factory, Cook County;
28 Rose Hotel, Hardin County;
29 Carl Sandburg State Historic Site, Knox County;
30 Shawneetown Bank State Historic Site, Gallatin County;
31 Vachel Lindsay Home, Sangamon County;
32 Vandalia State House State Historic Site, Fayette County;
33 and
34 Washburne House State Historic Site, Jo Daviess County.

State Memorials

- Campbell's Island State Memorial, Rock Island County;
- Governor Bond State Memorial, Randolph County;
- Governor Coles State Memorial, Madison County;
- Governor Horner State Memorial, Cook County;
- Governor Small State Memorial, Kankakee County;
- Illinois Vietnam Veterans State Memorial, Sangamon County;
- Kaskaskia Bell State Memorial, Randolph County;
- Korean War Memorial, Sangamon County;
- Lewis and Clark State Memorial, Madison County;
- Lincoln Monument State Memorial, Lee County;
- Lincoln Trail State Memorial, Lawrence County;
- Lovejoy State Memorial, Madison County;
- Norwegian Settlers State Memorial, LaSalle County; and
- Wild Bill Hickok State Memorial, LaSalle County.

Miscellaneous Properties

- Albany Mounds, Whiteside County;
 - Emerald Mound, St. Clair County;
 - Halfway Tavern, Marion County;
 - Hofmann Tower, Cook County; and
 - Kincaid Mounds, Massac and Pope Counties.
- (Source: P.A. 89-231, eff. 1-1-96; 89-324, eff. 8-13-95; 90-760, eff. 8-14-98.)

(20 ILCS 3405/11) (from Ch. 127, par. 2711)

Sec. 11. The Historic Sites and Preservation Division of the Agency shall exercise all rights, powers and duties vested in the Department of Conservation by the "Illinois Historic Preservation Act", approved August 14, 1976, as amended.

(Source: P.A. 84-25.)

(20 ILCS 3405/12) (from Ch. 127, par. 2712)

1 Sec. 12. The Historic Sites and Preservation Division of
2 the Agency shall exercise all rights, powers and duties
3 vested in the Department of Conservation by Section 63a34 of
4 the Civil Administrative Code of Illinois (renumbered; now
5 Section 805-220 of the Department of Natural Resources
6 (Conservation) Law, 20 ILCS 805/805-220).
7 (Source: P.A. 91-239, eff. 1-1-00.)

8 (20 ILCS 3405/13) (from Ch. 127, par. 2713)

9 Sec. 13. The Historic Sites and Preservation Division of
10 the Agency shall exercise all rights, powers and duties
11 vested in the Department of Conservation by "An Act relating
12 to the planning, acquisition and development of outdoor
13 recreation resources and facilities, and authorizing the
14 participation by the State of Illinois its political
15 subdivisions and qualified participants in programs of
16 Federal assistance relating thereto", approved July 6, 1965,
17 as amended, solely as it relates to the powers, rights,
18 duties and obligations heretofore exercised by the Department
19 of Conservation over historically significant properties and
20 interests of the State.
21 (Source: P.A. 84-25.)

22 (20 ILCS 3405/14) (from Ch. 127, par. 2714)

23 Sec. 14. The Historic Sites and Preservation Division of
24 the Agency shall exercise all rights, powers and duties set
25 forth in Sections 10-40 through 10-85 of the Property Tax
26 Code.
27 (Source: P.A. 88-670, eff. 12-2-94.)

28 (20 ILCS 3405/15) (from Ch. 127, par. 2715)

29 Sec. 15. The Historic Sites and Preservation Division of
30 the Agency shall exercise all rights, powers and duties
31 vested in the Department of Conservation by Section 4-201.5

1 of the "Illinois Highway Code", approved June 8, 1959, as
2 amended, solely as it relates to access to historic sites and
3 memorials designated pursuant to this Act.

4 (Source: P.A. 84-25.)

5 (20 ILCS 3405/16) (from Ch. 127, par. 2716)

6 Sec. 16. The Historic Sites and Preservation Division of
7 the Agency shall have the following additional powers:

8 (a) To hire agents and employees necessary to carry out
9 the duties and purposes of the Historic Sites and
10 Preservation Division of the Agency.

11 (b) To take all measures necessary to erect, maintain,
12 preserve, restore, and conserve all State Historic Sites and
13 State Memorials, except when supervision and maintenance is
14 otherwise provided by law. This authorization includes the
15 power, with the consent of the Board, to enter into
16 contracts, acquire and dispose of real and personal property,
17 and enter into leases of real and personal property.

18 (c) To provide recreational facilities including camp
19 sites, lodges and cabins, trails, picnic areas and related
20 recreational facilities at all sites under the jurisdiction
21 of the Agency.

22 (d) To lay out, construct and maintain all needful
23 roads, parking areas, paths or trails, bridges, camp or lodge
24 sites, picnic areas, lodges and cabins, and any other
25 structures and improvements necessary and appropriate in any
26 State historic site or easement thereto; and to provide water
27 supplies, heat and light, and sanitary facilities for the
28 public and living quarters for the custodians and keepers of
29 State historic sites.

30 (e) To grant licenses and rights-of-way within the areas
31 controlled by the Historic Sites and Preservation Division of
32 the Agency for the construction, operation and maintenance
33 upon, under or across the property, of facilities for water,

1 sewage, telephone, telegraph, electric, gas, or other public
2 service, subject to the terms and conditions as may be
3 determined by the Agency.

4 (f) To authorize the officers, employees and agents of
5 the Historic Sites and Preservation Division of the Agency,
6 for the purposes of investigation and to exercise the rights,
7 powers, and duties vested and that may be vested in it, to
8 enter and cross all lands and waters in this State, doing no
9 damage to private property.

10 (g) To transfer jurisdiction of or exchange any realty
11 under the control of the Historic Sites and Preservation
12 Division of the Agency to any other Department of the State
13 Government, or to any agency of the Federal Government, or to
14 acquire or accept Federal lands, when any transfer, exchange,
15 acquisition or acceptance is advantageous to the State and is
16 approved in writing by the Governor.

17 (h) To erect, supervise, and maintain all public
18 monuments and memorials erected by the State, except when the
19 supervision and maintenance of public monuments and memorials
20 is otherwise provided by law.

21 (i) To accept, hold, maintain, and administer, as
22 trustee, property given in trust for educational or historic
23 purposes for the benefit of the People of the State of
24 Illinois and to dispose, with the consent of the Board, of
25 any property under the terms of the instrument creating the
26 trust.

27 (j) To lease concessions on any property under the
28 jurisdiction of the Agency for a period not exceeding 25
29 years and to lease a concession complex at Lincoln's New
30 Salem State Historic Site for which a cash incentive has been
31 authorized under Section 5.1 of the Historic Preservation
32 Agency Act for a period not to exceed 40 years. All leases,
33 for whatever period, shall be made subject to the written
34 approval of the Governor. All concession leases extending

1 for a period in excess of 10 years, will contain provisions
2 for the Agency to participate, on a percentage basis, in the
3 revenues generated by any concession operation.

4 (k) To sell surplus agricultural products grown on land
5 owned by or under the jurisdiction of the Historic Sites and
6 Preservation Division of the Agency, when the products cannot
7 be used by the Agency.

8 (l) To enforce the laws of the State and the rules and
9 regulations of the Agency in or on any lands owned, leased,
10 or managed by the Historic Sites and Preservation Division of
11 the Agency.

12 (m) To cooperate with private organizations and agencies
13 of the State of Illinois by providing areas and the use of
14 staff personnel where feasible for the sale of publications
15 on the historic and cultural heritage of the State and craft
16 items made by Illinois craftsmen. These sales shall not
17 conflict with existing concession agreements. The Historic
18 Sites and Preservation Division of the Agency is authorized
19 to negotiate with the organizations and agencies for a
20 portion of the monies received from sales to be returned to
21 the Historic Sites and Preservation Division of the Agency's
22 Historic Sites Fund for the furtherance of interpretive and
23 restoration programs.

24 (n) To establish local bank or savings and loan
25 association accounts, upon the written authorization of the
26 Director, to temporarily hold income received at any of its
27 properties. The local accounts established under this Section
28 shall be in the name of the Historic Preservation Agency and
29 shall be subject to regular audits. The balance in a local
30 bank or savings and loan association account shall be
31 forwarded to the Agency for deposit with the State Treasurer
32 on Monday of each week if the amount to be deposited in a
33 fund exceeds \$500.

34 No bank or savings and loan association shall receive

1 public funds as permitted by this Section, unless it has
2 complied with the requirements established under Section 6 of
3 the Public Funds Investment Act.

4 (o) To accept, with the consent of the Board, offers of
5 gifts, gratuities, or grants from the federal government, its
6 agencies, or offices, or from any person, firm, or
7 corporation.

8 (p) To make reasonable rules and regulations as may be
9 necessary to discharge the duties of the Agency.

10 (q) With appropriate cultural organizations, to further
11 and advance the goals of the Agency.

12 (r) To make grants for the purposes of planning, survey,
13 rehabilitation, restoration, reconstruction, landscaping, and
14 acquisition of Illinois properties (i) designated
15 individually in the National Register of Historic Places,
16 (ii) designated as a landmark under a county or municipal
17 landmark ordinance, or (iii) located within a National
18 Register of Historic Places historic district or a locally
19 designated historic district when the Director determines
20 that the property is of historic significance whenever an
21 appropriation is made therefor by the General Assembly or
22 whenever gifts or grants are received for that purpose and to
23 promulgate regulations as may be necessary or desirable to
24 carry out the purposes of the grants.

25 Grantees may, as prescribed by rule, be required to
26 provide matching funds for each grant. Grants made under
27 this subsection shall be known as Illinois Heritage Grants.

28 Every owner of a historic property, or the owner's agent,
29 is eligible to apply for a grant under this subsection.

30 (s) To establish and implement a pilot program for
31 charging admission to State historic sites. Fees may be
32 charged for special events, admissions, and parking or any
33 combination; fees may be charged at all sites or selected
34 sites. All fees shall be deposited into the Illinois Historic

1 Sites Fund. The Historic Sites and Preservation Division of
 2 the Agency shall have the discretion to set and adjust
 3 reasonable fees at the various sites, taking into
 4 consideration various factors including but not limited to:
 5 cost of services furnished to each visitor, impact of fees on
 6 attendance and tourism and the costs expended collecting the
 7 fees. The Agency shall keep careful records of the income
 8 and expenses resulting from the imposition of fees, shall
 9 keep records as to the attendance at each historic site, and
 10 shall report to the Governor and General Assembly by January
 11 31 after the close of each year. The report shall include
 12 information on costs, expenses, attendance, comments by
 13 visitors, and any other information the Agency may believe
 14 pertinent, including:

- 15 (1) Recommendations as to whether fees should be
 16 continued at each State historic site.
- 17 (2) How the fees should be structured and imposed.
- 18 (3) Estimates of revenues and expenses associated
 19 with each site.

20 ~~In--the--final--report--to--be--filed--by--January--31--1996--the~~
 21 ~~Agency--shall--include--recommendations--as--to--whether--fees~~
 22 ~~should--be--charged--at--State--historic--sites--and--if--so--how--the~~
 23 ~~fees--should--be--structured--and--imposed--and--estimates--of~~
 24 ~~revenues--and--expenses--associated--with--any--recommended--fees.~~

25 (t) To provide for overnight tent and trailer campsites
 26 and to provide suitable housing facilities for student and
 27 juvenile overnight camping groups. The Historic Sites and
 28 Preservation Division of the Agency shall charge the--same
 29 rates similar to those charged by the Department of
 30 Conservation for the same or similar facilities and services.

31 (u) To engage in marketing activities designed to
 32 promote the sites and programs administered by the Agency.
 33 In undertaking these activities, the Agency may take all
 34 necessary steps with respect to products and services,

1 including but not limited to retail sales, wholesale sales,
 2 direct marketing, mail order sales, telephone sales,
 3 advertising and promotion, purchase of product and materials
 4 inventory, design, printing and manufacturing of new
 5 products, reproductions, and adaptations, copyright and
 6 trademark licensing and royalty agreements, and payment of
 7 applicable taxes. In addition, the Agency shall have the
 8 authority to sell advertising in its publications and printed
 9 materials. All income from marketing activities shall be
 10 deposited into the Illinois Historic Sites Fund.

11 (Source: P.A. 91-202, eff. 1-1-00.)

12 (20 ILCS 3405/17) (from Ch. 127, par. 2717)

13 Sec. 17. (a) (Blank). Personnel-previously-assigned-to
 14 the-Illinois-State-Historical-Library-are-transferred-to--the
 15 Agency--subject--to--the--concurrence--of--the--Board--in-the
 16 Director's-employment-of-the--Deputy--Director--and--Division
 17 Chiefs;---Personnel--exercising--rights, powers-and-duties-in
 18 the-State-Historical-Library-are-transferred-by-this--Act--to
 19 the---Historic--Preservation--Agency;---Personnel--exercising
 20 rights, powers-and-duties-in-the-Department--of--Conservation
 21 that--are-transferred-to-the-Historic-Preservation-Agency-are
 22 transferred-to-the-Historic--Preservation--Agency;---However,
 23 the-rights-of-the-employees, the-State-and-its-agencies-under
 24 the-Personnel-Code-or-any-collective-bargaining-agreement, or
 25 under--any--pension, retirement-or-annuity-plan-shall-not-be
 26 affected-by-this-Act.

27 (b) (Blank). All--books, records, papers, documents,
 28 property-(real-and-personal), unexpended--appropriations--and
 29 pending--business-in-any-way-pertaining-to-the-rights, powers
 30 and-duties-transferred-by-this-Act-from--the--Illinois--State
 31 Historical--Library-to-the-Historic-Preservation-Agency-shall
 32 be-delivered-and-transferred--to--the--Historic--Preservation
 33 Agency.

1 (c) (Blank). All--books,--records,--papers,--documents,
 2 property--(real--and-personal),--unexpended-appropriations-and
 3 pending-business-in-any-way-pertaining-to-the-rights,--powers
 4 and-duties-transferred-from-the-Department-of-Conservation-to
 5 the--Historic--Preservation--Agency--shall--be--delivered-and
 6 transferred-to-the-Historic-Preservation-Agency.

7 (d) (Blank). The--Department--of--Conservation--will--be
 8 responsible--for--any--and--all--outstanding-Fiscal-Year-1985
 9 liabilities-for-functions-and-personnel-transferred-from--the
 10 Department--of--Conservation--to--the--Historic--Preservation
 11 Agency.

12 (e) Those programs, collections and functions heretofore
 13 administered by the Illinois State Historical Library or the
 14 Agency's Historical Library Division shall continue--to be
 15 administered by the Lincoln Presidential Library Historical
 16 Library-Division,--which--shall--be--one--of--the--Divisions--within
 17 the--Agency. All gifts made specifically to the Illinois
 18 State Historical Library or the Agency's Historical Library
 19 Division,--including--the--Illinois-State-Historical-Society,
 20 shall remain at all times within the Lincoln Presidential
 21 Historical Library Division.

22 (Source: P.A. 84-25.)

23 (20 ILCS 3405/30 new)

24 Sec. 30. Library; Board; Foundation. There is
 25 established within the Historic Preservation Agency the
 26 Abraham Lincoln Presidential Library and Museum. There shall
 27 be an Advisory Board of the Lincoln Presidential Library to
 28 advise the Lincoln Presidential Library and the Library
 29 Director on programs related to the Lincoln Presidential
 30 Library. The Lincoln Presidential Library and the Abraham
 31 Lincoln Presidential Library Foundation shall mutually
 32 co-operate to maximize resources available to the Lincoln
 33 Presidential Library and to support, sustain, and provide

1 educational programs and collections at the Lincoln
2 Presidential Library.

3 (20 ILCS 3405/31 new)

4 Sec. 31. Advisory Board. The Advisory Board of the
5 Lincoln Presidential Library shall consist of 11 members to
6 be appointed by the Governor, with the advice and consent of
7 the Senate. Each of these members shall have recognized
8 knowledge and ability in matters relating to history,
9 research, cultural institutions, archives, libraries,
10 business, or education. The terms of office of these members
11 shall be 6 years, except that the terms of office of the
12 initial members shall commence from the effective date of
13 this Article and run as follows, as designated by the
14 Governor: one for a term expiring December 31, 2003, 2 for
15 terms expiring December 31, 2004, 2 for terms expiring
16 December 31, 2005, 2 for terms expiring December 31, 2006, 2
17 for terms expiring December 31, 2007, and 2 for terms
18 expiring December 31, 2008. The Governor shall appoint one of
19 the members as Chair to serve at the pleasure of the
20 Governor.

21 (20 ILCS 3405/32 new)

22 Sec. 32. Duties of the Advisory Board. The Advisory Board
23 of the Lincoln Presidential Library and Museum may:

24 (a) Recommend programs for implementation in support of
25 the mission and goals of the Lincoln Presidential Library.

26 (b) Recommend such seminars, symposia, or other
27 conferences as may be necessary or advisable to the Lincoln
28 Presidential Library and the Board of Trustees of the
29 Historic Preservation Agency.

30 (c) Report annually to the Governor, the General
31 Assembly, and the Board of the Historic Preservation Agency
32 on the status of the Lincoln Presidential Library and its

1 programs.

2 (20 ILCS 3405/33 new)

3 Sec. 33. Administration of the Lincoln Presidential
4 Library. The Governor, with the advice and consent of the
5 Senate, shall appoint a Library Director of the Lincoln
6 Presidential Library. The Library Director shall serve at the
7 pleasure of the Governor. The Library Director shall, subject
8 to applicable provisions of law, execute and discharge the
9 powers and duties of the Lincoln Presidential Library and
10 implement the policies set by the Board. The Library
11 Director, with the concurrence of the Board, shall appoint:
12 (a) a Library Facilities Operations Director; and (b) a
13 Director of the Illinois State Historical Library. Subject to
14 concurrence by the Board, the Library Director shall appoint
15 those other employees of the Lincoln Presidential Library and
16 the Illinois State Historical Library as he or she deems
17 appropriate and shall fix the compensation of the Library
18 Facilities Operations Director, the Director of the Illinois
19 State Historical Library, and other employees. The Library
20 Director, with the approval of the Board, may establish and
21 collect admission and registration fees, may operate a gift
22 shop, and may publish and sell educational and informational
23 materials.

24 (20 ILCS 3405/34 new)

25 Sec. 34. Internal Auditor. There is created the Office
26 of the Internal Auditor of the Historic Preservation Agency.
27 The Internal Auditor shall be appointed by the Board, shall
28 serve at the pleasure of the Board, and shall report to the
29 Board. The Internal Auditor shall audit and maintain the
30 financial books, records, papers, and transactions of the
31 Lincoln Presidential Library and the Historic Sites and
32 Preservation Division of the Historic Preservation Agency.

1 The Internal Auditor shall prepare an annual report for each
 2 fiscal year of the operations of the Historic Preservation
 3 Agency, which shall be submitted to the Board, the General
 4 Assembly, and the Governor. Nothing in this Section shall
 5 abridge the authority of the Illinois Auditor General to
 6 independently audit the Illinois Historic Preservation Agency
 7 or any of the libraries, divisions, or offices contained
 8 within the Agency.

9 (20 ILCS 3405/18 rep.)

10 Section 10-10. The Historic Preservation Agency Act is
 11 amended by repealing Section 18.

12 Section 10-12. The Illinois Historic Preservation Act is
 13 amended by changing Section 3 as follows:

14 (20 ILCS 3410/3) (from Ch. 127, par. 133d3)

15 Sec. 3. There is recognized and established hereunder
 16 the Illinois Historic Sites Advisory Council, previously
 17 established pursuant to Federal regulations, hereafter called
 18 the Council. The Council shall consist of 15 members. Of
 19 these, there shall be at least 3 historians, at least 3
 20 architectural historians, or architects with a preservation
 21 background, and at least 3 archeologists. The remaining 6
 22 members shall be drawn from supporting fields and have a
 23 preservation interest. Supporting fields shall include but
 24 not be limited to historical geography, law, urban planning,
 25 local government officials, and members of other preservation
 26 commissions. All shall be appointed by the Director of
 27 Historic Sites and Preservation, with the consent of the
 28 Board.

29 The Council Chairperson shall be appointed by the
 30 Director of Historic Sites and Preservation from the Council
 31 membership and shall serve at the Director's pleasure.

1 The Director of the Lincoln Presidential Library and
2 Division--Chief--of--the--Historical--Library--Division, the
3 Director of the Illinois State Museum and the Chairperson of
4 the--Historical--Markers--Committee--of--the--Illinois--State
5 Historical-Society shall serve on the Council in advisory
6 capacity as non-voting members.

7 Terms of membership shall be 3 years and shall be
8 staggered by the Director to assure continuity of
9 representation.

10 The Council shall meet at least 4 times each year.
11 Additional meetings may be held at the call of the
12 chairperson or at the call of the Director.

13 Members shall serve without compensation, but shall be
14 reimbursed for actual expenses incurred in the performance of
15 their duties.

16 (Source: P.A. 84-25.)

17 Section 10-14. The Historical Sites Listing Act is
18 amended by changing Sections 1, 2, and 3 as follows:

19 (20 ILCS 3415/1) (from Ch. 128, par. 31)

20 Sec. 1. Any person or State or local governmental agency
21 owning a site of general historical interest or having the
22 written consent of the owner of such a site may apply to the
23 Historic Preservation Agency ~~Historical-Library--Division~~ to
24 have that site listed and marked as a State historic site.

25 (Source: P.A. 84-25.)

26 (20 ILCS 3415/2) (from Ch. 128, par. 32)

27 Sec. 2. If the Historic Preservation Agency ~~Historical~~
28 ~~Library--Division~~ finds that a site described in an
29 application under Section 1 is of sufficient general
30 historical interest to warrant listing and marking, it shall
31 list the site in a register kept for that purpose and shall

1 display at the site a suitable marker indicating that the
2 site is a registered State historic site.

3 (Source: P.A. 84-25.)

4 (20 ILCS 3415/3) (from Ch. 128, par. 33)

5 Sec. 3. The Historic Preservation Agency Historical
6 Library--Division, in cooperation with the Illinois-State
7 Historical--Society,--the Division of Highways of the
8 Department of Transportation and any other interested public
9 or private agency, shall place and maintain all markers at
10 State historic sites registered under this Act.

11 (Source: P.A. 84-25.)

12 Section 10-15. The State Historical Library Act is
13 amended by changing Sections 4, 5.1, and 6 as follows:

14 (20 ILCS 3425/4) (from Ch. 128, par. 16)

15 Sec. 4. The Director of the Lincoln Presidential Library
16 Historic-Preservation may and is hereby required to make all
17 necessary rules, regulations and bylaws not inconsistent with
18 law to carry into effect the purposes of this Act and to
19 procure from time to time as may be possible and practicable,
20 at reasonable cost, all books, pamphlets, manuscripts,
21 monographs, writings, and other material of historical
22 interest and useful to the historian bearing upon the
23 political, physical, religious or social history of the State
24 of Illinois from the earliest known period of time. The
25 Director of the Lincoln Presidential Library Historic
26 Preservation may, with the consent of the Board, exchange any
27 books, pamphlets, manuscripts, records or other material
28 which such library may acquire that are of no historical
29 interest or for any reason are of no value to it, with any
30 other library, school or historical society. The Director of
31 the Lincoln Presidential Library Historic-Preservation shall

1 distribute volumes of the series known as the Illinois
2 Historical Collections now in print, and to be printed, to
3 all who may apply for same and who pay to the Lincoln
4 Presidential Library Historical--Library--Division for such
5 volumes an amount fixed by the Director of the Lincoln
6 Presidential Library Historical--Preservation sufficient to
7 cover the expenses of printing and distribution of each
8 volume received by such applicants. However, the Director
9 shall have authority to furnish not to exceed 25 of each of
10 the volumes of the Illinois Historical Collections, free of
11 charge to each of the authors and editors of the collections
12 or parts thereof; to furnish, as in his discretion he deems
13 necessary or desirable, a reasonable number of each of the
14 volumes of the Collections without charge to archives,
15 libraries and similar institutions from which material has
16 been drawn or assistance has been given in the preparation of
17 such Collections, and to the officials thereof; to furnish,
18 as in his discretion he deems necessary or desirable, a
19 reasonable number of each of the volumes of the Collections
20 without charge to the University of Illinois Library and to
21 instructors and officials of that University, and to public
22 libraries in the State of Illinois. The Director may, with
23 the consent of the Board, also make exchanges of Historical
24 Collections with any other library, school or historical
25 society, and to distribute volumes of collections for review
26 purposes, ~~without charge. All proceeds received by the~~
27 ~~Historical--Library--Division from the sale of volumes of the~~
28 ~~series of the Illinois Historical Collections shall be paid~~
29 ~~into the General Revenue Fund in the State treasury. Subject~~
30 ~~to concurrence by the Board, the Director also may obtain~~
31 ~~pursuant to the "Personnel Code" some person having the~~
32 ~~requisite qualifications as State Historian.~~

33 (Source: P.A. 84-25.)

1 (20 ILCS 3425/5.1) (from Ch. 128, par. 16.1)

2 Sec. 5.1. The State Historian shall establish and
3 supervise a program within the Lincoln Presidential Library
4 ~~Historical--Library--Division~~ designed to preserve as
5 historical records selected past editions of newspapers of
6 this State. Such editions shall be microphotographed. The
7 negatives of such microphotographs shall be stored in a place
8 provided by the Lincoln Presidential Library ~~Historical~~
9 ~~Library-Division~~.

10 The State Historian shall determine on the basis of
11 historical value the various newspaper edition files which
12 shall be microphotographed and shall arrange a schedule for
13 such microphotographing. The State Historian shall supervise
14 the making of arrangements for acquiring access to past
15 edition files with the editors or publishers of the various
16 newspapers.

17 The method of microphotography to be employed in this
18 program shall conform to the standards established pursuant
19 to Section 17 of "The State Records Act", approved July 6,
20 1957.

21 Upon payment to the Lincoln Presidential Library
22 ~~Historical--Library--Division~~ of the required fee, any person
23 or organization shall be supplied with any prints requested
24 to be made from the negatives of the microphotographs. The
25 fee required shall be determined by the State Historian and
26 shall be equal in amount to the cost incurred by the Lincoln
27 Presidential Library ~~Historical-Library-Division~~ in supplying
28 the requested prints.

29 (Source: P.A. 84-25.)

30 (20 ILCS 3425/1 rep.)

31 (20 ILCS 3425/3 rep.)

32 (20 ILCS 3425/6 rep.)

33 Section 10-16. The State Historical Library Act is

1 amended by repealing Sections 1, 3, and 6.

2 Section 10-20. The Old State Capitol Act is amended by
3 changing Section 1 as follows:

4 (20 ILCS 3430/1) (from Ch. 123, par. 52)

5 Sec. 1. As used in this Act,

6 (a) "Old State Capitol Complex" means the old State
7 capitol reconstructed under the "1961 Act" in Springfield and
8 includes space also occupied by the Lincoln Presidential
9 Library ~~the-quarters-of-the-Historical-Library--Division--and~~
10 ~~the--Illinois--State--Historical--Society~~ and an underground
11 parking garage;

12 (b) "1961 Act" means "An Act providing for the
13 reconstruction and restoration of the old State Capitol at
14 Springfield and providing for the custody thereof", approved
15 August 24, 1961, as amended;

16 (c) "Board of Trustees" means the Board of Trustees of
17 the Historic Preservation Agency.

18 (Source: P.A. 84-25.)

19 Section 10-25. The Historical Document Preservation Act
20 is amended by changing Sections 1 and 2 as follows:

21 (55 ILCS 120/1) (from Ch. 128, par. 18)

22 Sec. 1. The county board of every county may, by order or
23 resolution authorize and direct to be transferred to the
24 Lincoln Presidential Library ~~Illinois---State---Historical~~
25 ~~Society,--the-Historical-Library-Division~~, the State Archives
26 or to the State University Library at Urbana, Illinois, or to
27 any historical society duly incorporated and located within
28 the county, such official papers, drawings, maps, writings
29 and records of every description as may be deemed of historic
30 interest or value, and as may be in the custody of any

1 officer of such county. Accurate copies of the same when so
2 transferred shall be substituted for the original when in the
3 judgment of such county board the same may be deemed
4 necessary.

5 (Source: P.A. 84-25.)

6 (55 ILCS 120/2) (from Ch. 128, par. 19)

7 Sec. 2. The officer having the custody of such papers,
8 drawings, maps, writings and records shall permit search to
9 be made at all reasonable hours and under his supervision for
10 such as may be deemed of historic interest. Whenever so
11 directed by the county board in the manner prescribed in the
12 foregoing section such officer shall deliver the same to the
13 trustee, directors or librarian or other officer of the
14 Historic Preservation Agency ~~Historical-Library--Division~~ or
15 society designated by such county board.

16 (Source: P.A. 84-25.)

17 Section 10-30. The Illinois Municipal Code is amended by
18 changing Section 11-48-1 as follows:

19 (65 ILCS 5/11-48-1) (from Ch. 24, par. 11-48-1)

20 Sec. 11-48-1. The city council or board of trustees of
21 every city, incorporated town or village may, by order or
22 resolution authorize and direct to be transferred to the
23 Lincoln Presidential Library ~~Illinois---State---Historical~~
24 ~~Society,--the-Historical-Library-Division~~, the State Archives
25 or to the State University Library at Urbana, Illinois, or to
26 any historical society duly incorporated and located within
27 their respective counties, such official papers, drawings,
28 maps, writings and records of every description as may be
29 deemed of historic interest or value, and as may be in the
30 custody of any officer of such county, city, incorporated
31 town or village. Accurate copies of the same when so

1 transferred shall be substituted for the original when in the
2 judgment of such city council or board of trustees the same
3 may be deemed necessary.

4 (Source: P.A. 84-25.)

5 Section 10-40. The Liquor Control Act of 1934 is amended
6 by changing Section 6-15 as follows:

7 (235 ILCS 5/6-15) (from Ch. 43, par. 130)

8 Sec. 6-15. No alcoholic liquors shall be sold or
9 delivered in any building belonging to or under the control
10 of the State or any political subdivision thereof except as
11 provided in this Act. The corporate authorities of any city,
12 village, incorporated town or township may provide by
13 ordinance, however, that alcoholic liquor may be sold or
14 delivered in any specifically designated building belonging
15 to or under the control of the municipality or township, or
16 in any building located on land under the control of the
17 municipality; provided that such township complies with all
18 applicable local ordinances in any incorporated area of the
19 township. Alcoholic liquors may be delivered to and sold at
20 any airport belonging to or under the control of a
21 municipality of more than 25,000 inhabitants, or in any
22 building owned by a park district organized under the Park
23 District Code, subject to the approval of the governing board
24 of the district, or in any building or on any golf course
25 owned by a forest preserve district organized under the
26 Downstate Forest Preserve District Act, subject to the
27 approval of the governing board of the district, or on the
28 grounds within 500 feet of any building owned by a forest
29 preserve district organized under the Downstate Forest
30 Preserve District Act during times when food is dispensed for
31 consumption within 500 feet of the building from which the
32 food is dispensed, subject to the approval of the governing

1 board of the district, or in a building owned by a Local Mass
2 Transit District organized under the Local Mass Transit
3 District Act, subject to the approval of the governing Board
4 of the District, or in Bicentennial Park, or on the premises
5 of the City of Mendota Lake Park located adjacent to Route 51
6 in Mendota, Illinois, or on the premises of Camden Park in
7 Milan, Illinois, or in the community center owned by the City
8 of Loves Park that is located at 1000 River Park Drive in
9 Loves Park, Illinois, or, in connection with the operation of
10 an established food serving facility during times when food
11 is dispensed for consumption on the premises, and at the
12 following aquarium and museums located in public parks: Art
13 Institute of Chicago, Chicago Academy of Sciences, Chicago
14 Historical Society, Field Museum of Natural History, Museum
15 of Science and Industry, DuSable Museum of African American
16 History, John G. Shedd Aquarium and Adler Planetarium, or at
17 Lakeview Museum of Arts and Sciences in Peoria, or in
18 connection with the operation of the facilities of the
19 Chicago Zoological Society or the Chicago Horticultural
20 Society on land owned by the Forest Preserve District of Cook
21 County, or on any land used for a golf course or for
22 recreational purposes owned by the Forest Preserve District
23 of Cook County, subject to the control of the Forest Preserve
24 District Board of Commissioners and applicable local law,
25 provided that dram shop liability insurance is provided at
26 maximum coverage limits so as to hold the District harmless
27 from all financial loss, damage, and harm, or in any building
28 located on land owned by the Chicago Park District if
29 approved by the Park District Commissioners, or on any land
30 used for a golf course or for recreational purposes and owned
31 by the Illinois International Port District if approved by
32 the District's governing board, or at any airport, golf
33 course, faculty center, or facility in which conference and
34 convention type activities take place belonging to or under

1 control of any State university or public community college
2 district, provided that with respect to a facility for
3 conference and convention type activities alcoholic liquors
4 shall be limited to the use of the convention or conference
5 participants or participants in cultural, political or
6 educational activities held in such facilities, and provided
7 further that the faculty or staff of the State university or
8 a public community college district, or members of an
9 organization of students, alumni, faculty or staff of the
10 State university or a public community college district are
11 active participants in the conference or convention, or in
12 Memorial Stadium on the campus of the University of Illinois
13 at Urbana-Champaign during games in which the Chicago Bears
14 professional football team is playing in that stadium during
15 the renovation of Soldier Field, not more than one and a half
16 hours before the start of the game and not after the end of
17 the third quarter of the game, or by a catering establishment
18 which has rented facilities from a board of trustees of a
19 public community college district, or, if approved by the
20 District board, on land owned by the Metropolitan Sanitary
21 District of Greater Chicago and leased to others for a term
22 of at least 20 years. Nothing in this Section precludes the
23 sale or delivery of alcoholic liquor in the form of original
24 packaged goods in premises located at 500 S. Racine in
25 Chicago belonging to the University of Illinois and used
26 primarily as a grocery store by a commercial tenant during
27 the term of a lease that predates the University's
28 acquisition of the premises; but the University shall have no
29 power or authority to renew, transfer, or extend the lease
30 with terms allowing the sale of alcoholic liquor; and the
31 sale of alcoholic liquor shall be subject to all local laws
32 and regulations. After the acquisition by Winnebago County
33 of the property located at 404 Elm Street in Rockford, a
34 commercial tenant who sold alcoholic liquor at retail on a

1 portion of the property under a valid license at the time of
2 the acquisition may continue to do so for so long as the
3 tenant and the County may agree under existing or future
4 leases, subject to all local laws and regulations regarding
5 the sale of alcoholic liquor. Each facility shall provide
6 dram shop liability in maximum insurance coverage limits so
7 as to save harmless the State, municipality, State
8 university, airport, golf course, faculty center, facility in
9 which conference and convention type activities take place,
10 park district, Forest Preserve District, public community
11 college district, aquarium, museum, or sanitary district from
12 all financial loss, damage or harm. Alcoholic liquors may be
13 sold at retail in buildings of golf courses owned by
14 municipalities in connection with the operation of an
15 established food serving facility during times when food is
16 dispensed for consumption upon the premises. Alcoholic
17 liquors may be delivered to and sold at retail in any
18 building owned by a fire protection district organized under
19 the Fire Protection District Act, provided that such delivery
20 and sale is approved by the board of trustees of the
21 district, and provided further that such delivery and sale is
22 limited to fundraising events and to a maximum of 6 events
23 per year.

24 Alcoholic liquor may be delivered to and sold at retail
25 in the Dorchester Senior Business Center owned by the Village
26 of Dolton if the alcoholic liquor is sold or dispensed only
27 in connection with organized functions for which the planned
28 attendance is 20 or more persons, and if the person or
29 facility selling or dispensing the alcoholic liquor has
30 provided dram shop liability insurance in maximum limits so
31 as to hold harmless the Village of Dolton and the State from
32 all financial loss, damage and harm.

33 Alcoholic liquors may be delivered to and sold at retail
34 in any building used as an Illinois State Armory provided:

1 (i) the Adjutant General's written consent to the
2 issuance of a license to sell alcoholic liquor in such
3 building is filed with the Commission;

4 (ii) the alcoholic liquor is sold or dispensed only
5 in connection with organized functions held on special
6 occasions;

7 (iii) the organized function is one for which the
8 planned attendance is 25 or more persons; and

9 (iv) the facility selling or dispensing the
10 alcoholic liquors has provided dram shop liability
11 insurance in maximum limits so as to save harmless the
12 facility and the State from all financial loss, damage or
13 harm.

14 Alcoholic liquors may be delivered to and sold at retail
15 in the Chicago Civic Center, provided that:

16 (i) the written consent of the Public Building
17 Commission which administers the Chicago Civic Center is
18 filed with the Commission;

19 (ii) the alcoholic liquor is sold or dispensed only
20 in connection with organized functions held on special
21 occasions;

22 (iii) the organized function is one for which the
23 planned attendance is 25 or more persons;

24 (iv) the facility selling or dispensing the
25 alcoholic liquors has provided dram shop liability
26 insurance in maximum limits so as to hold harmless the
27 Civic Center, the City of Chicago and the State from all
28 financial loss, damage or harm; and

29 (v) all applicable local ordinances are complied
30 with.

31 Alcoholic liquors may be delivered or sold in any
32 building belonging to or under the control of any city,
33 village or incorporated town where more than 75% of the
34 physical properties of the building is used for commercial or

1 recreational purposes, and the building is located upon a
2 pier extending into or over the waters of a navigable lake or
3 stream or on the shore of a navigable lake or stream.
4 Alcoholic liquor may be sold in buildings under the control
5 of the Department of Natural Resources when written consent
6 to the issuance of a license to sell alcoholic liquor in such
7 buildings is filed with the Commission by the Department of
8 Natural Resources. Notwithstanding any other provision of
9 this Act, alcoholic liquor sold by a United States Army Corps
10 of Engineers or Department of Natural Resources
11 concessionaire who was operating on June 1, 1991 for
12 on-premises consumption only is not subject to the provisions
13 of Articles IV and IX. Beer and wine may be sold on the
14 premises of the Joliet Park District Stadium owned by the
15 Joliet Park District when written consent to the issuance of
16 a license to sell beer and wine in such premises is filed
17 with the local liquor commissioner by the Joliet Park
18 District. Beer and wine may be sold in buildings on the
19 grounds of State veterans' homes when written consent to the
20 issuance of a license to sell beer and wine in such buildings
21 is filed with the Commission by the Department of Veterans'
22 Affairs, and the facility shall provide dram shop liability
23 in maximum insurance coverage limits so as to save the
24 facility harmless from all financial loss, damage or harm.
25 Such liquors may be delivered to and sold at any property
26 owned or held under lease by a Metropolitan Pier and
27 Exposition Authority or Metropolitan Exposition and
28 Auditorium Authority.

29 Beer and wine may be sold and dispensed at professional
30 sporting events and at professional concerts and other
31 entertainment events conducted on premises owned by the
32 Forest Preserve District of Kane County, subject to the
33 control of the District Commissioners and applicable local
34 law, provided that dram shop liability insurance is provided

1 at maximum coverage limits so as to hold the District
2 harmless from all financial loss, damage and harm.

3 Nothing in this Section shall preclude the sale or
4 delivery of beer and wine at a State or county fair or the
5 sale or delivery of beer or wine at a city fair in any
6 otherwise lawful manner.

7 Alcoholic liquors may be sold at retail in buildings in
8 State parks under the control of the Department of Natural
9 Resources, provided:

10 a. the State park has overnight lodging facilities
11 with some restaurant facilities or, not having overnight
12 lodging facilities, has restaurant facilities which serve
13 complete luncheon and dinner or supper meals,

14 b. consent to the issuance of a license to sell
15 alcoholic liquors in the buildings has been filed with
16 the commission by the Department of Natural Resources,
17 and

18 c. the alcoholic liquors are sold by the State park
19 lodge or restaurant concessionaire only during the hours
20 from 11 o'clock a.m. until 12 o'clock midnight.
21 Notwithstanding any other provision of this Act,
22 alcoholic liquor sold by the State park or restaurant
23 concessionaire is not subject to the provisions of
24 Articles IV and IX.

25 Alcoholic liquors may be sold at retail in buildings on
26 properties under the control of the Historic Sites and
27 Preservation Division of the Historic Preservation Agency or
28 the Abraham Lincoln Presidential Library and Museum provided:

29 a. the property has overnight lodging facilities
30 with some restaurant facilities or, not having overnight
31 lodging facilities, has restaurant facilities which serve
32 complete luncheon and dinner or supper meals,

33 b. consent to the issuance of a license to sell
34 alcoholic liquors in the buildings has been filed with

1 the commission by the Historic Sites and Preservation
2 Division of the Historic Preservation Agency or the
3 Abraham Lincoln Presidential Library and Museum, and

4 c. the alcoholic liquors are sold by the lodge or
5 restaurant concessionaire only during the hours from 11
6 o'clock a.m. until 12 o'clock midnight.

7 The sale of alcoholic liquors pursuant to this Section
8 does not authorize the establishment and operation of
9 facilities commonly called taverns, saloons, bars, cocktail
10 lounges, and the like except as a part of lodge and
11 restaurant facilities in State parks or golf courses owned by
12 Forest Preserve Districts with a population of less than
13 3,000,000 or municipalities or park districts.

14 Alcoholic liquors may be sold at retail in the
15 Springfield Administration Building of the Department of
16 Transportation and the Illinois State Armory in Springfield;
17 provided, that the controlling government authority may
18 consent to such sales only if

19 a. the request is from a not-for-profit
20 organization;

21 b. such sales would not impede normal operations of
22 the departments involved;

23 c. the not-for-profit organization provides dram
24 shop liability in maximum insurance coverage limits and
25 agrees to defend, save harmless and indemnify the State
26 of Illinois from all financial loss, damage or harm;

27 d. no such sale shall be made during normal working
28 hours of the State of Illinois; and

29 e. the consent is in writing.

30 Alcoholic liquors may be sold at retail in buildings in
31 recreational areas of river conservancy districts under the
32 control of, or leased from, the river conservancy districts.
33 Such sales are subject to reasonable local regulations as
34 provided in Article IV; however, no such regulations may

1 prohibit or substantially impair the sale of alcoholic
2 liquors on Sundays or Holidays.

3 Alcoholic liquors may be provided in long term care
4 facilities owned or operated by a county under Division 5-21
5 or 5-22 of the Counties Code, when approved by the facility
6 operator and not in conflict with the regulations of the
7 Illinois Department of Public Health, to residents of the
8 facility who have had their consumption of the alcoholic
9 liquors provided approved in writing by a physician licensed
10 to practice medicine in all its branches.

11 Alcoholic liquors may be delivered to and dispensed in
12 State housing assigned to employees of the Department of
13 Corrections. No person shall furnish or allow to be furnished
14 any alcoholic liquors to any prisoner confined in any jail,
15 reformatory, prison or house of correction except upon a
16 physician's prescription for medicinal purposes.

17 Alcoholic liquors may be sold at retail or dispensed at
18 the Willard Ice Building in Springfield, at the State Library
19 in Springfield, and at Illinois State Museum facilities by
20 (1) an agency of the State, whether legislative, judicial or
21 executive, provided that such agency first obtains written
22 permission to sell or dispense alcoholic liquors from the
23 controlling government authority, or by (2) a not-for-profit
24 organization, provided that such organization:

25 a. Obtains written consent from the controlling
26 government authority;

27 b. Sells or dispenses the alcoholic liquors in a
28 manner that does not impair normal operations of State
29 offices located in the building;

30 c. Sells or dispenses alcoholic liquors only in
31 connection with an official activity in the building;

32 d. Provides, or its catering service provides, dram
33 shop liability insurance in maximum coverage limits and
34 in which the carrier agrees to defend, save harmless and

1 indemnify the State of Illinois from all financial loss,
2 damage or harm arising out of the selling or dispensing
3 of alcoholic liquors.

4 Nothing in this Act shall prevent a not-for-profit
5 organization or agency of the State from employing the
6 services of a catering establishment for the selling or
7 dispensing of alcoholic liquors at authorized functions.

8 The controlling government authority for the Willard Ice
9 Building in Springfield shall be the Director of the
10 Department of Revenue. The controlling government authority
11 for Illinois State Museum facilities shall be the Director of
12 the Illinois State Museum. The controlling government
13 authority for the State Library in Springfield shall be the
14 Secretary of State.

15 Alcoholic liquors may be delivered to and sold at retail
16 or dispensed at any facility, property or building under the
17 jurisdiction of the Historic Sites and Preservation Division
18 of the Historic Preservation Agency or the Abraham Lincoln
19 Presidential Library and Museum where the delivery, sale or
20 dispensing is by (1) an agency of the State, whether
21 legislative, judicial or executive, provided that such agency
22 first obtains written permission to sell or dispense
23 alcoholic liquors from a controlling government authority, or
24 by (2) a not-for-profit organization provided that such
25 organization:

26 a. Obtains written consent from the controlling
27 government authority;

28 b. Sells or dispenses the alcoholic liquors in a
29 manner that does not impair normal workings of State
30 offices or operations located at the facility, property
31 or building;

32 c. Sells or dispenses alcoholic liquors only in
33 connection with an official activity of the
34 not-for-profit organization in the facility, property or

1 building;

2 d. Provides, or its catering service provides, dram
3 shop liability insurance in maximum coverage limits and
4 in which the carrier agrees to defend, save harmless and
5 indemnify the State of Illinois from all financial loss,
6 damage or harm arising out of the selling or dispensing
7 of alcoholic liquors.

8 The controlling government authority for the Historic
9 Sites and Preservation Division of the Historic Preservation
10 Agency shall be the Director of the Historic Sites and
11 Preservation, and the controlling government authority for
12 the Abraham Lincoln Presidential Library and Museum shall be
13 the Director of the Abraham Lincoln Presidential Library and
14 Museum Agency.

15 Alcoholic liquors may be sold at retail or dispensed at
16 the James R. Thompson Center in Chicago and 222 South College
17 Street in Springfield, Illinois by (1) a commercial tenant or
18 subtenant conducting business on the premises under a lease
19 made pursuant to Section 405-315 of the Department of Central
20 Management Services Law (20 ILCS 405/405-315), provided that
21 such tenant or subtenant who sells or dispenses alcoholic
22 liquors shall procure and maintain dram shop liability
23 insurance in maximum coverage limits and in which the carrier
24 agrees to defend, indemnify and save harmless the State of
25 Illinois from all financial loss, damage or harm arising out
26 of the sale or dispensing of alcoholic liquors, or by (2) an
27 agency of the State, whether legislative, judicial or
28 executive, provided that such agency first obtains written
29 permission to sell or dispense alcoholic liquors from the
30 Director of Central Management Services, or by (3) a
31 not-for-profit organization, provided that such organization:

32 a. Obtains written consent from the Department of
33 Central Management Services;

34 b. Sells or dispenses the alcoholic liquors in a

1 manner that does not impair normal operations of State
2 offices located in the building;

3 c. Sells or dispenses alcoholic liquors only in
4 connection with an official activity in the building;

5 d. Provides, or its catering service provides, dram
6 shop liability insurance in maximum coverage limits and
7 in which the carrier agrees to defend, save harmless and
8 indemnify the State of Illinois from all financial loss,
9 damage or harm arising out of the selling or dispensing
10 of alcoholic liquors.

11 Nothing in this Act shall prevent a not-for-profit
12 organization or agency of the State from employing the
13 services of a catering establishment for the selling or
14 dispensing of alcoholic liquors at functions authorized by
15 the Director of Central Management Services.

16 Alcoholic liquors may be sold or delivered at any
17 facility owned by the Illinois Sports Facilities Authority
18 provided that dram shop liability insurance has been made
19 available in a form, with such coverage and in such amounts
20 as the Authority reasonably determines is necessary.

21 Alcoholic liquors may be sold at retail or dispensed at
22 the Rockford State Office Building by (1) an agency of the
23 State, whether legislative, judicial or executive, provided
24 that such agency first obtains written permission to sell or
25 dispense alcoholic liquors from the Department of Central
26 Management Services, or by (2) a not-for-profit organization,
27 provided that such organization:

28 a. Obtains written consent from the Department of
29 Central Management Services;

30 b. Sells or dispenses the alcoholic liquors in a
31 manner that does not impair normal operations of State
32 offices located in the building;

33 c. Sells or dispenses alcoholic liquors only in
34 connection with an official activity in the building;

1 d. Provides, or its catering service provides, dram
2 shop liability insurance in maximum coverage limits and
3 in which the carrier agrees to defend, save harmless and
4 indemnify the State of Illinois from all financial loss,
5 damage or harm arising out of the selling or dispensing
6 of alcoholic liquors.

7 Nothing in this Act shall prevent a not-for-profit
8 organization or agency of the State from employing the
9 services of a catering establishment for the selling or
10 dispensing of alcoholic liquors at functions authorized by
11 the Department of Central Management Services.

12 Alcoholic liquors may be sold or delivered in a building
13 that is owned by McLean County, situated on land owned by the
14 county in the City of Bloomington, and used by the McLean
15 County Historical Society if the sale or delivery is approved
16 by an ordinance adopted by the county board, and the
17 municipality in which the building is located may not
18 prohibit that sale or delivery, notwithstanding any other
19 provision of this Section. The regulation of the sale and
20 delivery of alcoholic liquor in a building that is owned by
21 McLean County, situated on land owned by the county, and used
22 by the McLean County Historical Society as provided in this
23 paragraph is an exclusive power and function of the State and
24 is a denial and limitation under Article VII, Section 6,
25 subsection (h) of the Illinois Constitution of the power of a
26 home rule municipality to regulate that sale and delivery.

27 Alcoholic liquors may be sold or delivered in any
28 building situated on land held in trust for any school
29 district organized under Article 34 of the School Code, if
30 the building is not used for school purposes and if the sale
31 or delivery is approved by the board of education.

32 Alcoholic liquors may be sold or delivered in buildings
33 owned by the Community Building Complex Committee of Boone
34 County, Illinois if the person or facility selling or

1 dispensing the alcoholic liquor has provided dram shop
2 liability insurance with coverage and in amounts that the
3 Committee reasonably determines are necessary.

4 Alcoholic liquors may be sold or delivered in the
5 building located at 1200 Centerville Avenue in Belleville,
6 Illinois and occupied by either the Belleville Area Special
7 Education District or the Belleville Area Special Services
8 Cooperative.

9 (Source: P.A. 91-239, eff. 1-1-00; 91-922, eff. 7-7-00;
10 92-512, eff. 1-1-02.)

11 Article 99

12 Section 99-1. Effective date. This Act takes effect upon
13 becoming law, except that Article 10 takes effect on July 1,
14 2002."