

1 AN ACT concerning low-income energy assistance.

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

4 Section 5. The Gas Revenue Tax Act is amended by
5 changing Section 3 as follows:

6 (35 ILCS 615/3) (from Ch. 120, par. 467.18)

7 Sec. 3. Except as provided in this Section, on or before
8 the 15th day of each month, each taxpayer shall make a return
9 to the Department for the preceding calendar month, stating:

- 10 1. His name;
- 11 2. The address of his principal place of business,
12 and the address of the principal place of business (if
13 that is a different address) from which he engages in the
14 business of distributing, supplying, furnishing or
15 selling gas in this State;
- 16 3. The total number of therms for which payment was
17 received by him from customers during the preceding
18 calendar month and upon the basis of which the tax is
19 imposed;
- 20 4. Gross receipts which were received by him from
21 customers during the preceding calendar month from such
22 business, including budget plan and other customer-owned
23 amounts applied during such month in payment of charges
24 includible in gross receipts, and upon the basis of
25 which the tax is imposed;
- 26 5. Amount of tax (computed upon Items 3 and 4);
- 27 6. Such other reasonable information as the
28 Department may require.

29 In making such return the taxpayer may use any reasonable
30 method to derive reportable "therms" and "gross receipts"
31 from his billing and payment records.

1 Any taxpayer required to make payments under this Section
2 may make the payments by electronic funds transfer. The
3 Department shall adopt rules necessary to effectuate a
4 program of electronic funds transfer.

5 If the taxpayer's average monthly tax liability to the
6 Department does not exceed \$100.00, the Department may
7 authorize his returns to be filed on a quarter annual basis,
8 with the return for January, February and March of a given
9 year being due by April 30 of such year; with the return for
10 April, May and June of a given year being due by July 31 of
11 such year; with the return for July, August and September of
12 a given year being due by October 31 of such year, and with
13 the return for October, November and December of a given year
14 being due by January 31 of the following year.

15 If the taxpayer's average monthly tax liability to the
16 Department does not exceed \$20.00, the Department may
17 authorize his returns to be filed on an annual basis, with
18 the return for a given year being due by January 31 of the
19 following year.

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

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

30 In making such return the taxpayer shall determine the
31 value of any reportable consideration other than money
32 received by him and shall include such value in his return.
33 Such determination shall be subject to review and revision by
34 the Department in the same manner as is provided in this Act

1 for the correction of returns.

2 Each taxpayer whose average monthly liability to the
3 Department under this Act was \$10,000 or more during the
4 preceding calendar year, excluding the month of highest
5 liability and the month of lowest liability in such calendar
6 year, and who is not operated by a unit of local government,
7 shall make estimated payments to the Department on or before
8 the 7th, 15th, 22nd and last day of the month during which
9 tax liability to the Department is incurred in an amount not
10 less than the lower of either 22.5% of the taxpayer's actual
11 tax liability for the month or 25% of the taxpayer's actual
12 tax liability for the same calendar month of the preceding
13 year. The amount of such quarter monthly payments shall be
14 credited against the final tax liability of the taxpayer's
15 return for that month. Any outstanding credit, approved by
16 the Department, arising from the taxpayer's overpayment of
17 its final tax liability for any month may be applied to
18 reduce the amount of any subsequent quarter monthly payment
19 or credited against the final tax liability of the taxpayer's
20 return for any subsequent month. If any quarter monthly
21 payment is not paid at the time or in the amount required by
22 this Section, the taxpayer shall be liable for penalty and
23 interest on the difference between the minimum amount due as
24 a payment and the amount of such payment actually and timely
25 paid, except insofar as the taxpayer has previously made
26 payments for that month to the Department in excess of the
27 minimum payments previously due.

28 If the Director finds that the information required for
29 the making of an accurate return cannot reasonably be
30 compiled by a taxpayer within 15 days after the close of the
31 calendar month for which a return is to be made, he may grant
32 an extension of time for the filing of such return for a
33 period of not to exceed 31 calendar days. The granting of
34 such an extension may be conditioned upon the deposit by the

1 taxpayer with the Department of an amount of money not
2 exceeding the amount estimated by the Director to be due with
3 the return so extended. All such deposits, including any
4 made before the effective date of this amendatory Act of 1975
5 with the Department, shall be credited against the taxpayer's
6 liabilities under this Act. If any such deposit exceeds the
7 taxpayer's present and probable future liabilities under this
8 Act, the Department shall issue to the taxpayer a credit
9 memorandum, which may be assigned by the taxpayer to a
10 similar taxpayer under this Act, in accordance with
11 reasonable rules and regulations to be prescribed by the
12 Department.

13 The taxpayer making the return provided for in this
14 Section shall, at the time of making such return, pay to the
15 Department the amount of tax imposed by this Act. Of the All
16 moneys received by the Department under this Act, 25% shall
17 be paid into the Supplemental Low-Income Energy Assistance
18 Fund and the balance shall be paid into the General Revenue
19 Fund in the State Treasury, except as otherwise provided.

20 (Source: P.A. 90-16, eff. 6-16-97.)

21 Section 10. The Energy Assistance Act of 1989 is amended
22 by changing Sections 6 and 13 as follows:

23 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

24 Sec. 6. Eligibility, Conditions of Participation, and
25 Energy Assistance.

26 (a) Any person who is a resident of the State of
27 Illinois and whose household income is not greater than an
28 amount determined annually by the Department, in consultation
29 with the Policy Advisory Council, may apply for assistance
30 pursuant to this Act in accordance with regulations
31 promulgated by the Department. In setting the annual
32 eligibility level, the Department shall consider the amount

1 of available funding and may not set a limit higher than 250%
2 150% of the federal nonfarm poverty level as established by
3 the federal Office of Management and Budget.

4 (b) Applicants who qualify for assistance pursuant to
5 subsection (a) of this Section shall, subject to
6 appropriation from the General Assembly and subject to
7 availability of funds to the Department, receive energy
8 assistance as provided by this Act. The Department, upon
9 receipt of monies authorized pursuant to this Act for energy
10 assistance, shall commit funds for each qualified applicant
11 in an amount determined by the Department. In determining
12 the amounts of assistance to be provided to or on behalf of a
13 qualified applicant, the Department shall ensure that the
14 highest amounts of assistance go to households with the
15 greatest energy costs in relation to household income. The
16 Department shall include factors such as energy costs,
17 household size, household income, and region of the State
18 when determining individual household benefits. In setting
19 assistance levels, the Department shall attempt to provide
20 assistance to approximately the same number of households who
21 participated in the 1991 Residential Energy Assistance
22 Partnership Program. Such assistance levels shall be
23 adjusted annually on the basis of funding availability. In
24 promulgating rules for the administration of this Section the
25 Department shall assure that a minimum of 1/3 of funds
26 available for benefits to eligible households are made
27 available to households who are eligible for public
28 assistance and that elderly and disabled households are
29 offered a one-month application period.

30 (c) If the applicant is not a customer of an energy
31 provider for winter energy services or an applicant for such
32 service, such applicant shall receive a direct energy
33 assistance payment in an amount established by the Department
34 for all such applicants under this Act; provided, however,

1 that such an applicant must have rental expenses for housing
2 greater than 30% of household income.

3 (d) If the applicant is a customer of an energy
4 provider, such applicant shall receive energy assistance in
5 an amount established by the Department for all such
6 applicants under this Act, such amount to be paid by the
7 Department to the energy provider supplying winter energy
8 service to such applicant. Such applicant shall:

9 (i) make all reasonable efforts to apply to any
10 other appropriate source of public energy assistance; and

11 (ii) sign a waiver permitting the Department to
12 receive income information from any public or private
13 agency providing income or energy assistance and from any
14 employer, whether public or private.

15 (e) Any qualified applicant pursuant to this Section may
16 receive or have paid on such applicant's behalf an emergency
17 assistance payment to enable such applicant to obtain access
18 to winter energy services. Any such payments shall be made
19 in accordance with regulations of the Department.

20 (Source: P.A. 91-936, eff. 1-10-01.)

21 (305 ILCS 20/13)

22 Sec. 13. Supplemental Low-Income Energy Assistance Fund.

23 (a) The Supplemental Low-Income Energy Assistance Fund
24 is hereby created as a special fund in the State Treasury.
25 The Supplemental Low-Income Energy Assistance Fund is
26 authorized to receive, by statutory deposit, the moneys
27 collected pursuant to this Section and as provided in Section
28 3 of the Gas Revenue Tax Act. Subject to appropriation, the
29 Department shall use moneys from the Supplemental Low-Income
30 Energy Assistance Fund for payments to electric or gas public
31 utilities, municipal electric or gas utilities, and electric
32 cooperatives on behalf of their customers who are
33 participants in the program authorized by Section 4 of this

1 Act, for the provision of weatherization services and for
2 administration of the Supplemental Low-Income Energy
3 Assistance Fund. The yearly expenditures for weatherization
4 may not exceed 10% of the amount collected during the year
5 pursuant to this Section. In determining which customers
6 will participate in the weatherization component, the
7 Department shall target weatherization for those customers
8 with the greatest energy burden, that is the lowest income
9 and greatest utility bills. The yearly administrative
10 expenses of the Supplemental Low-Income Energy Assistance
11 Fund may not exceed 10% of the amount collected during that
12 year pursuant to this Section.

13 (b) Notwithstanding the provisions of Section 16-111 of
14 the Public Utilities Act but subject to subsection (k) of
15 this Section, each public utility, electric cooperative, as
16 defined in Section 3.4 of the Electric Supplier Act, and
17 municipal utility, as referenced in Section 3-105 of the
18 Public Utilities Act, that is engaged in the delivery of
19 electricity or the distribution of natural gas within the
20 State of Illinois shall, effective January 1, 1998, assess
21 each of its customer accounts a monthly Energy Assistance
22 Charge for the Supplemental Low-Income Energy Assistance
23 Fund. The delivering public utility, municipal electric or
24 gas utility, or electric or gas cooperative for a
25 self-assessing purchaser remains subject to the collection of
26 the fee imposed by this Section. The monthly charge shall be
27 as follows:

28 (1) \$0.40 per month on each account for residential
29 electric service;

30 (2) \$0.40 per month on each account for residential
31 gas service;

32 (3) \$4 per month on each account for
33 non-residential electric service which had less than 10
34 megawatts of peak demand during the previous calendar

1 year;

2 (4) \$4 per month on each account for
3 non-residential gas service which had distributed to it
4 less than 4,000,000 therms of gas during the previous
5 calendar year;

6 (5) \$300 per month on each account for
7 non-residential electric service which had 10 megawatts
8 or greater of peak demand during the previous calendar
9 year; and

10 (6) \$300 per month on each account for
11 non-residential gas service which had 4,000,000 or more
12 therms of gas distributed to it during the previous
13 calendar year.

14 (c) For purposes of this Section:

15 (1) "residential electric service" means electric
16 utility service for household purposes delivered to a
17 dwelling of 2 or fewer units which is billed under a
18 residential rate, or electric utility service for
19 household purposes delivered to a dwelling unit or units
20 which is billed under a residential rate and is
21 registered by a separate meter for each dwelling unit;

22 (2) "residential gas service" means gas utility
23 service for household purposes distributed to a dwelling
24 of 2 or fewer units which is billed under a residential
25 rate, or gas utility service for household purposes
26 distributed to a dwelling unit or units which is billed
27 under a residential rate and is registered by a separate
28 meter for each dwelling unit;

29 (3) "non-residential electric service" means
30 electric utility service which is not residential
31 electric service; and

32 (4) "non-residential gas service" means gas utility
33 service which is not residential gas service.

34 (d) At least 45 days prior to the date on which it must

1 begin assessing Energy Assistance Charges, each public
2 utility engaged in the delivery of electricity or the
3 distribution of natural gas shall file with the Illinois
4 Commerce Commission tariffs incorporating the Energy
5 Assistance Charge in other charges stated in such tariffs.

6 (e) The Energy Assistance Charge assessed by electric
7 and gas public utilities shall be considered a charge for
8 public utility service.

9 (f) By the 20th day of the month following the month in
10 which the charges imposed by the Section were collected, each
11 public utility, municipal utility, and electric cooperative
12 shall remit to the Department of Revenue all moneys received
13 as payment of the Energy Assistance Charge on a return
14 prescribed and furnished by the Department of Revenue showing
15 such information as the Department of Revenue may reasonably
16 require. If a customer makes a partial payment, a public
17 utility, municipal utility, or electric cooperative may elect
18 either: (i) to apply such partial payments first to amounts
19 owed to the utility or cooperative for its services and then
20 to payment for the Energy Assistance Charge or (ii) to apply
21 such partial payments on a pro-rata basis between amounts
22 owed to the utility or cooperative for its services and to
23 payment for the Energy Assistance Charge.

24 (g) The Department of Revenue shall deposit into the
25 Supplemental Low-Income Energy Assistance Fund all moneys
26 remitted to it in accordance with subsection (f) of this
27 Section.

28 (h) If as of June 30, 2002 the program authorized by
29 Section 4 of this Act has not been replaced by a new energy
30 assistance program which is in operation, then the General
31 Assembly shall review the program; provided however, that
32 after that date, any public utility, municipal utility, or
33 electric cooperative shall continue to assess an Energy
34 Assistance Charge which was originally assessed on or before

1 June 30, 2002 and which remains unpaid.

2 On or before December 31, 2002, the Department shall
3 prepare a report for the General Assembly on the expenditure
4 of funds appropriated from the Low-Income Energy Assistance
5 Block Grant Fund for the program authorized under Section 4
6 of this Act.

7 (i) The Department of Revenue may establish such rules
8 as it deems necessary to implement this Section.

9 (j) The Department of Commerce and Community Affairs may
10 establish such rules as it deems necessary to implement this
11 Section.

12 (k) The charges imposed by this Section shall only apply
13 to customers of municipal electric or gas utilities and
14 electric or gas cooperatives if the municipal electric or gas
15 utility or electric or gas cooperative makes an affirmative
16 decision to impose the charge. If a municipal electric or
17 gas utility or an electric cooperative makes an affirmative
18 decision to impose the charge provided by this Section, the
19 municipal electric or gas utility or electric cooperative
20 shall inform the Department of Revenue in writing of such
21 decision when it begins to impose the charge. If a municipal
22 electric or gas utility or electric or gas cooperative does
23 not assess this charge, the Department may not use funds from
24 the Supplemental Low-Income Energy Assistance Fund to provide
25 benefits to its customers under the program authorized by
26 Section 4 of this Act.

27 (Source: P.A. 90-561, eff. 12-16-97; 90-624, eff. 7-10-98.)