100TH GENERAL ASSEMBLY
State of Illinois
2017 and 2018

SB2217

Introduced 6/15/2017, by Sen. William E. Brady

SYNOPSIS AS INTRODUCED:

See Index

Creates the FY2017 and FY2018 Budget Implementation Act. Amends various Acts to make the changes in State programs necessary to implement the FY2017 and FY2018 budgets. Provides that certain provisions in Article 55 are dependent on the enactment of Senate Bill 9. Effective immediately.
AN ACT concerning budget implementation.

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

ARTICLE 1. SHORT TITLE; PURPOSE

Section 1-1. Short title. This Act may be cited as the FY2017 and FY2018 Budget Implementation Act.

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the budget for Fiscal Years 2017 and 2018.

ARTICLE 5. AMENDATORY PROVISIONS

Section 5-2. The State Budget Law of the Civil Administrative Code of Illinois is amended by adding Section 50-40 as follows:

(15 ILCS 20/50-40 new)

Sec. 50-40. General funds defined. "General funds" or "State general funds" means the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, the Education Assistance Fund, the Fund for the Advancement of Education, the Commitment to Human Services
Section 5-3. The Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997 is amended by changing Section 6-5 as follows:

(20 ILCS 687/6-5)
(Section scheduled to be repealed on December 31, 2020)

Sec. 6-5. Infrastructure Development Renewable Energy Resources and Coal Technology Development Assistance Charge.

(a) Notwithstanding the provisions of Section 16-111 of the Public Utilities Act but subject to subsection (e) of this Section, each public utility, electric cooperative, as defined in Section 3.4 of the Electric Supplier Act, and municipal utility, as referenced in Section 3-105 of the Public Utilities Act, that is engaged in the delivery of electricity or the distribution of natural gas within the State of Illinois shall, effective January 1, 1998, assess each of its customer accounts a monthly Infrastructure Development Renewable Energy Resources and Coal Technology Development Assistance Charge. The delivering public utility, municipal electric or gas utility, or electric or gas cooperative for a self-assessing purchaser remains subject to the collection of the fee imposed by this Section. The monthly charge shall be as follows:

(1) $0.05 per month on each account for residential electric service as defined in Section 13 of the Energy
(2) $0.05 per month on each account for residential gas service as defined in Section 13 of the Energy Assistance Act;

(3) $0.50 per month on each account for nonresidential electric service, as defined in Section 13 of the Energy Assistance Act, which had less than 10 megawatts of peak demand during the previous calendar year;

(4) $0.50 per month on each account for nonresidential gas service, as defined in Section 13 of the Energy Assistance Act, which had distributed to it less than 4,000,000 therms of gas during the previous calendar year;

(5) $37.50 per month on each account for nonresidential electric service, as defined in Section 13 of the Energy Assistance Act, which had 10 megawatts or greater of peak demand during the previous calendar year; and

(6) $37.50 per month on each account for nonresidential gas service, as defined in Section 13 of the Energy Assistance Act, which had 4,000,000 or more therms of gas distributed to it during the previous calendar year.

(b) The Infrastructure Development Renewable Energy Resources and Coal Technology Development Assistance Charge assessed by electric and gas public utilities shall be considered a charge for public utility service.

(c) Fifty percent of the moneys collected pursuant to this Section shall be deposited in the Lead Poisoning Screening,
Prevention, and Abatement Renewable Energy Resources Trust Fund by the Department of Revenue. The remaining 50 percent of the moneys collected pursuant to this Section shall be deposited in the Coal Technology Development Assistance Fund by the Department of Revenue for the exclusive purposes of (1) capturing or sequestering carbon emissions produced by coal combustion; (2) supporting research on the capture and sequestration of carbon emissions produced by coal combustion; and (3) improving coal miner safety.

(d) By the 20th day of the month following the month in which the charges imposed by this Section were collected, each utility and alternative retail electric supplier collecting charges pursuant to this Section shall remit to the Department of Revenue for deposit in the Lead Poisoning Screening, Prevention, and Abatement Renewable Energy Resources Trust Fund and the Coal Technology Development Assistance Fund all moneys received as payment of the charge provided for in this Section on a return prescribed and furnished by the Department of Revenue showing such information as the Department of Revenue may reasonably require.

(e) The charges imposed by this Section shall only apply to customers of municipal electric or gas utilities and electric or gas cooperatives if the municipal electric or gas utility or electric or gas cooperative makes an affirmative decision to impose the charge. If a municipal electric or gas utility or an electric or gas cooperative makes an affirmative decision to
impose the charge provided by this Section, the municipal
electric or gas utility or electric or gas cooperative shall
inform the Department of Revenue in writing of such decision
when it begins to impose the charge. If a municipal electric or
gas utility or electric or gas cooperative does not assess this
charge, its customers shall not be eligible for the Renewable
Energy Resources Program.

(f) The Department of Revenue may establish such rules as
it deems necessary to implement this Section.
(Source: P.A. 95-481, eff. 8-28-07.)

Section 5-5. The Military Code of Illinois is amended by
changing Section 22-3 as follows:

(20 ILCS 1805/22-3) (from Ch. 129, par. 220.22-3)
Sec. 22-3. All monies received from the sale of Illinois
National Guard facilities and lands pursuant to authority
contained in Section 22-2, all monies received from the
transfer or exchange of any realty under the control of the
Department pursuant to authority contained in Section 22-5, and
all funds received from the Federal government under terms of
the Federal Master Cooperative Agreement related to
constructing and maintaining real property between the
Department of Military Affairs and the United States Property
and Fiscal Officer for Illinois shall be paid into the State
Treasury without delay and shall be deposited covered into a
special fund to be known as the Illinois National Guard Construction Fund. The monies in this fund shall be used exclusively by the Adjutant General for the purpose of acquiring building sites, and constructing new facilities, rehabilitating existing facilities, and making other capital improvements. The provisions directing the distributions from the Illinois National Guard Construction Fund provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized and directed to make distributions as provided in this Section. Expenditures from this fund shall be subject to appropriation by the General Assembly and written release by the Governor.

(Source: P.A. 97-764, eff. 7-6-12.)

(20 ILCS 1805/22-6 rep.)

Section 5-10. The Military Code of Illinois is amended by repealing Section 22-6.

Section 5-12. The Balanced Budget Note Act is amended by changing Section 5 as follows:

(25 ILCS 80/5) (from Ch. 63, par. 42.93-5)

Sec. 5. Supplemental Appropriation Bill Defined. For purposes of this Act, "supplemental appropriation bill" means any appropriation bill that is (a) introduced or amended
(including any changes to legislation by means of the submission of a conference committee report) on or after July 1 of a fiscal year and (b) proposes (as introduced or as amended as the case may be) to authorize, increase, decrease, or reallocate any general funds appropriation for that same fiscal year. For purposes of this Section, "general funds" has the meaning provided in Section 50-40 of the State Budget Law. The general funds consist of the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, and the Education Assistance Fund.

(Source: P.A. 87-688.)

Section 5-13. The General Assembly Compensation Act is amended by changing Section 1 as follows:

(25 ILCS 115/1) (from Ch. 63, par. 14)

Sec. 1. Each member of the General Assembly shall receive an annual salary of $28,000 or as set by the Compensation Review Board, whichever is greater. The following named officers, committee chairmen and committee minority spokesmen shall receive additional amounts per year for their services as such officers, committee chairmen and committee minority spokesmen respectively, as set by the Compensation Review Board or, as follows, whichever is greater: Beginning the second Wednesday in January 1989, the Speaker and the minority leader of the House of Representatives and the President and the
minority leader of the Senate, $16,000 each; the majority
leader in the House of Representatives $13,500; 6 assistant
majority leaders and 5 assistant minority leaders in the
Senate, $12,000 each; 6 assistant majority leaders and 6
assistant minority leaders in the House of Representatives,
$10,500 each; 2 Deputy Majority leaders in the House of
Representatives $11,500 each; and 2 Deputy Minority leaders in
the House of Representatives, $11,500 each; the majority caucus
chairman and minority caucus chairman in the Senate, $12,000
each; and beginning the second Wednesday in January, 1989, the
majority conference chairman and the minority conference
chairman in the House of Representatives, $10,500 each;
beginning the second Wednesday in January, 1989, the chairman
and minority spokesman of each standing committee of the
Senate, except the Rules Committee, the Committee on
Committees, and the Committee on Assignment of Bills, $6,000
each; and beginning the second Wednesday in January, 1989, the
chairman and minority spokesman of each standing and select
committee of the House of Representatives, $6,000 each. A
member who serves in more than one position as an officer,
committee chairman, or committee minority spokesman shall
receive only one additional amount based on the position paying
the highest additional amount. The compensation provided for in
this Section to be paid per year to members of the General
Assembly, including the additional sums payable per year to
officers of the General Assembly shall be paid in 12 equal
monthly installments. The first such installment is payable on January 31, 1977. All subsequent equal monthly installments are payable on the last working day of the month. A member who has held office any part of a month is entitled to compensation for an entire month.

Mileage shall be paid at the rate of 20 cents per mile before January 9, 1985, and at the mileage allowance rate in effect under regulations promulgated pursuant to 5 U.S.C. 5707(b)(2) beginning January 9, 1985, for the number of actual highway miles necessarily and conveniently traveled by the most feasible route to be present upon convening of the sessions of the General Assembly by such member in each and every trip during each session in going to and returning from the seat of government, to be computed by the Comptroller. A member traveling by public transportation for such purposes, however, shall be paid his actual cost of that transportation instead of on the mileage rate if his cost of public transportation exceeds the amount to which he would be entitled on a mileage basis. No member may be paid, whether on a mileage basis or for actual costs of public transportation, for more than one such trip for each week the General Assembly is actually in session. Each member shall also receive an allowance of $36 per day for lodging and meals while in attendance at sessions of the General Assembly before January 9, 1985; beginning January 9, 1985, such food and lodging allowance shall be equal to the amount per day permitted to be deducted for such expenses under
the Internal Revenue Code; however, beginning May 31, 1995, no
allowance for food and lodging while in attendance at sessions
is authorized for periods of time after the last day in May of
each calendar year, except (i) if the General Assembly is
convened in special session by either the Governor or the
presiding officers of both houses, as provided by subsection
(b) of Section 5 of Article IV of the Illinois Constitution or
(ii) if the General Assembly is convened to consider bills
vetoed, item vetoed, reduced, or returned with specific
recommendations for change by the Governor as provided in
Section 9 of Article IV of the Illinois Constitution. For
fiscal year 2011 and for session days in fiscal years 2012,
2013, 2014, 2015, 2016, and 2017, and 2018 only (i) the
allowance for lodging and meals is $111 per day and (ii)
mileage for automobile travel shall be reimbursed at a rate of
$0.39 per mile.

Notwithstanding any other provision of law to the contrary,
beginning in fiscal year 2012, travel reimbursement for General
Assembly members on non-session days shall be calculated using
the guidelines set forth by the Legislative Travel Control
Board, except that fiscal year 2012, 2013, 2014, 2015, 2016,
and 2017, and 2018 mileage reimbursement is set at a rate of
$0.39 per mile.

If a member dies having received only a portion of the
amount payable as compensation, the unpaid balance shall be
paid to the surviving spouse of such member, or, if there be
none, to the estate of such member.
(Source: P.A. 98-30, eff. 6-24-13; 98-682, eff. 6-30-14; 99-355, eff. 8-13-15; 99-523, eff. 6-30-16.)

Section 5-14. The Compensation Review Act is amended by adding Section 6.5 as follows:

(25 ILCS 120/6.5 new)
Sec. 6.5. FY18 COLAs prohibited. Notwithstanding any former or current provision of this Act, any other law, any report of the Compensation Review Board, or any resolution of the General Assembly to the contrary, members of the General Assembly, State's attorneys, other than the county supplement, elected executive branch constitutional officers of State government, and persons in certain appointed offices of State government, including the membership of State departments, agencies, boards, and commissions, whose annual compensation previously was recommended or determined by the Compensation Review Board, are prohibited from receiving and shall not receive any increase in compensation that would otherwise apply based on a cost of living adjustment, as authorized by Senate Joint Resolution 192 of the 86th General Assembly, for or during the fiscal year beginning July 1, 2017.

Section 5-15. The State Finance Act is amended by changing Sections 5.857, 6t, 6z-30, 6z-32, 6z-45, 6z-51, 6z-52, 6z-100,
8.3, 8.11, 8.25e, 8g, 8g-1, 13.2, and 25 and by adding Sections 8.52, 50, and 51 as follows:

(30 ILCS 105/5.857)

(Section scheduled to be repealed on July 1, 2017)

Sec. 5.857. The Capital Development Board Revolving Fund. This Section is repealed July 1, 2018 2017.

(Source: P.A. 98-674, eff. 6-30-14; 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

(30 ILCS 105/6t) (from Ch. 127, par. 142t)

Sec. 6t. The Capital Development Board Contributory Trust Fund is created and there shall be paid into the Capital Development Board Contributory Trust Fund the monies contributed by and received from Public Community College Districts, Elementary, Secondary, and Unit School Districts, and Vocational Education Facilities, provided, however, no monies shall be required from a participating Public Community College District, Elementary, Secondary, or Unit School District, or Vocational Education Facility more than 30 days prior to anticipated need under the particular contract for the Public Community College District, Elementary, Secondary, or Unit School District, or Vocational Education Facility. No monies in any fund in the State Treasury, nor any funds under the control or beneficial control of any state agency, university, college, department, commission, board or any
other unit of state government shall be deposited, paid into, or by any other means caused to be placed into the Capital Development Board Contributory Trust Fund, except for federal funds, bid bond forfeitures, and insurance proceeds as provided for below.

Except as provided in Section 22-3 of the Military Code of Illinois, there shall be paid into the Capital Development Board Contributory Trust Fund all federal funds to be utilized for the construction of capital projects under the jurisdiction of the Capital Development Board, and all proceeds resulting from such federal funds. All such funds shall be remitted to the Capital Development Board within 10 working days of their receipt by the receiving authority.

There shall also be paid into this Fund all monies designated as gifts, donations or charitable contributions which may be contributed by an individual or entity, whether public or private, for a specific capital improvement project.

There shall also be paid into this Fund all proceeds from bid bond forfeitures in connection with any project formally bid and awarded by the Capital Development Board.

There shall also be paid into this Fund all builders risk insurance policy proceeds and all other funds recovered from contractors, sureties, architects, material suppliers or other persons contracting with the Capital Development Board for capital improvement projects which are received by way of reimbursement for losses resulting from destruction of or
damage to capital improvement projects while under
c:construction by the Capital Development Board or received by
way of settlement agreement or court order.
The monies in the Capital Development Board Contributory
Trust Fund shall be expended only for actual contracts let, and
then only for the specific project for which funds were
received in accordance with the judgment of the Capital
Development Board, compatible with the duties and obligations
of the Capital Development Board in furtherance of the specific
capital improvement for which such funds were received.
Contributions, insured-loss reimbursements or other funds
received as damages through settlement or judgement for damage,
destruction or loss of capital improvement projects shall be
expended for the repair of such projects; or if the projects
have been or are being repaired before receipt of the funds,
the funds may be used to repair other such capital improvement
projects. Any funds not expended for a project within 36 months
after the date received shall be paid into the General
Obligation Bond Retirement and Interest Fund.

Contributions or insured-loss reimbursements not expended
in furtherance of the project for which they were received
within 36 months of the date received, shall be returned to the
contributing party. Proceeds from builders risk insurance
shall be expended only for the amelioration of damage arising
from the incident for which the proceeds were paid to the State
or the Capital Development Board Contributory Trust Fund. Any
residual amounts remaining after the completion of such repairs, renovation, reconstruction or other work necessary to restore the capital improvement project to acceptable condition shall be returned to the proper fund or entity financing or contributing towards the cost of the capital improvement project. Such returns shall be made in amounts proportionate to the contributions made in furtherance of the project.

Any monies received as a gift, donation or charitable contribution for a specific capital improvement which have not been expended in furtherance of that project shall be returned to the contributing party after completion of the project or if the legislature fails to authorize the capital improvement.

Except as provided in Section 22-3 of the Military Code of Illinois, the unused portion of any federal funds received for a capital improvement project which are not contributed, upon its completion, towards the cost of the project, shall remain in the Capital Development Board Contributory Trust Fund and shall be used for capital projects and for no other purpose, subject to appropriation and as directed by the Capital Development Board.

(Source: P.A. 97-792, eff. 1-1-13.)

(30 ILCS 105/6z-30)

Sec. 6z-30. University of Illinois Hospital Services Fund.

(a) The University of Illinois Hospital Services Fund is
created as a special fund in the State Treasury. The following moneys shall be deposited into the Fund:

(1) As soon as possible after the beginning of fiscal year 2010, and in no event later than July 30, the State Comptroller and the State Treasurer shall automatically transfer $30,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund.

(1.5) Starting in fiscal year 2011 and continuing through fiscal year 2017, as soon as possible after the beginning of each fiscal year, and in no event later than July 30, the State Comptroller and the State Treasurer shall automatically transfer $45,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund; except that, in fiscal year 2012 only, the State Comptroller and the State Treasurer shall transfer $90,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund under this paragraph, and, in fiscal year 2013 only, the State Comptroller and the State Treasurer shall transfer no amounts from the General Revenue Fund to the University of Illinois Hospital Services Fund under this paragraph.

(1.7) Starting in fiscal year 2018, at the direction of and upon notification from the Director of Healthcare and Family Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $45,000,000 from the General Revenue Fund to the
University of Illinois Hospital Services Fund in each fiscal year.

(2) All intergovernmental transfer payments to the Department of Healthcare and Family Services by the University of Illinois made pursuant to an intergovernmental agreement under subsection (b) or (c) of Section 5A-3 of the Illinois Public Aid Code.

(3) All federal matching funds received by the Department of Healthcare and Family Services (formerly Illinois Department of Public Aid) as a result of expenditures made by the Department that are attributable to moneys that were deposited in the Fund.

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

(b) Moneys in the fund may be used by the Department of Healthcare and Family Services, subject to appropriation and to an interagency agreement between that Department and the Board of Trustees of the University of Illinois, to reimburse the University of Illinois Hospital for hospital and pharmacy services, to reimburse practitioners who are employed by the University of Illinois, to reimburse other health care facilities and health plans operated by the University of Illinois, and to pass through to the University of Illinois federal financial participation earned by the State as a result of expenditures made by the University of Illinois.

(c) (Blank).
(30 ILCS 105/6z-32)

Sec. 6z-32. Partners for Planning and Conservation.

(a) The Partners for Conservation Fund (formerly known as the Conservation 2000 Fund) and the Partners for Conservation Projects Fund (formerly known as the Conservation 2000 Projects Fund) are created as special funds in the State Treasury. These funds shall be used to establish a comprehensive program to protect Illinois' natural resources through cooperative partnerships between State government and public and private landowners. Moneys in these Funds may be used, subject to appropriation, by the Department of Natural Resources, Environmental Protection Agency, and the Department of Agriculture for purposes relating to natural resource protection, planning, recreation, tourism, and compatible agricultural and economic development activities. Without limiting these general purposes, moneys in these Funds may be used, subject to appropriation, for the following specific purposes:

(1) To foster sustainable agriculture practices and control soil erosion and sedimentation, including grants to Soil and Water Conservation Districts for conservation practice cost-share grants and for personnel, educational, and administrative expenses.

(2) To establish and protect a system of ecosystems in...
public and private ownership through conservation
easements, incentives to public and private landowners,
natural resource restoration and preservation, water
quality protection and improvement, land use and watershed
planning, technical assistance and grants, and land
acquisition provided these mechanisms are all voluntary on
the part of the landowner and do not involve the use of
eminent domain.

(3) To develop a systematic and long-term program to
effectively measure and monitor natural resources and
ecological conditions through investments in technology
and involvement of scientific experts.

(4) To initiate strategies to enhance, use, and
maintain Illinois' inland lakes through education,
technical assistance, research, and financial incentives.

(5) To partner with private landowners and with units
of State, federal, and local government and with
not-for-profit organizations in order to integrate State
and federal programs with Illinois' natural resource
protection and restoration efforts and to meet
requirements to obtain federal and other funds for
conservation or protection of natural resources.

(b) The State Comptroller and State Treasurer shall
automatically transfer on the last day of each month, beginning
on September 30, 1995 and ending on June 30, 2021, from the
General Revenue Fund to the Partners for Conservation Fund, an
amount equal to 1/10 of the amount set forth below in fiscal year 1996 and an amount equal to 1/12 of the amount set forth below in each of the other specified fiscal years:

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<tr>
<th>Fiscal Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1996</td>
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<tr>
<td>1997</td>
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<td>2019 through 2021</td>
<td>$14,000,000</td>
</tr>
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</table>

(c) Notwithstanding any other provision of law to the contrary and in addition to any other transfers that may be provided for by law, on the last day of each month beginning on July 31, 2006 and ending on June 30, 2007, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer $1,000,000 from the Open Space Lands Acquisition and Development Fund to the Conservation 2000 Fund.
(d) There shall be deposited into the Partners for Conservation Projects Fund such bond proceeds and other moneys as may, from time to time, be provided by law.
(Source: P.A. 97-641, eff. 12-19-11.)

(30 ILCS 105/6z-45)
Sec. 6z-45. The School Infrastructure Fund.
(a) The School Infrastructure Fund is created as a special fund in the State Treasury.

In addition to any other deposits authorized by law, beginning January 1, 2000, on the first day of each month, or as soon thereafter as may be practical, the State Treasurer and State Comptroller shall transfer the sum of $5,000,000 from the General Revenue Fund to the School Infrastructure Fund, except that, notwithstanding any other provision of law, and in addition to any other transfers that may be provided for by law, before June 30, 2012, the Comptroller and the Treasurer shall transfer $45,000,000 from the General Revenue Fund into the School Infrastructure Fund, and, for fiscal year 2013 only, the Treasurer and the Comptroller shall transfer $1,250,000 from the General Revenue Fund to the School Infrastructure Fund on the first day of each month; provided, however, that no such transfers shall be made from July 1, 2001 through June 30, 2003.

(a-5) Money in the School Infrastructure Fund may be used to pay the expenses of the State Board of Education, the
Governor's Office of Management and Budget, and the Capital Development Board in administering programs under the School Construction Law, the total expenses not to exceed $1,315,000 in any fiscal year.

(b) Subject to the transfer provisions set forth below, money in the School Infrastructure Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of school improvements under subsection (e) of Section 5 of the General Obligation Bond Act the School Construction Law, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose.

In addition to other transfers to the General Obligation Bond Retirement and Interest Fund made pursuant to Section 15 of the General Obligation Bond Act, upon each delivery of bonds issued for construction of school improvements under the School Construction Law, the State Comptroller shall compute and certify to the State Treasurer the total amount of principal of, interest on, and premium, if any, on such bonds during the then current and each succeeding fiscal year. With respect to the interest payable on variable rate bonds, such certifications shall be calculated at the maximum rate of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such
interest required to be appropriated for that period.

On or before the last day of each month, the State Treasurer and State Comptroller shall transfer from the School Infrastructure Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the bonds payable on their next payment date, divided by the number of monthly transfers occurring between the last previous payment date (or the delivery date if no payment date has yet occurred) and the next succeeding payment date. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for that period. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection. Beginning July 1, 2017 through June 30, 2020, no transfers shall be required under this subsection (b) from the School Infrastructure Fund to the General Obligation Bond Retirement and Interest Fund.

(b-5) The money deposited into the School Infrastructure Fund from transfers pursuant to subsections (c-30) and (c-35) of Section 13 of the Riverboat Gambling Act shall be applied,
without further direction, as provided in subsection (b-3) of Section 5-35 of the School Construction Law.

(c) The surplus, if any, in the School Infrastructure Fund after payments made pursuant to subsections (a-5), (b), and (b-5) of this Section shall, subject to appropriation, be used as follows:

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

- Transfer of $30,000,000 in fiscal year 1999;
- Transfer of $20,000,000 in fiscal year 2000; and
- Transfer of $10,000,000 in fiscal year 2001.

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

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

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

(Source: P.A. 97-732, eff. 6-30-12; 98-18, eff. 6-7-13.)

(30 ILCS 105/6z-51)

Sec. 6z-51. Budget Stabilization Fund.

(a) The Budget Stabilization Fund, a special fund in the State Treasury, shall consist of moneys appropriated or
transferred to that Fund, as provided in Section 6z-43 and as otherwise provided by law. All earnings on Budget Stabilization Fund investments shall be deposited into that Fund.

(b) The State Comptroller may direct the State Treasurer to transfer moneys from the Budget Stabilization Fund to the General Revenue Fund in order to meet cash flow deficits resulting from timing variations between disbursements and the receipt of funds within a fiscal year. Any moneys so borrowed in any fiscal year other than Fiscal Year 2011 shall be repaid by June 30 of the fiscal year in which they were borrowed. Any moneys so borrowed in Fiscal Year 2011 shall be repaid no later than July 15, 2011.

(c) During Fiscal Years 2017 and 2018 only, amounts may be expended from the Budget Stabilization Fund only pursuant to specific authorization by appropriation. Any moneys expended pursuant to appropriation shall not be subject to repayment.

(Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 105/6z-52)

Sec. 6z-52. Drug Rebate Fund.

(a) There is created in the State Treasury a special fund to be known as the Drug Rebate Fund.

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

(1) For payments for reimbursement or coverage for prescription drugs and other pharmacy products provided to a recipient of medical assistance under the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and the Veterans' Health Insurance Program Act of 2008.

(1.5) For payments to managed care organizations as defined in Section 5-30.1 of the Illinois Public Aid Code.

(2) For reimbursement of moneys collected by the Department of Healthcare and Family Services (formerly Illinois Department of Public Aid) through error or mistake.

(3) For payments of any amounts that are reimbursable to the federal government resulting from a payment into this Fund.

(4) For payments of operational and administrative expenses related to providing and managing coverage for prescription drugs and other pharmacy products provided to a recipient of medical assistance under the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and the Veterans' Health Insurance Program Act of 2008, and the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act.

(c) The Fund shall consist of the following:
(1) Upon notification from the Director of Healthcare and Family Services, the Comptroller shall direct and the Treasurer shall transfer the net State share (disregarding the reduction in net State share attributable to the American Recovery and Reinvestment Act of 2009 or any other federal economic stimulus program) of all moneys received by the Department of Healthcare and Family Services (formerly Illinois Department of Public Aid) from drug rebate agreements with pharmaceutical manufacturers pursuant to Title XIX of the federal Social Security Act, including any portion of the balance in the Public Aid Recoveries Trust Fund on July 1, 2001 that is attributable to such receipts.

(2) All federal matching funds received by the Illinois Department as a result of expenditures made by the Department that are attributable to moneys deposited in the Fund.

(3) Any premium collected by the Illinois Department from participants under a waiver approved by the federal government relating to provision of pharmaceutical services.

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

(Source: P.A. 96-8, eff. 4-28-09; 96-1100, eff. 1-1-11; 97-689, eff. 7-1-12.)
Sec. 6z-100. Capital Development Board Revolving Fund; payments into and use. All monies received by the Capital Development Board for publications or copies issued by the Board, and all monies received for contract administration fees, charges, or reimbursements owing to the Board shall be deposited into a special fund known as the Capital Development Board Revolving Fund, which is hereby created in the State treasury. The monies in this Fund shall be used by the Capital Development Board, as appropriated, for expenditures for personal services, retirement, social security, contractual services, legal services, travel, commodities, printing, equipment, electronic data processing, or telecommunications. Unexpended moneys in the Fund shall not be transferred or allocated by the Comptroller or Treasurer to any other fund, nor shall the Governor authorize the transfer or allocation of those moneys to any other fund. This Section is repealed July 1, 2017.

(Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

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

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

    secondly -- for expenses of the Department of Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of
flight strips and of highways necessary to provide access
to military and naval reservations, to defense industries
and defense-industry sites, and to the sources of raw
materials and for replacing existing highways and highway
connections shut off from general public use at military
and naval reservations and defense-industry sites, or for
the purchase of right-of-way, except that the State shall
be reimbursed in full for any expense incurred in building
the flight strips; or for the operating and maintaining of
highway garages; or for patrolling and policing the public
highways and conserving the peace; or for the operating
expenses of the Department relating to the administration
of public transportation programs; or, during fiscal year
2012 only, for the purposes of a grant not to exceed
$8,500,000 to the Regional Transportation Authority on
behalf of PACE for the purpose of ADA/Para-transit
expenses; or, during fiscal year 2013 only, for the
purposes of a grant not to exceed $3,825,000 to the
Regional Transportation Authority on behalf of PACE for the
purpose of ADA/Para-transit expenses; or, during fiscal
year 2014 only, for the purposes of a grant not to exceed
$3,825,000 to the Regional Transportation Authority on
behalf of PACE for the purpose of ADA/Para-transit
expenses; or, during fiscal year 2015 only, for the
purposes of a grant not to exceed $3,825,000 to the
Regional Transportation Authority on behalf of PACE for the
purpose of ADA/Para-transit expenses; or, during fiscal year 2016 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2017 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes or any other purpose that may be provided by law.

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

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

1. Department of Public Health;

2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, except during fiscal year 2012 only when no more than $40,000,000 may be expended and except during fiscal year 2013 only when no more than
$17,570,300 may be expended and except during fiscal year 2014 only when no more than $17,570,000 may be expended and except during fiscal year 2015 only when no more than $17,570,000 may be expended and except during fiscal year 2016 only when no more than $17,570,000 may be expended and except during fiscal year 2017 only when no more than $17,570,000 may be expended;

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


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

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

2. Department of Transportation, only with respect to Intercity Rail Subsidies, except during fiscal year 2012 only when no more than $40,000,000 may be expended and except during fiscal year 2013 only when no more than $26,000,000 may be expended and except during fiscal year 2014 only when no more than $38,000,000 may be expended and except during fiscal year 2015 only when no more than
$42,000,000 may be expended and except during fiscal year 2016 only when no more than $38,300,000 may be expended and except during fiscal year 2017 only when no more than $50,000,000 may be expended and except during fiscal year 2018 only when no more than $52,000,000 may be expended, and Rail Freight Services.

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

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

1. Department of State Police, except not more than 40% of the funds appropriated for the Division of Operations;
2. State Officers.
Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to any Department or agency of State government for administration, grants, or operations except as provided hereafter; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement. It shall not be lawful to circumvent the above appropriation limitations by governmental reorganization or other methods.

Appropriations shall be made from the Road Fund only in accordance with the provisions of this Section.

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

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

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs of
administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and reconstruction of public highways and bridges, acquisition of rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and supervision of the State, political subdivision, or municipality collecting those monies, or during fiscal year 2012 only for the purposes of a grant not to exceed $8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2013 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2014 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2015 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses.
expenses, or during fiscal year 2016 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2017 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by State, political subdivision, or municipality collecting that money) for enforcement of traffic laws. The separation of grades of such highways with railroads and costs associated with protection of at-grade highway and railroad crossing shall also be permissible.

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

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

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

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

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

Fiscal Year 2000 $80,500,000;
Fiscal Year 2001 $80,500,000;
Fiscal Year 2002 $80,500,000;
Fiscal Year 2003 $130,500,000;
Fiscal Year 2004 $130,500,000;
Fiscal Year 2005 $130,500,000;
Fiscal Year 2006 $130,500,000;
Fiscal Year 2007 $130,500,000;
Fiscal Year 2008 $130,500,000;
Fiscal Year 2009 $130,500,000.

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

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

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

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

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

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

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

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

(30 ILCS 105/8.11) (from Ch. 127, par. 144.11)

Sec. 8.11. Except as otherwise provided in this Section, appropriations from the State Parks Fund shall be made only to the Department of Natural Resources and shall, except for the additional moneys deposited under Section 805-550 of the
Department of Natural Resources (Conservation) Law of the Civil Administrative Code of Illinois, be used only for the maintenance, development, operation, control and acquisition of State parks and historic sites.

Revenues derived from the Illinois and Michigan Canal from the sale of Canal lands, lease of Canal lands, Canal concessions, and other Canal activities, which have been placed in the State Parks Fund may be appropriated to the Department of Natural Resources for that Department to use, either independently or in cooperation with any Department or Agency of the Federal or State Government or any political subdivision thereof for the development and management of the Canal and its adjacent lands as outlined in the master plan for such development and management.

(Source: P.A. 96-1160, eff. 1-1-11.)

(30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

Sec. 8.25e. (a) The State Comptroller and the State Treasurer shall automatically transfer on the first day of each month, beginning on February 1, 1988, from the General Revenue Fund to each of the funds then supplemented by the pari-mutuel tax pursuant to Section 28 of the Illinois Horse Racing Act of 1975, an amount equal to (i) the amount of pari-mutuel tax deposited into such fund during the month in fiscal year 1986 which corresponds to the month preceding such transfer, minus (ii) the amount of pari-mutuel tax (or the replacement transfer...
authorized by subsection (d) of Section 8g, Section 8g(d) of this Act and subsection (d) of Section 28.1, Section 28.1(d) of the Illinois Horse Racing Act of 1975) deposited into such fund during the month preceding such transfer; provided, however, that no transfer shall be made to a fund if such amount for that fund is equal to or less than zero and provided that no transfer shall be made to a fund in any fiscal year after the amount deposited into such fund exceeds the amount of pari-mutuel tax deposited into such fund during fiscal year 1986.

(b) The State Comptroller and the State Treasurer shall automatically transfer on the last day of each month, beginning on October 1, 1989 and ending on June 30, 2017, from the General Revenue Fund to the Metropolitan Exposition, Auditorium and Office Building Fund, the amount of $2,750,000 plus any cumulative deficiencies in such transfers for prior months, until the sum of $16,500,000 has been transferred for the fiscal year beginning July 1, 1989 and until the sum of $22,000,000 has been transferred for each fiscal year thereafter.

(b-5) The State Comptroller and the State Treasurer shall automatically transfer on the last day of each month, beginning on July 1, 2017, from the General Revenue Fund to the Metropolitan Exposition, Auditorium and Office Building Fund, the amount of $1,500,000 plus any cumulative deficiencies in such transfers for prior months, until the sum of $12,000,000
has been transferred for each fiscal year thereafter.

(c) After the transfer of funds from the Metropolitan Exposition, Auditorium and Office Building Fund to the Bond Retirement Fund pursuant to subsection (b) of Section 15 of the Metropolitan Civic Center Support Act, the State Comptroller and the State Treasurer shall automatically transfer on the last day of each month, beginning on October 1, 1989 and ending on June 30, 2017, from the Metropolitan Exposition, Auditorium and Office Building Fund to the Park and Conservation Fund the amount of $1,250,000 plus any cumulative deficiencies in such transfers for prior months, until the sum of $7,500,000 has been transferred for the fiscal year beginning July 1, 1989 and until the sum of $10,000,000 has been transferred for each fiscal year thereafter.

(Source: P.A. 91-25, eff. 6-9-99.)

(30 ILCS 105/8.52 new)

Sec. 8.52. Special fund transfers.

(a) In order to maintain the integrity of special funds and improve stability in the General Revenue Fund, the Budget Stabilization Fund, the Healthcare Provider Relief Fund, and the Health Insurance Reserve Fund, the State Treasurer and the State Comptroller shall make transfers to the General Revenue Fund, the Budget Stabilization Fund, the Healthcare Provider Relief Fund, or the Health Insurance Reserve Fund, from time to time through June 30, 2021 as directed by the Governor, in each
of State fiscal years 2018 through 2021 in amounts not to exceed per year the total set forth below for each fund:

Abandoned Residential Property Municipality

- Abandoned Residential Property Municipality Relief Fund .......... .......... .......... ...... $6,600,000
- Agricultural Master Fund .......... .......... .......... .......... $900,000
- Alternate Fuels Fund .......... .......... .......... .......... $1,300,000
- Appraisal Administration Fund .......... .......... .......... .......... $400,000
- Care Provider Fund for Persons with a Developmental Disability .......... .......... .......... $1,000,000
- Carolyn Adams Ticket For The Cure Grant Fund .......... .......... .......... $400,000
- Cemetery Oversight Licensing and Disciplinary Fund .. .......... .......... .......... $50,900
- Clean Air Act Permit Fund .......... .......... .......... .......... $911,600
- Coal Technology Development Assistance Fund .......... .......... .......... $9,500,000
- Community Health Center Care Fund .......... .......... .......... .......... $800,000
- Compassionate Use of Medical Cannabis Fund .......... .......... .......... $5,000,000
- Conservation Police Operations Assistance Fund .... .......... .......... .......... $1,400,000
- Credit Union Fund .......... .......... .......... .......... $176,200
- Criminal Justice Information Projects Fund .......... .......... .......... $400,000
- Death Certificate Surcharge Fund .......... .......... .......... .......... $70,500
- Department of Corrections Reimbursement and Education Fund .......... .......... .......... $180,000
- Department of Human Rights Special Fund .......... .......... .......... $100,000
- DHS Private Resources Fund .......... .......... .......... .......... $1,000,000
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<td>Plugging and Restoration Fund</td>
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<td>Plumbing Licensure and Program Fund</td>
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<td>Fund</td>
<td>Amount</td>
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<td>Prescription Pill and Drug Disposal Fund</td>
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<td>Professions Indirect Cost Fund</td>
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<td>Provider Inquiry Trust Fund</td>
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<td>Quality of Life Endowment Fund</td>
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<td>Radiation Protection Fund</td>
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<td>Real Estate Research and Education Fund</td>
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<td>Regulatory Evaluation and Basic Enforcement Fund</td>
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<td>Spinal Cord Injury Paralysis Cure Research Trust Fund</td>
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<td>Tourism Promotion Fund</td>
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<td>Traffic and Criminal Conviction Surcharge Fund</td>
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<td>Enforcement Fund</td>
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<td>Used Tire Management Fund</td>
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Weights and Measures Fund ......................... $256,100
Wireless Carrier Reimbursement Fund .............. $327,000
Workforce, Technology, and Economic
   Development Fund .......................... $65,000
Youth Alcoholism and Substance Abuse
   Prevention Fund ......................... $500,000
Total ............................................... $642,920,100

(b) On and after the effective date of this amendatory Act
of the 100th General Assembly through the end of State fiscal
year 2021, when any of the funds listed in subsection (a) has
insufficient cash from which the State Comptroller may make
expenditures properly supported by appropriations from the
fund, then, at the direction of the Director of the Governor's
Office of Management and Budget, the State Treasurer and State
Comptroller shall transfer from the General Revenue Fund to the
fund only such amount as is immediately necessary to satisfy
outstanding expenditure obligations on a timely basis, subject
to the provisions of the State Prompt Payment Act. All or a
portion of the amounts transferred from the General Revenue
Fund to a fund pursuant to this subsection (b) from time to
time may be re-transferred by the State Comptroller and the
State Treasurer from the receiving fund into the General
Revenue Fund as soon as and to the extent that deposits are
made into or receipts are collected by the receiving fund.

(c) The State Treasurer and State Comptroller shall
transfer the amounts designated under subsection (a) of this
Section as soon as may be practicable after receiving the direction to transfer from the Director of the Governor's Office of Management and Budget. If the Director of the Governor's Office of Management and Budget determines that any transfer authorized by this Section from a special fund under subsection (a) either (i) jeopardizes federal funding based on a written communication from a federal official or (ii) violates an order of a court of competent jurisdiction, then the Director may order the State Treasurer and State Comptroller, in writing, to transfer from the General Revenue Fund to that listed special fund all or part of the amounts transferred from that special fund under subsection (a).

(d) During State fiscal years 2018 through 2021, the report filed under Section 7.2 of the Governor's Office of Management and Budget Act shall contain, in addition to the information otherwise required, information on all transfers made pursuant to this Section, including all of the following:

(1) The date each transfer was made.
(2) The amount of each transfer.
(3) In the case of a transfer from the General Revenue Fund to a fund of origin pursuant to subsection (b) or (c), the amount of such transfer and the date such transfer was made.
(4) The end of day balance of both the fund of origin and the receiving fund on the date the transfer was made.

(e) Notwithstanding any provision of law to the contrary,
the transfers in this Section may be made through the end of
State fiscal year 2021.

(30 ILCS 105/8g)
Sec. 8g. Fund transfers.

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

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

(c) In addition to any other transfers that may be provided
for by law, on August 30 of each fiscal year's license period,
the Illinois Liquor Control Commission shall direct and the
State Comptroller and State Treasurer shall transfer from the
General Revenue Fund to the Youth Alcoholism and Substance
Abuse Prevention Fund an amount equal to the number of retail
liquor licenses issued for that fiscal year multiplied by $50.
(d) The payments to programs required under subsection (d) of Section 28.1 of the Illinois Horse Racing Act of 1975 shall be made, pursuant to appropriation, from the special funds referred to in the statutes cited in that subsection, rather than directly from the General Revenue Fund.

Beginning January 1, 2000, on the first day of each month, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to each of the special funds from which payments are to be made under subsection (d) of Section 28.1 of the Illinois Horse Racing Act of 1975 an amount equal to 1/12 of the annual amount required for those payments from that special fund, which annual amount shall not exceed the annual amount for those payments from that special fund for the calendar year 1998. The special funds to which transfers shall be made under this subsection (d) include, but are not necessarily limited to, the Agricultural Premium Fund; the Metropolitan Exposition, Auditorium and Office Building Fund; the Fair and Exposition Fund; the Illinois Standardbred Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the Illinois Veterans' Rehabilitation Fund. During State fiscal year 2018 only, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the General Revenue Fund to the designated funds not exceeding the following amounts:

Agricultural Premium Fund ....................... $0
(e) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 91st General Assembly, but in no event later than June 30, 2000, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $15,000,000 from the General Revenue Fund to the Fund for Illinois' Future.

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

(f-1) In fiscal year 2002, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $160,000,000 from the General Revenue Fund to the Long-Term Care Provider Fund.

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

(h) In each of fiscal years 2002 through 2004, but not thereafter, in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer $5,000,000 from the General Revenue Fund to the Tourism Promotion Fund.

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

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

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

- From the General Revenue Fund .......... $8,450,000
- From the Public Utility Fund .......... 1,700,000
- From the Transportation Regulatory Fund ...... 2,650,000
- From the Title III Social Security and Employment Fund ....................... 3,700,000
- From the Professions Indirect Cost Fund ...... 4,050,000
- From the Underground Storage Tank Fund ...... 550,000
- From the Agricultural Premium Fund ........ 750,000
- From the State Pensions Fund ........... 200,000
- From the Road Fund ...................... 2,000,000
- From the Health Facilities Planning Fund ......................... 1,000,000
- From the Savings and Residential Finance Regulatory Fund ..................... 130,800
- From the Appraisal Administration Fund ...... 28,600
- From the Pawnbroker Regulation Fund ........ 3,600
- From the Auction Regulation
Administration Fund ............................. 35,800
From the Bank and Trust Company Fund......... 634,800
From the Real Estate License
Administration Fund ............................. 313,600

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

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

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

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

- Appraisal Administration Fund ............... $150,000
- General Revenue Fund ......................... 10,440,000
- Savings and Residential Finance Regulatory Fund ..................... 200,000
- State Pensions Fund ......................... 100,000
- Bank and Trust Company Fund ................ 100,000
- Professions Indirect Cost Fund ............... 3,400,000
- Public Utility Fund ......................... 2,081,200
- Real Estate License Administration Fund ...... 150,000
- Title III Social Security and Employment Fund ..................... 1,000,000
- Transportation Regulatory Fund .............. 3,052,100
- Underground Storage Tank Fund .............. 50,000

(l) In addition to any other transfers that may be provided for by law, on July 1, 2002, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(m) In addition to any other transfers that may be provided for by law, on July 1, 2002 and on the effective date of this amendatory Act of the 93rd General Assembly, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of
$1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(n) In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $6,800,000 from the General Revenue Fund to the DHS Recoveries Trust Fund.

(o) On or after July 1, 2003, and no later than June 30, 2004, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not to exceed the following sums into the Vehicle Inspection Fund:

From the Underground Storage Tank Fund ...... $35,000,000.

(p) On or after July 1, 2003 and until May 1, 2004, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be re-transferred from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2004.

(q) In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be practical
thereafter, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $5,000,000 from the General
Revenue Fund to the Illinois Military Family Relief Fund.

(r) In addition to any other transfers that may be provided
for by law, on July 1, 2003, or as soon as may be practical
thereafter, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $1,922,000 from the General
Revenue Fund to the Presidential Library and Museum Operating
Fund.

(s) In addition to any other transfers that may be provided
for by law, on or after July 1, 2003, the State Comptroller
shall direct and the State Treasurer shall transfer the sum of
$4,800,000 from the Statewide Economic Development Fund to the
General Revenue Fund.

(t) In addition to any other transfers that may be provided
for by law, on or after July 1, 2003, the State Comptroller
shall direct and the State Treasurer shall transfer the sum of
$50,000,000 from the General Revenue Fund to the Budget
Stabilization Fund.

(u) On or after July 1, 2004 and until May 1, 2005, in
addition to any other transfers that may be provided for by
law, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2005.

(v) In addition to any other transfers that may be provided for by law, on July 1, 2004, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(w) In addition to any other transfers that may be provided for by law, on July 1, 2004, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $6,445,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(x) In addition to any other transfers that may be provided for by law, on January 15, 2005, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer to the General Revenue Fund the following sums:

From the State Crime Laboratory Fund, $200,000;
From the State Police Wireless Service Emergency Fund, $200,000;
From the State Offender DNA Identification System Fund, $800,000; and
From the State Police Whistleblower Reward and
Protection Fund, $500,000.

(y) Notwithstanding any other provision of law to the contrary, in addition to any other transfers that may be provided for by law on June 30, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the designated funds into the General Revenue Fund and any future deposits that would otherwise be made into these funds must instead be made into the General Revenue Fund:

(1) the Keep Illinois Beautiful Fund;
(2) the Metropolitan Fair and Exposition Authority Reconstruction Fund;
(3) the New Technology Recovery Fund;
(4) the Illinois Rural Bond Bank Trust Fund;
(5) the ISBE School Bus Driver Permit Fund;
(6) the Solid Waste Management Revolving Loan Fund;
(7) the State Postsecondary Review Program Fund;
(8) the Tourism Attraction Development Matching Grant Fund;
(9) the Patent and Copyright Fund;
(10) the Credit Enhancement Development Fund;
(11) the Community Mental Health and Developmental Disabilities Services Provider Participation Fee Trust Fund;
(12) the Nursing Home Grant Assistance Fund;
(13) the By-product Material Safety Fund;
(14) the Illinois Student Assistance Commission Higher EdNet Fund;
(15) the DORS State Project Fund;
(16) the School Technology Revolving Fund;
(17) the Energy Assistance Contribution Fund;
(18) the Illinois Building Commission Revolving Fund;
(19) the Illinois Aquaculture Development Fund;
(20) the Homelessness Prevention Fund;
(21) the DCFS Refugee Assistance Fund;
(22) the Illinois Century Network Special Purposes Fund; and
(23) the Build Illinois Purposes Fund.

(z) In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(aa) In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $9,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(bb) In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and
the State Treasurer shall transfer the sum of $6,803,600 from
the General Revenue Fund to the Securities Audit and
Enforcement Fund.

(cc) In addition to any other transfers that may be
provided for by law, on or after July 1, 2005 and until May 1,
2006, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
re-transferred by the State Comptroller and the State Treasurer
from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2006.

(dd) In addition to any other transfers that may be
provided for by law, on April 1, 2005, or as soon thereafter as
may be practical, at the direction of the Director of Public
Aid (now Director of Healthcare and Family Services), the State
Comptroller shall direct and the State Treasurer shall transfer
from the Public Aid Recoveries Trust Fund amounts not to exceed
$14,000,000 to the Community Mental Health Medicaid Trust Fund.

(ee) Notwithstanding any other provision of law, on July 1,
2006, or as soon thereafter as practical, the State Comptroller
shall direct and the State Treasurer shall transfer the
remaining balance from the Illinois Civic Center Bond Fund to
the Illinois Civic Center Bond Retirement and Interest Fund.
(ff) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Director of the Governor's Office of Management and Budget, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $1,900,000 from the General Revenue Fund to the Illinois Capital Revolving Loan Fund.

(gg) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until May 1, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2007.

(hh) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the Illinois Affordable Housing Trust Fund to the designated funds not exceeding the following amounts:
DCFS Children's Services Fund ................. $2,200,000
Department of Corrections Reimbursement
and Education Fund ......................... $1,500,000
Supplemental Low-Income Energy Assistance Fund ......................... $75,000

(ii) In addition to any other transfers that may be provided for by law, on or before August 31, 2006, the Governor and the State Comptroller may agree to transfer the surplus cash balance from the General Revenue Fund to the Budget Stabilization Fund and the Pension Stabilization Fund in equal proportions. The determination of the amount of the surplus cash balance shall be made by the Governor, with the concurrence of the State Comptroller, after taking into account the June 30, 2006 balances in the general funds and the actual or estimated spending from the general funds during the lapse period. Notwithstanding the foregoing, the maximum amount that may be transferred under this subsection (ii) is $50,000,000.

(jj) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $8,250,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(kk) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(ll) In addition to any other transfers that may be provided for by law, on the first day of each calendar quarter of the fiscal year beginning July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund amounts equal to one-fourth of $20,000,000 to the Renewable Energy Resources Trust Fund.

(mm) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,320,000 from the General Revenue Fund to the I-FLY Fund.

(nn) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the African-American HIV/AIDS Response Fund.

(oo) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts identified as net receipts from the sale of all or part of the Illinois Student Assistance Commission loan portfolio from the Student Loan Operating Fund.
to the General Revenue Fund. The maximum amount that may be
transferred pursuant to this Section is $38,800,000. In
addition, no transfer may be made pursuant to this Section that
would have the effect of reducing the available balance in the
Student Loan Operating Fund to an amount less than the amount
remaining unexpended and unreserved from the total
appropriations from the Fund estimated to be expended for the
fiscal year. The State Treasurer and Comptroller shall transfer
the amounts designated under this Section as soon as may be
practical after receiving the direction to transfer from the
Governor.

(pp) In addition to any other transfers that may be
provided for by law, on July 1, 2006, or as soon thereafter as
practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $2,000,000 from the General
Revenue Fund to the Illinois Veterans Assistance Fund.

(qq) In addition to any other transfers that may be
provided for by law, on and after July 1, 2007 and until May 1,
2008, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
retransferred by the State Comptroller and the State Treasurer
from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2008.

(rr) In addition to any other transfers that may be provided for by law, on and after July 1, 2007 and until June 30, 2008, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the Illinois Affordable Housing Trust Fund to the designated funds not exceeding the following amounts:

- DCFS Children's Services Fund ....................... $2,200,000
- Department of Corrections Reimbursement and Education Fund ....................... $1,500,000
- Supplemental Low-Income Energy Assistance Fund.............................. $75,000

(ss) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $8,250,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(tt) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(uu) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as
practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,320,000 from the General Revenue Fund to the I-FLY Fund.

(vv) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the African-American HIV/AIDS Response Fund.

(ww) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,500,000 from the General Revenue Fund to the Predatory Lending Database Program Fund.

(xx) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(yy) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $4,000,000 from the General Revenue Fund to the Digital Divide Elimination Infrastructure Fund.

(zz) In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as
practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $5,000,000 from the General
Revenue Fund to the Digital Divide Elimination Fund.

(aaa) In addition to any other transfers that may be
provided for by law, on and after July 1, 2008 and until May 1,
2009, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
retransferred by the State Comptroller and the State Treasurer
from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2009.

(bbb) In addition to any other transfers that may be
provided for by law, on and after July 1, 2008 and until June
30, 2009, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts from the Illinois Affordable
Housing Trust Fund to the designated funds not exceeding the
following amounts:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCFS Children's Services Fund</td>
<td>$2,200,000</td>
</tr>
<tr>
<td>Department of Corrections Reimbursement and Education Fund</td>
<td>$1,500,000</td>
</tr>
<tr>
<td>Supplemental Low-Income Energy Assistance Fund</td>
<td>$75,000</td>
</tr>
</tbody>
</table>
In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $7,450,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

In addition to any other transfers that may be provided for by law, on and after July 1, 2009 and until May 1, 2010, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2010.

(ggg) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $7,450,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(hhh) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(iii) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $100,000 from the General Revenue Fund to the Heartsaver AED Fund.

(jjj) In addition to any other transfers that may be provided for by law, on and after July 1, 2009 and until June 30, 2010, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $17,000,000 from the General Revenue Fund to the DCFS Children's Services Fund.

(lll) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as
practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(mmm) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $9,700,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(nnn) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $565,000 from the FY09 Budget Relief Fund to the Horse Racing Fund.

(ooo) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $600,000 from the General Revenue Fund to the Temporary Relocation Expenses Revolving Fund.

(ppp) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(qqq) In addition to any other transfers that may be
provided for by law, on and after July 1, 2010 and until May 1, 2011, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2011.

(rrr) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $6,675,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(sss) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(ttt) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $100,000 from the General Revenue Fund to the Heartsaver AED Fund.
(uuu) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(vvv) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the Illinois Capital Revolving Loan Fund.

(www) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $17,000,000 from the General Revenue Fund to the DCFS Children's Services Fund.

(xxx) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $2,000,000 from the Digital Divide Elimination Infrastructure Fund, of which $1,000,000 shall go to the Workforce, Technology, and Economic Development Fund and $1,000,000 to the Public Utility Fund.

(yyy) In addition to any other transfers that may be provided for by law, on and after July 1, 2011 and until May 1, 2012, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2012.

(zzz) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,000,000 from the General Revenue Fund to the Illinois Veterans Assistance Fund.

(aaaa) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $8,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

bbbb) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

cccc) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,000,000 from the General Revenue Fund to the Violence Prevention Fund.
Treasurer shall transfer the sum of $14,100,000 from the General Revenue Fund to the State Garage Revolving Fund.

(dddd) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $4,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(eeee) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $500,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(Source: P.A. 99-933, eff. 1-27-17.)

(30 ILCS 105/8g-1)

Sec. 8g-1. Fund transfers.

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

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

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

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

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

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

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

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

(i) In addition to any other transfers that may be provided for by law, on and after July 1, 2014 and until May 1, 2015, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State
Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2015.

(j) In addition to any other transfers that may be provided for by law, on July 1, 2014, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $10,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(k) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 100th General Assembly, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,000,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(l) In addition to any other transfers that may be provided for by law, on July 1, 2017, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,000,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(m) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2017, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Performance-enhancing Substance
Testing Fund into the General Revenue Fund. Upon completion of the transfers, the Performance-enhancing Substance Testing Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the General Revenue Fund.

(Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14.)

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

Sec. 13.2. Transfers among line item appropriations.

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

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

(a-2) Except as otherwise provided in this Section, transfers may be made only among the objects of expenditure enumerated in this Section, except that no funds may be transferred from any appropriation for personal services, from any appropriation for State contributions to the State Employees' Retirement System, from any separate appropriation...
for employee retirement contributions paid by the employer, nor
from any appropriation for State contribution for employee
group insurance. During State fiscal year 2005, an agency may
transfer amounts among its appropriations within the same
treasury fund for personal services, employee retirement
contributions paid by employer, and State Contributions to
retirement systems; notwithstanding and in addition to the
transfers authorized in subsection (c) of this Section, the
fiscal year 2005 transfers authorized in this sentence may be
made in an amount not to exceed 2% of the aggregate amount
appropriated to an agency within the same treasury fund. During
State fiscal year 2007, the Departments of Children and Family
Services, Corrections, Human Services, and Juvenile Justice
may transfer amounts among their respective appropriations
within the same treasury fund for personal services, employee
retirement contributions paid by employer, and State
contributions to retirement systems. During State fiscal year
2010, the Department of Transportation may transfer amounts
among their respective appropriations within the same treasury
fund for personal services, employee retirement contributions
paid by employer, and State contributions to retirement
systems. During State fiscal years 2010 and 2014 only, an
agency may transfer amounts among its respective
appropriations within the same treasury fund for personal
services, employee retirement contributions paid by employer,
and State contributions to retirement systems.
Notwithstanding, and in addition to, the transfers authorized in subsection (c) of this Section, these transfers may be made in an amount not to exceed 2% of the aggregate amount appropriated to an agency within the same treasury fund.

(a-2.5) During State fiscal year 2015 only, the State's Attorneys Appellate Prosecutor may transfer amounts among its respective appropriations contained in operational line items within the same treasury fund. Notwithstanding, and in addition to, the transfers authorized in subsection (c) of this Section, these transfers may be made in an amount not to exceed 4% of the aggregate amount appropriated to the State's Attorneys Appellate Prosecutor within the same treasury fund.

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

(a-4) Long-Term Care Rebalancing. The Governor may designate amounts set aside for institutional services appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services to be transferred to all State agencies responsible for the administration of community-based long-term care programs,
including, but not limited to, community-based long-term care programs administered by the Department of Healthcare and Family Services, the Department of Human Services, and the Department on Aging, provided that the Director of Healthcare and Family Services first certifies that the amounts being transferred are necessary for the purpose of assisting persons in or at risk of being in institutional care to transition to community-based settings, including the financial data needed to prove the need for the transfer of funds. The total amounts transferred shall not exceed 4% in total of the amounts appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services for each fiscal year. A notice of the fund transfer must be made to the General Assembly and posted at a minimum on the Department of Healthcare and Family Services website, the Governor's Office of Management and Budget website, and any other website the Governor sees fit. These postings shall serve as notice to the General Assembly of the amounts to be transferred. Notice shall be given at least 30 days prior to transfer.

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

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

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

The Department on Aging is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it within the same treasury fund for the following Community Care Program line items among these same line items: purchase of services covered by the Community Care Program and Comprehensive Case Coordination.

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

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

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

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

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

(c-1) Special provisions for State fiscal year 2003.
Notwithstanding any other provision of this Section to the
contrary, for State fiscal year 2003 only, transfers among line
item appropriations to an agency from the same treasury fund may be made provided that the sum of such transfers for an agency in State fiscal year 2003 shall not exceed 3% of the aggregate amount appropriated to that State agency for State fiscal year 2003 for the following objects: personal services, except that no transfer may be approved which reduces the aggregate appropriations for personal services within an agency; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; and, in appropriations to institutions of higher education, awards and grants.

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

(c-3) Special provisions for State fiscal year 2015. Notwithstanding any other provision of this Section, for State fiscal year 2015, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2015 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2015. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-3), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.
(c-4) Special provisions for State fiscal year 2018.

Notwithstanding any other provision of this Section, for State fiscal year 2018, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only. The sum of such transfers for a State agency in State fiscal year 2018 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2018. For the purpose of this subsection (c-4), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-4), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.

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

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

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

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

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

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

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

(5) Reimbursement for Free Lunch/Breakfast Programs;

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

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

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

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

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-2,
Sec. 25. Fiscal year limitations.

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

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

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

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

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

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

(b-2.6a) All outstanding liabilities as of June 30, 2017, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2017, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2017, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than September 30, 2017.

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

(b-3) Medical payments may be made by the Department of Veterans' Affairs from its appropriations for those purposes for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

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

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

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

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

(b-8) Reimbursements to eligible airport sponsors for the construction or upgrading of Automated Weather Observation Systems may be made by the Department of Transportation from appropriations for those purposes for any fiscal year, without regard to the fact that the qualification or obligation may have occurred in a prior fiscal year, provided that at the time the expenditure was made the project had been approved by the Department of Transportation prior to June 1, 2012 and, as a result of recent changes in federal funding formulas, can no longer receive federal reimbursement.

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

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

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

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

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

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

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

(2) Factors affecting the Department of Healthcare and Family Services' liabilities, including but not limited to numbers of aid recipients, levels of medical service utilization by aid recipients, and inflation in the cost of medical services.
(3) The results of the Department's efforts to combat fraud and abuse.

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

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

1. billing user agencies in advance for payments or authorized inter-fund transfers based on estimated charges for goods or services;
2. issuing credits, refunding through inter-fund transfers, or reducing future inter-fund transfers during the subsequent fiscal year for all user agency payments or authorized inter-fund transfers received during the prior fiscal year which were in excess of the final amounts owed by the user agency for that period; and
3. issuing catch-up billings to user agencies during the subsequent fiscal year for amounts remaining due when payments or authorized inter-fund transfers received from the user agency during the prior fiscal year were less than the total amount owed for that period.

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

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

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

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

(2) $5,300,000,000 for outstanding liabilities related
(3) $4,600,000,000 for outstanding liabilities related to fiscal year 2014; 
(4) $4,000,000,000 for outstanding liabilities related to fiscal year 2015; 
(5) $3,300,000,000 for outstanding liabilities related to fiscal year 2016; 
(6) $2,600,000,000 for outstanding liabilities related to fiscal year 2017; 
(7) $2,000,000,000 for outstanding liabilities related to fiscal year 2018; 
(8) $1,300,000,000 for outstanding liabilities related to fiscal year 2019; 
(9) $600,000,000 for outstanding liabilities related to fiscal year 2020; and 
(10) $0 for outstanding liabilities related to fiscal year 2021 and fiscal years thereafter. 

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

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

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

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

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

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

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

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

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

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

(Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11; 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff. 8-10-12; 98-8, eff. 5-3-13; 98-24, eff. 6-19-13; 98-215, eff. 8-9-13; 98-463, eff. 8-16-13; 98-756, eff. 7-16-14.)

(30 ILCS 105/50 new)

Sec. 50. Designation of contingency reserves. For the purposes of balancing the State's budget, the Governor may designate, by written notice to the Comptroller, a contingency reserve from the amounts appropriated from funds held by the Treasurer for the State's fiscal years 2018 through 2021 to any agency, including without limitation amounts appropriated pursuant to a statutory continuing appropriation; provided, however, that the Governor may not designate amounts to be set aside as a contingency reserve from amounts that have been
appropriated (i) for payment of debt service, (ii) to the State Board of Education for evidence-based funding to the common schools pursuant to Section 18-8.15 of the School Code, (iii) to the State Board of Education for grants or aid for early childhood education, (iv) for contributions to the State retirement systems governed by Articles 2, 14, 15, 16, or 18 of the Illinois Pension Code, or (v) to the Attorney General, Secretary of State, Treasurer, Comptroller, or any legislative or judicial branch agency or office.

(30 ILCS 105/51 new)

Sec. 51. Cash flow borrowing and general funds liquidity; FY18-FY19.

(a) In order to meet cash flow deficits and to maintain liquidity in the Healthcare Provider Relief Fund, on and after July 1, 2017 and through June 30, 2019, the State Treasurer and the State Comptroller shall make transfers to the Healthcare Provider Relief Fund, as directed by the Governor from time to time, in amounts not to exceed the total set forth below for each fund:

- Open Space Lands Acquisition and Development Fund $55,000,000
- School Infrastructure Fund $101,000,000
- Supplemental Low-Income Energy Assistance Fund $86,200,000

(b) If moneys have been transferred to Healthcare Provider Relief Fund pursuant to subsection (a), this amendatory Act of
the 100th General Assembly shall constitute the continuing authority for and direction to the State Treasurer and State Comptroller to reimburse the funds of origin from the Healthcare Provider Relief Fund by transferring to the funds of origin, at such times and in such amounts as directed by the Governor when necessary to support appropriated expenditures from the funds, but in any event no later than June 30, 2021, an amount equal to 50% of that transferred from them plus any interest that would have accrued thereon had the transfer not occurred. When any of the funds from which moneys have been transferred pursuant to subsection (a) have insufficient cash from which the State Comptroller may make expenditures properly supported by appropriations from the fund, then the State Treasurer and State Comptroller shall transfer from the Healthcare Provider Relief Fund to the fund only such amount as is immediately necessary to satisfy outstanding expenditure obligations on a timely basis.

(c) During State fiscal years 2018 through 2021, until such time as a report indicates that all moneys borrowed and interest pursuant to this Section have been repaid, the report filed under Section 7.2 of the Governor's Office of Management and Budget Act shall contain, in addition to the information otherwise required, information on all transfers made pursuant to this Section, including all of the following:

(1) The date each transfer was made.

(2) The amount of each transfer.
(3) In the case of a transfer from the Healthcare Provider Relief Fund to a fund of origin pursuant to subsection (b), the amount of interest being paid to the fund of origin.

(4) The end of day balance of both the fund of origin and the Healthcare Provider Relief Fund on the date the transfer was made.

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

(30 ILCS 115/11) (from Ch. 85, par. 615)

Sec. 11. Overpayments.

(a) Except as otherwise provided in subsection (b), upon determination by the Department of Revenue that an amount has been paid pursuant to this Act in excess of the amount to which the county, municipality or taxing district receiving such payment was entitled, the county, municipality or taxing district shall, upon demand by the Department of Revenue, repay such amount. If such repayment is not made within a reasonable time, the Department of Revenue shall withhold from future payments an amount equal to such overpayment. If the appropriation from which such payment was originally made has not lapsed, the Department of Revenue shall redistribute the amount of such payment to the county, municipality or taxing district entitled thereto. If the appropriation has lapsed, the
(b) For any overpayment identified by the Department of Revenue during State fiscal year 2016 to have been paid pursuant to this Act in excess of the amount to which the county, municipality, or taxing district receiving such payment was entitled, the amount of which was determined in State fiscal year 2017, repayment of the overpayment shall not be required to be made to the State.

(Source: P.A. 77-1753.)

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

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

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

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

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

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials, and local officials as provided in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

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

As soon as may be after the effective date of this
amendatory Act of 1980, the Department of Revenue shall certify
to the Treasurer the amount of net replacement revenue paid
into the General Revenue Fund prior to that effective date from
the additional tax imposed by Section 2a.1 of the Messages Tax
Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of
the Public Utilities Revenue Act; Section 3 of the Water
Company Invested Capital Tax Act; amounts collected by the
Department of Revenue under the Telecommunications
Infrastructure Maintenance Fee Act; and the additional
personal property tax replacement income tax imposed by the
Illinois Income Tax Act, as amended by Public Act 81-1st
Special Session-1. Net replacement revenue shall be defined as
the total amount paid into and remaining in the General Revenue
Fund as a result of those Acts minus the amount outstanding and
obligated from the General Revenue Fund in state vouchers or
warrants prior to the effective date of this amendatory Act of
1980 as refunds to taxpayers for overpayment of liability under
those Acts.

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

Prior to December 31, 1980, as soon as may be after the end
of each quarter beginning with the quarter ending December 31,
1979, and on and after December 31, 1980, as soon as may be
after January 1, March 1, April 1, May 1, July 1, August 1,
October 1 and December 1 of each year, the Department of
Revenue shall allocate to each taxing district as defined in
Section 1-150 of the Property Tax Code, in accordance with the
provisions of paragraph (2) of this Section the portion of the
funds held in the Personal Property Tax Replacement Fund which
is required to be distributed, as provided in paragraph (1),
for each quarter. Provided, however, under no circumstances
shall any taxing district during each of the first two years of
distribution of the taxes imposed by this amendatory Act of
1979 be entitled to an annual allocation which is less than the
funds such taxing district collected from the 1978 personal
property tax. Provided further that under no circumstances
shall any taxing district during the third year of distribution
of the taxes imposed by this amendatory Act of 1979 receive
less than 60% of the funds such taxing district collected from
the 1978 personal property tax. In the event that the total of
the allocations made as above provided for all taxing
districts, during either of such 3 years, exceeds the amount
available for distribution the allocation of each taxing
district shall be proportionately reduced. Except as provided
in Section 13 of this Act, the Department shall then certify,
pursuant to appropriation, such allocations to the State
Comptroller who shall pay over to the several taxing districts
the respective amounts allocated to them.

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

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

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

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

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

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by the appropriation and the amount determined by: (a) $2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) no more than 105% of the actual administrative expenses of the prior fiscal year, including payment of the ordinary and contingent expenses of the Property Tax Appeal Board and payment of the expenses of the Department of Revenue incurred in administering the collection and
distribution of moneys paid into the Fund; or (f) for fiscal years 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute; or (g) a sufficient amount to pay amounts directed to be paid out of this Fund for public community college base operating grants and local health protection grants to certified local health departments as authorized or required by appropriation or statute. Such portion of the fund shall be determined after the transfer into the General Revenue Fund due to refunds, if any, paid from the General Revenue Fund during the preceding quarter. If at any time, for any reason, there is insufficient amount in the Personal Property Tax Replacement Fund for payments for regional offices and officials or local officials or payment of costs of administration or for transfers due to refunds at the end of any particular month, the amount of such insufficiency shall be carried over for the purposes of payments for regional offices and officials, local officials, transfers into the General Revenue Fund, and costs of administration to the following month or months. Net replacement revenue held, and defined above, shall be transferred by the Treasurer and Comptroller to the Personal Property Tax Replacement Fund within 10 days of such certification.
Each quarterly allocation shall first be apportioned in the following manner: 51.65% for taxing districts in Cook County and 48.35% for taxing districts in the remainder of the State.

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

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district within Cook County for the 1976 tax year.
For all purposes of this Section 12, amounts paid to a taxing district for such tax years as may be applicable by a foreign corporation under the provisions of Section 7-202 of the Public Utilities Act, as amended, shall be deemed to be personal property taxes collected by such taxing district for such tax years as may be applicable. The Director shall determine from the Illinois Commerce Commission, for any tax year as may be applicable, the amounts so paid by any such foreign corporation to any and all taxing districts. The Illinois Commerce Commission shall furnish such information to the Director. For all purposes of this Section 12, the Director shall deem such amounts to be collected personal property taxes of each such taxing district for the applicable tax year or years.

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

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

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

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

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

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

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

Monies received by any taxing districts from the Personal
Property Tax Replacement Fund shall be first applied toward
payment of the proportionate amount of debt service which was
previously levied and collected from extensions against
personal property on bonds outstanding as of December 31, 1978
and next applied toward payment of the proportionate share of
the pension or retirement obligations of the taxing district
which were previously levied and collected from extensions
against personal property. For each such outstanding bond
issue, the County Clerk shall determine the percentage of the
debt service which was collected from extensions against real
estate in the taxing district for 1978 taxes payable in 1979,
as related to the total amount of such levies and collections
from extensions against both real and personal property. For
1979 and subsequent years' taxes, the County Clerk shall levy
and extend taxes against the real estate of each taxing
district which will yield the said percentage or percentages of
the debt service on such outstanding bonds. The balance of the
amount necessary to fully pay such debt service shall
constitute a first and prior lien upon the monies received by
each such taxing district through the Personal Property Tax
Replacement Fund and shall be first applied or set aside for
such purpose. In counties having fewer than 3,000,000
inhabitants, the amendments to this paragraph as made by this
amendatory Act of 1980 shall be first applicable to 1980 taxes
to be collected in 1981.

(Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11;
97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff.
6-30-14.)

Section 5-25. The General Obligation Bond Act is amended by
changing Sections 2.5, 9, 11, 15, and 16 as follows:

(30 ILCS 330/2.5)

Sec. 2.5. Limitation on issuance of Bonds.

(a) Except as provided in subsection (b), no Bonds may be
issued if, after the issuance, in the next State fiscal year
after the issuance of the Bonds, the amount of debt service
(including principal, whether payable at maturity or pursuant
to mandatory sinking fund installments, and interest) on all
then-outstanding Bonds, other than Bonds authorized by Public
Act 96-43 and other than Bonds authorized by Public Act
96-1497, would exceed 7% of the aggregate appropriations from
the general funds (which consist of the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, and the Education Assistance Fund) and the Road Fund for the fiscal year immediately prior to the fiscal year of the issuance. For purposes of this subsection (a), "general funds" has the meaning provided in Section 50-40 of the State Budget Law.

(b) If the Comptroller and Treasurer each consent in writing, Bonds may be issued even if the issuance does not comply with subsection (a). In addition, $2,000,000,000 in Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7, and $2,000,000,000 in Refunding Bonds under Section 16, may be issued during State fiscal year 2017 without complying with subsection (a). In addition, $2,000,000,000 in Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7, and $2,000,000,000 in Refunding Bonds under Section 16, may be issued during State fiscal year 2018 without complying with subsection (a).

(Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 330/9) (from Ch. 127, par. 659)

Sec. 9. Conditions for Issuance and Sale of Bonds - Requirements for Bonds.

(a) Except as otherwise provided in this subsection, Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed
by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; provided however, that interest payable at fixed or variable rates shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Bonds, other than Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology, (i) except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, 2011, 2017 or 2018 must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued
occurring within the fiscal year in which the Bonds are issued or within the next succeeding fiscal year and (ii) must mature or be subject to mandatory redemption each fiscal year thereafter up to 25 years, except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, or 2011 which must mature or be subject to mandatory redemption each fiscal year thereafter up to 16 years. Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring with the fiscal year in which the respective bonds are issued or with the next succeeding fiscal year, with the respective bonds issued maturing or subject to mandatory redemption each fiscal year thereafter up to 10 years. Notwithstanding any provision of this Act to the contrary, the Bonds authorized by Public Act 96-43 shall be payable within 5 years from their date and must be issued with principal or mandatory redemption amounts in equal amounts, with payment of principal or mandatory redemption beginning in the first fiscal year following the fiscal year in which the Bonds are issued.

Notwithstanding any provision of this Act to the contrary, the Bonds authorized by Public Act 96-1497 shall be payable within 8 years from their date and shall be issued with payment of maturing principal or scheduled mandatory redemptions in
accordance with the following schedule, except the following
amounts shall be prorated if less than the total additional
amount of Bonds authorized by Public Act 96-1497 are issued:

<table>
<thead>
<tr>
<th>Fiscal Year After Issuance</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-2</td>
<td>$0</td>
</tr>
<tr>
<td>3</td>
<td>$110,712,120</td>
</tr>
<tr>
<td>4</td>
<td>$332,136,360</td>
</tr>
<tr>
<td>5</td>
<td>$664,272,720</td>
</tr>
<tr>
<td>6-8</td>
<td>$996,409,080</td>
</tr>
</tbody>
</table>

In the case of any series of Bonds bearing interest at a
variable interest rate ("Variable Rate Bonds"), in lieu of
determining the rate or rates at which such series of Variable
Rate Bonds shall bear interest and the price or prices at which
such Variable Rate Bonds shall be initially sold or remarketed
(in the event of purchase and subsequent resale), the Bond Sale
Order may provide that such interest rates and prices may vary
from time to time depending on criteria established in such
Bond Sale Order, which criteria may include, without
limitation, references to indices or variations in interest
rates as may, in the judgment of a remarketing agent, be
necessary to cause Variable Rate Bonds of such series to be
remarketable from time to time at a price equal to their
principal amount, and may provide for appointment of a bank,
trust company, investment bank, or other financial institution
to serve as remarketing agent in that connection. The Bond Sale
Order may provide that alternative interest rates or provisions
for establishing alternative interest rates, different security or claim priorities, or different call or amortization provisions will apply during such times as Variable Rate Bonds of any series are held by a person providing credit or liquidity enhancement arrangements for such Bonds as authorized in subsection (b) of this Section. The Bond Sale Order may also provide for such variable interest rates to be established pursuant to a process generally known as an auction rate process and may provide for appointment of one or more financial institutions to serve as auction agents and broker-dealers in connection with the establishment of such interest rates and the sale and remarketing of such Bonds.

(b) In connection with the issuance of any series of Bonds, the State may enter into arrangements to provide additional security and liquidity for such Bonds, including, without limitation, bond or interest rate insurance or letters of credit, lines of credit, bond purchase contracts, or other arrangements whereby funds are made available to retire or purchase Bonds, thereby assuring the ability of owners of the Bonds to sell or redeem their Bonds. The State may enter into contracts and may agree to pay fees to persons providing such arrangements, but only under circumstances where the Director of the Governor's Office of Management and Budget certifies that he or she reasonably expects the total interest paid or to be paid on the Bonds, together with the fees for the arrangements (being treated as if interest), would not, taken
together, cause the Bonds to bear interest, calculated to their 
stated maturity, at a rate in excess of the rate that the Bonds 
would bear in the absence of such arrangements.

The State may, with respect to Bonds issued or anticipated 
to be issued, participate in and enter into arrangements with 
respect to interest rate protection or exchange agreements, 
guarantees, or financial futures contracts for the purpose of 
limiting, reducing, or managing interest rate exposure. The 
authority granted under this paragraph, however, shall not 
increase the principal amount of Bonds authorized to be issued 
by law. The arrangements may be executed and delivered by the 
Director of the Governor's Office of Management and Budget on 
behalf of the State. Net payments for such arrangements shall 
constitute interest on the Bonds and shall be paid from the 
General Obligation Bond Retirement and Interest Fund. The 
Director of the Governor's Office of Management and Budget 
shall at least annually certify to the Governor and the State 
Comptroller his or her estimate of the amounts of such net 
payments to be included in the calculation of interest required 
to be paid by the State.

(c) Prior to the issuance of any Variable Rate Bonds 
pursuant to subsection (a), the Director of the Governor's 
Office of Management and Budget shall adopt an interest rate 
risk management policy providing that the amount of the State's 
variable rate exposure with respect to Bonds shall not exceed 
20%. This policy shall remain in effect while any Bonds are
outstanding and the issuance of Bonds shall be subject to the
terms of such policy. The terms of this policy may be amended
from time to time by the Director of the Governor's Office of
Management and Budget but in no event shall any amendment cause
the permitted level of the State's variable rate exposure with
respect to Bonds to exceed 20%.

(d) "Build America Bonds" in this Section means Bonds
authorized by Section 54AA of the Internal Revenue Code of
1986, as amended ("Internal Revenue Code"), and bonds issued
from time to time to refund or continue to refund "Build
America Bonds".

(e) Notwithstanding any other provision of this Section,
Qualified School Construction Bonds shall be issued and sold
from time to time, in one or more series, in such amounts and
at such prices as may be directed by the Governor, upon
recommendation by the Director of the Governor's Office of
Management and Budget. Qualified School Construction Bonds
shall be in such form (either coupon, registered or book
entry), in such denominations, payable within 25 years from
their date, subject to such terms of redemption with or without
premium, and if the Qualified School Construction Bonds are
issued with a supplemental coupon, bear interest payable at
such times and at such fixed or variable rate or rates, and be
dated as shall be fixed and determined by the Director of the
Governor's Office of Management and Budget in the order
authorizing the issuance and sale of any series of Qualified
School Construction Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; except that interest payable at fixed or variable rates, if any, shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Qualified School Construction Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Qualified School Construction Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Qualified School Construction Bonds must be issued with principal or mandatory redemption amounts or sinking fund payments into the General Obligation Bond Retirement and Interest Fund (or subaccount therefor) in equal amounts, with the first maturity issued, mandatory redemption payment or sinking fund payment occurring within the fiscal year in which the Qualified School Construction Bonds are issued or within the next succeeding fiscal year, with Qualified School Construction Bonds issued maturing or subject to mandatory redemption or with sinking fund payments thereof deposited each fiscal year thereafter up to 25 years. Sinking fund payments set forth in this subsection shall be permitted only to the extent authorized in Section 54F of the Internal Revenue Code or as otherwise determined by the Director of the Governor's Office of Management and Budget. "Qualified School
Construction Bonds" in this subsection means Bonds authorized
by Section 54F of the Internal Revenue Code and for bonds
issued from time to time to refund or continue to refund such
"Qualified School Construction Bonds".

(f) Beginning with the next issuance by the Governor's
Office of Management and Budget to the Procurement Policy Board
of a request for quotation for the purpose of formulating a new
pool of qualified underwriting banks list, all entities
responding to such a request for quotation for inclusion on
that list shall provide a written report to the Governor's
Office of Management and Budget and the Illinois Comptroller.
The written report submitted to the Comptroller shall (i) be
published on the Comptroller's Internet website and (ii) be
used by the Governor's Office of Management and Budget for the
purposes of scoring such a request for quotation. The written
report, at a minimum, shall:

(1) disclose whether, within the past 3 months,
pursuant to its credit default swap market-making
activities, the firm has entered into any State of Illinois
credit default swaps ("CDS");

(2) include, in the event of State of Illinois CDS
activity, disclosure of the firm's cumulative notional
volume of State of Illinois CDS trades and the firm's
outstanding gross and net notional amount of State of
Illinois CDS, as of the end of the current 3-month period;

(3) indicate, pursuant to the firm's proprietary
trading activities, disclosure of whether the firm, within
the past 3 months, has entered into any proprietary trades
for its own account in State of Illinois CDS;

(4) include, in the event of State of Illinois
proprietary trades, disclosure of the firm's outstanding
gross and net notional amount of proprietary State of
Illinois CDS and whether the net position is short or long
credit protection, as of the end of the current 3-month
period;

(5) list all time periods during the past 3 months
during which the firm held net long or net short State of
Illinois CDS proprietary credit protection positions, the
amount of such positions, and whether those positions were
net long or net short credit protection positions; and

(6) indicate whether, within the previous 3 months, the
firm released any publicly available research or marketing
reports that reference State of Illinois CDS and include
those research or marketing reports as attachments.

(g) All entities included on a Governor's Office of
Management and Budget's pool of qualified underwriting banks
list shall, as soon as possible after March 18, 2011 (the
effective date of Public Act 96-1554), but not later than
January 21, 2011, and on a quarterly fiscal basis thereafter,
provide a written report to the Governor's Office of Management
and Budget and the Illinois Comptroller. The written reports
submitted to the Comptroller shall be published on the
Comptroller's Internet website. The written reports, at a minimum, shall:

(1) disclose whether, within the past 3 months, pursuant to its credit default swap market-making activities, the firm has entered into any State of Illinois credit default swaps ("CDS");

(2) include, in the event of State of Illinois CDS activity, disclosure of the firm's cumulative notional volume of State of Illinois CDS trades and the firm's outstanding gross and net notional amount of State of Illinois CDS, as of the end of the current 3-month period;

(3) indicate, pursuant to the firm's proprietary trading activities, disclosure of whether the firm, within the past 3 months, has entered into any proprietary trades for its own account in State of Illinois CDS;

(4) include, in the event of State of Illinois proprietary trades, disclosure of the firm's outstanding gross and net notional amount of proprietary State of Illinois CDS and whether the net position is short or long credit protection, as of the end of the current 3-month period;

(5) list all time periods during the past 3 months during which the firm held net long or net short State of Illinois CDS proprietary credit protection positions, the amount of such positions, and whether those positions were net long or net short credit protection positions; and
(6) indicate whether, within the previous 3 months, the firm released any publicly available research or marketing reports that reference State of Illinois CDS and include those research or marketing reports as attachments. (Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 330/11) (from Ch. 127, par. 661)

Sec. 11. Sale of Bonds. Except as otherwise provided in this Section, Bonds shall be sold from time to time pursuant to notice of sale and public bid or by negotiated sale in such amounts and at such times as is directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. At least 25%, based on total principal amount, of all Bonds issued each fiscal year shall be sold pursuant to notice of sale and public bid. At all times during each fiscal year, no more than 75%, based on total principal amount, of the Bonds issued each fiscal year, shall have been sold by negotiated sale. Failure to satisfy the requirements in the preceding 2 sentences shall not affect the validity of any previously issued Bonds; provided that all Bonds authorized by Public Act 96-43 and Public Act 96-1497 shall not be included in determining compliance for any fiscal year with the requirements of the preceding 2 sentences; and further provided that refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, 2011, 2017, or 2018 shall not be subject to the requirements in the
If any Bonds, including refunding Bonds, are to be sold by negotiated sale, the Director of the Governor's Office of Management and Budget shall comply with the competitive request for proposal process set forth in the Illinois Procurement Code and all other applicable requirements of that Code.

If Bonds are to be sold pursuant to notice of sale and public bid, the Director of the Governor's Office of Management and Budget may, from time to time, as Bonds are to be sold, advertise the sale of the Bonds in at least 2 daily newspapers, one of which is published in the City of Springfield and one in the City of Chicago. The sale of the Bonds shall also be advertised in the volume of the Illinois Procurement Bulletin that is published by the Department of Central Management Services, and shall be published once at least 10 days prior to the date fixed for the opening of the bids. The Director of the Governor's Office of Management and Budget may reschedule the date of sale upon the giving of such additional notice as the Director deems adequate to inform prospective bidders of such change; provided, however, that all other conditions of the sale shall continue as originally advertised.

Executed Bonds shall, upon payment therefor, be delivered to the purchaser, and the proceeds of Bonds shall be paid into the State Treasury as directed by Section 12 of this Act.

(Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)
Sec. 15. Computation of Principal and Interest; transfers.

(a) Upon each delivery of Bonds authorized to be issued under this Act, the Comptroller shall compute and certify to the Treasurer the total amount of principal of, interest on, and premium, if any, on Bonds issued that will be payable in order to retire such Bonds, the amount of principal of, interest on and premium, if any, on such Bonds that will be payable on each payment date according to the tenor of such Bonds during the then current and each succeeding fiscal year, and the amount of sinking fund payments needed to be deposited in connection with Qualified School Construction Bonds authorized by subsection (e) of Section 9. With respect to the interest payable on variable rate bonds, such certifications shall be calculated at the maximum rate of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period pursuant to subsection (c) of Section 14 of this Act. With respect to the interest payable, such certifications shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act.

On or before the last day of each month the State Treasurer and Comptroller shall transfer from (1) the Road Fund with respect to Bonds issued under paragraph (a) of Section 4 of
this Act, or Bonds issued under authorization in Public Act 98-781, or Bonds issued for the purpose of refunding such bonds, and from (2) the General Revenue Fund, with respect to all other Bonds issued under this Act, to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on Bonds payable, by their terms on the next payment date divided by the number of full calendar months between the date of such Bonds and the first such payment date, and thereafter, divided by the number of months between each succeeding payment date after the first. Such computations and transfers shall be made for each series of Bonds issued and delivered. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period pursuant to subsection (c) of Section 14 of this Act. Computations of interest shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection. Notwithstanding any other provision in
this Section, the transfer provisions provided in this paragraph shall not apply to transfers made in fiscal year 2010 or fiscal year 2011 with respect to Bonds issued in fiscal year 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act. In the case of transfers made in fiscal year 2010 or fiscal year 2011 with respect to the Bonds issued in fiscal year 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act, on or before the 15th day of the month prior to the required debt service payment, the State Treasurer and Comptroller shall transfer from the General Revenue Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the Bonds payable in that next month.

The transfer of monies herein and above directed is not required if monies in the General Obligation Bond Retirement and Interest Fund are more than the amount otherwise to be transferred as herein above provided, and if the Governor or his authorized representative notifies the State Treasurer and Comptroller of such fact in writing.

(b) After the effective date of this Act, the balance of, and monies directed to be included in the Capital Development Bond Retirement and Interest Fund, Anti-Pollution Bond Retirement and Interest Fund, Transportation Bond, Series A Retirement and Interest Fund, Transportation Bond, Series B Retirement and Interest Fund, and Coal Development Bond
Retirement and Interest Fund shall be transferred to and deposited in the General Obligation Bond Retirement and Interest Fund. This Fund shall be used to make debt service payments on the State's general obligation Bonds heretofore issued which are now outstanding and payable from the Funds herein listed as well as on Bonds issued under this Act.

(c) Except as provided in Section 22-3 of the Military Code of Illinois, the unused portion of federal funds received for or as reimbursement for a capital facilities project, as authorized by Section 3 of this Act, for which monies from the Capital Development Fund have been expended shall remain in the Capital Development Board Contributory Trust Fund and shall be used for capital projects and for no other purpose, subject to appropriation and as directed by the Capital Development Board. Any federal funds received as reimbursement for the completed construction of a capital facilities project, as authorized by Section 3 of this Act, for which monies from the Capital Development Fund have been expended shall be deposited in the General Obligation Bond Retirement and Interest Fund.

(Source: P.A. 98-245, eff. 1-1-14.)

(30 ILCS 330/16) (from Ch. 127, par. 666)
Sec. 16. Refunding Bonds. The State of Illinois is authorized to issue, sell, and provide for the retirement of General Obligation Bonds of the State of Illinois in the amount of $4,839,025,000, at any time and from time to time
outstanding, for the purpose of refunding any State of Illinois
general obligation Bonds then outstanding, including the
payment of any redemption premium thereon, any reasonable
expenses of such refunding, any interest accrued or to accrue
to the earliest or any subsequent date of redemption or
maturity of such outstanding Bonds and any interest to accrue
to the first interest payment on the refunding Bonds; provided
that all non-refunding Bonds in an issue that includes
refunding Bonds shall mature no later than the final maturity
date of Bonds being refunded; provided that no refunding Bonds
shall be offered for sale unless the net present value of debt
service savings to be achieved by the issuance of the refunding
Bonds is 3% or more of the principal amount of the refunding
Bonds to be issued; and further provided that, except for
refunding Bonds sold in fiscal year 2009, 2010, 2011, or 2017,
or 2018, the maturities of the refunding Bonds shall not extend
beyond the maturities of the Bonds they refund, so that for
each fiscal year in the maturity schedule of a particular issue
of refunding Bonds, the total amount of refunding principal
maturing and redemption amounts due in that fiscal year and all
prior fiscal years in that schedule shall be greater than or
equal to the total amount of refunded principal and redemption
amounts that had been due over that year and all prior fiscal
years prior to the refunding.

The Governor shall notify the State Treasurer and
Comptroller of such refunding. The proceeds received from the
sale of refunding Bonds shall be used for the retirement at
maturity or redemption of such outstanding Bonds on any
maturity or redemption date and, pending such use, shall be
placed in escrow, subject to such terms and conditions as shall
be provided for in the Bond Sale Order relating to the
Refunding Bonds. Proceeds not needed for deposit in an escrow
account shall be deposited in the General Obligation Bond
Retirement and Interest Fund. This Act shall constitute an
irrevocable and continuing appropriation of all amounts
necessary to establish an escrow account for the purpose of
refunding outstanding general obligation Bonds and to pay the
reasonable expenses of such refunding and of the issuance and
sale of the refunding Bonds. Any such escrowed proceeds may be
invested and reinvested in direct obligations of the United
States of America, maturing at such time or times as shall be
appropriate to assure the prompt payment, when due, of the
principal of and interest and redemption premium, if any, on
the refunded Bonds. After the terms of the escrow have been
fully satisfied, any remaining balance of such proceeds and
interest, income and profits earned or realized on the
investments thereof shall be paid into the General Revenue
Fund. The liability of the State upon the Bonds shall continue,
provided that the holders thereof shall thereafter be entitled
to payment only out of the moneys deposited in the escrow
account.

Except as otherwise herein provided in this Section, such
refunding Bonds shall in all other respects be subject to the terms and conditions of this Act.
(Source: P.A. 99-523, eff. 6-30-16.)

Section 5-30. The Capital Development Bond Act of 1972 is amended by changing Section 9a as follows:

(30 ILCS 420/9a) (from Ch. 127, par. 759a)

Sec. 9a. Except as provided in Section 22-3 of the Military Code of Illinois, the unused portion of federal funds received for or as reimbursement for a capital improvement project for which moneys from the Capital Development Fund have been expended shall remain in the Capital Development Board Contributory Trust Fund and shall be used for capital projects and for no other purpose, subject to appropriation and as directed by the Capital Development Board. Any federal funds received as reimbursement for the completed construction of a capital improvement project for which moneys from the Capital Development Fund have been expended shall be deposited in the Capital Development Bond Retirement and Interest Fund.
(Source: P.A. 98-245, eff. 1-1-14.)

Section 5-31. The Build Illinois Bond Act is amended by changing Sections 6, 8, and 15 as follows:

(30 ILCS 425/6) (from Ch. 127, par. 2806)
Sec. 6. Conditions for Issuance and Sale of Bonds -
Requirements for Bonds - Master and Supplemental Indentures -
Credit and Liquidity Enhancement.

(a) Bonds shall be issued and sold from time to time, in
one or more series, in such amounts and at such prices as
directed by the Governor, upon recommendation by the Director
of the Governor's Office of Management and Budget. Bonds shall
be payable only from the specific sources and secured in the
manner provided in this Act. Bonds shall be in such form, in
such denominations, mature on such dates within 25 years from
their date of issuance, be subject to optional or mandatory
redemption, bear interest payable at such times and at such
rate or rates, fixed or variable, and be dated as shall be
fixed and determined by the Director of the Governor's Office
of Management and Budget in an order authorizing the issuance
and sale of any series of Bonds, which order shall be approved
by the Governor and is herein called a "Bond Sale Order";
provided, however, that interest payable at fixed rates shall
not exceed that permitted in "An Act to authorize public
corporations to issue bonds, other evidences of indebtedness
and tax anticipation warrants subject to interest rate
limitations set forth therein", approved May 26, 1970, as now
or hereafter amended, and interest payable at variable rates
shall not exceed the maximum rate permitted in the Bond Sale
Order. Said Bonds shall be payable at such place or places,
within or without the State of Illinois, and may be made
registrable as to either principal only or as to both principal
and interest, as shall be specified in the Bond Sale Order. Bonds may be callable or subject to purchase and retirement or
remarketing as fixed and determined in the Bond Sale Order. Bonds (i) except for refunding Bonds satisfying the
requirements of Section 15 of this Act and sold during fiscal
year 2009, 2010, 2011, 2017, or 2018, must be issued with
principal or mandatory redemption amounts in equal amounts,
with the first maturity issued occurring within the fiscal year
in which the Bonds are issued or within the next succeeding
fiscal year and (ii) must mature or be subject to mandatory
redemption each fiscal year thereafter up to 25 years, except
for refunding Bonds satisfying the requirements of Section 15
of this Act and sold during fiscal year 2009, 2010, or 2011
which must mature or be subject to mandatory redemption each
fiscal year thereafter up to 16 years.

All Bonds authorized under this Act shall be issued
pursuant to a master trust indenture ("Master Indenture")
executed and delivered on behalf of the State by the Director
of the Governor's Office of Management and Budget, such Master
Indenture to be in substantially the form approved in the Bond
Sale Order authorizing the issuance and sale of the initial
series of Bonds issued under this Act. Such initial series of
Bonds may, and each subsequent series of Bonds shall, also be
issued pursuant to a supplemental trust indenture
("Supplemental Indenture") executed and delivered on behalf of
the State by the Director of the Governor's Office of Management and Budget, each such Supplemental Indenture to be in substantially the form approved in the Bond Sale Order relating to such series. The Master Indenture and any Supplemental Indenture shall be entered into with a bank or trust company in the State of Illinois having trust powers and possessing capital and surplus of not less than $100,000,000.

Such indentures shall set forth the terms and conditions of the Bonds and provide for payment of and security for the Bonds, including the establishment and maintenance of debt service and reserve funds, and for other protections for holders of the Bonds. The term "reserve funds" as used in this Act shall include funds and accounts established under indentures to provide for the payment of principal of and premium and interest on Bonds, to provide for the purchase, retirement or defeasance of Bonds, to provide for fees of trustees, registrars, paying agents and other fiduciaries and to provide for payment of costs of and debt service payable in respect of credit or liquidity enhancement arrangements, interest rate swaps or guarantees or financial futures contracts and indexing and remarketing agents' services.

In the case of any series of Bonds bearing interest at a variable interest rate ("Variable Rate Bonds"), in lieu of determining the rate or rates at which such series of Variable Rate Bonds shall bear interest and the price or prices at which such Variable Rate Bonds shall be initially sold or remarke...
(in the event of purchase and subsequent resale), the Bond Sale Order may provide that such interest rates and prices may vary from time to time depending on criteria established in such Bond Sale Order, which criteria may include, without limitation, references to indices or variations in interest rates as may, in the judgment of a remarketing agent, be necessary to cause Bonds of such series to be remarketable from time to time at a price equal to their principal amount (or compound accreted value in the case of original issue discount Bonds), and may provide for appointment of indexing agents and a bank, trust company, investment bank or other financial institution to serve as remarketing agent in that connection. The Bond Sale Order may provide that alternative interest rates or provisions for establishing alternative interest rates, different security or claim priorities or different call or amortization provisions will apply during such times as Bonds of any series are held by a person providing credit or liquidity enhancement arrangements for such Bonds as authorized in subsection (b) of Section 6 of this Act.

(b) In connection with the issuance of any series of Bonds, the State may enter into arrangements to provide additional security and liquidity for such Bonds, including, without limitation, bond or interest rate insurance or letters of credit, lines of credit, bond purchase contracts or other arrangements whereby funds are made available to retire or purchase Bonds, thereby assuring the ability of owners of the
Bonds to sell or redeem their Bonds. The State may enter into contracts and may agree to pay fees to persons providing such arrangements, but only under circumstances where the Director of the Bureau of the Budget (now Governor's Office of Management and Budget) certifies that he reasonably expects the total interest paid or to be paid on the Bonds, together with the fees for the arrangements (being treated as if interest), would not, taken together, cause the Bonds to bear interest, calculated to their stated maturity, at a rate in excess of the rate which the Bonds would bear in the absence of such arrangements. Any bonds, notes or other evidences of indebtedness issued pursuant to any such arrangements for the purpose of retiring and discharging outstanding Bonds shall constitute refunding Bonds under Section 15 of this Act. The State may participate in and enter into arrangements with respect to interest rate swaps or guarantees or financial futures contracts for the purpose of limiting or restricting interest rate risk; provided that such arrangements shall be made with or executed through banks having capital and surplus of not less than $100,000,000 or insurance companies holding the highest policyholder rating accorded insurers by A.M. Best & Co. or any comparable rating service or government bond dealers reporting to, trading with, and recognized as primary dealers by a Federal Reserve Bank and having capital and surplus of not less than $100,000,000, or other persons whose debt securities are rated in the highest long-term categories
by both Moody's Investors' Services, Inc. and Standard & Poor's Corporation. Agreements incorporating any of the foregoing arrangements may be executed and delivered by the Director of the Governor's Office of Management and Budget on behalf of the State in substantially the form approved in the Bond Sale Order relating to such Bonds.

(c) "Build America Bonds" in this Section means Bonds authorized by Section 54AA of the Internal Revenue Code of 1986, as amended ("Internal Revenue Code"), and bonds issued from time to time to refund or continue to refund "Build America Bonds".

(Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 425/8) (from Ch. 127, par. 2808)

Sec. 8. Sale of Bonds. Bonds, except as otherwise provided in this Section, shall be sold from time to time pursuant to notice of sale and public bid or by negotiated sale in such amounts and at such times as are directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. At least 25%, based on total principal amount, of all Bonds issued each fiscal year shall be sold pursuant to notice of sale and public bid. At all times during each fiscal year, no more than 75%, based on total principal amount, of the Bonds issued each fiscal year shall have been sold by negotiated sale. Failure to satisfy the requirements in the preceding 2 sentences shall not affect the validity of any
previously issued Bonds; and further provided that refunding Bonds satisfying the requirements of Section 15 of this Act and sold during fiscal year 2009, 2010, 2011, or 2017, or 2018 shall not be subject to the requirements in the preceding 2 sentences.

If any Bonds are to be sold pursuant to notice of sale and public bid, the Director of the Governor's Office of Management and Budget shall comply with the competitive request for proposal process set forth in the Illinois Procurement Code and all other applicable requirements of that Code.

If Bonds are to be sold pursuant to notice of sale and public bid, the Director of the Governor's Office of Management and Budget may, from time to time, as Bonds are to be sold, advertise the sale of the Bonds in at least 2 daily newspapers, one of which is published in the City of Springfield and one in the City of Chicago. The sale of the Bonds shall also be advertised in the volume of the Illinois Procurement Bulletin that is published by the Department of Central Management Services, and shall be published once at least 10 days prior to the date fixed for the opening of the bids. The Director of the Governor's Office of Management and Budget may reschedule the date of sale upon the giving of such additional notice as the Director deems adequate to inform prospective bidders of the change; provided, however, that all other conditions of the sale shall continue as originally advertised. Executed Bonds shall, upon payment therefor, be delivered to the purchaser,
and the proceeds of Bonds shall be paid into the State Treasury as directed by Section 9 of this Act. The Governor or the Director of the Governor's Office of Management and Budget is hereby authorized and directed to execute and deliver contracts of sale with underwriters and to execute and deliver such certificates, indentures, agreements and documents, including any supplements or amendments thereto, and to take such actions and do such things as shall be necessary or desirable to carry out the purposes of this Act. Any action authorized or permitted to be taken by the Director of the Governor's Office of Management and Budget pursuant to this Act is hereby authorized to be taken by any person specifically designated by the Governor to take such action in a certificate signed by the Governor and filed with the Secretary of State.

(Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

(30 ILCS 425/15) (from Ch. 127, par. 2815)

Sec. 15. Refunding Bonds. Refunding Bonds are hereby authorized for the purpose of refunding any outstanding Bonds, including the payment of any redemption premium thereon, any reasonable expenses of such refunding, and any interest accrued or to accrue to the earliest or any subsequent date of redemption or maturity of outstanding Bonds; provided that all non-refunding Bonds in an issue that includes refunding Bonds shall mature no later than the final maturity date of Bonds being refunded; provided that no refunding Bonds shall be
offered for sale unless the net present value of debt service savings to be achieved by the issuance of the refunding Bonds is 3% or more of the principal amount of the refunding Bonds to be issued; and further provided that, except for refunding Bonds sold in fiscal year 2009, 2010, 2011, or 2017, or 2018, the maturities of the refunding Bonds shall not extend beyond the maturities of the Bonds they refund, so that for each fiscal year in the maturity schedule of a particular issue of refunding Bonds, the total amount of refunding principal maturing and redemption amounts due in that fiscal year and all prior fiscal years in that schedule shall be greater than or equal to the total amount of refunded principal and redemption amounts that had been due over that year and all prior fiscal years prior to the refunding.

Refunding Bonds may be sold in such amounts and at such times, as directed by the Governor upon recommendation by the Director of the Governor's Office of Management and Budget. The Governor shall notify the State Treasurer and Comptroller of such refunding. The proceeds received from the sale of refunding Bonds shall be used for the retirement at maturity or redemption of such outstanding Bonds on any maturity or redemption date and, pending such use, shall be placed in escrow, subject to such terms and conditions as shall be provided for in the Bond Sale Order relating to the refunding Bonds. This Act shall constitute an irrevocable and continuing appropriation of all amounts necessary to establish an escrow
account for the purpose of refunding outstanding Bonds and to pay the reasonable expenses of such refunding and of the issuance and sale of the refunding Bonds. Any such escrowed proceeds may be invested and reinvested in direct obligations of the United States of America, maturing at such time or times as shall be appropriate to assure the prompt payment, when due, of the principal of and interest and redemption premium, if any, on the refunded Bonds. After the terms of the escrow have been fully satisfied, any remaining balance of such proceeds and interest, income and profits earned or realized on the investments thereof shall be paid into the General Revenue Fund. The liability of the State upon the refunded Bonds shall continue, provided that the holders thereof shall thereafter be entitled to payment only out of the moneys deposited in the escrow account and the refunded Bonds shall be deemed paid, discharged and no longer to be outstanding.

Except as otherwise herein provided in this Section, such refunding Bonds shall in all other respects be issued pursuant to and subject to the terms and conditions of this Act and shall be secured by and payable from only the funds and sources which are provided under this Act.

(Source: P.A. 99-523, eff. 6-30-16.)

Section 5-32. The State Prompt Payment Act is amended by adding Section 3-5 as follows:
Sec. 3-5. Budget Stabilization Fund; insufficient appropriation. If an agency incurs an interest liability under this Act that is ordinarily payable from the Budget Stabilization Fund, but the agency has insufficient appropriation authority from the Budget Stabilization Fund to make the interest payment at the time the interest payment is due, the agency is authorized to pay the interest from its available appropriations from the General Revenue Fund.

Section 5-35. The Illinois Coal Technology Development Assistance Act is amended by changing Section 3 as follows:

(a) As soon as may be practicable after the first day of each month, the Department of Revenue shall certify to the Treasurer an amount equal to 1/64 of the revenue realized from the tax imposed by the Electricity Excise Tax Law, Section 2 of the Public Utilities Revenue Act, Section 2 of the Messages Tax Act, and Section 2 of the Gas Revenue Tax Act, during the preceding month. Upon receipt of the certification, the Treasurer shall transfer the amount shown on such certification from the General Revenue Fund to the Coal Technology Development Assistance Fund, which is hereby created as a
special fund in the State treasury, except that no transfer shall be made in any month in which the Fund has reached the following balance:

(1) $7,000,000 during fiscal year 1994.
(2) $8,500,000 during fiscal year 1995.
(3) $10,000,000 during fiscal years 1996 and 1997.
(5) During fiscal year 2005, an amount equal to the sum of $7,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Infrastructure Development Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.
(6) During fiscal year 2006 through fiscal year 2017 and each fiscal year thereafter, an amount equal to the sum of $10,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Infrastructure Development Renewable Energy Resources and

(b) Beginning in fiscal year 2018 and each fiscal year thereafter, the Treasurer shall make no transfers from the General Revenue Fund to the Coal Technology Development Assistance Fund.

(Source: P.A. 99-78, eff. 7-20-15.)

Section 5-37. The Downstate Public Transportation Act is amended by changing Sections 2-2.04, 2-3, 2-5.1, 2-7, and 2-15 as follows:

(30 ILCS 740/2-2.04) (from Ch. 111 2/3, par. 662.04)

Sec. 2-2.04. "Eligible operating expenses" means all expenses required for public transportation, including employee wages and benefits, materials, fuels, supplies, rental of facilities, taxes other than income taxes, payment made for debt service (including principal and interest) on publicly owned equipment or facilities, and any other expenditure which is an operating expense according to standard accounting practices for the providing of public transportation. Eligible operating expenses shall not include allowances: (a) for depreciation whether funded or unfunded; (b) for amortization of any intangible costs; (c) for debt service on capital acquired with the assistance of capital
grant funds provided by the State of Illinois; (d) for profits or return on investment; (e) for excessive payment to associated entities; (f) for Comprehensive Employment Training Act expenses; (g) for costs reimbursed under Sections 6 and 8 of the "Urban Mass Transportation Act of 1964", as amended; (h) for entertainment expenses; (i) for charter expenses; (j) for fines and penalties; (k) for charitable donations; (l) for interest expense on long term borrowing and debt retirement other than on publicly owned equipment or facilities; (m) for income taxes; or (n) for such other expenses as the Department may determine consistent with federal Department of Transportation regulations or requirements. In consultation with participants, the Department shall, by October 2008, promulgate or update rules, pursuant to the Illinois Administrative Procedure Act, concerning eligible expenses to ensure consistent application of the Act, and the Department shall provide written copies of those rules to all eligible recipients. The Department shall review this process in the same manner no less frequently than every 5 years.

With respect to participants other than any Metro-East Transit District participant and those receiving federal research development and demonstration funds pursuant to Section 6 of the "Urban Mass Transportation Act of 1964", as amended, during the fiscal year ending June 30, 1979, the maximum eligible operating expenses for any such participant in any fiscal year after Fiscal Year 1980 shall be the amount
appropriated for such participant for the fiscal year ending
June 30, 1980, plus in each year a 10% increase over the
maximum established for the preceding fiscal year. For Fiscal
Year 1980 the maximum eligible operating expenses for any such
participant shall be the amount of projected operating expenses
upon which the appropriation for such participant for Fiscal
Year 1980 is based.

With respect to participants receiving federal research
development and demonstration operating assistance funds for
operating assistance pursuant to Section 6 of the "Urban Mass
Transportation Act of 1964", as amended, during the fiscal year
ending June 30, 1979, the maximum eligible operating expenses
for any such participant in any fiscal year after Fiscal Year
1980 shall not exceed such participant's eligible operating
expenses for the fiscal year ending June 30, 1980, plus in each
year a 10% increase over the maximum established for the
preceding fiscal year. For Fiscal Year 1980, the maximum
eligible operating expenses for any such participant shall be
the eligible operating expenses incurred during such fiscal
year, or projected operating expenses upon which the
appropriation for such participant for the Fiscal Year 1980 is
based; whichever is less.

With respect to all participants other than any Metro-East
Transit District participant, the maximum eligible operating
ing expenses for any such participant in any fiscal year after
Fiscal Year 1985 (except Fiscal Year 2008 and Fiscal Year 2009)
shall be the amount appropriated for such participant for the fiscal year ending June 30, 1985, plus in each year a 10% increase over the maximum established for the preceding year. For Fiscal Year 1985, the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for such participant for Fiscal Year 1985 is based.

With respect to any mass transit district participant that has increased its district boundaries by annexing counties since 1998 and is maintaining a level of local financial support, including all income and revenues, equal to or greater than the level in the State fiscal year ending June 30, 2001, the maximum eligible operating expenses for any State fiscal year after 2002 (except State fiscal years 2006 through 2009) shall be the amount appropriated for that participant for the State fiscal year ending June 30, 2002, plus, in each State fiscal year, a 10% increase over the preceding State fiscal year. For State fiscal year 2002, the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for that participant for State fiscal year 2002 is based. For that participant, eligible operating expenses for State fiscal year 2002 in excess of the eligible operating expenses for the State fiscal year ending June 30, 2001, plus 10%, must be attributed to the provision of services in the newly annexed counties. Beginning July 1, 2017 the 10% mandatory
appropriation increase for each State fiscal year shall no longer be applied.

With respect to a participant that receives an initial appropriation in State fiscal year 2002 or thereafter, the maximum eligible operating expenses for any State fiscal year after 2003 (except State fiscal years 2006 through 2009) shall be the amount appropriated for that participant for the State fiscal year in which it received its initial appropriation, plus, in each year, a 10% increase over the preceding year. For the initial State fiscal year in which a participant received an appropriation, the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for that participant for that State fiscal year is based. Beginning July 1, 2017 the 10% mandatory appropriation increase for each State fiscal year shall no longer be applied.

With respect to the District serving primarily the counties of Monroe and St. Clair, beginning July 1, 2005, the St. Clair County Transit District shall no longer be included for new appropriation funding purposes as part of the Metro-East Public Transportation Fund and instead shall be included for new appropriation funding purposes as part of the Downstate Public Transportation Fund; provided, however, that nothing herein shall alter the eligibility of that District for previously appropriated funds to which it would otherwise be entitled.

With respect to the District serving primarily Madison
County, beginning July 1, 2008, the Madison County Transit District shall no longer be included for new appropriation funding purposes as part of the Metro-East Public Transportation Fund and instead shall be included for new appropriation funding purposes as part of the Downstate Public Transportation Fund; provided, however, that nothing herein shall alter the eligibility of that District for previously appropriated funds to which it would otherwise be entitled.

With respect to the fiscal year beginning July 1, 2007, and thereafter, the following shall be included for new appropriation funding purposes as part of the Downstate Public Transportation Fund: Bond County; Bureau County; Coles County; Edgar County; Stephenson County and the City of Freeport; Henry County; Jo Daviess County; Kankakee and McLean Counties; Peoria County; Piatt County; Shelby County; Tazewell and Woodford Counties; Vermilion County; Williamson County; and Kendall County.

(Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

(30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

Sec. 2-3. (a) As soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the "Downstate Public
Transportation Fund", an amount equal to 2/32 (beginning July 1, 2005, 3/32) (beginning July 1, 2017, 8.6%) of the net revenue realized from the "Retailers' Occupation Tax Act", as now or hereafter amended, the "Service Occupation Tax Act", as now or hereafter amended, the "Use Tax Act", as now or hereafter amended, and the "Service Use Tax Act", as now or hereafter amended, from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of each participant other than any Metro-East Transit District participant certified pursuant to subsection (c) of this Section during the preceding month, except that the Department shall pay into the Downstate Public Transportation Fund 2/32 (beginning July 1, 2005, 3/32) (beginning July 1, 2017, 8.6%) of 80% of the net revenue realized under the State tax Acts named above within any municipality or county located wholly within the boundaries of each participant, other than any Metro-East participant, for tax periods beginning on or after January 1, 1990. Net revenue realized for a month shall be the revenue collected by the State pursuant to such Acts during the previous month from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of a participant, less the amount paid out during that same month as refunds or credit memoranda to taxpayers for overpayment of liability under such Acts for the benefit of any
municipality or county located wholly within the boundaries of a participant.

(b) As soon as possible after the first day of each month, beginning July 1, 1989, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the "Metro-East Public Transportation Fund", an amount equal to 2/32 of the net revenue realized, as above, from within the boundaries of Madison, Monroe, and St. Clair Counties, except that the Department shall pay into the Metro-East Public Transportation Fund 2/32 of 80% of the net revenue realized under the State tax Acts specified in subsection (a) of this Section within the boundaries of Madison, Monroe and St. Clair Counties for tax periods beginning on or after January 1, 1990. A local match equivalent to an amount which could be raised by a tax levy at the rate of .05% on the assessed value of property within the boundaries of Madison County is required annually to cause a total of 2/32 of the net revenue to be deposited in the Metro-East Public Transportation Fund. Failure to raise the required local match annually shall result in only 1/32 being deposited into the Metro-East Public Transportation Fund after July 1, 1989, or 1/32 of 80% of the net revenue realized for tax periods beginning on or after January 1, 1990.

(b-5) As soon as possible after the first day of each
month, beginning July 1, 2005, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 (beginning July 1, 2017, 8.6%) of 80% of the net revenue realized from within the boundaries of Monroe and St. Clair Counties under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2005, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Monroe and St. Clair Counties.

(b-6) As soon as possible after the first day of each month, beginning July 1, 2008, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 (beginning July 1, 2017, 8.6%) of 80% of the net revenue realized from within the boundaries of Madison County under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2008, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Madison County.

(c) The Department shall certify to the Department of Revenue the eligible participants under this Article and the territorial boundaries of such participants for the purposes of the Department of Revenue in subsections (a) and (b) of this
(d) For the purposes of this Article, beginning in fiscal year 2009 the General Assembly shall appropriate an amount from the Downstate Public Transportation Fund equal to the sum total funds projected to be paid to the participants pursuant to Section 2-7. If the General Assembly fails to make appropriations sufficient to cover the amounts projected to be paid pursuant to Section 2-7, this Act shall constitute an irrevocable and continuing appropriation from the Downstate Public Transportation Fund of all amounts necessary for those purposes.

(e) Notwithstanding anything in this Section to the contrary, amounts transferred from the General Revenue Fund to the Downstate Public Transportation Fund pursuant to this Section shall not exceed $169,000,000 in State fiscal year 2012.

(Source: P.A. 97-641, eff. 12-19-11.)

(30 ILCS 740/2-5.1)

Sec. 2-5.1. Additional requirements.

(a) Any unit of local government that becomes a participant on or after the effective date of this amendatory Act of the 94th General Assembly shall, in addition to any other requirements under this Article, meet all of the following requirements when applying for grants under this Article:

(1) The grant application must demonstrate the
participant's plan to provide general public transportation with an emphasis on persons with disabilities and elderly and economically disadvantaged populations.

(2) The grant application must demonstrate the participant's plan for interagency coordination that, at a minimum, allows the participation of all State-funded and federally-funded agencies and programs with transportation needs in the proposed service area in the development of the applicant's public transportation program.

(3) Any participant serving a nonurbanized area that is not receiving Federal Section 5311 funding must meet the operating and safety compliance requirements as set forth in that federal program.

(4) The participant is required to hold public hearings to allow comment on the proposed service plan in all municipalities with populations of 1,500 inhabitants or more within the proposed service area.

(b) Service extensions by any participant after July 1, 2005 by either annexation or intergovernmental agreement must meet the 4 requirements of subsection (a).

(c) In order to receive funding, the Department shall certify that the participant has met the requirements of this Section. Funding priority shall be given to service extension, multi-county, and multi-jurisdictional projects.

(d) The Department shall develop an annual application
process for existing or potential participants to request an initial appropriation or an appropriation exceeding the formula amount found in subsection (b-10) of Section 2-7 for funding service in new areas in the next fiscal year. The application shall include, but not be limited to, a description of the new service area, proposed service in the new area, and a budget for providing existing and new service. The Department shall review the application for reasonableness and compliance with the requirements of this Section, and, if it approves the application, shall recommend to the Governor an appropriation for the next fiscal year in an amount sufficient to provide 55% of projected eligible operating expenses associated with a new participant's service area or the portion of an existing participant's service area that has been expanded by annexation or intergovernmental agreement. The recommended appropriation for the next fiscal year may exceed the formula amount found in subsection (b-10) of Section 2-7.

(Source: P.A. 99-143, eff. 7-27-15.)

(30 ILCS 740/2-7) (from Ch. 111 2/3, par. 667)

Sec. 2-7. Quarterly reports; annual audit.

(a) Any Metro-East Transit District participant shall, no later than 60 days following the end of each quarter of any fiscal year, file with the Department on forms provided by the Department for that purpose, a report of the actual operating deficit experienced during that quarter. The Department shall,
upon receipt of the quarterly report, determine whether the operating deficits were incurred in conformity with the program of proposed expenditures approved by the Department pursuant to Section 2-11. Any Metro-East District may either monthly or quarterly for any fiscal year file a request for the participant's eligible share, as allocated in accordance with Section 2-6, of the amounts transferred into the Metro-East Public Transportation Fund.

(b) Each participant other than any Metro-East Transit District participant shall, 30 days before the end of each quarter, file with the Department on forms provided by the Department for such purposes a report of the projected eligible operating expenses to be incurred in the next quarter and 30 days before the third and fourth quarters of any fiscal year a statement of actual eligible operating expenses incurred in the preceding quarters. Except as otherwise provided in subsection (b-5), within 45 days of receipt by the Department of such quarterly report, the Comptroller shall order paid and the Treasurer shall pay from the Downstate Public Transportation Fund to each participant an amount equal to one-third of such participant's eligible operating expenses; provided, however, that in Fiscal Year 1997, the amount paid to each participant from the Downstate Public Transportation Fund shall be an amount equal to 47% of such participant's eligible operating expenses and shall be increased to 49% in Fiscal Year 1998, 51% in Fiscal Year 1999, 53% in Fiscal Year 2000, 55% in Fiscal
Years 2001 through 2007, and 65% in Fiscal Year 2008 through 2017, and 55% in Fiscal Year 2018 and thereafter; however, in any year that a participant receives funding under subsection (i) of Section 2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), that participant shall be eligible only for assistance equal to the following percentage of its eligible operating expenses: 42% in Fiscal Year 1997, 44% in Fiscal Year 1998, 46% in Fiscal Year 1999, 48% in Fiscal Year 2000, and 50% in Fiscal Year 2001 and thereafter. Any such payment for the third and fourth quarters of any fiscal year shall be adjusted to reflect actual eligible operating expenses for preceding quarters of such fiscal year. However, no participant shall receive an amount less than that which was received in the immediate prior year, provided in the event of a shortfall in the fund those participants receiving less than their full allocation pursuant to Section 2-6 of this Article shall be the first participants to receive an amount not less than that received in the immediate prior year.

(b-5) (Blank.)

(b-10) On July 1, 2008, each participant shall receive an appropriation in an amount equal to 65% of its fiscal year 2008 eligible operating expenses adjusted by the annual 10% increase required by Section 2-2.04 of this Act. In no case shall any participant receive an appropriation that is less than its fiscal year 2008 appropriation. Every fiscal year thereafter, each participant's appropriation shall increase by 10% over the
appropriation established for the preceding fiscal year as required by Section 2-2.04 of this Act.

(b-15) Beginning on July 1, 2007, and for each fiscal year thereafter, each participant shall maintain a minimum local share contribution (from farebox and all other local revenues) equal to the actual amount provided in Fiscal Year 2006 or, for new recipients, an amount equivalent to the local share provided in the first year of participation. The local share contribution shall be reduced by an amount equal to the total amount of lost revenue for services provided under Section 2-15.2 and Section 2-15.3 of this Act.

(b-20) Any participant in the Downstate Public Transportation Fund may use State operating assistance pursuant to this Section to provide transportation services within any county that is contiguous to its territorial boundaries as defined by the Department and subject to Departmental approval. Any such contiguous-area service provided by a participant after July 1, 2007 must meet the requirements of subsection (a) of Section 2-5.1.

(c) No later than 180 days following the last day of the Fiscal Year each participant shall provide the Department with an audit prepared by a Certified Public Accountant covering that Fiscal Year. For those participants other than a Metro-East Transit District, any discrepancy between the grants paid and the percentage of the eligible operating expenses provided for by paragraph (b) of this Section shall be
reconciled by appropriate payment or credit. In the case of any
Metro-East Transit District, any amount of payments from the
Metro-East Public Transportation Fund which exceed the
eligible deficit of the participant shall be reconciled by
appropriate payment or credit.
(Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08;
95-906, eff. 8-26-08.)

(30 ILCS 740/2-15) (from Ch. 111 2/3, par. 675.1)
Sec. 2-15. Residual fund balance.
(a) Except as otherwise provided in this Section, all funds
which remain in the Downstate Public Transportation Fund or the
Metro-East Public Transportation Fund after the payment of the
fourth quarterly payment to participants other than Metro-East
Transit District participants and the last monthly payment to
Metro-East Transit participants in each fiscal year shall be
transferred (i) to the General Revenue Fund through fiscal year
2008, and (ii) to the Downstate Transit Improvement Fund for
fiscal year 2009, and (iii) to the General Revenue Fund for
fiscal year 2018 and each fiscal year thereafter. Transfers
shall be made no later than 90 days following the end of such
fiscal year. Beginning fiscal year 2010, all moneys each year
in the Downstate Transit Improvement Fund, held solely for the
benefit of the participants in the Downstate Public
Transportation Fund and shall be appropriated to the Department
to make competitive capital grants to the participants of the
respective funds. However, such amount as the Department
determines to be necessary for (1) allocation to participants
for the purposes of Section 2-7 for the first quarter of the
succeeding fiscal year and (2) an amount equal to 2% of the
total allocations to participants in the fiscal year just ended
to be used for the purpose of audit adjustments shall be
retained in such Funds to be used by the Department for such
purposes.
(b) Notwithstanding any other provision of law, in addition
to any other transfers that may be provided by law, on July 1,
2011, or as soon thereafter as practical, the State Comptroller
shall direct and the State Treasurer shall transfer the
remaining balance from the Metro East Public Transportation
Fund into the General Revenue Fund. Upon completion of the
transfers, the Metro East Public Transportation Fund is
dissolved, and any future deposits due to that Fund and any
outstanding obligations or liabilities of that Fund pass to the
General Revenue Fund.
(Source: P.A. 97-72, eff. 7-1-11.)

Section 5-40. The Illinois Income Tax Act is amended by
changing Section 901 as follows:

(35 ILCS 5/901) (from Ch. 120, par. 9-901)
Sec. 901. Collection authority.
(a) In general.
The Department shall collect the taxes imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law (20 ILCS 2505/2505-650). Except as provided in subsections (b), (c), (e), (f), (g), and (h) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State Treasury; and money collected under Section 2505-650 of the Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State Treasury, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund.

Beginning August 1, 1969, and continuing through June 30, 1994, the Treasurer shall transfer each month from the General Revenue Fund to a special fund in the State treasury, to be known as the "Local Government Distributive Fund", an amount equal to 1/12 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1994, and continuing through June 30, 1995, the Treasurer shall transfer each month
from the General Revenue Fund to the Local Government Distributive Fund an amount equal to \( \frac{1}{11} \) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1995 and continuing through January 31, 2011, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the net of (i) \( \frac{1}{10} \) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month (ii) minus, beginning July 1, 2003 and ending June 30, 2004, $6,666,666, and beginning July 1, 2004, zero. Beginning February 1, 2011, and continuing through January 31, 2015, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6\% (10\% of the ratio of the 3\% individual income tax rate prior to 2011 to the 5\% individual income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.86\% (10\% of the ratio of the 4.8\% corporate income tax rate prior to 2011 to the 7\% corporate income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning February 1, 2015 and continuing through January 31, 2025, the Treasurer shall
transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 8% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.75% individual income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 9.14% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 5.25% corporate income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning February 1, 2025, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 9.23% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.25% individual income tax rate after 2024) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 10% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act which is deposited in the General Revenue Fund, the Education Assistance Fund, the Income Tax Surcharge Local Government
Distributive Fund, the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this Act.

Beginning on August 26, 2014 (the effective date of Public Act 98-1052), the Comptroller shall perform the transfers required by this subsection (b) no later than 60 days after he or she receives the certification from the Treasurer as provided in Section 1 of the State Revenue Sharing Act.

Beginning July 1, 2017 through June 30, 2021, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit into the Local Government Distributive Fund the sum of (i) 5.45% (9.0% of the ratio of the 3% income tax rate imposed on individuals, trusts and estates prior to 2011 to the 4.95% individual income tax rate beginning in 2017) of the amount collected from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts and estates plus (ii) 6.17% (9.0% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate beginning in 2017) of the amount collected from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations.

Beginning July 1, 2021 and thereafter, of the amounts
collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit into the Local Government Distributive Fund the sum of (i) 7.2% (9.0% of the ratio of the 3% income tax rate imposed on individuals, trusts and estates prior to 2011 to the 3.75% individual income tax rate beginning in 2022) of the amount collected from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts and estates plus (ii) 8.3% (9.0% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 5.2% corporate income tax rate beginning in 2022) of the amount collected from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations.

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(1), (2), and (3), of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. The Department shall deposit 6% of such amounts during the period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999 through 2001, the Annual Percentage shall be 7.1%. For fiscal year 2003, the
Annual Percentage shall be 8%. For fiscal year 2004, the Annual Percentage shall be 11.7%. Upon the effective date of this amendatory Act of the 93rd General Assembly, the Annual Percentage shall be 10% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 9.75%. For fiscal year 2007, the Annual Percentage shall be 9.75%. For fiscal year 2008, the Annual Percentage shall be 7.75%. For fiscal year 2009, the Annual Percentage shall be 9.75%. For fiscal year 2010, the Annual Percentage shall be 9.75%. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant
to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. The Department shall deposit 18% of such amounts during the period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999, 2000, and 2001, the Annual Percentage shall be 19%. For fiscal year 2003, the Annual Percentage shall be 27%. For fiscal year 2004, the Annual Percentage shall be 32%. Upon the effective date of this amendatory Act of the 93rd General Assembly, the Annual Percentage shall be 24% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 20%. For fiscal year 2007, the Annual Percentage shall be 17.5%. For fiscal year 2008, the Annual Percentage shall be 15.5%. For
fiscal year 2009, the Annual Percentage shall be 17.5%. For fiscal year 2010, the Annual Percentage shall be 17.5%. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(3) The Comptroller shall order transferred and the

(d) Expenditures from Income Tax Refund Fund.

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

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

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

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

(4.5) As soon as possible after the end of fiscal year
1999 and of each fiscal year thereafter, the Director shall
order transferred and the State Treasurer and State
Comptroller shall transfer from the Income Tax Refund Fund
to the General Revenue Fund any surplus remaining in the
Income Tax Refund Fund as of the end of such fiscal year;
excluding for fiscal years 2000, 2001, and 2002 amounts
attributable to transfers under item (3) of subsection (c)
(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purpose of paying refunds upon the order of the Director in accordance with the provisions of this Section.

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

On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State Treasury. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the
Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury.

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

1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and
2) beginning February 1, 2025, 1/26.

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

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

1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and
2) beginning February 1, 2025, 1/26.
If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act, net of deposits into the Income Tax Refund Fund made from those cash receipts.

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff. 7-20-15.)

Section 5-45. The School Code is amended by changing Section 18-8.05 as follows:

(105 ILCS 5/18-8.05)

Sec. 18-8.05. Basis for apportionment of general State financial aid and supplemental general State aid to the common
schools for the 1998-1999 and subsequent school years.

(A) General Provisions.

(1) The provisions of this Section apply to the 1998-1999 and subsequent school years. The system of general State financial aid provided for in this Section is designed to assure that, through a combination of State financial aid and required local resources, the financial support provided each pupil in Average Daily Attendance equals or exceeds a prescribed per pupil Foundation Level. This formula approach imputes a level of per pupil Available Local Resources and provides for the basis to calculate a per pupil level of general State financial aid that, when added to Available Local Resources, equals or exceeds the Foundation Level. The amount of per pupil general State financial aid for school districts, in general, varies in inverse relation to Available Local Resources. Per pupil amounts are based upon each school district's Average Daily Attendance as that term is defined in this Section.

(2) In addition to general State financial aid, school districts with specified levels or concentrations of pupils from low income households are eligible to receive supplemental general State financial aid grants as provided pursuant to subsection (H). The supplemental State aid grants provided for school districts under subsection (H) shall be appropriated for distribution to school districts as part of the same line item
in which the general State financial aid of school districts is appropriated under this Section.

(3) To receive financial assistance under this Section, school districts are required to file claims with the State Board of Education, subject to the following requirements:

(a) Any school district which fails for any given school year to maintain school as required by law, or to maintain a recognized school is not eligible to file for such school year any claim upon the Common School Fund. In case of nonrecognition of one or more attendance centers in a school district otherwise operating recognized schools, the claim of the district shall be reduced in the proportion which the Average Daily Attendance in the attendance center or centers bear to the Average Daily Attendance in the school district. A "recognized school" means any public school which meets the standards as established for recognition by the State Board of Education. A school district or attendance center not having recognition status at the end of a school term is entitled to receive State aid payments due upon a legal claim which was filed while it was recognized.

(b) School district claims filed under this Section are subject to Sections 18-9 and 18-12, except as otherwise provided in this Section.

(c) If a school district operates a full year school under Section 10-19.1, the general State aid to the school
district shall be determined by the State Board of Education in accordance with this Section as near as may be applicable.

(d) (Blank).

(4) Except as provided in subsections (H) and (L), the board of any district receiving any of the grants provided for in this Section may apply those funds to any fund so received for which that board is authorized to make expenditures by law.

School districts are not required to exert a minimum Operating Tax Rate in order to qualify for assistance under this Section.

(5) As used in this Section the following terms, when capitalized, shall have the meaning ascribed herein:

(a) "Average Daily Attendance": A count of pupil attendance in school, averaged as provided for in subsection (C) and utilized in deriving per pupil financial support levels.

(b) "Available Local Resources": A computation of local financial support, calculated on the basis of Average Daily Attendance and derived as provided pursuant to subsection (D).

(c) "Corporate Personal Property Replacement Taxes": Funds paid to local school districts pursuant to "An Act in relation to the abolition of ad valorem personal property tax and the replacement of revenues lost thereby, and amending and repealing certain Acts and parts of Acts in
connection therewith", certified August 14, 1979, as amended (Public Act 81-1st S.S.-1).

(d) "Foundation Level": A prescribed level of per pupil financial support as provided for in subsection (B).

(e) "Operating Tax Rate": All school district property taxes extended for all purposes, except Bond and Interest, Summer School, Rent, Capital Improvement, and Vocational Education Building purposes.

(B) Foundation Level.

(1) The Foundation Level is a figure established by the State representing the minimum level of per pupil financial support that should be available to provide for the basic education of each pupil in Average Daily Attendance. As set forth in this Section, each school district is assumed to exert a sufficient local taxing effort such that, in combination with the aggregate of general State financial aid provided the district, an aggregate of State and local resources are available to meet the basic education needs of pupils in the district.

(2) For the 1998-1999 school year, the Foundation Level of support is $4,225. For the 1999-2000 school year, the Foundation Level of support is $4,325. For the 2000-2001 school year, the Foundation Level of support is $4,425. For the 2001-2002 school year and 2002-2003 school year, the Foundation Level of support is $4,560. For the 2003-2004 school year, the
Foundation Level of support is $4,810. For the 2004-2005 school year, the Foundation Level of support is $4,964. For the 2005-2006 school year, the Foundation Level of support is $5,164. For the 2006-2007 school year, the Foundation Level of support is $5,334. For the 2007-2008 school year, the Foundation Level of support is $5,734. For the 2008-2009 school year, the Foundation Level of support is $5,959.

(3) For the 2009-2010 school year and each school year thereafter, the Foundation Level of support is $6,119 or such greater amount as may be established by law by the General Assembly.

(C) Average Daily Attendance.

(1) For purposes of calculating general State aid pursuant to subsection (E), an Average Daily Attendance figure shall be utilized. The Average Daily Attendance figure for formula calculation purposes shall be the monthly average of the actual number of pupils in attendance of each school district, as further averaged for the best 3 months of pupil attendance for each school district. In compiling the figures for the number of pupils in attendance, school districts and the State Board of Education shall, for purposes of general State aid funding, conform attendance figures to the requirements of subsection (F).

(2) The Average Daily Attendance figures utilized in subsection (E) shall be the requisite attendance data for the
school year immediately preceding the school year for which
general State aid is being calculated or the average of the
attendance data for the 3 preceding school years, whichever is
greater. The Average Daily Attendance figures utilized in
subsection (H) shall be the requisite attendance data for the
school year immediately preceding the school year for which
general State aid is being calculated.

(D) Available Local Resources.

(1) For purposes of calculating general State aid pursuant
to subsection (E), a representation of Available Local
Resources per pupil, as that term is defined and determined in
this subsection, shall be utilized. Available Local Resources
per pupil shall include a calculated dollar amount representing
local school district revenues from local property taxes and
from Corporate Personal Property Replacement Taxes, expressed
on the basis of pupils in Average Daily Attendance. Calculation
of Available Local Resources shall exclude any tax amnesty
funds received as a result of Public Act 93-26.

(2) In determining a school district's revenue from local
property taxes, the State Board of Education shall utilize the
equalized assessed valuation of all taxable property of each
school district as of September 30 of the previous year. The
equalized assessed valuation utilized shall be obtained and
determined as provided in subsection (G).

(3) For school districts maintaining grades kindergarten
through 12, local property tax revenues per pupil shall be calculated as the product of the applicable equalized assessed valuation for the district multiplied by 3.00%, and divided by the district's Average Daily Attendance figure. For school districts maintaining grades kindergarten through 8, local property tax revenues per pupil shall be calculated as the product of the applicable equalized assessed valuation for the district multiplied by 2.30%, and divided by the district's Average Daily Attendance figure. For school districts maintaining grades 9 through 12, local property tax revenues per pupil shall be the applicable equalized assessed valuation of the district multiplied by 1.05%, and divided by the district's Average Daily Attendance figure.

For partial elementary unit districts created pursuant to Article 11E of this Code, local property tax revenues per pupil shall be calculated as the product of the equalized assessed valuation for property within the partial elementary unit district for elementary purposes, as defined in Article 11E of this Code, multiplied by 2.06% and divided by the district's Average Daily Attendance figure, plus the product of the equalized assessed valuation for property within the partial elementary unit district for high school purposes, as defined in Article 11E of this Code, multiplied by 0.94% and divided by the district's Average Daily Attendance figure.

(4) The Corporate Personal Property Replacement Taxes paid to each school district during the calendar year one year
before the calendar year in which a school year begins, divided
by the Average Daily Attendance figure for that district, shall
be added to the local property tax revenues per pupil as
derived by the application of the immediately preceding
paragraph (3). The sum of these per pupil figures for each
school district shall constitute Available Local Resources as
that term is utilized in subsection (E) in the calculation of
general State aid.

(E) Computation of General State Aid.

(1) For each school year, the amount of general State aid
allotted to a school district shall be computed by the State
Board of Education as provided in this subsection.

(2) For any school district for which Available Local
Resources per pupil is less than the product of 0.93 times the
Foundation Level, general State aid for that district shall be
calculated as an amount equal to the Foundation Level minus
Available Local Resources, multiplied by the Average Daily
Attendance of the school district.

(3) For any school district for which Available Local
Resources per pupil is equal to or greater than the product of
0.93 times the Foundation Level and less than the product of
1.75 times the Foundation Level, the general State aid per
pupil shall be a decimal proportion of the Foundation Level
derived using a linear algorithm. Under this linear algorithm,
the calculated general State aid per pupil shall decline in
direct linear fashion from 0.07 times the Foundation Level for a school district with Available Local Resources equal to the product of 0.93 times the Foundation Level, to 0.05 times the Foundation Level for a school district with Available Local Resources equal to the product of 1.75 times the Foundation Level. The allocation of general State aid for school districts subject to this paragraph 3 shall be the calculated general State aid per pupil figure multiplied by the Average Daily Attendance of the school district.

(4) For any school district for which Available Local Resources per pupil equals or exceeds the product of 1.75 times the Foundation Level, the general State aid for the school district shall be calculated as the product of $218 multiplied by the Average Daily Attendance of the school district.

(5) The amount of general State aid allocated to a school district for the 1999-2000 school year meeting the requirements set forth in paragraph (4) of subsection (G) shall be increased by an amount equal to the general State aid that would have been received by the district for the 1998-1999 school year by utilizing the Extension Limitation Equalized Assessed Valuation as calculated in paragraph (4) of subsection (G) less the general State aid allotted for the 1998-1999 school year. This amount shall be deemed a one time increase, and shall not affect any future general State aid allocations.

(F) Compilation of Average Daily Attendance.
(1) Each school district shall, by July 1 of each year, submit to the State Board of Education, on forms prescribed by the State Board of Education, attendance figures for the school year that began in the preceding calendar year. The attendance information so transmitted shall identify the average daily attendance figures for each month of the school year. Beginning with the general State aid claim form for the 2002-2003 school year, districts shall calculate Average Daily Attendance as provided in subdivisions (a), (b), and (c) of this paragraph (1).

(a) In districts that do not hold year-round classes, days of attendance in August shall be added to the month of September and any days of attendance in June shall be added to the month of May.

(b) In districts in which all buildings hold year-round classes, days of attendance in July and August shall be added to the month of September and any days of attendance in June shall be added to the month of May.

(c) In districts in which some buildings, but not all, hold year-round classes, for the non-year-round buildings, days of attendance in August shall be added to the month of September and any days of attendance in June shall be added to the month of May. The average daily attendance for the year-round buildings shall be computed as provided in subdivision (b) of this paragraph (1). To calculate the Average Daily Attendance for the district, the average
daily attendance for the year-round buildings shall be multiplied by the days in session for the non-year-round buildings for each month and added to the monthly attendance of the non-year-round buildings.

Except as otherwise provided in this Section, days of attendance by pupils shall be counted only for sessions of not less than 5 clock hours of school work per day under direct supervision of: (i) teachers, or (ii) non-teaching personnel or volunteer personnel when engaging in non-teaching duties and supervising in those instances specified in subsection (a) of Section 10-22.34 and paragraph 10 of Section 34-18, with pupils of legal school age and in kindergarten and grades 1 through 12. Days of attendance by pupils through verified participation in an e-learning program approved by the State Board of Education under Section 10-20.56 of the Code shall be considered as full days of attendance for purposes of this Section.

Days of attendance by tuition pupils shall be accredited only to the districts that pay the tuition to a recognized school.

(2) Days of attendance by pupils of less than 5 clock hours of school shall be subject to the following provisions in the compilation of Average Daily Attendance.

(a) Pupils regularly enrolled in a public school for only a part of the school day may be counted on the basis of 1/6 day for every class hour of instruction of 40
minutes or more attended pursuant to such enrollment, unless a pupil is enrolled in a block-schedule format of 80 minutes or more of instruction, in which case the pupil may be counted on the basis of the proportion of minutes of school work completed each day to the minimum number of minutes that school work is required to be held that day.

(b) (Blank).

(c) A session of 4 or more clock hours may be counted as a day of attendance upon certification by the regional superintendent, and approved by the State Superintendent of Education to the extent that the district has been forced to use daily multiple sessions.

(d) A session of 3 or more clock hours may be counted as a day of attendance (1) when the remainder of the school day or at least 2 hours in the evening of that day is utilized for an in-service training program for teachers, up to a maximum of 5 days per school year, provided a district conducts an in-service training program for teachers in accordance with Section 10-22.39 of this Code; or, in lieu of 4 such days, 2 full days may be used, in which event each such day may be counted as a day required for a legal school calendar pursuant to Section 10-19 of this Code; (1.5) when, of the 5 days allowed under item (1), a maximum of 4 days are used for parent-teacher conferences, or, in lieu of 4 such days, 2 full days are used, in which case each such day may be counted as a
calendar day required under Section 10-19 of this Code, provided that the full-day, parent-teacher conference consists of (i) a minimum of 5 clock hours of parent-teacher conferences, (ii) both a minimum of 2 clock hours of parent-teacher conferences held in the evening following a full day of student attendance, as specified in subsection (F)(1)(c), and a minimum of 3 clock hours of parent-teacher conferences held on the day immediately following evening parent-teacher conferences, or (iii) multiple parent-teacher conferences held in the evenings following full days of student attendance, as specified in subsection (F)(1)(c), in which the time used for the parent-teacher conferences is equivalent to a minimum of 5 clock hours; and (2) when days in addition to those provided in items (1) and (1.5) are scheduled by a school pursuant to its school improvement plan adopted under Article 34 or its revised or amended school improvement plan adopted under Article 2, provided that (i) such sessions of 3 or more clock hours are scheduled to occur at regular intervals, (ii) the remainder of the school days in which such sessions occur are utilized for in-service training programs or other staff development activities for teachers, and (iii) a sufficient number of minutes of school work under the direct supervision of teachers are added to the school days between such regularly scheduled sessions to accumulate not less than the number of minutes
by which such sessions of 3 or more clock hours fall short of 5 clock hours. Any full days used for the purposes of this paragraph shall not be considered for computing average daily attendance. Days scheduled for in-service training programs, staff development activities, or parent-teacher conferences may be scheduled separately for different grade levels and different attendance centers of the district.

(e) A session of not less than one clock hour of teaching hospitalized or homebound pupils on-site or by telephone to the classroom may be counted as 1/2 day of attendance, however these pupils must receive 4 or more clock hours of instruction to be counted for a full day of attendance.

(f) A session of at least 4 clock hours may be counted as a day of attendance for first grade pupils, and pupils in full day kindergartens, and a session of 2 or more hours may be counted as 1/2 day of attendance by pupils in kindergartens which provide only 1/2 day of attendance.

(g) For children with disabilities who are below the age of 6 years and who cannot attend 2 or more clock hours because of their disability or immaturity, a session of not less than one clock hour may be counted as 1/2 day of attendance; however for such children whose educational needs so require a session of 4 or more clock hours may be counted as a full day of attendance.
(h) A recognized kindergarten which provides for only 1/2 day of attendance by each pupil shall not have more than 1/2 day of attendance counted in any one day. However, kindergartens may count 2 1/2 days of attendance in any 5 consecutive school days. When a pupil attends such a kindergarten for 2 half days on any one school day, the pupil shall have the following day as a day absent from school, unless the school district obtains permission in writing from the State Superintendent of Education.

Attendance at kindergartens which provide for a full day of attendance by each pupil shall be counted the same as attendance by first grade pupils. Only the first year of attendance in one kindergarten shall be counted, except in case of children who entered the kindergarten in their fifth year whose educational development requires a second year of kindergarten as determined under the rules and regulations of the State Board of Education.

(i) On the days when the assessment that includes a college and career ready determination is administered under subsection (c) of Section 2-3.64a-5 of this Code, the day of attendance for a pupil whose school day must be shortened to accommodate required testing procedures may be less than 5 clock hours and shall be counted towards the 176 days of actual pupil attendance required under Section 10-19 of this Code, provided that a sufficient number of minutes of school work in excess of 5 clock hours are first
completed on other school days to compensate for the loss of school work on the examination days.

(j) Pupils enrolled in a remote educational program established under Section 10-29 of this Code may be counted on the basis of one-fifth day of attendance for every clock hour of instruction attended in the remote educational program, provided that, in any month, the school district may not claim for a student enrolled in a remote educational program more days of attendance than the maximum number of days of attendance the district can claim (i) for students enrolled in a building holding year-round classes if the student is classified as participating in the remote educational program on a year-round schedule or (ii) for students enrolled in a building not holding year-round classes if the student is not classified as participating in the remote educational program on a year-round schedule.

(G) Equalized Assessed Valuation Data.

(1) For purposes of the calculation of Available Local Resources required pursuant to subsection (D), the State Board of Education shall secure from the Department of Revenue the value as equalized or assessed by the Department of Revenue of all taxable property of every school district, together with (i) the applicable tax rate used in extending taxes for the funds of the district as of September 30 of the previous year.
and (ii) the limiting rate for all school districts subject to property tax extension limitations as imposed under the Property Tax Extension Limitation Law.

The Department of Revenue shall add to the equalized assessed value of all taxable property of each school district situated entirely or partially within a county that is or was subject to the provisions of Section 15-176 or 15-177 of the Property Tax Code (a) an amount equal to the total amount by which the homestead exemption allowed under Section 15-176 or 15-177 of the Property Tax Code for real property situated in that school district exceeds the total amount that would have been allowed in that school district if the maximum reduction under Section 15-176 was (i) $4,500 in Cook County or $3,500 in all other counties in tax year 2003 or (ii) $5,000 in all counties in tax year 2004 and thereafter and (b) an amount equal to the aggregate amount for the taxable year of all additional exemptions under Section 15-175 of the Property Tax Code for owners with a household income of $30,000 or less. The county clerk of any county that is or was subject to the provisions of Section 15-176 or 15-177 of the Property Tax Code shall annually calculate and certify to the Department of Revenue for each school district all homestead exemption amounts under Section 15-176 or 15-177 of the Property Tax Code and all amounts of additional exemptions under Section 15-175 of the Property Tax Code for owners with a household income of $30,000 or less. It is the intent of this paragraph that if the
general homestead exemption for a parcel of property is
determined under Section 15-176 or 15-177 of the Property Tax
Code rather than Section 15-175, then the calculation of
Available Local Resources shall not be affected by the
difference, if any, between the amount of the general homestead
exemption allowed for that parcel of property under Section
15-176 or 15-177 of the Property Tax Code and the amount that
would have been allowed had the general homestead exemption for
that parcel of property been determined under Section 15-175 of
the Property Tax Code. It is further the intent of this
paragraph that if additional exemptions are allowed under
Section 15-175 of the Property Tax Code for owners with a
household income of less than $30,000, then the calculation of
Available Local Resources shall not be affected by the
difference, if any, because of those additional exemptions.

This equalized assessed valuation, as adjusted further by
the requirements of this subsection, shall be utilized in the
calculation of Available Local Resources.

(2) The equalized assessed valuation in paragraph (1) shall
be adjusted, as applicable, in the following manner:

(a) For the purposes of calculating State aid under
this Section, with respect to any part of a school district
within a redevelopment project area in respect to which a
municipality has adopted tax increment allocation
financing pursuant to the Tax Increment Allocation
Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
of the Illinois Municipal Code or the Industrial Jobs Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the Illinois Municipal Code, no part of the current equalized assessed valuation of real property located in any such project area which is attributable to an increase above the total initial equalized assessed valuation of such property shall be used as part of the equalized assessed valuation of the district, until such time as all redevelopment project costs have been paid, as provided in Section 11-74.4-8 of the Tax Increment Allocation Redevelopment Act or in Section 11-74.6-35 of the Industrial Jobs Recovery Law. For the purpose of the equalized assessed valuation of the district, the total initial equalized assessed valuation or the current equalized assessed valuation, whichever is lower, shall be used until such time as all redevelopment project costs have been paid.

(b) The real property equalized assessed valuation for a school district shall be adjusted by subtracting from the real property value as equalized or assessed by the Department of Revenue for the district an amount computed by dividing the amount of any abatement of taxes under Section 18-170 of the Property Tax Code by 3.00% for a district maintaining grades kindergarten through 12, by 2.30% for a district maintaining grades kindergarten through 8, or by 1.05% for a district maintaining grades 9
through 12 and adjusted by an amount computed by dividing
the amount of any abatement of taxes under subsection (a)
of Section 18-165 of the Property Tax Code by the same
percentage rates for district type as specified in this
subparagraph (b).

(3) For the 1999-2000 school year and each school year
thereafter, if a school district meets all of the criteria of
this subsection (G)(3), the school district's Available Local
Resources shall be calculated under subsection (D) using the
district's Extension Limitation Equalized Assessed Valuation
as calculated under this subsection (G)(3).

For purposes of this subsection (G)(3) the following terms
shall have the following meanings:

"Budget Year": The school year for which general State
aid is calculated and awarded under subsection (E).

"Base Tax Year": The property tax levy year used to
calculate the Budget Year allocation of general State aid.

"Preceding Tax Year": The property tax levy year
immediately preceding the Base Tax Year.

"Base Tax Year's Tax Extension": The product of the
equalized assessed valuation utilized by the County Clerk
in the Base Tax Year multiplied by the limiting rate as
calculated by the County Clerk and defined in the Property
Tax Extension Limitation Law.

"Preceding Tax Year's Tax Extension": The product of
the equalized assessed valuation utilized by the County
Clerk in the Preceding Tax Year multiplied by the Operating Tax Rate as defined in subsection (A).

"Extension Limitation Ratio": A numerical ratio, certified by the County Clerk, in which the numerator is the Base Tax Year's Tax Extension and the denominator is the Preceding Tax Year's Tax Extension.

"Operating Tax Rate": The operating tax rate as defined in subsection (A).

If a school district is subject to property tax extension limitations as imposed under the Property Tax Extension Limitation Law, the State Board of Education shall calculate the Extension Limitation Equalized Assessed Valuation of that district. For the 1999-2000 school year, the Extension Limitation Equalized Assessed Valuation of a school district as calculated by the State Board of Education shall be equal to the product of the district's 1996 Equalized Assessed Valuation and the district's Extension Limitation Ratio. Except as otherwise provided in this paragraph for a school district that has approved or does approve an increase in its limiting rate, for the 2000-2001 school year and each school year thereafter, the Extension Limitation Equalized Assessed Valuation of a school district as calculated by the State Board of Education shall be equal to the product of the Equalized Assessed Valuation last used in the calculation of general State aid and the district's Extension Limitation Ratio. If the Extension Limitation Equalized Assessed Valuation of a school district as
calculated under this subsection (G)(3) is less than the
district's equalized assessed valuation as calculated pursuant
to subsections (G)(1) and (G)(2), then for purposes of
calculating the district's general State aid for the Budget
Year pursuant to subsection (E), that Extension Limitation
Equalized Assessed Valuation shall be utilized to calculate the
district's Available Local Resources under subsection (D). For
the 2009-2010 school year and each school year thereafter, if a
school district has approved or does approve an increase in its
limiting rate, pursuant to Section 18-190 of the Property Tax
Code, affecting the Base Tax Year, the Extension Limitation
Equalized Assessed Valuation of the school district, as
calculated by the State Board of Education, shall be equal to
the product of the Equalized Assessed Valuation last used in
the calculation of general State aid times an amount equal to
one plus the percentage increase, if any, in the Consumer Price
Index for all Urban Consumers for all items published by the
United States Department of Labor for the 12-month calendar
year preceding the Base Tax Year, plus the Equalized Assessed
Valuation of new property, annexed property, and recovered tax
increment value and minus the Equalized Assessed Valuation of
disconnected property. New property and recovered tax
increment value shall have the meanings set forth in the
Property Tax Extension Limitation Law.

Partial elementary unit districts created in accordance
with Article 11E of this Code shall not be eligible for the
adjustment in this subsection (G)(3) until the fifth year following the effective date of the reorganization.

(3.5) For the 2010-2011 school year and each school year thereafter, if a school district's boundaries span multiple counties, then the Department of Revenue shall send to the State Board of Education, for the purpose of calculating general State aid, the limiting rate and individual rates by purpose for the county that contains the majority of the school district's Equalized Assessed Valuation.

(4) For the purposes of calculating general State aid for the 1999-2000 school year only, if a school district experienced a triennial reassessment on the equalized assessed valuation used in calculating its general State financial aid apportionment for the 1998-1999 school year, the State Board of Education shall calculate the Extension Limitation Equalized Assessed Valuation that would have been used to calculate the district's 1998-1999 general State aid. This amount shall equal the product of the equalized assessed valuation used to calculate general State aid for the 1997-1998 school year and the district's Extension Limitation Ratio. If the Extension Limitation Equalized Assessed Valuation of the school district as calculated under this paragraph (4) is less than the district's equalized assessed valuation utilized in calculating the district's 1998-1999 general State aid allocation, then for purposes of calculating the district's general State aid pursuant to paragraph (5) of subsection (E),
that Extension Limitation Equalized Assessed Valuation shall be utilized to calculate the district's Available Local Resources.

(5) For school districts having a majority of their equalized assessed valuation in any county except Cook, DuPage, Kane, Lake, McHenry, or Will, if the amount of general State aid allocated to the school district for the 1999-2000 school year under the provisions of subsection (E), (H), and (J) of this Section is less than the amount of general State aid allocated to the district for the 1998-1999 school year under these subsections, then the general State aid of the district for the 1999-2000 school year only shall be increased by the difference between these amounts. The total payments made under this paragraph (5) shall not exceed $14,000,000. Claims shall be prorated if they exceed $14,000,000.

(H) Supplemental General State Aid.

(1) In addition to the general State aid a school district is allotted pursuant to subsection (E), qualifying school districts shall receive a grant, paid in conjunction with a district's payments of general State aid, for supplemental general State aid based upon the concentration level of children from low-income households within the school district. Supplemental State aid grants provided for school districts under this subsection shall be appropriated for distribution to school districts as part of the same line item
in which the general State financial aid of school districts is appropriated under this Section.

(1.5) This paragraph (1.5) applies only to those school years preceding the 2003-2004 school year. For purposes of this subsection (H), the term "Low-Income Concentration Level" shall be the low-income eligible pupil count from the most recently available federal census divided by the Average Daily Attendance of the school district. If, however, (i) the percentage decrease from the 2 most recent federal censuses in the low-income eligible pupil count of a high school district with fewer than 400 students exceeds by 75% or more the percentage change in the total low-income eligible pupil count of contiguous elementary school districts, whose boundaries are coterminous with the high school district, or (ii) a high school district within 2 counties and serving 5 elementary school districts, whose boundaries are coterminous with the high school district, has a percentage decrease from the 2 most recent federal censuses in the low-income eligible pupil count and there is a percentage increase in the total low-income eligible pupil count of a majority of the elementary school districts in excess of 50% from the 2 most recent federal censuses, then the high school district's low-income eligible pupil count from the earlier federal census shall be the number used as the low-income eligible pupil count for the high school district, for purposes of this subsection (H). The changes made to this paragraph (1) by Public Act 92-28 shall apply to
supplemental general State aid grants for school years preceding the 2003-2004 school year that are paid in fiscal year 1999 or thereafter and to any State aid payments made in fiscal year 1994 through fiscal year 1998 pursuant to subsection 1(n) of Section 18-8 of this Code (which was repealed on July 1, 1998), and any high school district that is affected by Public Act 92-28 is entitled to a recomputation of its supplemental general State aid grant or State aid paid in any of those fiscal years. This recomputation shall not be affected by any other funding.

(1.10) This paragraph (1.10) applies to the 2003-2004 school year and each school year thereafter. For purposes of this subsection (H), the term "Low-Income Concentration Level" shall, for each fiscal year, be the low-income eligible pupil count as of July 1 of the immediately preceding fiscal year (as determined by the Department of Human Services based on the number of pupils who are eligible for at least one of the following low income programs: Medicaid, the Children's Health Insurance Program, TANF, or Food Stamps, excluding pupils who are eligible for services provided by the Department of Children and Family Services, averaged over the 2 immediately preceding fiscal years for fiscal year 2004 and over the 3 immediately preceding fiscal years for each fiscal year thereafter) divided by the Average Daily Attendance of the school district.

(2) Supplemental general State aid pursuant to this
subsection (H) shall be provided as follows for the 1998-1999, 1999-2000, and 2000-2001 school years only:

(a) For any school district with a Low Income Concentration Level of at least 20% and less than 35%, the grant for any school year shall be $800 multiplied by the low income eligible pupil count.

(b) For any school district with a Low Income Concentration Level of at least 35% and less than 50%, the grant for the 1998-1999 school year shall be $1,100 multiplied by the low income eligible pupil count.

(c) For any school district with a Low Income Concentration Level of at least 50% and less than 60%, the grant for the 1998-99 school year shall be $1,500 multiplied by the low income eligible pupil count.

(d) For any school district with a Low Income Concentration Level of 60% or more, the grant for the 1998-99 school year shall be $1,900 multiplied by the low income eligible pupil count.

(e) For the 1999-2000 school year, the per pupil amount specified in subparagraphs (b), (c), and (d) immediately above shall be increased to $1,243, $1,600, and $2,000, respectively.

(f) For the 2000-2001 school year, the per pupil amounts specified in subparagraphs (b), (c), and (d) immediately above shall be $1,273, $1,640, and $2,050, respectively.
(2.5) Supplemental general State aid pursuant to this subsection (H) shall be provided as follows for the 2002-2003 school year:

(a) For any school district with a Low Income Concentration Level of less than 10%, the grant for each school year shall be $355 multiplied by the low income eligible pupil count.

(b) For any school district with a Low Income Concentration Level of at least 10% and less than 20%, the grant for each school year shall be $675 multiplied by the low income eligible pupil count.

(c) For any school district with a Low Income Concentration Level of at least 20% and less than 35%, the grant for each school year shall be $1,330 multiplied by the low income eligible pupil count.

(d) For any school district with a Low Income Concentration Level of at least 35% and less than 50%, the grant for each school year shall be $1,362 multiplied by the low income eligible pupil count.

(e) For any school district with a Low Income Concentration Level of at least 50% and less than 60%, the grant for each school year shall be $1,680 multiplied by the low income eligible pupil count.

(f) For any school district with a Low Income Concentration Level of 60% or more, the grant for each school year shall be $2,080 multiplied by the low income
eligible pupil count.

(2.10) Except as otherwise provided, supplemental general State aid pursuant to this subsection (H) shall be provided as follows for the 2003-2004 school year and each school year thereafter:

(a) For any school district with a Low Income Concentration Level of 15% or less, the grant for each school year shall be $355 multiplied by the low income eligible pupil count.

(b) For any school district with a Low Income Concentration Level greater than 15%, the grant for each school year shall be $294.25 added to the product of $2,700 and the square of the Low Income Concentration Level, all multiplied by the low income eligible pupil count.

For the 2003-2004 school year and each school year thereafter through the 2008-2009 school year only, the grant shall be no less than the grant for the 2002-2003 school year. For the 2009-2010 school year only, the grant shall be no less than the grant for the 2002-2003 school year multiplied by 0.66. For the 2010-2011 school year only, the grant shall be no less than the grant for the 2002-2003 school year multiplied by 0.33. Notwithstanding the provisions of this paragraph to the contrary, if for any school year supplemental general State aid grants are prorated as provided in paragraph (1) of this subsection (H), then the grants under this paragraph shall be prorated.
For the 2003-2004 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to the product of 0.25 multiplied by the difference between the grant amount calculated under subsection (a) or (b) of this paragraph (2.10), whichever is applicable, and the grant received during the 2002-2003 school year. For the 2004-2005 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to the product of 0.50 multiplied by the difference between the grant amount calculated under subsection (a) or (b) of this paragraph (2.10), whichever is applicable, and the grant received during the 2002-2003 school year. For the 2005-2006 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to the product of 0.75 multiplied by the difference between the grant amount calculated under subsection (a) or (b) of this paragraph (2.10), whichever is applicable, and the grant received during the 2002-2003 school year.

(3) School districts with an Average Daily Attendance of more than 1,000 and less than 50,000 that qualify for supplemental general State aid pursuant to this subsection shall submit a plan to the State Board of Education prior to October 30 of each year for the use of the funds resulting from this grant of supplemental general State aid for the improvement of instruction in which priority is given to meeting the education needs of disadvantaged children. Such
plan shall be submitted in accordance with rules and
regulations promulgated by the State Board of Education.

(4) School districts with an Average Daily Attendance of
50,000 or more that qualify for supplemental general State aid
pursuant to this subsection shall be required to distribute
from funds available pursuant to this Section, no less than
$261,000,000 in accordance with the following requirements:

(a) The required amounts shall be distributed to the
attendance centers within the district in proportion to the
number of pupils enrolled at each attendance center who are
eligible to receive free or reduced-price lunches or
breakfasts under the federal Child Nutrition Act of 1966
and under the National School Lunch Act during the
immediately preceding school year.

(b) The distribution of these portions of supplemental
and general State aid among attendance centers according to
these requirements shall not be compensated for or
contravened by adjustments of the total of other funds
appropriated to any attendance centers, and the Board of
Education shall utilize funding from one or several sources
in order to fully implement this provision annually prior
to the opening of school.

(c) Each attendance center shall be provided by the
school district a distribution of noncategorical funds and
other categorical funds to which an attendance center is
entitled under law in order that the general State aid and
supplemental general State aid provided by application of this subsection supplements rather than supplants the noncategorical funds and other categorical funds provided by the school district to the attendance centers.

(d) Any funds made available under this subsection that by reason of the provisions of this subsection are not required to be allocated and provided to attendance centers may be used and appropriated by the board of the district for any lawful school purpose.

(e) Funds received by an attendance center pursuant to this subsection shall be used by the attendance center at the discretion of the principal and local school council for programs to improve educational opportunities at qualifying schools through the following programs and services: early childhood education, reduced class size or improved adult to student classroom ratio, enrichment programs, remedial assistance, attendance improvement, and other educationally beneficial expenditures which supplement the regular and basic programs as determined by the State Board of Education. Funds provided shall not be expended for any political or lobbying purposes as defined by board rule.

(f) Each district subject to the provisions of this subdivision (H)(4) shall submit an acceptable plan to meet the educational needs of disadvantaged children, in compliance with the requirements of this paragraph, to the
State Board of Education prior to July 15 of each year. This plan shall be consistent with the decisions of local school councils concerning the school expenditure plans developed in accordance with part 4 of Section 34-2.3. The State Board shall approve or reject the plan within 60 days after its submission. If the plan is rejected, the district shall give written notice of intent to modify the plan within 15 days of the notification of rejection and then submit a modified plan within 30 days after the date of the written notice of intent to modify. Districts may amend approved plans pursuant to rules promulgated by the State Board of Education.

Upon notification by the State Board of Education that the district has not submitted a plan prior to July 15 or a modified plan within the time period specified herein, the State aid funds affected by that plan or modified plan shall be withheld by the State Board of Education until a plan or modified plan is submitted.

If the district fails to distribute State aid to attendance centers in accordance with an approved plan, the plan for the following year shall allocate funds, in addition to the funds otherwise required by this subsection, to those attendance centers which were underfunded during the previous year in amounts equal to such underfunding.

For purposes of determining compliance with this
subsection in relation to the requirements of attendance center funding, each district subject to the provisions of this subsection shall submit as a separate document by December 1 of each year a report of expenditure data for the prior year in addition to any modification of its current plan. If it is determined that there has been a failure to comply with the expenditure provisions of this subsection regarding contravention or supplanting, the State Superintendent of Education shall, within 60 days of receipt of the report, notify the district and any affected local school council. The district shall within 45 days of receipt of that notification inform the State Superintendent of Education of the remedial or corrective action to be taken, whether by amendment of the current plan, if feasible, or by adjustment in the plan for the following year. Failure to provide the expenditure report or the notification of remedial or corrective action in a timely manner shall result in a withholding of the affected funds.

The State Board of Education shall promulgate rules and regulations to implement the provisions of this subsection. No funds shall be released under this subdivision (H)(4) to any district that has not submitted a plan that has been approved by the State Board of Education.
(K) Grants to Laboratory and Alternative Schools.

In calculating the amount to be paid to the governing board of a public university that operates a laboratory school under this Section or to any alternative school that is operated by a regional superintendent of schools, the State Board of Education shall require by rule such reporting requirements as it deems necessary.

As used in this Section, "laboratory school" means a public school which is created and operated by a public university and approved by the State Board of Education. The governing board of a public university which receives funds from the State Board under this subsection (K) may not increase the number of students enrolled in its laboratory school from a single district, if that district is already sending 50 or more students, except under a mutual agreement between the school board of a student's district of residence and the university which operates the laboratory school. A laboratory school may not have more than 1,000 students, excluding students with disabilities in a special education program.

As used in this Section, "alternative school" means a public school which is created and operated by a Regional Superintendent of Schools and approved by the State Board of
Education. Such alternative schools may offer courses of instruction for which credit is given in regular school programs, courses to prepare students for the high school equivalency testing program or vocational and occupational training. A regional superintendent of schools may contract with a school district or a public community college district to operate an alternative school. An alternative school serving more than one educational service region may be established by the regional superintendents of schools of the affected educational service regions. An alternative school serving more than one educational service region may be operated under such terms as the regional superintendents of schools of those educational service regions may agree.

Each laboratory and alternative school shall file, on forms provided by the State Superintendent of Education, an annual State aid claim which states the Average Daily Attendance of the school's students by month. The best 3 months' Average Daily Attendance shall be computed for each school. The general State aid entitlement shall be computed by multiplying the applicable Average Daily Attendance by the Foundation Level as determined under this Section.

(L) Payments, Additional Grants in Aid and Other Requirements.

(1) For a school district operating under the financial supervision of an Authority created under Article 34A, the general State aid otherwise payable to that district under this
Section, but not the supplemental general State aid, shall be reduced by an amount equal to the budget for the operations of the Authority as certified by the Authority to the State Board of Education, and an amount equal to such reduction shall be paid to the Authority created for such district for its operating expenses in the manner provided in Section 18-11. The remainder of general State school aid for any such district shall be paid in accordance with Article 34A when that Article provides for a disposition other than that provided by this Article.

(2) (Blank).

(3) Summer school. Summer school payments shall be made as provided in Section 18-4.3.

(M) Education Funding Advisory Board.

The Education Funding Advisory Board, hereinafter in this subsection (M) referred to as the "Board", is hereby created. The Board shall consist of 5 members who are appointed by the Governor, by and with the advice and consent of the Senate. The members appointed shall include representatives of education, business, and the general public. One of the members so appointed shall be designated by the Governor at the time the appointment is made as the chairperson of the Board. The initial members of the Board may be appointed any time after the effective date of this amendatory Act of 1997. The regular term of each member of the Board shall be for 4 years from the
third Monday of January of the year in which the term of the member's appointment is to commence, except that of the 5 initial members appointed to serve on the Board, the member who is appointed as the chairperson shall serve for a term that commences on the date of his or her appointment and expires on the third Monday of January, 2002, and the remaining 4 members, by lots drawn at the first meeting of the Board that is held after all 5 members are appointed, shall determine 2 of their number to serve for terms that commence on the date of their respective appointments and expire on the third Monday of January, 2001, and 2 of their number to serve for terms that commence on the date of their respective appointments and expire on the third Monday of January, 2000. All members appointed to serve on the Board shall serve until their respective successors are appointed and confirmed. Vacancies shall be filled in the same manner as original appointments. If a vacancy in membership occurs at a time when the Senate is not in session, the Governor shall make a temporary appointment until the next meeting of the Senate, when he or she shall appoint, by and with the advice and consent of the Senate, a person to fill that membership for the unexpired term. If the Senate is not in session when the initial appointments are made, those appointments shall be made as in the case of vacancies. The Education Funding Advisory Board shall be deemed established, and the initial members appointed by the Governor
to serve as members of the Board shall take office, on the date
that the Governor makes his or her appointment of the fifth
initial member of the Board, whether those initial members are
then serving pursuant to appointment and confirmation or
pursuant to temporary appointments that are made by the
Governor as in the case of vacancies.

The State Board of Education shall provide such staff
assistance to the Education Funding Advisory Board as is
reasonably required for the proper performance by the Board of
its responsibilities.

For school years after the 2000-2001 school year, the
Education Funding Advisory Board, in consultation with the
State Board of Education, shall make recommendations as
provided in this subsection (M) to the General Assembly for the
foundation level under subdivision (B)(3) of this Section and
for the supplemental general State aid grant level under
subsection (H) of this Section for districts with high
concentrations of children from poverty. The recommended
foundation level shall be determined based on a methodology
which incorporates the basic education expenditures of
low-spending schools exhibiting high academic performance. The
Education Funding Advisory Board shall make such
recommendations to the General Assembly on January 1 of odd
numbered years, beginning January 1, 2001.

(N) (Blank).
(O) References.

(1) References in other laws to the various subdivisions of Section 18-8 as that Section existed before its repeal and replacement by this Section 18-8.05 shall be deemed to refer to the corresponding provisions of this Section 18-8.05, to the extent that those references remain applicable.

(2) References in other laws to State Chapter 1 funds shall be deemed to refer to the supplemental general State aid provided under subsection (H) of this Section.

(P) Public Act 93-838 and Public Act 93-808 make inconsistent changes to this Section. Under Section 6 of the Statute on Statutes there is an irreconcilable conflict between Public Act 93-808 and Public Act 93-838. Public Act 93-838, being the last acted upon, is controlling. The text of Public Act 93-838 is the law regardless of the text of Public Act 93-808.

(Q) State Fiscal Year 2015 Payments.

For payments made for State fiscal year 2015, the State Board of Education shall, for each school district, calculate that district's pro-rata share of a minimum sum of $13,600,000 or additional amounts as needed from the total net General State Aid funding as calculated under this Section that shall be deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this
Code, in a manner that ensures compliance with maintenance of State financial support requirements under the federal Individuals with Disabilities Education Act. Each school district must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board of Education.

(R) State Fiscal Year 2016 Payments.

For payments made for State fiscal year 2016, the State Board of Education shall, for each school district, calculate that district's pro rata share of a minimum sum of $1 or additional amounts as needed from the total net General State Aid funding as calculated under this Section that shall be deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, in a manner that ensures compliance with maintenance of State financial support requirements under the federal Individuals with Disabilities Education Act. Each school district must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board of Education.
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(S) State Fiscal Year 2017 Payments.

For payments made for State fiscal year 2017, the State Board of Education shall, for each school district, calculate that district's pro rata share of a minimum sum of $1 or additional amounts as needed from the total net General State Aid funding as calculated under this Section that shall be deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, in a manner that ensures compliance with maintenance of State financial support requirements under the federal Individuals with Disabilities Education Act. Each school district must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board of Education.

(T) State Fiscal Year 2018 Payments.

For payments made for State fiscal year 2018, the State Board of Education shall, for each school district, calculate that district's pro rata share of a minimum sum of $1 or additional amounts as needed from the total net evidence-based funding as calculated under this Section that shall be deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, in a manner that ensures compliance with maintenance of
State financial support requirements under the federal Individuals with Disabilities Education Act. Each school district must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board of Education.

(Source: P.A. 98-972, eff. 8-15-14; 99-2, eff. 3-26-15; 99-194, eff. 7-30-15; 99-523, eff. 6-30-16.)

Section 5-50. The Public Community College Act is amended by changing Section 5-11 as follows:

(110 ILCS 805/5-11) (from Ch. 122, par. 105-11)

Sec. 5-11. Any public community college which subsequent to July 1, 1972 but before July 1, 2016, commenced construction of any facilities approved by the State Board and the Illinois Board of Higher Education may, after completion thereof, apply to the State for a grant for expenditures made by the community college from its own funds for building purposes for such facilities in excess of 25% of the cost of such facilities as approved by the State Board and the Illinois Board of Higher Education. Any public community college that, on or after July 1, 2016, commenced construction of any facilities approved by the State Board may, after completion thereof, apply to the State for a grant for expenditures made by the community
college from its own funds for building purposes for such facilities in excess of 25% of the cost of such facilities as approved by the State Board. A grant shall be contingent upon said community college having otherwise complied with Sections 5-3, 5-4, 5-5 and 5-10 of this Act.

If any payments or contributions of any kind which are based upon, or are to be applied to, the cost of such construction are received from the Federal government, or an agency thereof, subsequent to receipt of the grant herein provided, the amount of such subsequent payment or contributions shall be paid over to the Capital Development Board by the community college for deposit in the Capital Development Board Contributory Trust Bond Interest and Retirement Fund. 
(Source: P.A. 99-655, eff. 7-28-16.)

Section 5-55. The Comprehensive Lead Education, Reduction, and Window Replacement Program Act is amended by changing Sections 5, 10, 15, 20, 25, and 30 as follows:

(410 ILCS 43/5)

Sec. 5. Findings; intent; establishment of program; authority.

(a) The General Assembly finds all of the following:

(1) Lead-based paint poisoning is a potentially devastating, but preventable disease. It is one of the top
environmental threats to children's health in the United States.

(2) The number of lead-poisoned children in Illinois is among the highest in the nation, especially in older, more affordable properties.

(3) Lead poisoning causes irreversible damage to the development of a child's nervous system. Even at low and moderate levels, lead poisoning causes learning disabilities, problems with speech, shortened attention span, hyperactivity, and behavioral problems. Recent research links low levels of lead exposure to lower IQ scores and to juvenile delinquency.

(4) Older housing is the number one risk factor for childhood lead poisoning. Properties built before 1950 are statistically much more likely to contain lead-based paint hazards than buildings constructed more recently.

(5) The State of Illinois ranks 10th out of the 50 states in the age of its housing stock. More than 50% of the housing units in Chicago and in Rock Island, Peoria, Macon, Madison, and Kankakee counties were built before 1960. More than 43% of the housing units in St. Clair, Winnebago, Sangamon, Kane, and Cook counties were built before 1950.

(6) There are nearly 1.4 million households with lead-based paint hazards in Illinois.

(7) Most children are lead poisoned in their own homes.
through exposure to lead dust from deteriorated lead paint surfaces, like windows, and when lead paint deteriorates or is disturbed through home renovation and repainting.

(8) Fewer Less than 25% of children in Illinois age 6 and under have been tested for lead poisoning. While children are lead poisoned throughout Illinois, counties above the statewide average include: Alexander, Cass, Cook, Fulton, Greene, Kane, Kankakee, Knox, LaSalle, Macon, Mercer, Peoria, Perry, Rock Island, Sangamon, St. Clair, Stephenson, Vermilion, Will, and Winnebago.

(9) The control of lead hazards significantly reduces lead-poisoning rates. Other communities, including New York City and Milwaukee, have successfully reduced lead-poisoning rates by removing lead-based paint hazards on windows.

(10) Windows are considered a higher lead exposure risk more often than other components in a housing unit. Windows are a major contributor of lead dust in the home, due to both weathering conditions and friction effects on paint.

(11) There is an insufficient pool of licensed lead abatement workers and contractors to address the problem in some areas of the State.

(12) Through grants from the U.S. Department of Housing and Urban Development, some communities in Illinois have begun to reduce lead poisoning of children. While this is an ongoing effort, it only addresses a small number of the
low-income children statewide in communities with high levels of lead paint in the housing stock.

(b) It is the intent of the General Assembly to:

(1) address the problem of lead poisoning of children by eliminating lead hazards in homes;

(2) provide training within communities to encourage the use of lead paint safe work practices;

(3) create job opportunities for community members in the lead abatement industry;

(4) support the efforts of small business and property owners committed to maintaining lead-safe housing; and

(5) assist in the maintenance of affordable lead-safe housing stock.

(c) The General Assembly hereby establishes the Comprehensive Lead Education, Reduction, and Window Replacement Program to assist residential property owners through a Lead Direct Assistance Program to reduce lead hazards in residential properties loan and grant programs to reduce lead paint hazards through window replacement in pilot area communities. Where there is a lack of workers trained to remove lead-based paint hazards, job training programs must be initiated. The General Assembly also recognizes that training, insurance, and licensing costs are prohibitively high and hereby establishes incentives for contractors to do lead abatement work.

(d) The Department of Public Health is authorized to:
(1) make and adopt such rules as necessary to implement this Act;

(2) assess administrative fines and penalties, as established by rule, for persons violating rules adopted by the Department;

(3) charge $0.25 per page for documents requested by the public relating to this Act, whether in paper or electronic format;

(4) make referrals for prosecution to the Illinois Attorney General or the State's Attorney for the county in which a violation occurs for any violation of this Act or the rules adopted under this Act; and

(5) establish agreements, pursuant to the Intergovernmental Cooperation Act, with the Department of Commerce and Economic Opportunity, the Illinois Housing Development Authority, or any other public agency as required, to implement this Act.

(Source: P.A. 95-492, eff. 1-1-08.)

(410 ILCS 43/10)

Sec. 10. Definitions. In this Act:

"Advisory Council" refers to the Lead Safe Housing Advisory Council established under Public Act 93-0789.

"CLEAR-WIN Program" refers to the Comprehensive Lead Education, Reduction, and Window Replacement Program created pursuant to this Act to assist property owners of single family
homes and multi-unit residential properties in the State, through direct assistance programs that reduce lead paint and leaded plumbing hazards and, where necessary, through other lead hazard control techniques in pilot area communities, through loan and grant programs that reduce lead paint hazards primarily through window replacement and, where necessary, through other lead-based paint hazard control techniques.

"Department" means the Department of Public Health.

"Director" means the Director of Public Health.

"Lead Safe Housing Maintenance Standards" refers to the standards developed by the Department in conjunction with the Lead Safe Housing Advisory Council.

"Leaded Plumbing" means that portion of a building's potable water plumbing that is suspected or known to contain lead or lead-containing material as indicated by lead in potable water samples.

"Low-income" means a household at or below 80% of the median income level for a given county as determined annually by the U.S. Department of Housing and Urban Development.

"Person" means any individual, corporation, partnership, firm, organization, or association, acting individually or as a group.

"Plumbing" has the meaning ascribed to it in the Illinois Plumbing License Law.

"Property" means a single-family residence.

"Recipient" means a person receiving direct assistance
pursuant to this Act.

"Pilot area communities" means the counties or cities selected by the Department, with the advice of the Advisory Council, where properties whose owners are eligible for the assistance provided by this Act are located.

"Window" means the inside, outside, and sides of sashes and mullions and the frames to the outside edge of the frame, including sides, sash guides, and window wells and sills.

(Source: P.A. 95-492, eff. 1-1-08.)

(410 ILCS 43/15)

Sec. 15. Lead Direct Assistance Program Grant and loan program.

(a) Subject to appropriation, the Department, in consultation with the Advisory Council, shall establish and operate the Lead Direct Assistance Program throughout the State CLEAR-WIN Program in two pilot area communities selected by the Department with advice from the Advisory Council. Pilot area communities shall be selected based upon the prevalence of low-income families whose children are lead poisoned, the age of the housing stock, and other sources of funding available to the communities to address lead-based paint hazards.

(b) The Department shall be responsible for administering the Lead Direct Assistance Program to remediate lead-based paint and leaded plumbing hazards in residential buildings CLEAR-WIN grant program. The grant shall be used to correct
lead-based paint hazards in residential buildings. Conditions for receiving direct assistance a grant shall be developed by the Department, in consultation with the Department of Commerce and Economic Opportunity and the Illinois Housing Development Authority based on criteria established by the Advisory Council. Criteria, including but not limited to the following program components, shall include (i) income of the resident eligibility for receipt of the grants, with priority given to low-income homeowners tenants or owners who rent to low-income tenants; (ii) properties where at least one child has been found to have an elevated blood level pursuant to the Lead Poisoning Prevention Act to be covered under CLEAR-WIN; and (iii) properties where the potable water has been tested and found to contain lead exceeding levels established by rule the number of units to be covered in a property. Recipients of direct assistance under this program shall be provided a copy of the Department's Prior to making a grant, the Department must provide the grant recipient with a copy of the Lead Safe Housing Maintenance Standards generated by the Advisory Council. The homeowner property owner must certify that he or she has received the Standards and intends to comply with them has provided a copy of the Standards to all tenants in the building, will continue to rent to the same tenant or other low-income tenant for a period of not less than 5 years following completion of the work, and will continue to maintain the property as lead-safe. Failure to comply with the grant
conditions of the Lead Direct Assistance Program is a violation of this Act may result in repayment of grant funds.

(c) (Blank). The Advisory Council shall also consider development of a loan program to assist property owners not eligible for grants.

(d) All lead-based paint hazard control work performed pursuant to the Lead Direct Assistance Program shall comply with these grant or loan funds shall be conducted in conformance with the Lead Poisoning Prevention Act and the Illinois Lead Poisoning Prevention Code. All plumbing work performed pursuant to the Lead Direct Assistance Program shall comply with the Illinois Plumbing Licensing Act and the Illinois Plumbing Code. Before persons contractors are paid for repair work conducted pursuant to this Act under the CLEAR-WIN Program, each subject property dwelling unit assisted must be inspected by a lead risk assessor or lead inspector licensed in Illinois, and an appropriate number of dust samples must be collected from in and around the work areas for lead analysis, with results in compliance with levels set by the Lead Poisoning Prevention Act and the Illinois Lead Poisoning Prevention Code or in the case of leaded plumbing work, be inspected by an Illinois-certified plumbing inspector. All costs associated with such inspections, including laboratory fees, of evaluation shall be compensable to the person contracted to provide direct assistance, as prescribed by rule the responsibility of the property owner who received the grant
or loan, but will be provided for by the Department for grant recipients and may be included in the amount of the loan. Additional repairs and clean-up costs associated with a failed clearance test, including follow-up tests, shall be the responsibility of the person performing the work pursuant to the Lead Direct Assistance Program contractor.

(e) The Within 6 months after the effective date of this Act, the Advisory Council shall recommend to the Department shall issue Lead Safe Housing Maintenance Standards pursuant to this Act for purposes of the CLEAR-WIN Program. Except for properties where all lead-based paint, leaded plumbing, or other identified lead hazards have been removed, the standards shall describe the responsibilities of property owners and tenants in maintaining lead-safe housing, including but not limited to, prescribing special cleaning, repair, flushing, filtering, and maintenance necessary to minimize the risk that subject reduce the chance that properties will cause lead poisoning in child occupants. Recipients of direct assistance CLEAR-WIN grants and loans shall be required to continue to maintain their properties in compliance with these Lead Safe Housing Maintenance Standards. Failure to maintain properties in accordance with these Standards is a violation and may subject the recipient to fines and penalties prescribed by rule may result in repayment of grant funds or termination of the loan.

(f) From funds appropriated, the Department may pay its own
grants and reasonable administrative costs and by agreement, the reasonable administrative costs of other public agencies.

(g) Failure by any person performing work pursuant to the Lead Direct Assistance Program to comply with rules or any contractual agreement made thereunder may subject the person to administrative action by the Department or other public agencies, pursuant to rules adopted hereunder, including, but not limited to, civil penalties, retainage of payment, and loss of eligibility to participate. Civil actions, including for reimbursement, damages and money penalties, and criminal actions may be brought by the Attorney General or the state's attorney for the county in which the violation occurs.

(Source: P.A. 95-492, eff. 1-1-08; 96-959, eff. 7-1-10.)

(410 ILCS 43/20)

Sec. 20. Lead abatement training. The Advisory Council shall advise the Department determine whether a sufficient number of lead abatement training programs exist to serve the State pilot sites. If the Department determines it is determined additional training programs are needed, the Department may utilize funds appropriated pursuant to this Act to address deficiencies Advisory Council shall work with the Department to establish the additional training programs for purposes of the CLEAR-WIN Program.

(Source: P.A. 95-492, eff. 1-1-08.)
Sec. 25. Insurance assistance. The Department through agreements with other public agencies may allow for reimbursement of certain insurance costs associated with persons performing work pursuant to this Act shall make available, for the portion of a policy related to lead activities, 100% insurance subsidies to licensed lead abatement contractors who primarily target their work to the pilot area communities and employ a significant number of licensed lead abatement workers from the pilot area communities. Receipt of the subsidies shall be reviewed annually by the Department. The Department shall adopt rules for implementation of these insurance subsidies within 6 months after the effective date of this Act.

(Source: P.A. 95-492, eff. 1-1-08.)

Sec. 30. Advisory Council. The Advisory Council shall assist the Department in developing an annual written report to the Governor and General Assembly on the operation and effectiveness of the CLEAR-WIN Program. The report must evaluate the program's effectiveness on reducing the prevalence of lead poisoning in children in the pilot area communities and in training and employing persons in the pilot area communities. The report may also contain information about training and employment associated with persons providing
direct assistance work. The report also must describe the
numbers of units in which lead hazards were remediated or
leaded plumbing replaced lead-based paint was abated; specify
the type of work completed and the types of dwellings and
demographics of persons assisted; summarize the cost of lead
lead-based paint hazard control and CLEAR-WIN Program
administration; rent increases or decreases in the residential
property affected by direct assistance work pilot area
communities; rental property ownership changes; and any other
CLEAR-WIN actions taken by the Department, other public
agencies, or the Advisory Council and recommend any necessary
legislation or rule-making to improve the effectiveness of the
CLEAR-WIN Program.
(Source: P.A. 95-492, eff. 1-1-08.)

ARTICLE 10. RETIREMENT CONTRIBUTIONS

Section 10-5. The State Finance Act is amended by changing
Sections 8.12 and 14.1 as follows:

(30 ILCS 105/8.12) (from Ch. 127, par. 144.12)
(a) The moneys in the State Pensions Fund shall be used
exclusively for the administration of the Uniform Disposition
of Unclaimed Property Act and for the expenses incurred by the
Auditor General for administering the provisions of Section
2-8.1 of the Illinois State Auditing Act and for the funding of the unfunded liabilities of the designated retirement systems. Beginning in State fiscal year 2019 2018, payments to the designated retirement systems under this Section shall be in addition to, and not in lieu of, any State contributions required under the Illinois Pension Code.

"Designated retirement systems" means:

(1) the State Employees' Retirement System of Illinois;

(2) the Teachers' Retirement System of the State of Illinois;

(3) the State Universities Retirement System;

(4) the Judges Retirement System of Illinois; and

(5) the General Assembly Retirement System.

(b) Each year the General Assembly may make appropriations from the State Pensions Fund for the administration of the Uniform Disposition of Unclaimed Property Act.

Each month, the Commissioner of the Office of Banks and Real Estate shall certify to the State Treasurer the actual expenditures that the Office of Banks and Real Estate incurred conducting unclaimed property examinations under the Uniform Disposition of Unclaimed Property Act during the immediately preceding month. Within a reasonable time following the acceptance of such certification by the State Treasurer, the State Treasurer shall pay from its appropriation from the State Pensions Fund to the Bank and Trust Company Fund, the Savings
Bank Regulatory Fund, and the Residential Finance Regulatory Fund an amount equal to the expenditures incurred by each Fund for that month.

Each month, the Director of Financial Institutions shall certify to the State Treasurer the actual expenditures that the Department of Financial Institutions incurred conducting unclaimed property examinations under the Uniform Disposition of Unclaimed Property Act during the immediately preceding month. Within a reasonable time following the acceptance of such certification by the State Treasurer, the State Treasurer shall pay from its appropriation from the State Pensions Fund to the Financial Institution Fund and the Credit Union Fund an amount equal to the expenditures incurred by each Fund for that month.

(c) As soon as possible after the effective date of this amendatory Act of the 93rd General Assembly, the General Assembly shall appropriate from the State Pensions Fund (1) to the State Universities Retirement System the amount certified under Section 15-165 during the prior year, (2) to the Judges Retirement System of Illinois the amount certified under Section 18-140 during the prior year, and (3) to the General Assembly Retirement System the amount certified under Section 2-134 during the prior year as part of the required State contributions to each of those designated retirement systems; except that amounts appropriated under this subsection (c) in State fiscal year 2005 shall not reduce the amount in the State
Pensions Fund below $5,000,000. If the amount in the State
Pensions Fund does not exceed the sum of the amounts certified
in Sections 15-165, 18-140, and 2-134 by at least $5,000,000,
the amount paid to each designated retirement system under this
subsection shall be reduced in proportion to the amount
certified by each of those designated retirement systems.
(c-5) For fiscal years 2006 through 2017, the General
Assembly shall appropriate from the State Pensions Fund to the
State Universities Retirement System the amount estimated to be
available during the fiscal year in the State Pensions Fund;
provided, however, that the amounts appropriated under this
subsection (c-5) shall not reduce the amount in the State
Pensions Fund below $5,000,000.
(c-6) For fiscal year 2019 and each fiscal year
thereafter, as soon as may be practical after any money is
deposited into the State Pensions Fund from the Unclaimed
Property Trust Fund, the State Treasurer shall apportion the
deposited amount among the designated retirement systems as
defined in subsection (a) to reduce their actuarial reserve
deficiencies. The State Comptroller and State Treasurer shall
pay the apportioned amounts to the designated retirement
systems to fund the unfunded liabilities of the designated
retirement systems. The amount apportioned to each designated
retirement system shall constitute a portion of the amount
estimated to be available for appropriation from the State
Pensions Fund that is the same as that retirement system's
portion of the total actual reserve deficiency of the systems, as determined annually by the Governor's Office of Management and Budget at the request of the State Treasurer. The amounts apportioned under this subsection shall not reduce the amount in the State Pensions Fund below $5,000,000.

(d) The Governor's Office of Management and Budget shall determine the individual and total reserve deficiencies of the designated retirement systems. For this purpose, the Governor's Office of Management and Budget shall utilize the latest available audit and actuarial reports of each of the retirement systems and the relevant reports and statistics of the Public Employee Pension Fund Division of the Department of Insurance.

(d-1) As soon as practicable after the effective date of this amendatory Act of the 93rd General Assembly, the Comptroller shall direct and the Treasurer shall transfer from the State Pensions Fund to the General Revenue Fund, as funds become available, a sum equal to the amounts that would have been paid from the State Pensions Fund to the Teachers' Retirement System of the State of Illinois, the State Universities Retirement System, the Judges Retirement System of Illinois, the General Assembly Retirement System, and the State Employees' Retirement System of Illinois after the effective date of this amendatory Act during the remainder of fiscal year 2004 to the designated retirement systems from the appropriations provided for in this Section if the transfers
provided in Section 6z-61 had not occurred. The transfers
described in this subsection (d-1) are to partially repay the
General Revenue Fund for the costs associated with the bonds
used to fund the moneys transferred to the designated
retirement systems under Section 6z-61.

(e) The changes to this Section made by this amendatory Act
of 1994 shall first apply to distributions from the Fund for
State fiscal year 1996.

(Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;
98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15;
99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

(30 ILCS 105/14.1) (from Ch. 127, par. 150.1)
Sec. 14.1. Appropriations for State contributions to the
State Employees' Retirement System; payroll requirements.

(a) Appropriations for State contributions to the State
Employees' Retirement System of Illinois shall be expended in
the manner provided in this Section. Except as otherwise
provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
time of each payment of salary to an employee under the
personal services line item, payment shall be made to the State
Employees' Retirement System, from the amount appropriated for
State contributions to the State Employees' Retirement System,
of an amount calculated at the rate certified for the
applicable fiscal year by the Board of Trustees of the State
Employees' Retirement System under Section 14-135.08 of the
Illinois Pension Code. If a line item appropriation to an employer for this purpose is exhausted or is unavailable due to any limitation on appropriations that may apply, (including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act), the amounts shall be paid under the continuing appropriation for this purpose contained in the State Pension Funds Continuing Appropriation Act.

(a-1) Beginning on the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this subsection (a-1). At the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the General Revenue Fund from the amount appropriated for State contributions to the State Employees' Retirement System of an amount calculated at the rate certified for fiscal year 2004 by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. No payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the
personal services line item from the General Revenue Fund.

(a-2) For fiscal year 2010 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2010 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2010 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-3) For fiscal year 2011 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2011 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section
14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2011 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-4) In fiscal years 2012 through 2017 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. In fiscal years 2012 through 2017 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(b) Except during the period beginning on the effective date of this amendatory Act of the 93rd General Assembly and ending at the time of the payment of the final payroll from fiscal year 2004 appropriations, the State Comptroller shall not approve for payment any payroll voucher that (1) includes
payments of salary to eligible employees in the State
Employees' Retirement System of Illinois and (2) does not
include the corresponding payment of State contributions to
that retirement system at the full rate certified under Section
14-135.08 for that fiscal year for eligible employees, unless
the balance in the fund on which the payroll voucher is drawn
is insufficient to pay the total payroll voucher, or
unavailable due to any limitation on appropriations that may
apply, including, but not limited to, limitations on
appropriations from the Road Fund under Section 8.3 of the
State Finance Act. If the State Comptroller approves a payroll
voucher under this Section for which the fund balance is
insufficient to pay the full amount of the required State
contribution to the State Employees' Retirement System, the
Comptroller shall promptly so notify the Retirement System.

(b-1) For fiscal year 2010 and fiscal year 2011 only, the
State Comptroller shall not approve for payment any non-General
Revenue Fund payroll voucher that (1) includes payments of
salary to eligible employees in the State Employees' Retirement
System of Illinois and (2) does not include the corresponding
payment of State contributions to that retirement system at the
full rate certified under Section 14-135.08 for that fiscal
year for eligible employees, unless the balance in the fund on
which the payroll voucher is drawn is insufficient to pay the
total payroll voucher, or unavailable due to any limitation on
appropriations that may apply, including, but not limited to,
limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System of Illinois, the Comptroller shall promptly so notify the retirement system.

(c) Notwithstanding any other provisions of law, beginning July 1, 2007, required State and employee contributions to the State Employees' Retirement System of Illinois relating to affected legislative staff employees shall be paid out of moneys appropriated for that purpose to the Commission on Government Forecasting and Accountability, rather than out of the lump-sum appropriations otherwise made for the payroll and other costs of those employees.

These payments must be made pursuant to payroll vouchers submitted by the employing entity as part of the regular payroll voucher process.

For the purpose of this subsection, "affected legislative staff employees" means legislative staff employees paid out of lump-sum appropriations made to the General Assembly, an Officer of the General Assembly, or the Senate Operations Commission, but does not include district-office staff or employees of legislative support services agencies.

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8, eff. 7-9-15; 99-523, eff. 6-30-16.)
Section 10-10. The Illinois Pension Code is amended by changing Section 14-131 as follows:

(40 ILCS 5/14-131)

Sec. 14-131. Contributions by State.

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

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

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

The Board shall also determine a State contribution rate for each fiscal year, expressed as a percentage of payroll, based on the total required State contribution for that fiscal year (less the amount received by the System from
appropriations under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act, if any, for the fiscal year ending on the June 30 immediately preceding the applicable November 15 certification deadline), the estimated payroll (including all forms of compensation) for personal services rendered by eligible employees, and the recommendations of the actuary.

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

(c) Contributions shall be made by the several departments for each pay period by warrants drawn by the State Comptroller against their respective funds or appropriations based upon vouchers stating the amount to be so contributed. These amounts shall be based on the full rate certified by the Board under Section 14-135.08 for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the several departments shall not make contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The several departments
shall resume those contributions at the commencement of fiscal year 2005.

(c-1) Notwithstanding subsection (c) of this Section, for fiscal years 2010, 2012, 2013, 2014, 2015, 2016, and 2017, and 2018 only, contributions by the several departments are not required to be made for General Revenue Funds payrolls processed by the Comptroller. Payrolls paid by the several departments from all other State funds must continue to be processed pursuant to subsection (c) of this Section.

(c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015, 2016, and 2017, and 2018 only, on or as soon as possible after the 15th day of each month, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the fiscal year General Revenue Fund contribution as certified by the System pursuant to Section 14-135.08 of the Illinois Pension Code.

(d) If an employee is paid from trust funds or federal funds, the department or other employer shall pay employer contributions from those funds to the System at the certified rate, unless the terms of the trust or the federal-State agreement preclude the use of the funds for that purpose, in which case the required employer contributions shall be paid by the State. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the department or other employer shall not pay contributions for the remainder of
fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The department or other employer shall resume payment of contributions at the commencement of fiscal year 2005.

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

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that (i) for State fiscal year 1998, for all purposes of this Code and any other law of this State, the certified percentage of the applicable employee payroll shall be 5.052% for employees earning eligible creditable service under Section 14-110 and 6.500% for all other employees, notwithstanding any contrary certification made under Section 14-135.08 before the effective date of this amendatory Act of 1997, and (ii) in the following specified
State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a): 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

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

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

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

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2010 is $723,703,100 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from
the General Revenue Fund in fiscal year 2010, and (iii) any
total required State General Revenue Fund contribution for
State fiscal year 2011 is the amount recertified by the System
on or before April 1, 2011 pursuant to Section 14-135.08 and
shall be made from the proceeds of bonds sold in fiscal year
2011 pursuant to Section 7.2 of the General Obligation Bond
Act, less (i) the pro rata share of bond sale expenses
determined by the System's share of total bond proceeds, (ii)
any amounts received from the General Revenue Fund in fiscal
year 2011, and (iii) any reduction in bond proceeds due to the
issuance of discounted bonds, if applicable.

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

Amounts received by the System pursuant to Section 25 of
the Budget Stabilization Act or Section 8.12 of the State
Finance Act in any fiscal year do not reduce and do not
constitute payment of any portion of the minimum State
contribution required under this Article in that fiscal year.
Such amounts shall not reduce, and shall not be included in the
calculation of, the required State contributions under this
Article in any future year until the System has reached a
funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 14-135.08, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of
the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(f) After the submission of all payments for eligible employees from personal services line items in fiscal year 2004 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2004 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 93rd General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2004 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2004 through payments under this Section and under Section 6z-61 of the State Finance Act. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2004 Shortfall" for purposes of this Section, and the Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2004 Overpayment" for purposes of this Section, and the Fiscal Year 2004 Overpayment shall be repaid by the System to the Pension Contribution Fund as soon as practicable after the
(g) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

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

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

(i) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2010 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2010 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under
Section 14-135.08 for fiscal year 2010 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2010 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2010 Shortfall" for purposes of this Section, and the Fiscal Year 2010 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2010 Overpayment" for purposes of this Section, and the Fiscal Year 2010 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(j) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2011 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2011 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2011 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal
year 2011 through payments under this Section. If the amount
due is more than the amount received, the difference shall be
termed the "Fiscal Year 2011 Shortfall" for purposes of this
Section, and the Fiscal Year 2011 Shortfall shall be satisfied
under Section 1.2 of the State Pension Funds Continuing
Appropriation Act. If the amount due is less than the amount
received, the difference shall be termed the "Fiscal Year 2011
Overpayment" for purposes of this Section, and the Fiscal Year
2011 Overpayment shall be repaid by the System to the General
Revenue Fund as soon as practicable after the certification.

(k) For fiscal years 2012 through 2017 only, after the
submission of all payments for eligible employees from personal
services line items paid from the General Revenue Fund in the
fiscal year have been made, the Comptroller shall provide to
the System a certification of the sum of all expenditures in
the fiscal year for personal services. Upon receipt of the
certification, the System shall determine the amount due to the
System based on the full rate certified by the Board under
Section 14-135.08 for the fiscal year in order to meet the
State's obligation under this Section. The System shall compare
this amount due to the amount received by the System for the
fiscal year. If the amount due is more than the amount
received, the difference shall be termed the "Prior Fiscal Year
Shortfall" for purposes of this Section, and the Prior Fiscal
Year Shortfall shall be satisfied under Section 1.2 of the
State Pension Funds Continuing Appropriation Act. If the amount
due is less than the amount received, the difference shall be
termed the "Prior Fiscal Year Overpayment" for purposes of this
Section, and the Prior Fiscal Year Overpayment shall be repaid
by the System to the General Revenue Fund as soon as
practicable after the certification.
(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
eff. 7-9-15; 99-523, eff. 6-30-16.)

Section 10-15. The State Pension Funds Continuing
Appropriation Act is amended by changing Section 1.2 as
follows:

(40 ILCS 15/1.2)
Sec. 1.2. Appropriations for the State Employees'
Retirement System.
(a) From each fund from which an amount is appropriated for
personal services to a department or other employer under
Article 14 of the Illinois Pension Code, there is hereby
appropriated to that department or other employer, on a
continuing annual basis for each State fiscal year, an
additional amount equal to the amount, if any, by which (1) an
amount equal to the percentage of the personal services line
item for that department or employer from that fund for that
fiscal year that the Board of Trustees of the State Employees'
Retirement System of Illinois has certified under Section
14-135.08 of the Illinois Pension Code to be necessary to meet
the State's obligation under Section 14-131 of the Illinois Pension Code for that fiscal year, exceeds (2) the amounts otherwise appropriated to that department or employer from that fund for State contributions to the State Employees' Retirement System for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the final payment from a department or employer's personal services line item for fiscal year 2004, payments to the State Employees' Retirement System that otherwise would have been made under this subsection (a) shall be governed by the provisions in subsection (a-1).

(a-1) If a Fiscal Year 2004 Shortfall is certified under subsection (f) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2004 Shortfall.

(a-2) If a Fiscal Year 2010 Shortfall is certified under subsection (i) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2010 Shortfall.

(a-3) If a Fiscal Year 2016 Shortfall is certified under subsection (k) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement
System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2016 Shortfall.

(a-4) If a Prior Fiscal Year Shortfall is certified under subsection (k) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Prior Fiscal Year Shortfall.

(b) The continuing appropriations provided for by this Section shall first be available in State fiscal year 1996.

(c) Beginning in Fiscal Year 2005, any continuing appropriation under this Section arising out of an appropriation for personal services from the Road Fund to the Department of State Police or the Secretary of State shall be payable from the General Revenue Fund rather than the Road Fund.

(d) For State fiscal year 2010 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before December 31, 2008, less the gross proceeds of the bonds sold in fiscal year 2010 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(e) For State fiscal year 2011 only, the continuing appropriation under this Section provided to the State
Employees' Retirement System is limited to an amount equal to the amount certified by the System on or before December 31, 2009, less any amounts received pursuant to subsection (a-3) of Section 14.1 of the State Finance Act.

(f) For State fiscal year 2011 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before April 1, 2011, less the gross proceeds of the bonds sold in fiscal year 2011 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

Section 10-20. The Uniform Disposition of Unclaimed Property Act is amended by changing Section 18 as follows:

(765 ILCS 1025/18) (from Ch. 141, par. 118)

Sec. 18. Deposit of funds received under the Act.

(a) The State Treasurer shall retain all funds received under this Act, including the proceeds from the sale of abandoned property under Section 17, in a trust fund known as the Unclaimed Property Trust Fund. The State Treasurer may deposit any amount in the Unclaimed Property Trust Fund into the State Pensions Fund during the fiscal year at his or her discretion; however, he or she shall, on April 15 and October 15 of each year, deposit any amount in the Unclaimed Property Trust Fund into the State General Revenue Fund. The proceeds from the sale of abandoned property under Section 17 shall be deposited directly into the Unclaimed Property Trust Fund.

(b) The State Treasurer may retain in the State General Revenue Fund any amount that is received under this Act and that is not deposited into the Unclaimed Property Trust Fund. The State Treasurer may deposit any amount in the State General Revenue Fund into the State Pensions Fund during the fiscal year at his or her discretion; however, he or she shall, on April 15 and October 15 of each year, deposit any amount into the State General Revenue Fund from the proceeds of the sale of abandoned property under Section 17.
Trust Fund exceeding $2,500,000 into the State Pensions Fund. If on either April 15 or October 15, the State Treasurer determines that a balance of $2,500,000 is insufficient for the prompt payment of unclaimed property claims authorized under this Act, the Treasurer may retain more than $2,500,000 in the Unclaimed Property Trust Fund in order to ensure the prompt payment of claims. Beginning in State fiscal year 2019 2018, all amounts that are deposited into the State Pensions Fund from the Unclaimed Property Trust Fund shall be apportioned to the designated retirement systems as provided in subsection (c-6) of Section 8.12 of the State Finance Act to reduce their actuarial reserve deficiencies. He or she shall make prompt payment of claims he or she duly allows as provided for in this Act for the Unclaimed Property Trust Fund. Before making the deposit the State Treasurer shall record the name and last known address of each person appearing from the holders' reports to be entitled to the abandoned property. The record shall be available for public inspection during reasonable business hours.

(b) Before making any deposit to the credit of the State Pensions Fund, the State Treasurer may deduct: (1) any costs in connection with sale of abandoned property, (2) any costs of mailing and publication in connection with any abandoned property, and (3) any costs in connection with the maintenance of records or disposition of claims made pursuant to this Act. The State Treasurer shall semiannually file an itemized report
of all such expenses with the Legislative Audit Commission.

(Source: P.A. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523, eff. 6-30-16.)

ARTICLE 15. TOURISM FUNDS CONSOLIDATION

Section 15-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Sections 605-705, 605-707, and 605-710 as follows:

(20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

Sec. 605-705. Grants to local tourism and convention bureaus.

(a) To establish a grant program for local tourism and convention bureaus. The Department will develop and implement a program for the use of funds, as authorized under this Act, by local tourism and convention bureaus. For the purposes of this Act, bureaus eligible to receive funds are those local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before July 1, 2001; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with one or more municipalities or counties
that support the bureau with local hotel-motel taxes. After
July 1, 2001, bureaus requesting certification in order to
receive funds for the first time must be local tourism and
convention bureaus that are (i) either units of local
government or incorporated as not-for-profit organizations;
(ii) in legal existence for a minimum of 2 years before the
request for certification; (iii) operating with a paid,
full-time staff whose sole purpose is to promote tourism in the
designated service area; and (iv) affiliated with multiple
municipalities or counties that support the bureau with local
hotel-motel taxes. Each bureau receiving funds under this Act
will be certified by the Department as the designated recipient
to serve an area of the State. Notwithstanding the criteria set
forth in this subsection (a), or any rule adopted under this
subsection (a), the Director of the Department may provide for
the award of grant funds to one or more entities if in the
Department's judgment that action is necessary in order to
prevent a loss of funding critical to promoting tourism in a
designated geographic area of the State.

(b) To distribute grants to local tourism and convention
bureaus from appropriations made from the Local Tourism Fund
for that purpose. Of the amounts appropriated annually to the
Department for expenditure under this Section prior to July 1,
2011, one-third of those monies shall be used for grants to
convention and tourism bureaus in cities with a population
greater than 500,000. The remaining two-thirds of the annual
appropriation prior to July 1, 2011 shall be used for grants to
convention and tourism bureaus in the remainder of the State,
in accordance with a formula based upon the population served.
Of the amounts appropriated annually to the Department for
expenditure under this Section beginning July 1, 2011, 18% of
such moneys shall be used for grants to convention and tourism
bureaus in cities with a population greater than 500,000. Of
the amounts appropriated annually to the Department for
expenditure under this Section beginning July 1, 2011, 82% of
such moneys shall be used for grants to convention bureaus in
the remainder of the State, in accordance with a formula based
upon the population served. The Department may reserve up to
10% of total local tourism funds available for costs of
administering the program to conduct audits of grants, to
provide incentive funds to those bureaus that will conduct
promotional activities designed to further the Department's
statewide advertising campaign, to fund special statewide
promotional activities, and to fund promotional activities
that support an increased use of the State's parks or historic
sites. The Department shall require that any convention and
tourism bureau receiving a grant under this Section that
requires matching funds shall provide matching funds equal to
no less than 50% of the grant amount. During fiscal year 2013,
the Department shall reserve $2,000,000 of the available local
tourism funds for appropriation to the Historic Preservation
Agency for the operation of the Abraham Lincoln Presidential
Library and Museum and State historic sites.

(c) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2017, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Local Tourism Fund into the Tourism Promotion Fund. Upon completion of the transfers, the Local Tourism Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the Tourism Promotion Fund.

(Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12; 98-252, eff. 8-9-13.)

(20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

Sec. 605-707. International Tourism Program.

(a) The Department of Commerce and Economic Opportunity must establish a program for international tourism. The Department shall develop and implement the program on January 1, 2000 by rule. As part of the program, the Department may work in cooperation with local convention and tourism bureaus in Illinois in the coordination of international tourism efforts at the State and local level. The Department may (i) work in cooperation with local convention and tourism bureaus for efficient use of their international tourism marketing resources, (ii) promote Illinois in international meetings and tourism markets, (iii) work with convention and tourism bureaus
throughout the State to increase the number of international tourists to Illinois, (iv) provide training, research, technical support, and grants to certified convention and tourism bureaus, (v) provide staff, administration, and related support required to manage the programs under this Section, and (vi) provide grants for the development of or the enhancement of international tourism attractions.

(b) The Department shall make grants for expenses related to international tourism and pay for the staffing, administration, and related support from the International Tourism Fund, a special fund created in the State Treasury. Of the amounts deposited into the Fund in fiscal year 2000 after January 1, 2000 through fiscal year 2011, 55% shall be used for grants to convention and tourism bureaus in Chicago (other than the City of Chicago's Office of Tourism) and 45% shall be used for development of international tourism in areas outside of Chicago. Of the amounts deposited into the Fund in fiscal year 2001 and thereafter, 55% shall be used for grants to convention and tourism bureaus in Chicago, and of that amount not less than 27.5% shall be used for grants to convention and tourism bureaus in Chicago other than the City of Chicago's Office of Tourism, and 45% shall be used for administrative expenses and grants authorized under this Section and development of international tourism in areas outside of Chicago, of which not less than $1,000,000 shall be used annually to make grants to convention and tourism bureaus in cities other than Chicago.
that demonstrate their international tourism appeal and request to develop or expand their international tourism marketing program, and may also be used to provide grants under item (vi) of subsection (a) of this Section. All of the amounts deposited into the Fund in fiscal year 2012 and thereafter shall be used for administrative expenses and grants authorized under this Section and development of international tourism in areas outside of Chicago, of which not less than $1,000,000 shall be used annually to make grants to convention and tourism bureaus in cities other than Chicago that demonstrate their international tourism appeal and request to develop or expand their international tourism marketing program, and may also be used to provide grants under item (vi) of subsection (a) of this Section. Amounts appropriated to the State Comptroller for administrative expenses and grants authorized by the Illinois Global Partnership Act are payable from the International Tourism Fund.

(c) A convention and tourism bureau is eligible to receive grant moneys under this Section if the bureau is certified to receive funds under Title 14 of the Illinois Administrative Code, Section 550.35. To be eligible for a grant, a convention and tourism bureau must provide matching funds equal to the grant amount. The Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount. In certain circumstances
as determined by the Director of Commerce and Economic
Opportunity, however, the City of Chicago's Office of Tourism
or any other convention and tourism bureau may provide matching
funds equal to no less than 50% of the grant amount to be
eligible to receive the grant. One-half of this 50% may be
provided through in-kind contributions. Grants received by the
City of Chicago's Office of Tourism and by convention and
tourism bureaus in Chicago may be expended for the general
purposes of promoting conventions and tourism.

(d) Notwithstanding any other provision of law, in addition
to any other transfers that may be provided by law, on July 1,
2017, or as soon thereafter as practical, the State Comptroller
shall direct and the State Treasurer shall transfer the
remaining balance from the International Tourism Fund into the
Tourism Promotion Fund. Upon completion of the transfers, the
International Tourism Fund is dissolved, and any future
deposits due to that Fund and any outstanding obligations or
liabilities of that Fund pass to the Tourism Promotion Fund.
(Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
98-252, eff. 8-9-13.)

(20 ILCS 605/605-710)

Sec. 605-710. Regional tourism development organizations.

(a) The Department may, subject to appropriation, provide
grants from the Tourism Promotion Fund for the administrative
costs of not-for-profit regional tourism development
organizations that assist the Department in developing tourism throughout a multi-county geographical area designated by the Department. Regional tourism development organizations receiving funds under this Section may be required by the Department to submit to audits of contracts awarded by the Department to determine whether the regional tourism development organization has performed all contractual obligations under those contracts.

Every employee of a regional tourism development organization receiving funds under this Section shall disclose to the organization's governing board and to the Department any economic interest that employee may have in any entity with which the regional tourism development organization has contracted or to which the regional tourism development organization has granted funds.

(b) The Department, from moneys transferred from the General Revenue Fund to the Tourism Promotion Fund and appropriated from the Tourism Promotion Fund, shall first provide funding of $5,000,000 annually to a governmental entity with at least 2,000,000 square feet of exhibition space that has as part of its duties the promotion of cultural, scientific and trade exhibits and events within a county with a population of more than 3,000,000, to be used for any of the governmental entity's general corporate purposes.

(Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651, eff. 7-11-02.)
Section 15-10. The Illinois Promotion Act is amended by changing Sections 4a, 5, and 8 as follows:

(20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

Sec. 4a. Funds.

(1) All moneys deposited in the Tourism Promotion Fund pursuant to this subsection are allocated to the Department for utilization, as appropriated, in the performance of its powers under Section 4; except that during fiscal year 2013, the Department shall reserve $9,800,000 of the total funds available for appropriation in the Tourism Promotion Fund for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites.

As soon as possible after the first day of each month, beginning July 1, 1997 and ending on June 30, 2017, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to 13% of the net revenue realized from the Hotel Operators' Occupation Tax Act plus an amount equal to 13% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair-1992 Authority Act during the preceding month. "Net revenue realized for a month" means the revenue collected by the State under that Act during the
previous month less the amount paid out during that same month
as refunds to taxpayers for overpayment of liability under that
Act.

(1.1) (Blank).

(2) As soon as possible after the first day of each month,
beginning July 1, 1997 and ending on June 30, 2017, upon
certification of the Department of Revenue, the Comptroller
shall order transferred and the Treasurer shall transfer from
the General Revenue Fund to the Tourism Promotion Fund an
amount equal to 8% of the net revenue realized from the Hotel
Operators' Occupation Tax plus an amount equal to 8% of the net
revenue realized from any tax imposed under Section 4.05 of the
Chicago World's Fair-1992 Authority Act during the preceding
month. "Net revenue realized for a month" means the revenue
collected by the State under that Act during the previous month
less the amount paid out during that same month as refunds to
taxpayers for overpayment of liability under that Act.

All monies deposited in the Tourism Promotion Fund under
this subsection (2) shall be used solely as provided in this
subsection to advertise and promote tourism throughout
Illinois. Appropriations of monies deposited in the Tourism
Promotion Fund pursuant to this subsection (2) shall be used
solely for advertising to promote tourism, including but not
limited to advertising production and direct advertisement
costs, but shall not be used to employ any additional staff,
finance any individual event, or lease, rent or purchase any
physical facilities. The Department shall coordinate its advertising under this subsection (2) with other public and private entities in the State engaged in similar promotion activities. Print or electronic media production made pursuant to this subsection (2) for advertising promotion shall not contain or include the physical appearance of or reference to the name or position of any public officer. "Public officer" means a person who is elected to office pursuant to statute, or who is appointed to an office which is established, and the qualifications and duties of which are prescribed, by statute, to discharge a public duty for the State or any of its political subdivisions.

(3) Notwithstanding anything in this Section to the contrary, amounts transferred from the General Revenue Fund to the Tourism Promotion Fund pursuant to this Section shall not exceed $26,300,000 in State fiscal year 2012.

(4) As soon as possible after the first day of each month, beginning July 1, 2017, if the amount of revenue deposited into the Tourism Promotion Fund under subsection (c) of Section 6 of the Hotel Operators' Occupation Tax Act is less than 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month, then, upon certification of the Department of Revenue, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to the difference between 21% of the net revenue realized from the
Hotel Operators' Occupation Tax during the preceding month and
the amount of revenue deposited into the Tourism Promotion Fund
under subsection (c) of Section 6 of the Hotel Operators'
Occupation Tax Act.

(5) Beginning on July 1, 2017, moneys deposited into the
Tourism Promotion Fund under subsection (c) of Section 6 of the
Hotel Operators' Occupation Tax Act may be used by the
Department of Commerce and Economic Opportunity for the
purposes authorized in the Illinois Promotion Act and for
advertising to promote tourism, including but not limited to
advertising production and direct advertisement costs.
(Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

(20 ILCS 665/5) (from Ch. 127, par. 200-25)

Sec. 5. Marketing and private sector programs.

(a) The Department is authorized to make grants, subject to
appropriation, from funds transferred into the Tourism
Promotion Fund under subsection (1) of Section 4a to counties,
municipalities, not-for-profit organizations, and local
promotion groups and to assist such counties, municipalities
and local promotion groups in the promotion of tourism
attractions and tourism events. The Department, after review of
the application and if satisfied that the program and proposed
expenditures of the applicant appear to be in accord with the
purposes of this Act, must grant to the applicant an amount not
to exceed 60% of the proposed expenditures.
(b) The Department may make grants, subject to appropriation, from funds transferred into the Tourism Promotion Fund under subsection (1) of Section 4a to counties, municipalities, not-for-profit organizations, local promotion groups, and for-profit businesses to assist in attracting and hosting tourism events matched with funds from sources in the private sector. The Department, after review of the application and if satisfied that the program and proposed expenditures of the applicant appear to be in accord with the purposes of this Act, must grant to the applicant an amount not to exceed 50% of the proposed expenditures.

Before any such grant may be made the county, municipality, not-for-profit organization, local promotion group, or for-profit business must make application to the Department for such grant, setting forth the studies, surveys and investigations proposed to be made and other activities proposed to be undertaken. The application shall further state, under oath or affirmation, with evidence thereof satisfactory to the Department, the amount of funds held by, committed to or subscribed to, and proposed to be expended by, the applicant for the purposes herein described and the amount of the grant for which application is made.

(Source: P.A. 92-38, eff. 6-28-01.)

(20 ILCS 665/8) (from Ch. 127, par. 200-28)

Sec. 8. Allocation of appropriations.
(1) Amounts transferred under subsection (1) of Section 4a that are appropriated from the Tourism Promotion Fund to the Department for the purpose of making grants under Sections 5 and 6 of this Act shall be allocated by the Department as follows:

(a) 62.5% to local promotion groups, municipalities, and counties not wholly or partially within any county of more than 1 million population;

(b) 37.5% to local promotion groups, municipalities, and counties wholly or partially within any county of more than 1 million population.

However, if sufficient local funds cannot be raised to match the allocation made under either paragraph (a) or (b) of this subsection, such appropriations may be reallocated, in whole or in part, to any applicant or applicants able to qualify for a grant or may be used by the Department to promote the tourist attractions of the State of Illinois as a whole.

(2) Amounts transferred under subsection (1) of Section 4a that are appropriated from the Tourism Promotion Fund to the Department for the purpose of making grants under Sections 5 and 6 of this Act to match funds from the private sector may be used by the Department in any county of this State.

(Source: P.A. 90-26, eff. 7-1-97.)

(30 ILCS 105/5.162 rep.)

(30 ILCS 105/5.523 rep.)
Section 15-15. The State Finance Act is amended by repealing Sections 5.162, 5.523, and 5.810.

Section 15-20. The Hotel Operators' Occupation Tax Act is amended by changing Section 6 as follows:

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

Sec. 6. Filing of returns and distribution of proceeds.

(a) Except as provided hereinafter in this Section, on or before the last day of each calendar month, every person engaged in the business of renting, leasing or letting rooms in a hotel in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the operator;

2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of renting, leasing or letting rooms in a hotel in this State;

3. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms during such preceding calendar month;

4. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms to permanent residents during such
preceding calendar month;

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

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

7. The amount of tax due;

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

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

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

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.
Notwithstanding any other provision in this Act concerning the time within which an operator may file his return, in the case of any operator who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such operator shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Where the same person has more than 1 business registered with the Department under separate registrations under this Act, such person shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

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

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

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

(b) There shall be deposited in the Build Illinois Fund in the State Treasury for each State fiscal year 40% of the amount of total net proceeds from the tax imposed by subsection (a) of Section 3. Of the remaining 60%, $5,000,000 shall be deposited in the Illinois Sports Facilities Fund and credited to the Subsidy Account each fiscal year by making monthly deposits in the amount of 1/8 of $5,000,000 plus cumulative deficiencies in such deposits for prior months, and an additional $8,000,000 shall be deposited in the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year by making monthly deposits in the amount of 1/8 of $8,000,000 plus any cumulative deficiencies in such deposits for prior months; provided, that for fiscal years ending after June 30, 2001, the amount to be so deposited into the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year shall be increased from $8,000,000 to the then applicable Advance Amount and the required monthly deposits beginning with July 2001 shall be in the amount of 1/8 of the then applicable Advance Amount plus any cumulative deficiencies in those
deposits for prior months. (The deposits of the additional
$8,000,000 or the then applicable Advance Amount, as
applicable, during each fiscal year shall be treated as
advances of funds to the Illinois Sports Facilities Authority
for its corporate purposes to the extent paid to the Authority
or its trustee and shall be repaid into the General Revenue
Fund in the State Treasury by the State Treasurer on behalf of
the Authority pursuant to Section 19 of the Illinois Sports
Facilities Authority Act, as amended. If in any fiscal year the
full amount of the then applicable Advance Amount is not repaid
into the General Revenue Fund, then the deficiency shall be
paid from the amount in the Local Government Distributive Fund
that would otherwise be allocated to the City of Chicago under
the State Revenue Sharing Act.)

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

Of the remaining 60% of the amount of total net proceeds
prior to August 1, 2011 from the tax imposed by subsection (a)
of Section 3 after all required deposits in the Illinois Sports
Facilities Fund, the amount equal to 8% of the net revenue
realized from this Act plus an amount equal to 8% of the net
revenue realized from any tax imposed under Section 4.05 of the
Chicago World's Fair-1992 Authority Act during the preceding
month shall be deposited in the Local Tourism Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of the remaining 60% of the amount of total net proceeds beginning on August 1, 2011 and ending on June 30, 2017 from the tax imposed by subsection (a) of Section 3 after all required deposits in the Illinois Sports Facilities Fund, an amount equal to 8% of the net revenue realized from this Act plus an amount equal to 8% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair-1992 Authority Act during the preceding month shall be deposited as follows: 18% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 82% of such amount shall be deposited into the Local Tourism Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law. Of the remaining 60% of the amount of total net proceeds beginning on July 1, 2017 from the tax imposed by subsection (a) of Section 3 after all required deposits in the Illinois Sports Facilities Fund, an amount equal to 8% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 18% of such amount shall be deposited into the Tourism Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the
remaining 82% of such amount shall be deposited into the Tourism Promotion Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law. Beginning on August 1, 1999 and ending on July 31, 2011, an amount equal to 4.5% of the net revenue realized from the Hotel Operators' Occupation Tax Act during the preceding month shall be deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law. Beginning on August 1, 2011 and ending on June 30, 2017, an amount equal to 4.5% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 55% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 45% of such amount deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law. Beginning on July 1, 2017, of the remaining 60% of the amount of total net proceeds beginning on July 1, 2016 from the tax imposed by subsection (a) of Section 3 after all required deposits in the Illinois Sports Facilities Fund, an amount equal to 4.5% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 55% of such amount shall be deposited into the Tourism Promotion Fund for the purposes described in subsection (n) of
Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 45% of such amount deposited into the Tourism Promotion Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law. "Net revenue realized for a month" means the revenue collected by the State under that Act during the previous month less the amount paid out during that same month as refunds to taxpayers for overpayment of liability under that Act.

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

(d) The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the operator's last State income tax return. If the total receipts of the business as reported in the State income tax return do not agree with the gross receipts reported to the Department for the same period, the operator shall attach to his annual information return a
schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The operator's annual information return to the Department shall also disclose pay roll information of the operator's business during the year covered by such return and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual tax returns by such operator as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required the taxpayer shall be liable for a penalty in an amount determined in accordance with Section 3-4 of the Uniform Penalty and Interest Act until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

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

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

(Source: P.A. 97-617, eff. 10-26-11.)

Section 15-25. The Metropolitan Pier and Exposition Authority Act is amended by changing Section 5 as follows:

(70 ILCS 210/5) (from Ch. 85, par. 1225)

Sec. 5. The Metropolitan Pier and Exposition Authority shall also have the following rights and powers:

(a) To accept from Chicago Park Fair, a corporation, an assignment of whatever sums of money it may have received from the Fair and Exposition Fund, allocated by the Department of Agriculture of the State of Illinois, and Chicago Park Fair is hereby authorized to assign, set over and transfer any of those funds to the Metropolitan Pier and Exposition Authority. The Authority has the right and power hereafter to receive sums as may be distributed to it by the Department of Agriculture of the State of Illinois from the Fair and Exposition Fund pursuant to the provisions of Sections 5, 6i, and 28 of the State Finance Act. All sums received by the Authority shall be held in the sole custody of the secretary-treasurer of the Metropolitan Pier and Exposition Board.

(b) To accept the assignment of, assume and execute any contracts heretofore entered into by Chicago Park Fair.

(c) To acquire, own, construct, equip, lease, operate
and maintain grounds, buildings and facilities to carry out its corporate purposes and duties, and to carry out or otherwise provide for the recreational, cultural, commercial or residential development of Navy Pier, and to fix and collect just, reasonable and nondiscriminatory charges for the use thereof. The charges so collected shall be made available to defray the reasonable expenses of the Authority and to pay the principal of and the interest upon any revenue bonds issued by the Authority. The Authority shall be subject to and comply with the Lake Michigan and Chicago Lakefront Protection Ordinance, the Chicago Building Code, the Chicago Zoning Ordinance, and all ordinances and regulations of the City of Chicago contained in the following Titles of the Municipal Code of Chicago: Businesses, Occupations and Consumer Protection; Health and Safety; Fire Prevention; Public Peace, Morals and Welfare; Utilities and Environmental Protection; Streets, Public Ways, Parks, Airports and Harbors; Electrical Equipment and Installation; Housing and Economic Development (only Chapter 5-4 thereof); and Revenue and Finance (only so far as such Title pertains to the Authority's duty to collect taxes on behalf of the City of Chicago).

(d) To enter into contracts treating in any manner with the objects and purposes of this Act.

(e) To lease any buildings to the Adjutant General of
the State of Illinois for the use of the Illinois National
Guard or the Illinois Naval Militia.

(f) To exercise the right of eminent domain by
condemnation proceedings in the manner provided by the
Eminent Domain Act, including, with respect to Site B only,
the authority to exercise quick take condemnation by
immediate vesting of title under Article 20 of the Eminent
Domain Act, to acquire any privately owned real or personal
property and, with respect to Site B only, public property
used for rail transportation purposes (but no such taking
of such public property shall, in the reasonable judgment
of the owner, interfere with such rail transportation) for
the lawful purposes of the Authority in Site A, at Navy
Pier, and at Site B. Just compensation for property taken
or acquired under this paragraph shall be paid in money or,
notwithstanding any other provision of this Act and with
the agreement of the owner of the property to be taken or
acquired, the Authority may convey substitute property or
interests in property or enter into agreements with the
property owner, including leases, licenses, or
concessions, with respect to any property owned by the
Authority, or may provide for other lawful forms of just
compensation to the owner. Any property acquired in
condemnation proceedings shall be used only as provided in
this Act. Except as otherwise provided by law, the City of
Chicago shall have a right of first refusal prior to any
sale of any such property by the Authority to a third party
other than substitute property. The Authority shall
develop and implement a relocation plan for businesses
displaced as a result of the Authority's acquisition of
property. The relocation plan shall be substantially
similar to provisions of the Uniform Relocation Assistance
and Real Property Acquisition Act and regulations
promulgated under that Act relating to assistance to
displaced businesses. To implement the relocation plan the
Authority may acquire property by purchase or gift or may
exercise the powers authorized in this subsection (f),
except the immediate vesting of title under Article 20 of
the Eminent Domain Act, to acquire substitute private
property within one mile of Site B for the benefit of
displaced businesses located on property being acquired by
the Authority. However, no such substitute property may be
acquired by the Authority unless the mayor of the
municipality in which the property is located certifies in
writing that the acquisition is consistent with the
municipality's land use and economic development policies
and goals. The acquisition of substitute property is
declared to be for public use. In exercising the powers
authorized in this subsection (f), the Authority shall use
its best efforts to relocate businesses within the area of
McCormick Place or, failing that, within the City of
Chicago.
(g) To enter into contracts relating to construction projects which provide for the delivery by the contractor of a completed project, structure, improvement, or specific portion thereof, for a fixed maximum price, which contract may provide that the delivery of the project, structure, improvement, or specific portion thereof, for the fixed maximum price is insured or guaranteed by a third party capable of completing the construction.

(h) To enter into agreements with any person with respect to the use and occupancy of the grounds, buildings, and facilities of the Authority, including concession, license, and lease agreements on terms and conditions as the Authority determines. Notwithstanding Section 24, agreements with respect to the use and occupancy of the grounds, buildings, and facilities of the Authority for a term of more than one year shall be entered into in accordance with the procurement process provided for in Section 25.1.

(i) To enter into agreements with any person with respect to the operation and management of the grounds, buildings, and facilities of the Authority or the provision of goods and services on terms and conditions as the Authority determines.

(j) After conducting the procurement process provided for in Section 25.1, to enter into one or more contracts to provide for the design and construction of all or part of
the Authority's Expansion Project grounds, buildings, and facilities. Any contract for design and construction of the Expansion Project shall be in the form authorized by subsection (g), shall be for a fixed maximum price not in excess of the funds that are authorized to be made available for those purposes during the term of the contract, and shall be entered into before commencement of construction.

(k) To enter into agreements, including project agreements with labor unions, that the Authority deems necessary to complete the Expansion Project or any other construction or improvement project in the most timely and efficient manner and without strikes, picketing, or other actions that might cause disruption or delay and thereby add to the cost of the project.

(l) To provide incentives to organizations and entities that agree to make use of the grounds, buildings, and facilities of the Authority for conventions, meetings, or trade shows. The incentives may take the form of discounts from regular fees charged by the Authority, subsidies for or assumption of the costs incurred with respect to the convention, meeting, or trade show, or other inducements. The Authority shall award incentives to attract large conventions, meetings, and trade shows to its facilities under the terms set forth in this subsection (l) from amounts appropriated to the Authority from the
Metropolitan Pier and Exposition Authority Incentive Fund
for this purpose.

No later than May 15 of each year, the Chief Executive
Officer of the Metropolitan Pier and Exposition Authority
shall certify to the State Comptroller and the State
Treasurer the amounts of incentive grant funds used during
the current fiscal year to provide incentives for
conventions, meetings, or trade shows that (i) have been
approved by the Authority, in consultation with an
organization meeting the qualifications set out in Section
5.6 of this Act, provided the Authority has entered into a
marketing agreement with such an organization, (ii)
demonstrate registered attendance in excess of 5,000
individuals or in excess of 10,000 individuals, as
appropriate, and (iii) but for the incentive, would not
have used the facilities of the Authority for the
convention, meeting, or trade show. The State Comptroller
may request that the Auditor General conduct an audit of
the accuracy of the certification. If the State Comptroller
determines by this process of certification that incentive
funds, in whole or in part, were disbursed by the Authority
by means other than in accordance with the standards of
this subsection (l), then any amount transferred to the
Metropolitan Pier and Exposition Authority Incentive Fund
shall be reduced during the next subsequent transfer in
direct proportion to that amount determined to be in
violation of the terms set forth in this subsection (l).

On July 15, 2012, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Metropolitan Pier and Exposition Authority Incentive Fund from the General Revenue Fund the sum of $7,500,000 plus an amount equal to the incentive grant funds certified by the Chief Executive Officer as having been lawfully paid under the provisions of this Section in the previous 2 fiscal years that have not otherwise been transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that transfers in excess of $15,000,000 shall not be made in any fiscal year.

On July 15, 2013, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Metropolitan Pier and Exposition Authority Incentive Fund from the General Revenue Fund the sum of $7,500,000 plus an amount equal to the incentive grant funds certified by the Chief Executive Officer as having been lawfully paid under the provisions of this Section in the previous fiscal year that have not otherwise been transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that transfers in excess of $15,000,000 shall not be made in any fiscal year.

On July 15, 2014, and every year thereafter, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Metropolitan Pier and Exposition Authority Incentive Fund from the General Revenue Fund the sum of $7,500,000 plus an amount equal to the incentive grant funds certified by the Chief Executive Officer as having been lawfully paid under the provisions of this Section in the previous fiscal year that have not otherwise been transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that transfers in excess of $15,000,000 shall not be made in any fiscal year.
Authority Incentive Fund from the General Revenue Fund an amount equal to the incentive grant funds certified by the Chief Executive Officer as having been lawfully paid under the provisions of this Section in the previous fiscal year that have not otherwise been transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that transfers in excess of $15,000,000 shall not be made in any fiscal year.

After a transfer has been made under this subsection (l), the Chief Executive Officer shall file a request for payment with the Comptroller evidencing that the incentive grants have been made and the Comptroller shall thereafter order paid, and the Treasurer shall pay, the requested amounts to the Metropolitan Pier and Exposition Authority.

In no case shall more than $5,000,000 be used in any one year by the Authority for incentives granted conventions, meetings, or trade shows with a registered attendance of more than 5,000 and less than 10,000. Amounts in the Metropolitan Pier and Exposition Authority Incentive Fund shall only be used by the Authority for incentives paid to attract large conventions, meetings, and trade shows to its facilities as provided in this subsection (l).

(l-5) The Village of Rosemont shall provide incentives from amounts transferred into the Convention Center Support Fund to retain and attract conventions, meetings,
or trade shows to the Donald E. Stephens Convention Center under the terms set forth in this subsection (l-5).

No later than May 15 of each year, the Mayor of the Village of Rosemont or his or her designee shall certify to the State Comptroller and the State Treasurer the amounts of incentive grant funds used during the previous fiscal year to provide incentives for conventions, meetings, or trade shows that (1) have been approved by the Village, (2) demonstrate registered attendance in excess of 5,000 individuals, and (3) but for the incentive, would not have used the Donald E. Stephens Convention Center facilities for the convention, meeting, or trade show. The State Comptroller may request that the Auditor General conduct an audit of the accuracy of the certification.

If the State Comptroller determines by this process of certification that incentive funds, in whole or in part, were disbursed by the Village by means other than in accordance with the standards of this subsection (l-5), then the amount transferred to the Convention Center Support Fund shall be reduced during the next subsequent transfer in direct proportion to that amount determined to be in violation of the terms set forth in this subsection (l-5).

On July 15, 2012, and each year thereafter, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Convention Center Support Fund
from the General Revenue Fund the amount of $5,000,000 for
(i) incentives to attract large conventions, meetings, and
trade shows to the Donald E. Stephens Convention Center,
and (ii) to be used by the Village of Rosemont for the
repair, maintenance, and improvement of the Donald E.
Stephens Convention Center and for debt service on debt
instruments issued for those purposes by the village. No
later than 30 days after the transfer, the Comptroller
shall order paid, and the Treasurer shall pay, to the
Village of Rosemont the amounts transferred.

(m) To enter into contracts with any person conveying
the naming rights or other intellectual property rights
with respect to the grounds, buildings, and facilities of
the Authority.

(n) To enter into grant agreements with the Chicago
Convention and Tourism Bureau providing for the marketing
of the convention facilities to large and small
conventions, meetings, and trade shows and the promotion of
the travel industry in the City of Chicago, provided such
agreements meet the requirements of Section 5.6 of this
Act. Receipts of the Authority from the increase in the
airport departure tax authorized by Public Act 96-898
Section 13(f) of this amendatory Act of the 96th General
Assembly and, subject to appropriation to the Authority,
funds deposited in the Chicago Travel Industry Promotion
Fund pursuant to Section 6 of the Hotel Operators'

Occupation Tax Act shall be granted to the Bureau for such purposes.

Nothing in this Act shall be construed to authorize the Authority to spend the proceeds of any bonds or notes issued under Section 13.2 or any taxes levied under Section 13 to construct a stadium to be leased to or used by professional sports teams.

Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2017, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Chicago Travel Industry Promotion Fund into the Tourism Promotion Fund. Upon completion of the transfers, the Chicago Travel Industry Promotion Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the Tourism Promotion Fund.

(Source: P.A. 97-617, eff. 10-26-11; 98-109, eff. 7-25-13.)

ARTICLE 20.

Section 20-5. The Department of Central Management Services Law of the Civil Administrative Code of Illinois is amended by changing Sections 405-20, 405-250, and 405-410 as follows:
Sec. 405-20. Fiscal policy information to Governor; information technology statistical research planning.

(a) The Department shall be responsible for providing the Governor with timely, comprehensive, and meaningful information pertinent to the formulation and execution of fiscal policy. In performing this responsibility the Department shall have the power and duty to do the following:

(1) Control the procurement, retention, installation, maintenance, and operation, as specified by the Director, of information technology electronic data processing equipment and software used by State agencies in such a manner as to achieve maximum economy and provide adequate assistance in the development of information suitable for management analysis.

(2) Establish principles and standards of information technology statistical reporting by State agencies and priorities for completion of research by those agencies in accordance with the requirements for management analysis as specified by the Director.

(3) Establish, through the Director, charges for information technology statistical services requested by State agencies and rendered by the Department. The Department is likewise empowered through the Director to establish prices or charges for information technology services rendered by the Department for all statistical
(4) Instruct all State agencies as the Director may require to report regularly to the Department, in the manner the Director may prescribe, their usage of **information technology electronic information devices and services**, the cost incurred, the information produced, and the procedures followed in obtaining the information. All State agencies shall request of the Director any **information technology resources statistical services** requiring the use of electronic devices and shall conform to the priorities assigned by the Director in using those electronic devices.

(5) Examine the accounts, use of **information technology resources**, and statistical data of any organization, body, or agency receiving appropriations from the General Assembly.

(6) Install and operate a modern information system utilizing equipment adequate to satisfy the requirements for analysis and review as specified by the Director. Expenditures for **information technology statistical services** rendered shall be reimbursed by the recipients. The reimbursement shall be determined by the Director as amounts sufficient to reimburse the **Technology Management Statistical Services** Revolving Fund for expenditures incurred in rendering the services.
(b) In addition to the other powers and duties listed in this Section, the Department shall analyze the present and future aims, needs, and requirements of information technology statistical research and planning in order to provide for the formulation of overall policy relative to the use of electronic data processing equipment and software by the State of Illinois. In making this analysis, the Department under the Director shall formulate a master plan for the use of information technology statistical research, utilizing electronic equipment, software and services most advantageously, and advising whether electronic data processing equipment and software should be leased or purchased by the State. The Department under the Director shall prepare and submit interim reports of meaningful developments and proposals for legislation to the Governor on or before January 30 each year. The Department under the Director shall engage in a continuing analysis and evaluation of the master plan so developed, and it shall be the responsibility of the Department to recommend from time to time any needed amendments and modifications of any master plan enacted by the General Assembly.

(c) For the purposes of this Section, Section 405-245, and paragraph (4) of Section 405-10 only, "State agencies" means all departments, boards, commissions, and agencies of the State of Illinois subject to the Governor.

(Source: P.A. 94-91, eff. 7-1-05.)
Sec. 405-250. Information technology Statistical services; use of information technology electronic data processing equipment and software. The Department may make information technology resources statistical services and the use of information technology electronic data processing equipment and software, including necessary telecommunications lines and equipment, available to local governments, elected State officials, State educational institutions, and all other governmental units of the State requesting them. The Director is empowered to establish prices and charges for the information technology resources statistical services so furnished and for the use of the information technology electronic data processing equipment and software and necessary telecommunications lines and equipment. The prices and charges shall be sufficient to reimburse the cost of furnishing the services and use of equipment, software, and lines.

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

Sec. 405-410. Transfer of Information Technology functions.

(a) Notwithstanding any other law to the contrary, the Director of Central Management Services, working in
cooperation with the Director of any other agency, department, board, or commission directly responsible to the Governor, may direct the transfer, to the Department of Central Management Services, of those information technology functions at that agency, department, board, or commission that are suitable for centralization.

Upon receipt of the written direction to transfer information technology functions to the Department of Central Management Services, the personnel, equipment, and property (both real and personal) directly relating to the transferred functions shall be transferred to the Department of Central Management Services, and the relevant documents, records, and correspondence shall be transferred or copied, as the Director may prescribe.

(b) Upon receiving written direction from the Director of Central Management Services, the Comptroller and Treasurer are authorized to transfer the unexpended balance of any appropriations related to the information technology functions transferred to the Department of Central Management Services and shall make the necessary fund transfers from any special fund in the State Treasury or from any other federal or State trust fund held by the Treasurer to the General Revenue Fund or the Technology Management Statistical Services Revolving Fund, or the Communications Revolving Fund, as designated by the Director of Central Management Services, for use by the Department of Central Management Services in support of
information technology functions or any other related costs or
expenses of the Department of Central Management Services.

(c) The rights of employees and the State and its agencies
under the Personnel Code and applicable collective bargaining
agreements or under any pension, retirement, or annuity plan
shall not be affected by any transfer under this Section.

(d) The functions transferred to the Department of Central
Management Services by this Section shall be vested in and
shall be exercised by the Department of Central Management
Services. Each act done in the exercise of those functions
shall have the same legal effect as if done by the agencies,
offices, divisions, departments, bureaus, boards and
commissions from which they were transferred.

Every person or other entity shall be subject to the same
obligations and duties and any penalties, civil or criminal,
arising therefrom, and shall have the same rights arising from
the exercise of such rights, powers, and duties as had been
exercised by the agencies, offices, divisions, departments,
bureaus, boards, and commissions from which they were
transferred.

Whenever reports or notices are now required to be made or
given or papers or documents furnished or served by any person
in regards to the functions transferred to or upon the
agencies, offices, divisions, departments, bureaus, boards,
and commissions from which the functions were transferred, the
same shall be made, given, furnished or served in the same
manner to or upon the Department of Central Management
Services.

This Section does not affect any act done, ratified, or
cancelled or any right occurring or established or any action
or proceeding had or commenced in an administrative, civil, or
criminal cause regarding the functions transferred, but those
proceedings may be continued by the Department of Central
Management Services.

This Section does not affect the legality of any rules in
the Illinois Administrative Code regarding the functions
transferred in this Section that are in force on the effective
date of this Section. If necessary, however, the affected
agencies shall propose, adopt, or repeal rules, rule
amendments, and rule recodifications as appropriate to
effectuate this Section.

(Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04;
93-1067, eff. 1-15-05.)

Section 20-10. The State Finance Act is amended by changing
Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

(30 ILCS 105/5.12) (from Ch. 127, par. 141.12)
Sec. 5.12. The Communications Revolving Fund. This Section
is repealed on December 31, 2017.

(Source: Laws 1919, p. 946.)
Sec. 5.55. The Technology Management Statistical Services Revolving Fund.
(Source: Laws 1919, p. 946.)

Sec. 6p-1. The Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund) shall be initially financed by a transfer of funds from the General Revenue Fund. Thereafter, all fees and other monies received by the Department of Central Management Services in payment for statistical services rendered pursuant to Section 405-20 of the Department of Central Management Services Law (20 ILCS 405/405-20) shall be paid into the Technology Management Statistical Services Revolving Fund. On and after July 1, 2017, or after sufficient moneys have been received in the Communications Revolving Fund to pay all Fiscal Year 2017 obligations payable from the Fund, whichever is later, all fees and other moneys received by the Department of Central Management Services in payment for communications services rendered pursuant to the Department of Central Management Services Law of the Civil Administrative Code of Illinois or the sale of surplus State communications equipment shall be paid into the Technology Management Revolving Fund. The money in this fund shall be used by the Department of Central Management Services as reimbursement for expenditures incurred in
rendering statistical services and, beginning July 1, 2017, as
reimbursement for expenditures incurred in relation to
communications services.
(Source: P.A. 91-239, eff. 1-1-00.)

(30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)
Sec. 6p-2. The Communications Revolving Fund shall be
initially financed by a transfer of funds from the General
Revenue Fund. Thereafter, through June 30, 2017, all fees and
other monies received by the Department of Central Management
Services in payment for communications services rendered
pursuant to the Department of Central Management Services Law
or sale of surplus State communications equipment shall be paid
into the Communications Revolving Fund. Except as otherwise
provided in this Section, the money in this fund shall be used
by the Department of Central Management Services as
reimbursement for expenditures incurred in relation to
communications services.

On the effective date of this amendatory Act of the 93rd
General Assembly, or as soon as practicable thereafter, the
State Comptroller shall order transferred and the State
Treasurer shall transfer $3,000,000 from the Communications
Revolving Fund to the Emergency Public Health Fund to be used
for the purposes specified in Section 55.6a of the
Environmental Protection Act.

In addition to any other transfers that may be provided for
by law, on July 1, 2011, or as soon thereafter as practicable, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2017, or after sufficient moneys have been received in the Communications Revolving Fund to pay all Fiscal Year 2017 obligations payable from the Fund, whichever is later, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Communications Revolving Fund into the Technology Management Revolving Fund.

Upon completion of the transfer, any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the Technology Management Revolving Fund.

(Source: P.A. 97-641, eff. 12-19-11.)

(30 ILCS 105/6z-34)

Sec. 6z-34. Secretary of State Special Services Fund. There is created in the State Treasury a special fund to be known as the Secretary of State Special Services Fund. Moneys deposited into the Fund may, subject to appropriation, be used by the Secretary of State for any or all of the following purposes:

(1) For general automation efforts within operations of the Office of Secretary of State.

(2) For technology applications in any form that will
enhance the operational capabilities of the Office of Secretary of State.

(3) To provide funds for any type of library grants authorized and administered by the Secretary of State as State Librarian.

These funds are in addition to any other funds otherwise authorized to the Office of Secretary of State for like or similar purposes.

On August 15, 1997, all fiscal year 1997 receipts that exceed the amount of $15,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 1998 and each year thereafter through 2000, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of $17,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 2001 and each year thereafter through 2002, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of $19,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); and on August 15, 2003 and each year thereafter, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of $33,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the
Sec. 8.16a. Appropriations for the procurement, installation, retention, maintenance and operation of electronic data processing and information technology devices and software used by state agencies subject to Section 405-20 of the Department of Central Management Services Law (20 ILCS 405/405-20), the purchase of necessary supplies and equipment and accessories thereto, and all other expenses incident to the operation and maintenance of those electronic data processing and information technology devices and software are payable from the Technology Management Statistical Services Revolving Fund. However, no contract shall be entered into or obligation incurred for any expenditure from the Technology Management Statistical Services Revolving Fund until after the purpose and amount has been approved in writing by the Director of Central Management Services. Until there are sufficient funds in the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund) to carry out the purposes of this amendatory Act of 1965, however, the State agencies subject to that Section 405-20 shall, on written approval of the Director of Central Management Services, pay the cost of operating and maintaining electronic data processing systems from current appropriations as classified and standardized in
this Act "An Act in relation to State finance", approved June 10, 1919, as amended.
(Source: P.A. 91-239, eff. 1-1-00.)

Section 20-15. The Illinois Pension Code is amended by changing Section 1A-112 as follows:

(40 ILCS 5/1A-112)
Sec. 1A-112. Fees.
(a) Every pension fund that is required to file an annual statement under Section 1A-109 shall pay to the Department an annual compliance fee. In the case of a pension fund under Article 3 or 4 of this Code, the annual compliance fee shall be 0.02% (2 basis points) of the total assets of the pension fund, as reported in the most current annual statement of the fund, but not more than $8,000. In the case of all other pension funds and retirement systems, the annual compliance fee shall be $8,000.
(b) The annual compliance fee shall be due on June 30 for the following State fiscal year, except that the fee payable in 1997 for fiscal year 1998 shall be due no earlier than 30 days following the effective date of this amendatory Act of 1997.
(c) Any information obtained by the Division that is available to the public under the Freedom of Information Act and is either compiled in published form or maintained on a computer processible medium shall be furnished upon the written
request of any applicant and the payment of a reasonable
information services fee established by the Director,
sufficient to cover the total cost to the Division of
compiling, processing, maintaining, and generating the
information. The information may be furnished by means of
published copy or on a computer processed or computer
processable medium.

No fee may be charged to any person for information that
the Division is required by law to furnish to that person.

(d) Except as otherwise provided in this Section, all fees
and penalties collected by the Department under this Code shall
be deposited into the Public Pension Regulation Fund.

(e) Fees collected under subsection (c) of this Section and
money collected under Section 1A-107 shall be deposited into
the Technology Management Department's Statistical Services
Revolving Fund and credited to the account of the Department's
Public Pension Division. This income shall be used exclusively
for the purposes set forth in Section 1A-107. Notwithstanding
the provisions of Section 408.2 of the Illinois Insurance Code,
no surplus funds remaining in this account shall be deposited
in the Insurance Financial Regulation Fund. All money in this
account that the Director certifies is not needed for the
purposes set forth in Section 1A-107 of this Code shall be
transferred to the Public Pension Regulation Fund.

(f) Nothing in this Code prohibits the General Assembly
from appropriating funds from the General Revenue Fund to the
Department for the purpose of administering or enforcing this Code.
(Source: P.A. 93-32, eff. 7-1-03.)

Section 20-20. The Illinois Insurance Code is amended by changing Sections 408, 408.2, 1202, and 1206 as follows:

(215 ILCS 5/408) (from Ch. 73, par. 1020)
Sec. 408. Fees and charges.
(1) The Director shall charge, collect and give proper acquittances for the payment of the following fees and charges:
   (a) For filing all documents submitted for the incorporation or organization or certification of a domestic company, except for a fraternal benefit society, $2,000.
   (b) For filing all documents submitted for the incorporation or organization of a fraternal benefit society, $500.
   (c) For filing amendments to articles of incorporation and amendments to declaration of organization, except for a fraternal benefit society, a mutual benefit association, a burial society or a farm mutual, $200.
   (d) For filing amendments to articles of incorporation of a fraternal benefit society, a mutual benefit association or a burial society, $100.
   (e) For filing amendments to articles of incorporation
of a farm mutual, $50.

(f) For filing bylaws or amendments thereto, $50.

(g) For filing agreement of merger or consolidation:

(i) for a domestic company, except for a fraternal
benefit society, a mutual benefit association, a
burial society, or a farm mutual, $2,000.

(ii) for a foreign or alien company, except for a
fraternal benefit society, $600.

(iii) for a fraternal benefit society, a mutual
benefit association, a burial society, or a farm
mutual, $200.

(h) For filing agreements of reinsurance by a domestic
company, $200.

(i) For filing all documents submitted by a foreign or
alien company to be admitted to transact business or
accredited as a reinsurer in this State, except for a
fraternal benefit society, $5,000.

(j) For filing all documents submitted by a foreign or
alien fraternal benefit society to be admitted to transact
business in this State, $500.

(k) For filing declaration of withdrawal of a foreign
or alien company, $50.

(l) For filing annual statement by a domestic company,
except a fraternal benefit society, a mutual benefit
association, a burial society, or a farm mutual, $200.

(m) For filing annual statement by a domestic fraternal
(n) For filing annual statement by a farm mutual, a mutual benefit association, or a burial society, $100.

(o) For issuing a certificate of authority or renewal thereof except to a foreign fraternal benefit society, $400.

(p) For issuing a certificate of authority or renewal thereof to a foreign fraternal benefit society, $200.

(q) For issuing an amended certificate of authority, $50.

(r) For each certified copy of certificate of authority, $20.

(s) For each certificate of deposit, or valuation, or compliance or surety certificate, $20.

(t) For copies of papers or records per page, $1.

(u) For each certification to copies of papers or records, $10.

(v) For multiple copies of documents or certificates listed in subparagraphs (r), (s), and (u) of paragraph (1) of this Section, $10 for the first copy of a certificate of any type and $5 for each additional copy of the same certificate requested at the same time, unless, pursuant to paragraph (2) of this Section, the Director finds these additional fees excessive.

(w) For issuing a permit to sell shares or increase paid-up capital:
(i) in connection with a public stock offering, $300;
(ii) in any other case, $100.
(x) For issuing any other certificate required or permissible under the law, $50.
(y) For filing a plan of exchange of the stock of a domestic stock insurance company, a plan of demutualization of a domestic mutual company, or a plan of reorganization under Article XII, $2,000.
(z) For filing a statement of acquisition of a domestic company as defined in Section 131.4 of this Code, $2,000.
(aa) For filing an agreement to purchase the business of an organization authorized under the Dental Service Plan Act or the Voluntary Health Services Plans Act or of a health maintenance organization or a limited health service organization, $2,000.
(bb) For filing a statement of acquisition of a foreign or alien insurance company as defined in Section 131.12a of this Code, $1,000.
(cc) For filing a registration statement as required in Sections 131.13 and 131.14, the notification as required by Sections 131.16, 131.20a, or 141.4, or an agreement or transaction required by Sections 124.2(2), 141, 141a, or 141.1, $200.
(dd) For filing an application for licensing of:
   (i) a religious or charitable risk pooling trust or
a workers' compensation pool, $1,000;

(ii) a workers' compensation service company, $500;

(iii) a self-insured automobile fleet, $200; or

(iv) a renewal of or amendment of any license issued pursuant to (i), (ii), or (iii) above, $100.

(ee) For filing articles of incorporation for a syndicate to engage in the business of insurance through the Illinois Insurance Exchange, $2,000.

(ff) For filing amended articles of incorporation for a syndicate engaged in the business of insurance through the Illinois Insurance Exchange, $100.

(gg) For filing articles of incorporation for a limited syndicate to join with other subscribers or limited syndicates to do business through the Illinois Insurance Exchange, $1,000.

(hh) For filing amended articles of incorporation for a limited syndicate to do business through the Illinois Insurance Exchange, $100.

(ii) For a permit to solicit subscriptions to a syndicate or limited syndicate, $100.

(jj) For the filing of each form as required in Section 143 of this Code, $50 per form. The fee for advisory and rating organizations shall be $200 per form.

(i) For the purposes of the form filing fee, filings made on insert page basis will be considered
one form at the time of its original submission. Changes made to a form subsequent to its approval shall be considered a new filing.

(ii) Only one fee shall be charged for a form, regardless of the number of other forms or policies with which it will be used.

(iii) Fees charged for a policy filed as it will be issued regardless of the number of forms comprising that policy shall not exceed $1,500. For advisory or rating organizations, fees charged for a policy filed as it will be issued regardless of the number of forms comprising that policy shall not exceed $2,500.

(iv) The Director may by rule exempt forms from such fees.

(kk) For filing an application for licensing of a reinsurance intermediary, $500.

(ll) For filing an application for renewal of a license of a reinsurance intermediary, $200.

(2) When printed copies or numerous copies of the same paper or records are furnished or certified, the Director may reduce such fees for copies if he finds them excessive. He may, when he considers it in the public interest, furnish without charge to state insurance departments and persons other than companies, copies or certified copies of reports of examinations and of other papers and records.

(3) The expenses incurred in any performance examination
authorized by law shall be paid by the company or person being
examined. The charge shall be reasonably related to the cost of
the examination including but not limited to compensation of
examiners, electronic data processing costs, supervision and
preparation of an examination report and lodging and travel
des. All lodging and travel expenses shall be in accord
with the applicable travel regulations as published by the
Department of Central Management Services and approved by the
Governor's Travel Control Board, except that out-of-state
lodging and travel expenses related to examinations authorized
under Section 132 shall be in accordance with travel rates
prescribed under paragraph 301-7.2 of the Federal Travel
Regulations, 41 C.F.R. 301-7.2, for reimbursement of
subsistence expenses incurred during official travel. All
lodging and travel expenses may be reimbursed directly upon
authorization of the Director. With the exception of the direct
reimbursements authorized by the Director, all performance
examination charges collected by the Department shall be paid
to the Insurance Producer Administration Fund, however, the
electronic data processing costs incurred by the Department in
the performance of any examination shall be billed directly to
the company being examined for payment to the Technology
Management Statistical Services Revolving Fund.

(4) At the time of any service of process on the Director
as attorney for such service, the Director shall charge and
collect the sum of $20, which may be recovered as taxable costs
by the party to the suit or action causing such service to be made if he prevails in such suit or action.

(5) (a) The costs incurred by the Department of Insurance in conducting any hearing authorized by law shall be assessed against the parties to the hearing in such proportion as the Director of Insurance may determine upon consideration of all relevant circumstances including: (1) the nature of the hearing; (2) whether the hearing was instigated by, or for the benefit of a particular party or parties; (3) whether there is a successful party on the merits of the proceeding; and (4) the relative levels of participation by the parties.

(b) For purposes of this subsection (5) costs incurred shall mean the hearing officer fees, court reporter fees, and travel expenses of Department of Insurance officers and employees; provided however, that costs incurred shall not include hearing officer fees or court reporter fees unless the Department has retained the services of independent contractors or outside experts to perform such functions.

(c) The Director shall make the assessment of costs incurred as part of the final order or decision arising out of the proceeding; provided, however, that such order or decision shall include findings and conclusions in support of the assessment of costs. This subsection (5) shall not be construed as permitting the payment of travel expenses unless calculated in accordance with the applicable travel regulations of the Department of Central Management Services, as approved by the
Governor's Travel Control Board. The Director as part of such order or decision shall require all assessments for hearing officer fees and court reporter fees, if any, to be paid directly to the hearing officer or court reporter by the party(s) assessed for such costs. The assessments for travel expenses of Department officers and employees shall be reimbursable to the Director of Insurance for deposit to the fund out of which those expenses had been paid.

(d) The provisions of this subsection (5) shall apply in the case of any hearing conducted by the Director of Insurance not otherwise specifically provided for by law.

(6) The Director shall charge and collect an annual financial regulation fee from every domestic company for examination and analysis of its financial condition and to fund the internal costs and expenses of the Interstate Insurance Receivership Commission as may be allocated to the State of Illinois and companies doing an insurance business in this State pursuant to Article X of the Interstate Insurance Receivership Compact. The fee shall be the greater fixed amount based upon the combination of nationwide direct premium income and nationwide reinsurance assumed premium income or upon admitted assets calculated under this subsection as follows:

(a) Combination of nationwide direct premium income and nationwide reinsurance assumed premium.

(i) $150, if the premium is less than $500,000 and there is no reinsurance assumed premium;
(ii) $750, if the premium is $500,000 or more, but less than $5,000,000 and there is no reinsurance assumed premium; or if the premium is less than $5,000,000 and the reinsurance assumed premium is less than $10,000,000;

(iii) $3,750, if the premium is less than $5,000,000 and the reinsurance assumed premium is $10,000,000 or more;

(iv) $7,500, if the premium is $5,000,000 or more, but less than $10,000,000;

(v) $18,000, if the premium is $10,000,000 or more, but less than $25,000,000;

(vi) $22,500, if the premium is $25,000,000 or more, but less than $50,000,000;

(vii) $30,000, if the premium is $50,000,000 or more, but less than $100,000,000;

(viii) $37,500, if the premium is $100,000,000 or more.

(b) Admitted assets.

(i) $150, if admitted assets are less than $1,000,000;

(ii) $750, if admitted assets are $1,000,000 or more, but less than $5,000,000;

(iii) $3,750, if admitted assets are $5,000,000 or more, but less than $25,000,000;

(iv) $7,500, if admitted assets are $25,000,000 or more, but less than $50,000,000;
(v) $18,000, if admitted assets are $50,000,000 or more, but less than $100,000,000;
(vi) $22,500, if admitted assets are $100,000,000 or more, but less than $500,000,000;
(vii) $30,000, if admitted assets are $500,000,000 or more, but less than $1,000,000,000;
(viii) $37,500, if admitted assets are $1,000,000,000 or more.

(c) The sum of financial regulation fees charged to the domestic companies of the same affiliated group shall not exceed $250,000 in the aggregate in any single year and shall be billed by the Director to the member company designated by the group.

(7) The Director shall charge and collect an annual financial regulation fee from every foreign or alien company, except fraternal benefit societies, for the examination and analysis of its financial condition and to fund the internal costs and expenses of the Interstate Insurance Receivership Commission as may be allocated to the State of Illinois and companies doing an insurance business in this State pursuant to Article X of the Interstate Insurance Receivership Compact. The fee shall be a fixed amount based upon Illinois direct premium income and nationwide reinsurance assumed premium income in accordance with the following schedule:

(a) $150, if the premium is less than $500,000 and
there is no reinsurance assumed premium;

(b) $750, if the premium is $500,000 or more, but less than $5,000,000 and there is no reinsurance assumed premium; or if the premium is less than $5,000,000 and the reinsurance assumed premium is less than $10,000,000;

(c) $3,750, if the premium is less than $5,000,000 and the reinsurance assumed premium is $10,000,000 or more;

(d) $7,500, if the premium is $5,000,000 or more, but less than $10,000,000;

(e) $18,000, if the premium is $10,000,000 or more, but less than $25,000,000;

(f) $22,500, if the premium is $25,000,000 or more, but less than $50,000,000;

(g) $30,000, if the premium is $50,000,000 or more, but less than $100,000,000;

(h) $37,500, if the premium is $100,000,000 or more.

The sum of financial regulation fees under this subsection (7) charged to the foreign or alien companies within the same affiliated group shall not exceed $250,000 in the aggregate in any single year and shall be billed by the Director to the member company designated by the group.

(8) Beginning January 1, 1992, the financial regulation fees imposed under subsections (6) and (7) of this Section shall be paid by each company or domestic affiliated group annually. After January 1, 1994, the fee shall be billed by Department invoice based upon the company's premium income or...
admitted assets as shown in its annual statement for the preceding calendar year. The invoice is due upon receipt and must be paid no later than June 30 of each calendar year. All financial regulation fees collected by the Department shall be paid to the Insurance Financial Regulation Fund. The Department may not collect financial examiner per diem charges from companies subject to subsections (6) and (7) of this Section undergoing financial examination after June 30, 1992.

(9) In addition to the financial regulation fee required by this Section, a company undergoing any financial examination authorized by law shall pay the following costs and expenses incurred by the Department: electronic data processing costs, the expenses authorized under Section 131.21 and subsection (d) of Section 132.4 of this Code, and lodging and travel expenses.

Electronic data processing costs incurred by the Department in the performance of any examination shall be billed directly to the company undergoing examination for payment to the Technology Management Statistical Services Revolving Fund. Except for direct reimbursements authorized by the Director or direct payments made under Section 131.21 or subsection (d) of Section 132.4 of this Code, all financial regulation fees and all financial examination charges collected by the Department shall be paid to the Insurance Financial Regulation Fund.

All lodging and travel expenses shall be in accordance with applicable travel regulations published by the Department of
Central Management Services and approved by the Governor's Travel Control Board, except that out-of-state lodging and travel expenses related to examinations authorized under Sections 132.1 through 132.7 shall be in accordance with travel rates prescribed under paragraph 301-7.2 of the Federal Travel Regulations, 41 C.F.R. 301-7.2, for reimbursement of subsistence expenses incurred during official travel. All lodging and travel expenses may be reimbursed directly upon the authorization of the Director.

In the case of an organization or person not subject to the financial regulation fee, the expenses incurred in any financial examination authorized by law shall be paid by the organization or person being examined. The charge shall be reasonably related to the cost of the examination including, but not limited to, compensation of examiners and other costs described in this subsection.

(10) Any company, person, or entity failing to make any payment of $150 or more as required under this Section shall be subject to the penalty and interest provisions provided for in subsections (4) and (7) of Section 412.

(11) Unless otherwise specified, all of the fees collected under this Section shall be paid into the Insurance Financial Regulation Fund.

(12) For purposes of this Section:

(a) "Domestic company" means a company as defined in Section 2 of this Code which is incorporated or organized
under the laws of this State, and in addition includes a not-for-profit corporation authorized under the Dental Service Plan Act or the Voluntary Health Services Plans Act, a health maintenance organization, and a limited health service organization.

(b) "Foreign company" means a company as defined in Section 2 of this Code which is incorporated or organized under the laws of any state of the United States other than this State and in addition includes a health maintenance organization and a limited health service organization which is incorporated or organized under the laws of any state of the United States other than this State.

(c) "Alien company" means a company as defined in Section 2 of this Code which is incorporated or organized under the laws of any country other than the United States.

(d) "Fraternal benefit society" means a corporation, society, order, lodge or voluntary association as defined in Section 282.1 of this Code.

(e) "Mutual benefit association" means a company, association or corporation authorized by the Director to do business in this State under the provisions of Article XVIII of this Code.

(f) "Burial society" means a person, firm, corporation, society or association of individuals authorized by the Director to do business in this State under the provisions of Article XIX of this Code.
(g) "Farm mutual" means a district, county and township mutual insurance company authorized by the Director to do business in this State under the provisions of the Farm Mutual Insurance Company Act of 1986.

(Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11; 97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)

(215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

Sec. 408.2. Statistical Services. Any public record, or any data obtained by the Department of Insurance, which is subject to public inspection or copying and which is maintained on a computer processible medium, may be furnished in a computer processed or computer processible medium upon the written request of any applicant and the payment of a reasonable fee established by the Director sufficient to cover the total cost of the Department for processing, maintaining and generating such computer processible records or data, except to the extent of any salaries or compensation of Department officers or employees.

The Director of Insurance is specifically authorized to contract with members of the public at large, enter waiver agreements, or otherwise enter written agreements for the purpose of assuring public access to the Department's computer processible records or data, or for the purpose of restricting, controlling or limiting such access where necessary to protect the confidentiality of individuals, companies or other
All fees collected by the Director under this Section 408.2 shall be deposited in the Technology Management Statistical Services Revolving Fund and credited to the account of the Department of Insurance. Any surplus funds remaining in such account at the close of any fiscal year shall be delivered to the State Treasurer for deposit in the Insurance Financial Regulation Fund.

(Source: P.A. 84-989.)

(215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

Sec. 1202. Duties. The Director shall:

(a) determine the relationship of insurance premiums and related income as compared to insurance costs and expenses and provide such information to the General Assembly and the general public;

(b) study the insurance system in the State of Illinois, and recommend to the General Assembly what it deems to be the most appropriate and comprehensive cost containment system for the State;

(c) respond to the requests by agencies of government and the General Assembly for special studies and analysis of data collected pursuant to this Article. Such reports shall be made available in a form prescribed by the Director. The Director may also determine a fee to be charged to the requesting agency to cover the direct and
indirect costs for producing such a report, and shall permit affected insurers the right to review the accuracy of the report before it is released. The fees shall be deposited into the Technology Management Statistical Services Revolving Fund and credited to the account of the Department of Insurance;

(d) make an interim report to the General Assembly no later than August 15, 1987, and an annual report to the General Assembly no later than July 1 every year thereafter which shall include the Director's findings and recommendations regarding its duties as provided under subsections (a), (b), and (c) of this Section.

(Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)

(215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

Sec. 1206. Expenses. The companies required to file reports under this Article shall pay a reasonable fee established by the Director sufficient to cover the total cost of the Department incident to or associated with the administration and enforcement of this Article, including the collection, analysis and distribution of the insurance cost data, the conversion of hard copy reports to tape, and the compilation and analysis of basic reports. The Director may establish a schedule of fees for this purpose. Expenses for additional reports shall be billed to those requesting the reports. Any such fees collected under this Section shall be paid to the
Director of Insurance and deposited into the Technology Management Statistical Services Revolving Fund and credited to the account of the Department of Insurance.
(Source: P.A. 84-1431.)

Section 20-25. The Workers' Compensation Act is amended by changing Section 17 as follows:

(820 ILCS 305/17) (from Ch. 48, par. 138.17)

Sec. 17. The Commission shall cause to be printed and furnish free of charge upon request by any employer or employee such blank forms as may facilitate or promote efficient administration and the performance of the duties of the Commission. It shall provide a proper record in which shall be entered and indexed the name of any employer who shall file a notice of declination or withdrawal under this Act, and the date of the filing thereof; and a proper record in which shall be entered and indexed the name of any employee who shall file such notice of declination or withdrawal, and the date of the filing thereof; and such other notices as may be required by this Act; and records in which shall be recorded all proceedings, orders and awards had or made by the Commission or by the arbitration committees, and such other books or records as it shall deem necessary, all such records to be kept in the office of the Commission.

The Commission may destroy all papers and documents which
have been on file for more than 5 years where there is no claim for compensation pending or where more than 2 years have elapsed since the termination of the compensation period.

The Commission shall compile and distribute to interested persons aggregate statistics, taken from any records and reports in the possession of the Commission. The aggregate statistics shall not give the names or otherwise identify persons sustaining injuries or disabilities or the employer of any injured person or person with a disability.

The Commission is authorized to establish reasonable fees and methods of payment limited to covering only the costs to the Commission for processing, maintaining and generating records or data necessary for the computerized production of documents, records and other materials except to the extent of any salaries or compensation of Commission officers or employees.

All fees collected by the Commission under this Section shall be deposited in the Technology Management Statistical Services Revolving Fund and credited to the account of the Illinois Workers' Compensation Commission.

(Source: P.A. 99-143, eff. 7-27-15.)

Section 20-30. The Workers' Occupational Diseases Act is amended by changing Section 17 as follows:

(820 ILCS 310/17) (from Ch. 48, par. 172.52)
Sec. 17. The Commission shall cause to be printed and shall furnish free of charge upon request by any employer or employee such blank forms as it shall deem requisite to facilitate or promote the efficient administration of this Act, and the performance of the duties of the Commission. It shall provide a proper record in which shall be entered and indexed the name of any employer who shall file a notice of election under this Act, and the date of the filing thereof; and a proper record in which shall be entered and indexed the name of any employee who shall file a notice of election, and the date of the filing thereof; and such other notices as may be required by this Act; and records in which shall be recorded all proceedings, orders and awards had or made by the Commission, or by the arbitration committees, and such other books or records as it shall deem necessary, all such records to be kept in the office of the Commission. The Commission, in its discretion, may destroy all papers and documents except notices of election and waivers which have been on file for more than five years where there is no claim for compensation pending, or where more than two years have elapsed since the termination of the compensation period.

The Commission shall compile and distribute to interested persons aggregate statistics, taken from any records and reports in the possession of the Commission. The aggregate statistics shall not give the names or otherwise identify persons sustaining injuries or disabilities or the employer of any injured person or person with a disability.
The Commission is authorized to establish reasonable fees and methods of payment limited to covering only the costs to the Commission for processing, maintaining and generating records or data necessary for the computerized production of documents, records and other materials except to the extent of any salaries or compensation of Commission officers or employees.

All fees collected by the Commission under this Section shall be deposited in the Technology Management Statistical Services Revolving Fund and credited to the account of the Illinois Workers' Compensation Commission.

(Source: P.A. 99-143, eff. 7-27-15.)

ARTICLE 25. REGULATORY SUNSET

Section 25-5. The Regulatory Sunset Act is amended by changing Section 4.28 and by adding Section 4.38 as follows:

(5 ILCS 80/4.28)

Sec. 4.28. Acts repealed on January 1, 2018. The following Acts are repealed on January 1, 2018:

The Acupuncture Practice Act.
The Illinois Speech-Language Pathology and Audiology Practice Act.
The Nurse Practice Act.
The Pharmacy Practice Act.
The Home Medical Equipment and Services Provider License Act.
The Marriage and Family Therapy Licensing Act.
The Nursing Home Administrators Licensing and Disciplinary Act.
(Source: P.A. 95-187, eff. 8-16-07; 95-235, eff. 8-17-07; 95-450, eff. 8-27-07; 95-465, eff. 8-27-07; 95-617, eff. 9-12-07; 95-639, eff. 10-5-07; 95-687, eff. 10-23-07; 95-689, eff. 10-29-07; 95-703, eff. 12-31-07; 95-876, eff. 8-21-08; 96-328, eff. 8-11-09.)

(5 ILCS 80/4.38 new)
Sec. 4.38. Act repealed on January 1, 2028. The following Act is repealed on January 1, 2028:

ARTICLE 30. HEALTH AND HUMAN SERVICES

Section 30-5. The Illinois Public Aid Code is amended by changing Section 5-5 as follows:
Sec. 5-5. Medical services. The Illinois Department, by rule, shall determine the quantity and quality of and the rate of reimbursement for the medical assistance for which payment will be authorized, and the medical services to be provided, which may include all or part of the following: (1) inpatient hospital services; (2) outpatient hospital services; (3) other laboratory and X-ray services; (4) skilled nursing home services; (5) physicians' services whether furnished in the office, the patient's home, a hospital, a skilled nursing home, or elsewhere; (6) medical care, or any other type of remedial care furnished by licensed practitioners; (7) home health care services; (8) private duty nursing service; (9) clinic services; (10) dental services, including prevention and treatment of periodontal disease and dental caries disease for pregnant women, provided by an individual licensed to practice dentistry or dental surgery; for purposes of this item (10), "dental services" means diagnostic, preventive, or corrective procedures provided by or under the supervision of a dentist in the practice of his or her profession; (11) physical therapy and related services; (12) prescribed drugs, dentures, and prosthetic devices; and eyeglasses prescribed by a physician skilled in the diseases of the eye, or by an optometrist, whichever the person may select; (13) other diagnostic, screening, preventive, and rehabilitative services, including to ensure that the individual's need for intervention or
treatment of mental disorders or substance use disorders or co-occurring mental health and substance use disorders is determined using a uniform screening, assessment, and evaluation process inclusive of criteria, for children and adults; for purposes of this item (13), a uniform screening, assessment, and evaluation process refers to a process that includes an appropriate evaluation and, as warranted, a referral; "uniform" does not mean the use of a singular instrument, tool, or process that all must utilize; (14) transportation and such other expenses as may be necessary; (15) medical treatment of sexual assault survivors, as defined in Section 1a of the Sexual Assault Survivors Emergency Treatment Act, for injuries sustained as a result of the sexual assault, including examinations and laboratory tests to discover evidence which may be used in criminal proceedings arising from the sexual assault; (16) the diagnosis and treatment of sickle cell anemia; and (17) any other medical care, and any other type of remedial care recognized under the laws of this State, but not including abortions, or induced miscarriages or premature births, unless, in the opinion of a physician, such procedures are necessary for the preservation of the life of the woman seeking such treatment, or except an induced premature birth intended to produce a live viable child and such procedure is necessary for the health of the mother or her unborn child. The Illinois Department, by rule, shall prohibit any physician from providing medical assistance to
anyone eligible therefor under this Code where such physician has been found guilty of performing an abortion procedure in a wilful and wanton manner upon a woman who was not pregnant at the time such abortion procedure was performed. The term "any other type of remedial care" shall include nursing care and nursing home service for persons who rely on treatment by spiritual means alone through prayer for healing.

Notwithstanding any other provision of this Section, a comprehensive tobacco use cessation program that includes purchasing prescription drugs or prescription medical devices approved by the Food and Drug Administration shall be covered under the medical assistance program under this Article for persons who are otherwise eligible for assistance under this Article.

Notwithstanding any other provision of this Code, the Illinois Department may not require, as a condition of payment for any laboratory test authorized under this Article, that a physician's handwritten signature appear on the laboratory test order form. The Illinois Department may, however, impose other appropriate requirements regarding laboratory test order documentation.

Upon receipt of federal approval of an amendment to the Illinois Title XIX State Plan for this purpose, the Department shall authorize the Chicago Public Schools (CPS) to procure a vendor or vendors to manufacture eyeglasses for individuals enrolled in a school within the CPS system. CPS shall ensure
that its vendor or vendors are enrolled as providers in the medical assistance program and in any capitated Medicaid managed care entity (MCE) serving individuals enrolled in a school within the CPS system. Under any contract procured under this provision, the vendor or vendors must serve only individuals enrolled in a school within the CPS system. Claims for services provided by CPS's vendor or vendors to recipients of benefits in the medical assistance program under this Code, the Children's Health Insurance Program, or the Covering ALL KIDS Health Insurance Program shall be submitted to the Department or the MCE in which the individual is enrolled for payment and shall be reimbursed at the Department's or the MCE's established rates or rate methodologies for eyeglasses.

On and after July 1, 2012, the Department of Healthcare and Family Services may provide the following services to persons eligible for assistance under this Article who are participating in education, training or employment programs operated by the Department of Human Services as successor to the Department of Public Aid:

(1) dental services provided by or under the supervision of a dentist; and

(2) eyeglasses prescribed by a physician skilled in the diseases of the eye, or by an optometrist, whichever the person may select.

Notwithstanding any other provision of this Code and subject to federal approval, the Department may adopt rules to
allow a dentist who is volunteering his or her service at no

cost to render dental services through an enrolled

not-for-profit health clinic without the dentist personally

enrolling as a participating provider in the medical assistance

program. A not-for-profit health clinic shall include a public

health clinic or Federally Qualified Health Center or other

enrolled provider, as determined by the Department, through

which dental services covered under this Section are performed.

The Department shall establish a process for payment of claims

for reimbursement for covered dental services rendered under

this provision.

The Illinois Department, by rule, may distinguish and

classify the medical services to be provided only in accordance

with the classes of persons designated in Section 5-2.

The Department of Healthcare and Family Services must

provide coverage and reimbursement for amino acid-based

elemental formulas, regardless of delivery method, for the

diagnosis and treatment of (i) eosinophilic disorders and (ii)

short bowel syndrome when the prescribing physician has issued

a written order stating that the amino acid-based elemental

formula is medically necessary.

The Illinois Department shall authorize the provision of,

and shall authorize payment for, screening by low-dose

mammography for the presence of occult breast cancer for women

35 years of age or older who are eligible for medical

assistance under this Article, as follows:
(A) A baseline mammogram for women 35 to 39 years of age.

(B) An annual mammogram for women 40 years of age or older.

(C) A mammogram at the age and intervals considered medically necessary by the woman's health care provider for women under 40 years of age and having a family history of breast cancer, prior personal history of breast cancer, positive genetic testing, or other risk factors.

(D) A comprehensive ultrasound screening of an entire breast or breasts if a mammogram demonstrates heterogeneous or dense breast tissue, when medically necessary as determined by a physician licensed to practice medicine in all of its branches.

(E) A screening MRI when medically necessary, as determined by a physician licensed to practice medicine in all of its branches.

All screenings shall include a physical breast exam, instruction on self-examination and information regarding the frequency of self-examination and its value as a preventative tool. For purposes of this Section, "low-dose mammography" means the x-ray examination of the breast using equipment dedicated specifically for mammography, including the x-ray tube, filter, compression device, and image receptor, with an average radiation exposure delivery of less than one rad per breast for 2 views of an average size breast. The term also
includes digital mammography and includes breast
tomosynthesis. As used in this Section, the term "breast
tomosynthesis" means a radiologic procedure that involves the
acquisition of projection images over the stationary breast to
produce cross-sectional digital three-dimensional images of
the breast. If, at any time, the Secretary of the United States
Department of Health and Human Services, or its successor
agency, promulgates rules or regulations to be published in the
Federal Register or publishes a comment in the Federal Register
or issues an opinion, guidance, or other action that would
require the State, pursuant to any provision of the Patient
Protection and Affordable Care Act (Public Law 111-148),
including, but not limited to, 42 U.S.C. 18031(d)(3)(B) or any
successor provision, to defray the cost of any coverage for
breast tomosynthesis outlined in this paragraph, then the
requirement that an insurer cover breast tomosynthesis is
inoperative other than any such coverage authorized under
Section 1902 of the Social Security Act, 42 U.S.C. 1396a, and
the State shall not assume any obligation for the cost of
coverage for breast tomosynthesis set forth in this paragraph.

On and after January 1, 2016, the Department shall ensure
that all networks of care for adult clients of the Department
include access to at least one breast imaging Center of Imaging
Excellence as certified by the American College of Radiology.

On and after January 1, 2012, providers participating in a
quality improvement program approved by the Department shall be
reimbursed for screening and diagnostic mammography at the same
rate as the Medicare program's rates, including the increased
reimbursement for digital mammography.

The Department shall convene an expert panel including
representatives of hospitals, free-standing mammography
facilities, and doctors, including radiologists, to establish
quality standards for mammography.

On and after January 1, 2017, providers participating in a
breast cancer treatment quality improvement program approved
by the Department shall be reimbursed for breast cancer
treatment at a rate that is no lower than 95% of the Medicare
program's rates for the data elements included in the breast
cancer treatment quality program.

The Department shall convene an expert panel, including
representatives of hospitals, free-standing breast cancer
treatment centers, breast cancer quality organizations, and
doctors, including breast surgeons, reconstructive breast
surgeons, oncologists, and primary care providers to establish

Subject to federal approval, the Department shall
establish a rate methodology for mammography at federally
qualified health centers and other encounter-rate clinics.
These clinics or centers may also collaborate with other
hospital-based mammography facilities. By January 1, 2016, the
Department shall report to the General Assembly on the status
of the provision set forth in this paragraph.
The Department shall establish a methodology to remind women who are age-appropriate for screening mammography, but who have not received a mammogram within the previous 18 months, of the importance and benefit of screening mammography. The Department shall work with experts in breast cancer outreach and patient navigation to optimize these reminders and shall establish a methodology for evaluating their effectiveness and modifying the methodology based on the evaluation.

The Department shall establish a performance goal for primary care providers with respect to their female patients over age 40 receiving an annual mammogram. This performance goal shall be used to provide additional reimbursement in the form of a quality performance bonus to primary care providers who meet that goal.

The Department shall devise a means of case-managing or patient navigation for beneficiaries diagnosed with breast cancer. This program shall initially operate as a pilot program in areas of the State with the highest incidence of mortality related to breast cancer. At least one pilot program site shall be in the metropolitan Chicago area and at least one site shall be outside the metropolitan Chicago area. On or after July 1, 2016, the pilot program shall be expanded to include one site in western Illinois, one site in southern Illinois, one site in central Illinois, and 4 sites within metropolitan Chicago. An evaluation of the pilot program shall be carried out measuring
health outcomes and cost of care for those served by the pilot program compared to similarly situated patients who are not served by the pilot program.

The Department shall require all networks of care to develop a means either internally or by contract with experts in navigation and community outreach to navigate cancer patients to comprehensive care in a timely fashion. The Department shall require all networks of care to include access for patients diagnosed with cancer to at least one academic commission on cancer-accredited cancer program as an in-network covered benefit.

Any medical or health care provider shall immediately recommend, to any pregnant woman who is being provided prenatal services and is suspected of drug abuse or is addicted as defined in the Alcoholism and Other Drug Abuse and Dependency Act, referral to a local substance abuse treatment provider licensed by the Department of Human Services or to a licensed hospital which provides substance abuse treatment services. The Department of Healthcare and Family Services shall assure coverage for the cost of treatment of the drug abuse or addiction for pregnant recipients in accordance with the Illinois Medicaid Program in conjunction with the Department of Human Services.

All medical providers providing medical assistance to pregnant women under this Code shall receive information from the Department on the availability of services under the Drug
Free Families with a Future or any comparable program providing case management services for addicted women, including information on appropriate referrals for other social services that may be needed by addicted women in addition to treatment for addiction.

The Illinois Department, in cooperation with the Departments of Human Services (as successor to the Department of Alcoholism and Substance Abuse) and Public Health, through a public awareness campaign, may provide information concerning treatment for alcoholism and drug abuse and addiction, prenatal health care, and other pertinent programs directed at reducing the number of drug-affected infants born to recipients of medical assistance.

Neither the Department of Healthcare and Family Services nor the Department of Human Services shall sanction the recipient solely on the basis of her substance abuse.

The Illinois Department shall establish such regulations governing the dispensing of health services under this Article as it shall deem appropriate. The Department should seek the advice of formal professional advisory committees appointed by the Director of the Illinois Department for the purpose of providing regular advice on policy and administrative matters, information dissemination and educational activities for medical and health care providers, and consistency in procedures to the Illinois Department.

The Illinois Department may develop and contract with
Partnerships of medical providers to arrange medical services for persons eligible under Section 5-2 of this Code. Implementation of this Section may be by demonstration projects in certain geographic areas. The Partnership shall be represented by a sponsor organization. The Department, by rule, shall develop qualifications for sponsors of Partnerships. Nothing in this Section shall be construed to require that the sponsor organization be a medical organization.

The sponsor must negotiate formal written contracts with medical providers for physician services, inpatient and outpatient hospital care, home health services, treatment for alcoholism and substance abuse, and other services determined necessary by the Illinois Department by rule for delivery by Partnerships. Physician services must include prenatal and obstetrical care. The Illinois Department shall reimburse medical services delivered by Partnership providers to clients in target areas according to provisions of this Article and the Illinois Health Finance Reform Act, except that:

(1) Physicians participating in a Partnership and providing certain services, which shall be determined by the Illinois Department, to persons in areas covered by the Partnership may receive an additional surcharge for such services.

(2) The Department may elect to consider and negotiate financial incentives to encourage the development of Partnerships and the efficient delivery of medical care.
(3) Persons receiving medical services through Partnerships may receive medical and case management services above the level usually offered through the medical assistance program.

Medical providers shall be required to meet certain qualifications to participate in Partnerships to ensure the delivery of high quality medical services. These qualifications shall be determined by rule of the Illinois Department and may be higher than qualifications for participation in the medical assistance program. Partnership sponsors may prescribe reasonable additional qualifications for participation by medical providers, only with the prior written approval of the Illinois Department.

Nothing in this Section shall limit the free choice of practitioners, hospitals, and other providers of medical services by clients. In order to ensure patient freedom of choice, the Illinois Department shall immediately promulgate all rules and take all other necessary actions so that provided services may be accessed from therapeutically certified optometrists to the full extent of the Illinois Optometric Practice Act of 1987 without discriminating between service providers.

The Department shall apply for a waiver from the United States Health Care Financing Administration to allow for the implementation of Partnerships under this Section.

The Illinois Department shall require health care
providers to maintain records that document the medical care
and services provided to recipients of Medical Assistance under
this Article. Such records must be retained for a period of not
less than 6 years from the date of service or as provided by
applicable State law, whichever period is longer, except that
if an audit is initiated within the required retention period
then the records must be retained until the audit is completed
and every exception is resolved. The Illinois Department shall
require health care providers to make available, when
authorized by the patient, in writing, the medical records in a
timely fashion to other health care providers who are treating
or serving persons eligible for Medical Assistance under this
Article. All dispensers of medical services shall be required
to maintain and retain business and professional records
sufficient to fully and accurately document the nature, scope,
details and receipt of the health care provided to persons
eligible for medical assistance under this Code, in accordance
with regulations promulgated by the Illinois Department. The
rules and regulations shall require that proof of the receipt
of prescription drugs, dentures, prosthetic devices and
eyeglasses by eligible persons under this Section accompany
each claim for reimbursement submitted by the dispenser of such
medical services. No such claims for reimbursement shall be
approved for payment by the Illinois Department without such
proof of receipt, unless the Illinois Department shall have put
into effect and shall be operating a system of post-payment
audit and review which shall, on a sampling basis, be deemed adequate by the Illinois Department to assure that such drugs, dentures, prosthetic devices and eyeglasses for which payment is being made are actually being received by eligible recipients. Within 90 days after September 16, 1984 (the effective date of Public Act 83-1439), the Illinois Department shall establish a current list of acquisition costs for all prosthetic devices and any other items recognized as medical equipment and supplies reimbursable under this Article and shall update such list on a quarterly basis, except that the acquisition costs of all prescription drugs shall be updated no less frequently than every 30 days as required by Section 5-5.12.

The rules and regulations of the Illinois Department shall require that a written statement including the required opinion of a physician shall accompany any claim for reimbursement for abortions, or induced miscarriages or premature births. This statement shall indicate what procedures were used in providing such medical services.

Notwithstanding any other law to the contrary, the Illinois Department shall, within 365 days after July 22, 2013 (the effective date of Public Act 98-104), establish procedures to permit skilled care facilities licensed under the Nursing Home Care Act to submit monthly billing claims for reimbursement purposes. Following development of these procedures, the Department shall, by July 1, 2016, test the viability of the
new system and implement any necessary operational or structural changes to its information technology platforms in order to allow for the direct acceptance and payment of nursing home claims.

Notwithstanding any other law to the contrary, the Illinois Department shall, within 365 days after August 15, 2014 (the effective date of Public Act 98-963), establish procedures to permit ID/DD facilities licensed under the ID/DD Community Care Act and MC/DD facilities licensed under the MC/DD Act to submit monthly billing claims for reimbursement purposes. Following development of these procedures, the Department shall have an additional 365 days to test the viability of the new system and to ensure that any necessary operational or structural changes to its information technology platforms are implemented.

The Illinois Department shall require all dispensers of medical services, other than an individual practitioner or group of practitioners, desiring to participate in the Medical Assistance program established under this Article to disclose all financial, beneficial, ownership, equity, surety or other interests in any and all firms, corporations, partnerships, associations, business enterprises, joint ventures, agencies, institutions or other legal entities providing any form of health care services in this State under this Article.

The Illinois Department may require that all dispensers of medical services desiring to participate in the medical assistance program established under this Article disclose,
under such terms and conditions as the Illinois Department may
by rule establish, all inquiries from clients and attorneys
regarding medical bills paid by the Illinois Department, which
inquiries could indicate potential existence of claims or liens
for the Illinois Department.

Enrollment of a vendor shall be subject to a provisional
period and shall be conditional for one year. During the period
of conditional enrollment, the Department may terminate the
vendor's eligibility to participate in, or may disenroll the
vendor from, the medical assistance program without cause.
Unless otherwise specified, such termination of eligibility or
disenrollment is not subject to the Department's hearing
process. However, a disenrolled vendor may reapply without
penalty.

The Department has the discretion to limit the conditional
enrollment period for vendors based upon category of risk of
the vendor.

Prior to enrollment and during the conditional enrollment
period in the medical assistance program, all vendors shall be
subject to enhanced oversight, screening, and review based on
the risk of fraud, waste, and abuse that is posed by the
category of risk of the vendor. The Illinois Department shall
establish the procedures for oversight, screening, and review,
which may include, but need not be limited to: criminal and
financial background checks; fingerprinting; license,
certification, and authorization verifications; unscheduled or
unannounced site visits; database checks; prepayment audit reviews; audits; payment caps; payment suspensions; and other screening as required by federal or State law.

The Department shall define or specify the following: (i) by provider notice, the "category of risk of the vendor" for each type of vendor, which shall take into account the level of screening applicable to a particular category of vendor under federal law and regulations; (ii) by rule or provider notice, the maximum length of the conditional enrollment period for each category of risk of the vendor; and (iii) by rule, the hearing rights, if any, afforded to a vendor in each category of risk of the vendor that is terminated or disenrolled during the conditional enrollment period.

To be eligible for payment consideration, a vendor's payment claim or bill, either as an initial claim or as a resubmitted claim following prior rejection, must be received by the Illinois Department, or its fiscal intermediary, no later than 180 days after the latest date on the claim on which medical goods or services were provided, with the following exceptions:

(1) In the case of a provider whose enrollment is in process by the Illinois Department, the 180-day period shall not begin until the date on the written notice from the Illinois Department that the provider enrollment is complete.

(2) In the case of errors attributable to the Illinois
Department or any of its claims processing intermediaries which result in an inability to receive, process, or adjudicate a claim, the 180-day period shall not begin until the provider has been notified of the error.

(3) In the case of a provider for whom the Illinois Department initiates the monthly billing process.

(4) In the case of a provider operated by a unit of local government with a population exceeding 3,000,000 when local government funds finance federal participation for claims payments.

For claims for services rendered during a period for which a recipient received retroactive eligibility, claims must be filed within 180 days after the Department determines the applicant is eligible. For claims for which the Illinois Department is not the primary payer, claims must be submitted to the Illinois Department within 180 days after the final adjudication by the primary payer.

In the case of long term care facilities, within 5 days of receipt by the facility of required prescreening information, data for new admissions shall be entered into the Medical Electronic Data Interchange (MEDI) or the Recipient Eligibility Verification (REV) System or successor system, and within 15 days of receipt by the facility of required prescreening information, admission documents shall be submitted through MEDI or REV or shall be submitted directly to the Department of Human Services using required admission
forms. Effective September 1, 2014, admission documents, including all prescreening information, must be submitted through MEDI or REV. Confirmation numbers assigned to an accepted transaction shall be retained by a facility to verify timely submittal. Once an admission transaction has been completed, all resubmitted claims following prior rejection are subject to receipt no later than 180 days after the admission transaction has been completed.

Claims that are not submitted and received in compliance with the foregoing requirements shall not be eligible for payment under the medical assistance program, and the State shall have no liability for payment of those claims.

To the extent consistent with applicable information and privacy, security, and disclosure laws, State and federal agencies and departments shall provide the Illinois Department access to confidential and other information and data necessary to perform eligibility and payment verifications and other Illinois Department functions. This includes, but is not limited to: information pertaining to licensure; certification; earnings; immigration status; citizenship; wage reporting; unearned and earned income; pension income; employment; supplemental security income; social security numbers; National Provider Identifier (NPI) numbers; the National Practitioner Data Bank (NPDB); program and agency exclusions; taxpayer identification numbers; tax delinquency; corporate information; and death records.
The Illinois Department shall enter into agreements with State agencies and departments, and is authorized to enter into agreements with federal agencies and departments, under which such agencies and departments shall share data necessary for medical assistance program integrity functions and oversight. The Illinois Department shall develop, in cooperation with other State departments and agencies, and in compliance with applicable federal laws and regulations, appropriate and effective methods to share such data. At a minimum, and to the extent necessary to provide data sharing, the Illinois Department shall enter into agreements with State agencies and departments, and is authorized to enter into agreements with federal agencies and departments, including but not limited to: the Secretary of State; the Department of Revenue; the Department of Public Health; the Department of Human Services; and the Department of Financial and Professional Regulation.

Beginning in fiscal year 2013, the Illinois Department shall set forth a request for information to identify the benefits of a pre-payment, post-adjudication, and post-edit claims system with the goals of streamlining claims processing and provider reimbursement, reducing the number of pending or rejected claims, and helping to ensure a more transparent adjudication process through the utilization of: (i) provider data verification and provider screening technology; and (ii) clinical code editing; and (iii) pre-pay, pre- or post-adjudicated predictive modeling with an integrated case
management system with link analysis. Such a request for information shall not be considered as a request for proposal or as an obligation on the part of the Illinois Department to take any action or acquire any products or services.

The Illinois Department shall establish policies, procedures, standards and criteria by rule for the acquisition, repair and replacement of orthotic and prosthetic devices and durable medical equipment. Such rules shall provide, but not be limited to, the following services: (1) immediate repair or replacement of such devices by recipients; and (2) rental, lease, purchase or lease-purchase of durable medical equipment in a cost-effective manner, taking into consideration the recipient's medical prognosis, the extent of the recipient's needs, and the requirements and costs for maintaining such equipment. Subject to prior approval, such rules shall enable a recipient to temporarily acquire and use alternative or substitute devices or equipment pending repairs or replacements of any device or equipment previously authorized for such recipient by the Department. Notwithstanding any provision of Section 5-5f to the contrary, the Department may, by rule, exempt certain replacement wheelchair parts from prior approval and, for wheelchairs, wheelchair parts, wheelchair accessories, and related seating and positioning items, determine the wholesale price by methods other than actual acquisition costs.

The Department shall require, by rule, all providers of
durable medical equipment to be accredited by an accreditation
organization approved by the federal Centers for Medicare and
Medicaid Services and recognized by the Department in order to
bill the Department for providing durable medical equipment to
recipients. No later than 15 months after the effective date of
the rule adopted pursuant to this paragraph, all providers must
meet the accreditation requirement.

The Department shall execute, relative to the nursing home
prescreening project, written inter-agency agreements with the
Department of Human Services and the Department on Aging, to
effect the following: (i) intake procedures and common
eligibility criteria for those persons who are receiving
non-institutional services; and (ii) the establishment and
development of non-institutional services in areas of the State
where they are not currently available or are undeveloped; and
(iii) notwithstanding any other provision of law, subject to
federal approval, on and after July 1, 2012, an increase in the
determination of need (DON) scores from 29 to 37 for applicants
for institutional and home and community-based long term care;
if and only if federal approval is not granted, the Department
may, in conjunction with other affected agencies, implement
utilization controls or changes in benefit packages to
effectuate a similar savings amount for this population; and
(iv) no later than July 1, 2013, minimum level of care
eligibility criteria for institutional and home and
community-based long term care; and (v) no later than October
1, 2013, establish procedures to permit long term care
providers access to eligibility scores for individuals with an
admission date who are seeking or receiving services from the
long term care provider. In order to select the minimum level
of care eligibility criteria, the Governor shall establish a
workgroup that includes affected agency representatives and
stakeholders representing the institutional and home and
community-based long term care interests. This Section shall
not restrict the Department from implementing lower level of
care eligibility criteria for community-based services in
circumstances where federal approval has been granted.

The Illinois Department shall develop and operate, in
cooperation with other State Departments and agencies and in
compliance with applicable federal laws and regulations,
appropriate and effective systems of health care evaluation and
programs for monitoring of utilization of health care services
and facilities, as it affects persons eligible for medical
assistance under this Code.

The Illinois Department shall report annually to the
General Assembly, no later than the second Friday in April of
1979 and each year thereafter, in regard to:

(a) actual statistics and trends in utilization of
medical services by public aid recipients;

(b) actual statistics and trends in the provision of
the various medical services by medical vendors;

(c) current rate structures and proposed changes in
those rate structures for the various medical vendors; and

(d) efforts at utilization review and control by the Illinois Department.

The period covered by each report shall be the 3 years ending on the June 30 prior to the report. The report shall include suggested legislation for consideration by the General Assembly. The filing of one copy of the report with the Speaker, one copy with the Minority Leader and one copy with the Clerk of the House of Representatives, one copy with the President, one copy with the Minority Leader and one copy with the Secretary of the Senate, one copy with the Legislative Research Unit, and such additional copies with the State Government Report Distribution Center for the General Assembly as is required under paragraph (t) of Section 7 of the State Library Act shall be deemed sufficient to comply with this Section.

Rulemaking authority to implement Public Act 95-1045, if any, is conditioned on the rules being adopted in accordance with all provisions of the Illinois Administrative Procedure Act and all rules and procedures of the Joint Committee on Administrative Rules; any purported rule not so adopted, for whatever reason, is unauthorized.

On and after July 1, 2012, the Department shall reduce any rate of reimbursement for services or other payments or alter any methodologies authorized by this Code to reduce any rate of reimbursement for services or other payments in accordance with
Section 5-5e.

Because kidney transplantation can be an appropriate, cost effective alternative to renal dialysis when medically necessary and notwithstanding the provisions of Section 1-11 of this Code, beginning October 1, 2014, the Department shall cover kidney transplantation for noncitizens with end-stage renal disease who are not eligible for comprehensive medical benefits, who meet the residency requirements of Section 5-3 of this Code, and who would otherwise meet the financial requirements of the appropriate class of eligible persons under Section 5-2 of this Code. To qualify for coverage of kidney transplantation, such person must be receiving emergency renal dialysis services covered by the Department. Providers under this Section shall be prior approved and certified by the Department to perform kidney transplantation and the services under this Section shall be limited to services associated with kidney transplantation.

Notwithstanding any other provision of this Code to the contrary, on or after July 1, 2017 2015, all FDA approved forms of medication assisted treatment prescribed for the treatment of alcohol dependence or treatment of opioid dependence shall be covered under both fee for service and managed care medical assistance programs for persons who are otherwise eligible for medical assistance under this Article and shall not be subject to any (1) utilization controls or control, other than those established under the American Society of Addiction
Medicine patient placement criteria, (2) prior authorization mandates consistent with the most current edition of the American Society of Addiction Medicine's National Practice Guideline for the Use of Medications in the Treatment of Addiction Involving Opioid Use, as now or hereafter revised, or any successor publication mandate, or (3) lifetime restriction limit mandate.

On or after July 1, 2015, opioid antagonists prescribed for the treatment of an opioid overdose, including the medication product, administration devices, and any pharmacy fees related to the dispensing and administration of the opioid antagonist, shall be covered under the medical assistance program for persons who are otherwise eligible for medical assistance under this Article and may be subject to (1) utilization controls or (2) prior authorization mandates consistent with the most current edition of the American Society of Addiction Medicine's National Practice Guideline for the Use of Medications in the Treatment of Addiction Involving Opioid Use, as now or hereafter revised, or any successor publication. As used in this Section, "opioid antagonist" means a drug that binds to opioid receptors and blocks or inhibits the effect of opioids acting on those receptors, including, but not limited to, naloxone hydrochloride or any other similarly acting drug approved by the U.S. Food and Drug Administration.

Upon federal approval, the Department shall provide...
coverage and reimbursement for all drugs that are approved for marketing by the federal Food and Drug Administration and that are recommended by the federal Public Health Service or the United States Centers for Disease Control and Prevention for pre-exposure prophylaxis and related pre-exposure prophylaxis services, including, but not limited to, HIV and sexually transmitted infection screening, treatment for sexually transmitted infections, medical monitoring, assorted labs, and counseling to reduce the likelihood of HIV infection among individuals who are not infected with HIV but who are at high risk of HIV infection.

(Source: P.A. 98-104, Article 9, Section 9-5, eff. 7-22-13; 98-104, Article 12, Section 12-20, eff. 7-22-13; 98-303, eff. 8-9-13; 98-463, eff. 8-16-13; 98-651, eff. 6-16-14; 98-756, eff. 7-16-14; 98-963, eff. 8-15-14; 99-78, eff. 7-20-15; 99-180, eff. 7-29-15; 99-236, eff. 8-3-15; 99-407 (see Section 20 of P.A. 99-588 for the effective date of P.A. 99-407); 99-433, eff. 8-21-15; 99-480, eff. 9-9-15; 99-588, eff. 7-20-16; 99-642, eff. 7-28-16; 99-772, eff. 1-1-17; 99-895, eff. 1-1-17; revised 9-20-16.)

ARTICLE 35. NON-STATE EMPLOYEE RETIREMENT CONTRIBUTIONS

Section 35-5. The State Employees Group Insurance Act of 1971 is amended by changing Sections 6.6 and 6.10 as follows:
Sec. 6.6. Contributions to the Teacher Health Insurance Security Fund.

(a) Beginning July 1, 1995, all active contributors of the Teachers' Retirement System (established under Article 16 of the Illinois Pension Code) who are not employees of a department as defined in Section 3 of this Act shall make contributions toward the cost of annuitant and survivor health benefits. These contributions shall be at the following rates: until January 1, 2002, 0.5% of salary; beginning January 1, 2002, 0.65% of salary; beginning July 1, 2003, 0.75% of salary; beginning July 1, 2005, 0.80% of salary; beginning July 1, 2007, a percentage of salary to be determined by the Department of Central Management Services by rule, which in each fiscal year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year.

These contributions shall be deducted by the employer and paid to the System as service agent for the Department of Central Management Services. The System may use the same processes for collecting the contributions required by this subsection that it uses to collect contributions received from school districts and other covered employers under Sections 16-154 and 16-155 of the Illinois Pension Code.

An employer may agree to pick up or pay the contributions required under this subsection on behalf of the teacher; such contributions shall be deemed to have to have been paid by the
teacher. Beginning January 1, 2002, if the employer does not
directly pay the required member contribution, then the
employer shall reduce the member's salary by an amount equal to
the required contribution and shall then pay the contribution
on behalf of the member. This reduction shall not change the
amounts reported as creditable earnings to the Teachers'
Retirement System.

A person who purchases optional service credit under
Article 16 of the Illinois Pension Code for a period after June
30, 1995 must also make a contribution under this subsection
for that optional credit, at the rate provided in subsection
(a), based on the salary used in computing the optional service
credit, plus interest on this employee contribution. This
contribution shall be collected by the System as service agent
for the Department of Central Management Services. The
contribution required under this subsection for the optional
service credit must be paid in full before any annuity based on
that credit begins.

(a-5) Beginning January 1, 2002, every employer of a
teacher (other than an employer that is a department as defined
in Section 3 of this Act) shall pay an employer contribution
toward the cost of annuitant and survivor health benefits.
These contributions shall be computed as follows:

(1) Beginning January 1, 2002 through June 30, 2003,
the employer contribution shall be equal to 0.4% of each
teacher's salary.
(2) Beginning July 1, 2003, the employer contribution shall be equal to 0.5% of each teacher's salary.

(3) Beginning July 1, 2005, the employer contribution shall be equal to 0.6% of each teacher's salary.

(4) Beginning July 1, 2007, the employer contribution shall be a percentage of each teacher's salary to be determined by the Department of Central Management Services by rule, which in each fiscal year shall not exceed 105% of the percentage of each teacher's salary actually required to be paid in the previous fiscal year.

These contributions shall be paid by the employer to the System as service agent for the Department of Central Management Services. The System may use the same processes for collecting the contributions required by this subsection that it uses to collect contributions received from school districts and other covered employers under the Illinois Pension Code.

The school district or other employing unit may pay these employer contributions out of any source of funding available for that purpose and shall forward the contributions to the System on the schedule established for the payment of member contributions.

(b) The Teachers' Retirement System shall promptly deposit all moneys collected under subsections (a) and (a-5) of this Section into the Teacher Health Insurance Security Fund created in Section 6.5 of this Act. The moneys collected under this Section shall be used only for the purposes authorized in
Section 6.5 of this Act and shall not be considered to be assets of the Teachers' Retirement System. Contributions made under this Section are not transferable to other pension funds or retirement systems and are not refundable upon termination of service.

(c) On or before November 15 of each year, the Board of Trustees of the Teachers' Retirement System shall certify to the Governor, the Director of Central Management Services, and the State Comptroller its estimate of the total amount of contributions to be paid under subsection (a) of this Section 6.6 for the next fiscal year. The amount certified shall be decreased or increased each year by the amount that the actual active teacher contributions either fell short of or exceeded the estimate used by the Board in making the certification for the previous fiscal year. The certification shall include a detailed explanation of the methods and information that the Board relied upon in preparing its estimate. As soon as possible after the effective date of this amendatory Act of the 92nd General Assembly, the Board shall recalculate and recertify its certifications for fiscal years 2002 and 2003.

(d) Beginning in fiscal year 1996 and continuing through fiscal year 2017, on the first day of each month, or as soon thereafter as may be practical, the State Treasurer and the State Comptroller shall transfer from the General Revenue Fund to the Teacher Health Insurance Security Fund 1/12 of the annual amount appropriated for that fiscal year to the State
Comptroller for deposit into the Teacher Health Insurance Security Fund under Section 1.3 of the State Pension Funds Continuing Appropriation Act.

(e) Except where otherwise specified in this Section, the definitions that apply to Article 16 of the Illinois Pension Code apply to this Section.

(f) (Blank).

(Source: P.A. 92-505, eff. 12-20-01; 93-679, eff. 6-30-04.)

Sec. 6.10. Contributions to the Community College Health Insurance Security Fund.

(a) Beginning January 1, 1999, every active contributor of the State Universities Retirement System (established under Article 15 of the Illinois Pension Code) who (1) is a full-time employee of a community college district (other than a community college district subject to Article VII of the Public Community College Act) or an association of community college boards and (2) is not an employee as defined in Section 3 of this Act shall make contributions toward the cost of community college annuitant and survivor health benefits at the rate of 0.50% of salary.

These contributions shall be deducted by the employer and paid to the State Universities Retirement System as service agent for the Department of Central Management Services. The System may use the same processes for collecting the
contributions required by this subsection that it uses to collect the contributions received from those employees under Section 15-157 of the Illinois Pension Code. An employer may agree to pick up or pay the contributions required under this subsection on behalf of the employee; such contributions shall be deemed to have been paid by the employee.

The State Universities Retirement System shall promptly deposit all moneys collected under this subsection (a) into the Community College Health Insurance Security Fund created in Section 6.9 of this Act. The moneys collected under this Section shall be used only for the purposes authorized in Section 6.9 of this Act and shall not be considered to be assets of the State Universities Retirement System. Contributions made under this Section are not transferable to other pension funds or retirement systems and are not refundable upon termination of service.

(b) Beginning January 1, 1999, every community college district (other than a community college district subject to Article VII of the Public Community College Act) or association of community college boards that is an employer under the State Universities Retirement System shall contribute toward the cost of the community college health benefits provided under Section 6.9 of this Act an amount equal to 0.50% of the salary paid to its full-time employees who participate in the State Universities Retirement System and are not members as defined in Section 3 of this Act.
These contributions shall be paid by the employer to the State Universities Retirement System as service agent for the Department of Central Management Services. The System may use the same processes for collecting the contributions required by this subsection that it uses to collect the contributions received from those employers under Section 15-155 of the Illinois Pension Code.

The State Universities Retirement System shall promptly deposit all moneys collected under this subsection (b) into the Community College Health Insurance Security Fund created in Section 6.9 of this Act. The moneys collected under this Section shall be used only for the purposes authorized in Section 6.9 of this Act and shall not be considered to be assets of the State Universities Retirement System. Contributions made under this Section are not transferable to other pension funds or retirement systems and are not refundable upon termination of service.

The Department of Central Management Services, or any successor agency designated to procure healthcare contracts pursuant to this Act, is authorized to establish funds, separate accounts provided by any bank or banks as defined by the Illinois Banking Act, or separate accounts provided by any savings and loan association or associations as defined by the Illinois Savings and Loan Act of 1985 to be held by the Director, outside the State treasury, for the purpose of receiving the transfer of moneys from the Community College
Health Insurance Security Fund. The Department may promulgate rules further defining the methodology for the transfers. Any interest earned by moneys in the funds or accounts shall inure to the Community College Health Insurance Security Fund. The transferred moneys, and interest accrued thereon, shall be used exclusively for transfers to administrative service organizations or their financial institutions for payments of claims to claimants and providers under the self-insurance health plan. The transferred moneys, and interest accrued thereon, shall not be used for any other purpose including, but not limited to, reimbursement of administration fees due the administrative service organization pursuant to its contract or contracts with the Department.

(c) On or before November 15 of each year, the Board of Trustees of the State Universities Retirement System shall certify to the Governor, the Director of Central Management Services, and the State Comptroller its estimate of the total amount of contributions to be paid under subsection (a) of this Section for the next fiscal year. Beginning in fiscal year 2008, the amount certified shall be decreased or increased each year by the amount that the actual active employee contributions either fell short of or exceeded the estimate used by the Board in making the certification for the previous fiscal year. The State Universities Retirement System shall calculate the amount of actual active employee contributions in fiscal years 1999 through 2005. Based upon this calculation,
the fiscal year 2008 certification shall include an amount equal to the cumulative amount that the actual active employee contributions either fell short of or exceeded the estimate used by the Board in making the certification for those fiscal years. The certification shall include a detailed explanation of the methods and information that the Board relied upon in preparing its estimate. As soon as possible after the effective date of this Section, the Board shall submit its estimate for fiscal year 1999.

(d) Beginning in fiscal year 1999 and continuing through fiscal year 2017, on the first day of each month, or as soon thereafter as may be practical, the State Treasurer and the State Comptroller shall transfer from the General Revenue Fund to the Community College Health Insurance Security Fund 1/12 of the annual amount appropriated for that fiscal year to the State Comptroller for deposit into the Community College Health Insurance Security Fund under Section 1.4 of the State Pension Funds Continuing Appropriation Act.

(e) Except where otherwise specified in this Section, the definitions that apply to Article 15 of the Illinois Pension Code apply to this Section.

(Source: P.A. 98-488, eff. 8-16-13.)
Sec. 17-127. Financing; revenues for the Fund.

(a) The revenues for the Fund shall consist of: (1) amounts paid into the Fund by contributors thereto and from employer contributions and State appropriations in accordance with this Article; (2) amounts contributed to the Fund by an Employer; (3) amounts contributed to the Fund pursuant to any law now in force or hereafter to be enacted; (4) contributions from any other source; and (5) the earnings on investments.

(b) The General Assembly finds that for many years the State has contributed to the Fund an annual amount that is between 20% and 30% of the amount of the annual State contribution to the Article 16 retirement system, and the General Assembly declares that it is its goal and intention to continue this level of contribution to the Fund in the future.

Beginning in State fiscal year 1999, subject to appropriation, the State shall include in its annual contribution to the Fund an additional amount equal to 0.544% of the Fund's total teacher payroll; except that this additional contribution need not be made in a fiscal year if the Board has certified in the previous fiscal year that the Fund is at least 90% funded, based on actuarial determinations. These additional State contributions are intended to offset a portion of the cost to the Fund of the increases in retirement benefits resulting from this amendatory Act of 1998.

(Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;
Section 35-15. The State Pension Funds Continuing Appropriation Act is amended by changing Sections 1.3 and 1.4 as follows:

(40 ILCS 15/1.3)

Sec. 1.3. Appropriations for the Teacher Health Insurance Security Fund. Beginning in State fiscal year 1996 and continuing through fiscal year 2017, there is hereby appropriated, on a continuing annual basis, from the General Revenue Fund to the State Comptroller for deposit into the Teacher Health Insurance Security Fund, an amount equal to the amount certified by the Board of Trustees of the Teachers' Retirement System of Illinois under subsection (c) of Section 6.6 of the State Employees Group Insurance Act of 1971 as the estimated total amount of contributions to be paid under subsection (a) of that Section 6.6 in that fiscal year.

In addition to any other amounts that may be appropriated for this purpose, in State fiscal years 2005 through 2007, there is hereby appropriated, on a continuing annual basis, from the General Revenue Fund to the State Comptroller for deposit into the Teacher Health Insurance Security Fund, an amount equal to $13,000,000 in each fiscal year.

The moneys appropriated under this Section 1.3 shall be deposited into the Teacher Health Insurance Security Fund and
used only for the purposes authorized in Section 6.5 of the State Employees Group Insurance Act of 1971.
(Source: P.A. 93-679, eff. 6-30-04.)

(40 ILCS 15/1.4)

Sec. 1.4. Appropriations for the Community College Health Insurance Security Fund. Beginning in State fiscal year 1999 and continuing through fiscal year 2017, there is hereby appropriated, on a continuing annual basis, from the General Revenue Fund to the State Comptroller for deposit into the Community College Health Insurance Security Fund, an amount equal to the amount certified by the Board of Trustees of the State Universities Retirement System under subsection (c) of Section 6.10 of the State Employees Group Insurance Act of 1971 as the estimated total amount of contributions to be paid under subsection (a) of that Section 6.10 in that fiscal year. The moneys appropriated under this Section 1.4 shall be deposited into the Community College Health Insurance Security Fund and used only for the purposes authorized in Section 6.9 of the State Employees Group Insurance Act of 1971.
(Source: P.A. 90-497, eff. 8-18-97.)

ARTICLE 40. ENERGY EFFICIENCY PORTFOLIO STANDARDS PROGRAM

Section 40-5. The Public Utilities Act is amended by changing Sections 8-103 and 8-104 as follows:
Sec. 8-103. Energy efficiency and demand-response measures.

(a) It is the policy of the State that electric utilities are required to use cost-effective energy efficiency and demand-response measures to reduce delivery load. Requiring investment in cost-effective energy efficiency and demand-response measures will reduce direct and indirect costs to consumers by decreasing environmental impacts and by avoiding or delaying the need for new generation, transmission, and distribution infrastructure. It serves the public interest to allow electric utilities to recover costs for reasonably and prudently incurred expenses for energy efficiency and demand-response measures. As used in this Section, "cost-effective" means that the measures satisfy the total resource cost test. The low-income measures described in subsection (f)(4) of this Section shall not be required to meet the total resource cost test. For purposes of this Section, the terms "energy-efficiency", "demand-response", "electric utility", and "total resource cost test" shall have the meanings set forth in the Illinois Power Agency Act. For purposes of this Section, the amount per kilowatthour means the total amount paid for electric service expressed on a per kilowatthour basis. For purposes of this Section, the total amount paid for electric service includes without limitation
estimated amounts paid for supply, transmission, distribution, surcharges, and add-on-taxes.

(a-5) This Section applies to electric utilities serving 500,000 or less but more than 200,000 retail customers in this State. Through December 31, 2017, this Section also applies to electric utilities serving more than 500,000 retail customers in the State.

(b) Electric utilities shall implement cost-effective energy efficiency measures to meet the following incremental annual energy savings goals:

(1) 0.2% of energy delivered in the year commencing June 1, 2008;
(2) 0.4% of energy delivered in the year commencing June 1, 2009;
(3) 0.6% of energy delivered in the year commencing June 1, 2010;
(4) 0.8% of energy delivered in the year commencing June 1, 2011;
(5) 1% of energy delivered in the year commencing June 1, 2012;
(6) 1.4% of energy delivered in the year commencing June 1, 2013;
(7) 1.8% of energy delivered in the year commencing June 1, 2014; and
(8) 2% of energy delivered in the year commencing June 1, 2015 and each year thereafter.
Electric utilities may comply with this subsection (b) by meeting the annual incremental savings goal in the applicable year or by showing that the total cumulative annual savings within a 3-year planning period associated with measures implemented after May 31, 2014 was equal to the sum of each annual incremental savings requirement from May 31, 2014 through the end of the applicable year.

(c) Electric utilities shall implement cost-effective demand-response measures to reduce peak demand by 0.1% over the prior year for eligible retail customers, as defined in Section 16-111.5 of this Act, and for customers that elect hourly service from the utility pursuant to Section 16-107 of this Act, provided those customers have not been declared competitive. This requirement commences June 1, 2008 and continues for 10 years.

(d) Notwithstanding the requirements of subsections (b) and (c) of this Section, an electric utility shall reduce the amount of energy efficiency and demand-response measures implemented over a 3-year planning period by an amount necessary to limit the estimated average annual increase in the amounts paid by retail customers in connection with electric service due to the cost of those measures to:

(1) in 2008, no more than 0.5% of the amount paid per kilowatthour by those customers during the year ending May 31, 2007;

(2) in 2009, the greater of an additional 0.5% of the
amount paid per kilowatthour by those customers during the year ending May 31, 2008 or 1% of the amount paid per kilowatthour by those customers during the year ending May 31, 2007;

(3) in 2010, the greater of an additional 0.5% of the amount paid per kilowatthour by those customers during the year ending May 31, 2009 or 1.5% of the amount paid per kilowatthour by those customers during the year ending May 31, 2007;

(4) in 2011, the greater of an additional 0.5% of the amount paid per kilowatthour by those customers during the year ending May 31, 2010 or 2% of the amount paid per kilowatthour by those customers during the year ending May 31, 2007; and

(5) thereafter, the amount of energy efficiency and demand-response measures implemented for any single year shall be reduced by an amount necessary to limit the estimated average net increase due to the cost of these measures included in the amounts paid by eligible retail customers in connection with electric service to no more than the greater of 2.015% of the amount paid per kilowatthour by those customers during the year ending May 31, 2007 or the incremental amount per kilowatthour paid for these measures in 2011.

No later than June 30, 2011, the Commission shall review the limitation on the amount of energy efficiency and
demand-response measures implemented pursuant to this Section and report to the General Assembly its findings as to whether that limitation unduly constrains the procurement of energy efficiency and demand-response measures.

(e) Electric utilities shall be responsible for overseeing the design, development, and filing of energy efficiency and demand-response plans with the Commission. Electric utilities shall implement 100% of the demand-response measures in the plans. Electric utilities shall implement 75% of the energy efficiency measures approved by the Commission, and may, as part of that implementation, outsource various aspects of program development and implementation. The remaining 25% of those energy efficiency measures approved by the Commission shall be implemented by the Department of Commerce and Economic Opportunity, and must be designed in conjunction with the utility and the filing process. The Department may outsource development and implementation of energy efficiency measures. A minimum of 10% of the entire portfolio of cost-effective energy efficiency measures shall be procured from units of local government, municipal corporations, school districts, and community college districts. The Department shall coordinate the implementation of these measures.

The apportionment of the dollars to cover the costs to implement the Department's share of the portfolio of energy efficiency measures shall be made to the Department once the Department has executed rebate agreements, grants, or
contracts for energy efficiency measures and provided supporting documentation for those rebate agreements, grants, and contracts to the utility. The Department is authorized to adopt any rules necessary and prescribe procedures in order to ensure compliance by applicants in carrying out the purposes of rebate agreements for energy efficiency measures implemented by the Department made under this Section.

The details of the measures implemented by the Department shall be submitted by the Department to the Commission in connection with the utility's filing regarding the energy efficiency and demand-response measures that the utility implements.

A utility providing approved energy efficiency and demand-response measures in the State shall be permitted to recover costs of those measures through an automatic adjustment clause tariff filed with and approved by the Commission. The tariff shall be established outside the context of a general rate case. Each year the Commission shall initiate a review to reconcile any amounts collected with the actual costs and to determine the required adjustment to the annual tariff factor to match annual expenditures.

Each utility shall include, in its recovery of costs, the costs estimated for both the utility's and the Department's implementation of energy efficiency and demand-response measures. Costs collected by the utility for measures implemented by the Department shall be submitted to the
Department pursuant to Section 605-323 of the Civil Administrative Code of Illinois, shall be deposited into the Energy Efficiency Portfolio Standards Fund, and shall be used by the Department solely for the purpose of implementing these measures. A utility shall not be required to advance any moneys to the Department but only to forward such funds as it has collected. The Department shall report to the Commission on an annual basis regarding the costs actually incurred by the Department in the implementation of the measures. Any changes to the costs of energy efficiency measures as a result of plan modifications shall be appropriately reflected in amounts recovered by the utility and turned over to the Department.

The portfolio of measures, administered by both the utilities and the Department, shall, in combination, be designed to achieve the annual savings targets described in subsections (b) and (c) of this Section, as modified by subsection (d) of this Section.

The utility and the Department shall agree upon a reasonable portfolio of measures and determine the measurable corresponding percentage of the savings goals associated with measures implemented by the utility or Department.

No utility shall be assessed a penalty under subsection (f) of this Section for failure to make a timely filing if that failure is the result of a lack of agreement with the Department with respect to the allocation of responsibilities or related costs or target assignments. In that case, the
Department and the utility shall file their respective plans with the Commission and the Commission shall determine an appropriate division of measures and programs that meets the requirements of this Section.

If the Department is unable to meet incremental annual performance goals for the portion of the portfolio implemented by the Department, then the utility and the Department shall jointly submit a modified filing to the Commission explaining the performance shortfall and recommending an appropriate course going forward, including any program modifications that may be appropriate in light of the evaluations conducted under item (7) of subsection (f) of this Section. In this case, the utility obligation to collect the Department's costs and turn over those funds to the Department under this subsection (e) shall continue only if the Commission approves the modifications to the plan proposed by the Department.

(f) No later than November 15, 2007, each electric utility shall file an energy efficiency and demand-response plan with the Commission to meet the energy efficiency and demand-response standards for 2008 through 2010. No later than October 1, 2010, each electric utility shall file an energy efficiency and demand-response plan with the Commission to meet the energy efficiency and demand-response standards for 2011 through 2013. Every 3 years thereafter, each electric utility shall file, no later than September 1, an energy efficiency and demand-response plan with the Commission. If a utility does not
file such a plan by September 1 of an applicable year, it shall face a penalty of $100,000 per day until the plan is filed. Each utility's plan shall set forth the utility's proposals to meet the utility's portion of the energy efficiency standards identified in subsection (b) and the demand-response standards identified in subsection (c) of this Section as modified by subsections (d) and (e), taking into account the unique circumstances of the utility's service territory. The Commission shall seek public comment on the utility's plan and shall issue an order approving or disapproving each plan within 5 months after its submission. If the Commission disapproves a plan, the Commission shall, within 30 days, describe in detail the reasons for the disapproval and describe a path by which the utility may file a revised draft of the plan to address the Commission's concerns satisfactorily. If the utility does not refile with the Commission within 60 days, the utility shall be subject to penalties at a rate of $100,000 per day until the plan is filed. This process shall continue, and penalties shall accrue, until the utility has successfully filed a portfolio of energy efficiency and demand-response measures. Penalties shall be deposited into the Energy Efficiency Trust Fund. In submitting proposed energy efficiency and demand-response plans and funding levels to meet the savings goals adopted by this Act the utility shall:

(1) Demonstrate that its proposed energy efficiency and demand-response measures will achieve the requirements
that are identified in subsections (b) and (c) of this Section, as modified by subsections (d) and (e).

(2) Present specific proposals to implement new building and appliance standards that have been placed into effect.

(3) Present estimates of the total amount paid for electric service expressed on a per kilowatthour basis associated with the proposed portfolio of measures designed to meet the requirements that are identified in subsections (b) and (c) of this Section, as modified by subsections (d) and (e).

(4) Coordinate with the Department to present a portfolio of energy efficiency measures proportionate to the share of total annual utility revenues in Illinois from households at or below 150% of the poverty level. The energy efficiency programs shall be targeted to households with incomes at or below 80% of area median income.

(5) Demonstrate that its overall portfolio of energy efficiency and demand-response measures, not including programs covered by item (4) of this subsection (f), are cost-effective using the total resource cost test and represent a diverse cross-section of opportunities for customers of all rate classes to participate in the programs.

(6) Include a proposed cost-recovery tariff mechanism to fund the proposed energy efficiency and demand-response
measures and to ensure the recovery of the prudently and reasonably incurred costs of Commission-approved programs.

(7) Provide for an annual independent evaluation of the performance of the cost-effectiveness of the utility's portfolio of measures and the Department's portfolio of measures, as well as a full review of the 3-year results of the broader net program impacts and, to the extent practical, for adjustment of the measures on a going-forward basis as a result of the evaluations. The resources dedicated to evaluation shall not exceed 3% of portfolio resources in any given year.

(g) No more than 3% of energy efficiency and demand-response program revenue may be allocated for demonstration of breakthrough equipment and devices.

(h) This Section does not apply to an electric utility that on December 31, 2005 provided electric service to fewer than 100,000 customers in Illinois.

(i) If, after 2 years, an electric utility fails to meet the efficiency standard specified in subsection (b) of this Section, as modified by subsections (d) and (e), it shall make a contribution to the Low-Income Home Energy Assistance Program. The combined total liability for failure to meet the goal shall be $1,000,000, which shall be assessed as follows: a large electric utility shall pay $665,000, and a medium electric utility shall pay $335,000. If, after 3 years, an electric utility fails to meet the efficiency standard
specified in subsection (b) of this Section, as modified by subsections (d) and (e), it shall make a contribution to the Low-Income Home Energy Assistance Program. The combined total liability for failure to meet the goal shall be $1,000,000, which shall be assessed as follows: a large electric utility shall pay $665,000, and a medium electric utility shall pay $335,000. In addition, the responsibility for implementing the energy efficiency measures of the utility making the payment shall be transferred to the Illinois Power Agency if, after 3 years, or in any subsequent 3-year period, the utility fails to meet the efficiency standard specified in subsection (b) of this Section, as modified by subsections (d) and (e). The Agency shall implement a competitive procurement program to procure resources necessary to meet the standards specified in this Section as modified by subsections (d) and (e), with costs for those resources to be recovered in the same manner as products purchased through the procurement plan as provided in Section 16-111.5. The Director shall implement this requirement in connection with the procurement plan as provided in Section 16-111.5.

For purposes of this Section, (i) a "large electric utility" is an electric utility that, on December 31, 2005, served more than 2,000,000 electric customers in Illinois; (ii) a "medium electric utility" is an electric utility that, on December 31, 2005, served 2,000,000 or fewer but more than 100,000 electric customers in Illinois; and (iii) Illinois
electric utilities that are affiliated by virtue of a common
parent company are considered a single electric utility.

(j) If, after 3 years, or any subsequent 3-year period, the
Department fails to implement the Department's share of energy
efficiency measures required by the standards in subsection
(b), then the Illinois Power Agency may assume responsibility
for and control of the Department's share of the required
energy efficiency measures. The Agency shall implement a
competitive procurement program to procure resources necessary
to meet the standards specified in this Section, with the costs
of these resources to be recovered in the same manner as
provided for the Department in this Section.

(k) No electric utility shall be deemed to have failed to
meet the energy efficiency standards to the extent any such
failure is due to a failure of the Department or the Agency.

(l)(1) With the exception of the energy efficiency and
demand-response plan previously filed by the Department, the
energy efficiency and demand-response plans of electric
utilities serving more than 500,000 retail customers in the
State that were approved by the Commission on or before the
effective date of this amendatory Act of the 99th General
Assembly for the period June 1, 2014 through May 31, 2017 shall
continue to be in force and effect through December 31, 2017 so
that the energy efficiency programs set forth in those plans
continue to be offered during the period June 1, 2017 through
December 31, 2017. Each such utility is authorized to increase,
on a pro rata basis, the energy savings goals and budgets approved in its plan to reflect the additional 7 months of the plan's operation, provided that such increase shall also incorporate reductions to goals and budgets to reflect the proportion of the utility's load attributable to customers who are exempt from this Section under subsection (m) of this Section. The energy efficiency and demand-response plan filed by the Department that was approved by the Commission on or before the effective date of this amendatory Act of the 100th General Assembly for the period of June 1, 2014 through May 31, 2017 shall expire on May 31, 2017. From June 1, 2017 through December 31, 2017 the electric utilities shall be responsible for offering and administering the programs previously offered and administered by the Department.

(2) If an electric utility serving more than 500,000 retail customers in the State filed with the Commission, under subsection (f) of this Section, its proposed energy efficiency and demand-response plan for the period June 1, 2017 through May 31, 2020, and the Commission has not yet entered its final order approving such plan on or before the effective date of this amendatory Act of the 99th General Assembly, then the utility shall file a notice of withdrawal with the Commission, following such effective date, to withdraw the proposed energy efficiency and demand-response plan. Upon receipt of such notice, the Commission shall dismiss with prejudice any docket that had been initiated to investigate such plan, and the plan
and the record related thereto shall not be the subject of any further hearing, investigation, or proceeding of any kind.

(3) For those electric utilities that serve more than 500,000 retail customers in the State, this amendatory Act of the 99th General Assembly preempts and supersedes any orders entered by the Commission that approved such utilities' energy efficiency and demand response plans for the period commencing June 1, 2017 and ending May 31, 2020. Any such orders shall be void, and the provisions of paragraph (1) of this subsection (l) shall apply.

(m) Notwithstanding anything to the contrary, after May 31, 2017, this Section does not apply to any retail customers of an electric utility that serves more than 3,000,000 retail customers in the State and whose total highest 30 minute demand was more than 10,000 kilowatts, or any retail customers of an electric utility that serves less than 3,000,000 retail customers but more than 500,000 retail customers in the State and whose total highest 15 minute demand was more than 10,000 kilowatts. For purposes of this subsection (m), "retail customer" has the meaning set forth in Section 16-102 of this Act. The criteria for determining whether this subsection (m) is applicable to a retail customer shall be based on the 12 consecutive billing periods prior to the start of the first year of each such multi-year plan.

(Source: P.A. 98-90, eff. 7-15-13; 99-906, eff. 6-1-17.)
Sec. 8-104. Natural gas energy efficiency programs.

(a) It is the policy of the State that natural gas utilities and the Department of Commerce and Economic Opportunity are required to use cost-effective energy efficiency to reduce direct and indirect costs to consumers. It serves the public interest to allow natural gas utilities to recover costs for reasonably and prudently incurred expenses for cost-effective energy efficiency measures.

(b) For purposes of this Section, "energy efficiency" means measures that reduce the amount of energy required to achieve a given end use. "Energy efficiency" also includes measures that reduce the total Btus of electricity and natural gas needed to meet the end use or uses. "Cost-effective" means that the measures satisfy the total resource cost test which, for purposes of this Section, means a standard that is met if, for an investment in energy efficiency, the benefit-cost ratio is greater than one. The benefit-cost ratio is the ratio of the net present value of the total benefits of the measures to the net present value of the total costs as calculated over the lifetime of the measures. The total resource cost test compares the sum of avoided natural gas utility costs, representing the benefits that accrue to the system and the participant in the delivery of those efficiency measures, as well as other quantifiable societal benefits, including avoided electric
utility costs, to the sum of all incremental costs of end use measures (including both utility and participant contributions), plus costs to administer, deliver, and evaluate each demand-side measure, to quantify the net savings obtained by substituting demand-side measures for supply resources. In calculating avoided costs, reasonable estimates shall be included for financial costs likely to be imposed by future regulation of emissions of greenhouse gases. The low-income programs described in item (4) of subsection (f) of this Section shall not be required to meet the total resource cost test.

(c) Natural gas utilities shall implement cost-effective energy efficiency measures to meet at least the following natural gas savings requirements, which shall be based upon the total amount of gas delivered to retail customers, other than the customers described in subsection (m) of this Section, during calendar year 2009 multiplied by the applicable percentage. Natural gas utilities may comply with this Section by meeting the annual incremental savings goal in the applicable year or by showing that total cumulative annual savings within a multi-year planning period associated with measures implemented after May 31, 2011 were equal to the sum of each annual incremental savings requirement from the first day of the multi-year planning period through the last day of the multi-year planning period:

(1) 0.2% by May 31, 2012;
(2) an additional 0.4% by May 31, 2013, increasing total savings to .6%;
(3) an additional 0.6% by May 31, 2014, increasing total savings to 1.2%;
(4) an additional 0.8% by May 31, 2015, increasing total savings to 2.0%;
(5) an additional 1% by May 31, 2016, increasing total savings to 3.0%;
(6) an additional 1.2% by May 31, 2017, increasing total savings to 4.2%;
(7) an additional 1.4% in the year commencing January 1, 2018;
(8) an additional 1.5% in the year commencing January 1, 2019; and
(9) an additional 1.5% in each 12-month period thereafter.

(d) Notwithstanding the requirements of subsection (c) of this Section, a natural gas utility shall limit the amount of energy efficiency implemented in any multi-year reporting period established by subsection (f) of Section 8-104 of this Act, by an amount necessary to limit the estimated average increase in the amounts paid by retail customers in connection with natural gas service to no more than 2% in the applicable multi-year reporting period. The energy savings requirements in subsection (c) of this Section may be reduced by the Commission for the subject plan, if the utility demonstrates by
substantial evidence that it is highly unlikely that the requirements could be achieved without exceeding the applicable spending limits in any multi-year reporting period. No later than September 1, 2013, the Commission shall review the limitation on the amount of energy efficiency measures implemented pursuant to this Section and report to the General Assembly, in the report required by subsection (k) of this Section, its findings as to whether that limitation unduly constrains the procurement of energy efficiency measures.

(e) The provisions of this subsection (e) apply to those multi-year plans that commence prior to January 1, 2018. The utility shall utilize 75% of the available funding associated with energy efficiency programs approved by the Commission, and may outsource various aspects of program development and implementation. The remaining 25% of available funding shall be used by the Department of Commerce and Economic Opportunity to implement energy efficiency measures that achieve no less than 20% of the requirements of subsection (c) of this Section. Such measures shall be designed in conjunction with the utility and approved by the Commission. The Department may outsource development and implementation of energy efficiency measures. A minimum of 10% of the entire portfolio of cost-effective energy efficiency measures shall be procured from local government, municipal corporations, school districts, and community college districts. Five percent of the entire portfolio of cost-effective energy efficiency measures may be
granted to local government and municipal corporations for market transformation initiatives. The Department shall coordinate the implementation of these measures and shall integrate delivery of natural gas efficiency programs with electric efficiency programs delivered pursuant to Section 8-103 of this Act, unless the Department can show that integration is not feasible.

The apportionment of the dollars to cover the costs to implement the Department's share of the portfolio of energy efficiency measures shall be made to the Department once the Department has executed rebate agreements, grants, or contracts for energy efficiency measures and provided supporting documentation for those rebate agreements, grants, and contracts to the utility. The Department is authorized to adopt any rules necessary and prescribe procedures in order to ensure compliance by applicants in carrying out the purposes of rebate agreements for energy efficiency measures implemented by the Department made under this Section.

The details of the measures implemented by the Department shall be submitted by the Department to the Commission in connection with the utility's filing regarding the energy efficiency measures that the utility implements.

The portfolio of measures, administered by both the utilities and the Department, shall, in combination, be designed to achieve the annual energy savings requirements set forth in subsection (c) of this Section, as modified by
subsection (d) of this Section.

The utility and the Department shall agree upon a reasonable portfolio of measures and determine the measurable corresponding percentage of the savings goals associated with measures implemented by the Department.

No utility shall be assessed a penalty under subsection (f) of this Section for failure to make a timely filing if that failure is the result of a lack of agreement with the Department with respect to the allocation of responsibilities or related costs or target assignments. In that case, the Department and the utility shall file their respective plans with the Commission and the Commission shall determine an appropriate division of measures and programs that meets the requirements of this Section.

(e-5) The provisions of this subsection (e-5) shall be applicable to those multi-year plans that commence after December 31, 2017. Natural gas utilities shall be responsible for overseeing the design, development, and filing of their efficiency plans with the Commission and may outsource development and implementation of energy efficiency measures. A minimum of 10% of the entire portfolio of cost-effective energy efficiency measures shall be procured from local government, municipal corporations, school districts, and community college districts. Five percent of the entire portfolio of cost-effective energy efficiency measures may be granted to local government and municipal corporations for
market transformation initiatives.

The utilities shall also present a portfolio of energy efficiency measures proportionate to the share of total annual utility revenues in Illinois from households at or below 150% of the poverty level. Such programs shall be targeted to households with incomes at or below 80% of area median income.

(e-10) A utility providing approved energy efficiency measures in this State shall be permitted to recover costs of those measures through an automatic adjustment clause tariff filed with and approved by the Commission. The tariff shall be established outside the context of a general rate case and shall be applicable to the utility's customers other than the customers described in subsection (m) of this Section. Each year the Commission shall initiate a review to reconcile any amounts collected with the actual costs and to determine the required adjustment to the annual tariff factor to match annual expenditures.

(e-15) For those multi-year plans that commence prior to January 1, 2018, each utility shall include, in its recovery of costs, the costs estimated for both the utility's and the Department's implementation of energy efficiency measures. Costs collected by the utility for measures implemented by the Department shall be submitted to the Department pursuant to Section 605-323 of the Civil Administrative Code of Illinois, shall be deposited into the Energy Efficiency Portfolio Standards Fund, and shall be used by the Department solely for
the purpose of implementing these measures. A utility shall not be required to advance any moneys to the Department but only to forward such funds as it has collected. The Department shall report to the Commission on an annual basis regarding the costs actually incurred by the Department in the implementation of the measures. Any changes to the costs of energy efficiency measures as a result of plan modifications shall be appropriately reflected in amounts recovered by the utility and turned over to the Department.

(f) No later than October 1, 2010, each gas utility shall file an energy efficiency plan with the Commission to meet the energy efficiency standards through May 31, 2014. No later than October 1, 2013, each gas utility shall file an energy efficiency plan with the Commission to meet the energy efficiency standards through May 31, 2017. Beginning in 2017 and every 4 years thereafter, each utility shall file an energy efficiency plan with the Commission to meet the energy efficiency standards for the next applicable 4-year period beginning January 1 of the year following the filing. For those multi-year plans commencing on January 1, 2018, each utility shall file its proposed energy efficiency plan no later than 30 days after the effective date of this amendatory Act of the 99th General Assembly or May 1, 2017, whichever is later. Beginning in 2021 and every 4 years thereafter, each utility shall file its energy efficiency plan no later than March 1. If a utility does not file such a plan on or before the applicable
filing deadline for the plan, then it shall face a penalty of $100,000 per day until the plan is filed.

Each utility's plan shall set forth the utility's proposals to meet the utility's portion of the energy efficiency standards identified in subsection (c) of this Section, as modified by subsection (d) of this Section, taking into account the unique circumstances of the utility's service territory. For those plans commencing after December 31, 2021, the Commission shall seek public comment on the utility's plan and shall issue an order approving or disapproving each plan within 6 months after its submission. For those plans commencing on January 1, 2018, the Commission shall seek public comment on the utility's plan and shall issue an order approving or disapproving each plan no later than August 31, 2017, or 105 days after the effective date of this amendatory Act of the 99th General Assembly, whichever is later. If the Commission disapproves a plan, the Commission shall, within 30 days, describe in detail the reasons for the disapproval and describe a path by which the utility may file a revised draft of the plan to address the Commission's concerns satisfactorily. If the utility does not refile with the Commission within 60 days after the disapproval, the utility shall be subject to penalties at a rate of $100,000 per day until the plan is filed. This process shall continue, and penalties shall accrue, until the utility has successfully filed a portfolio of energy efficiency measures. Penalties shall be deposited into the
Energy Efficiency Trust Fund and the cost of any such penalties may not be recovered from ratepayers. In submitting proposed energy efficiency plans and funding levels to meet the savings goals adopted by this Act the utility shall:

1. Demonstrate that its proposed energy efficiency measures will achieve the requirements that are identified in subsection (c) of this Section, as modified by subsection (d) of this Section.

2. Present specific proposals to implement new building and appliance standards that have been placed into effect.

3. Present estimates of the total amount paid for gas service expressed on a per therm basis associated with the proposed portfolio of measures designed to meet the requirements that are identified in subsection (c) of this Section, as modified by subsection (d) of this Section.

4. For those multi-year plans that commence prior to January 1, 2018, coordinate with the Department to present a portfolio of energy efficiency measures proportionate to the share of total annual utility revenues in Illinois from households at or below 150% of the poverty level. Such programs shall be targeted to households with incomes at or below 80% of area median income.

5. Demonstrate that its overall portfolio of energy efficiency measures, not including low-income programs described in item (4) of this subsection (f) and subsection.
(e-5) of this Section, are cost-effective using the total resource cost test and represent a diverse cross section of opportunities for customers of all rate classes to participate in the programs.

(6) Demonstrate that a gas utility affiliated with an electric utility that is required to comply with Section 8-103 or 8-103B of this Act has integrated gas and electric efficiency measures into a single program that reduces program or participant costs and appropriately allocates costs to gas and electric ratepayers. For those multi-year plans that commence prior to January 1, 2018, the Department shall integrate all gas and electric programs it delivers in any such utilities' service territories, unless the Department can show that integration is not feasible or appropriate.

(7) Include a proposed cost recovery tariff mechanism to fund the proposed energy efficiency measures and to ensure the recovery of the prudently and reasonably incurred costs of Commission-approved programs.

(8) Provide for quarterly status reports tracking implementation of and expenditures for the utility's portfolio of measures and, if applicable, the Department's portfolio of measures, an annual independent review, and a full independent evaluation of the multi-year results of the performance and the cost-effectiveness of the utility's and, if applicable, Department's portfolios of
measures and broader net program impacts and, to the extent practical, for adjustment of the measures on a going forward basis as a result of the evaluations. The resources dedicated to evaluation shall not exceed 3% of portfolio resources in any given multi-year period.

(g) No more than 3% of expenditures on energy efficiency measures may be allocated for demonstration of breakthrough equipment and devices.

(h) Illinois natural gas utilities that are affiliated by virtue of a common parent company may, at the utilities' request, be considered a single natural gas utility for purposes of complying with this Section.

(i) If, after 3 years, a gas utility fails to meet the efficiency standard specified in subsection (c) of this Section as modified by subsection (d), then it shall make a contribution to the Low-Income Home Energy Assistance Program. The total liability for failure to meet the goal shall be assessed as follows:

1. a large gas utility shall pay $600,000;
2. a medium gas utility shall pay $400,000; and
3. a small gas utility shall pay $200,000.

For purposes of this Section, (i) a "large gas utility" is a gas utility that on December 31, 2008, served more than 1,500,000 gas customers in Illinois; (ii) a "medium gas utility" is a gas utility that on December 31, 2008, served fewer than 1,500,000, but more than 500,000 gas customers in
Illinois; and (iii) a "small gas utility" is a gas utility that on December 31, 2008, served fewer than 500,000 and more than 100,000 gas customers in Illinois. The costs of this contribution may not be recovered from ratepayers.

If a gas utility fails to meet the efficiency standard specified in subsection (c) of this Section, as modified by subsection (d) of this Section, in any 2 consecutive multi-year planning periods, then the responsibility for implementing the utility's energy efficiency measures shall be transferred to an independent program administrator selected by the Commission. Reasonable and prudent costs incurred by the independent program administrator to meet the efficiency standard specified in subsection (c) of this Section, as modified by subsection (d) of this Section, may be recovered from the customers of the affected gas utilities, other than customers described in subsection (m) of this Section. The utility shall provide the independent program administrator with all information and assistance necessary to perform the program administrator's duties including but not limited to customer, account, and energy usage data, and shall allow the program administrator to include inserts in customer bills. The utility may recover reasonable costs associated with any such assistance.

(j) No utility shall be deemed to have failed to meet the energy efficiency standards to the extent any such failure is due to a failure of the Department.
(k) Not later than January 1, 2012, the Commission shall develop and solicit public comment on a plan to foster statewide coordination and consistency between statutorily mandated natural gas and electric energy efficiency programs to reduce program or participant costs or to improve program performance. Not later than September 1, 2013, the Commission shall issue a report to the General Assembly containing its findings and recommendations.

(l) This Section does not apply to a gas utility that on January 1, 2009, provided gas service to fewer than 100,000 customers in Illinois.

(m) Subsections (a) through (k) of this Section do not apply to customers of a natural gas utility that have a North American Industry Classification System code number that is 22111 or any such code number beginning with the digits 31, 32, or 33 and (i) annual usage in the aggregate of 4 million therms or more within the service territory of the affected gas utility or with aggregate usage of 8 million therms or more in this State and complying with the provisions of item (l) of this subsection (m); or (ii) using natural gas as feedstock and meeting the usage requirements described in item (i) of this subsection (m), to the extent such annual feedstock usage is greater than 60% of the customer's total annual usage of natural gas.

(1) Customers described in this subsection (m) of this Section shall apply, on a form approved by the applicable
natural gas utility on or before October 1, 2009 by the Department, to the applicable natural gas utility Department to be designated as a self-directing customer ("SDC") or as an exempt customer using natural gas as a feedstock from which other products are made, including, but not limited to, feedstock for a hydrogen plant, on or before December 31, 2017. The 1st day of February, 2010. Thereafter, application may be made not less than 6 months before the filing date of the gas utility energy efficiency plan described in subsection (f) of this Section; however, a new customer that commences taking service from a natural gas utility after December 31, 2017 February 1, 2010 may apply to become a SDC or exempt customer up to 30 days after beginning service. Customers described in this subsection (m) that were not previously have not already been approved by the Department may apply to be designated a self-directing customer or exempt customer, on a form approved by the applicable natural gas utility prior to December 31, 2017 Department, between September 1, 2013 and September 30, 2013. Customer applications that are approved by the Department under this amendatory Act of the 98th General Assembly shall be considered to be a self-directing customer or exempt customer, as applicable, for the current 3-year planning period effective December 1, 2013. Such application shall contain the following:

(A) the customer's certification that, at the time
of its application, it qualifies to be a SDC or exempt
customer described in this subsection (m) of this
Section;

(B) in the case of a SDC, the customer's
certification that it has established or will
establish by the beginning of the utility's multi-year
planning period commencing subsequent to the
application, and will maintain for accounting
purposes, an energy efficiency reserve account and
that the customer will accrue funds in said account to
be held for the purpose of funding, in whole or in
part, energy efficiency measures of the customer's
choosing, which may include, but are not limited to,
projects involving combined heat and power systems
that use the same energy source both for the generation
of electrical or mechanical power and the production of
steam or another form of useful thermal energy or the
use of combustible gas produced from biomass, or both;

(C) in the case of a SDC, the customer's
certification that annual funding levels for the
energy efficiency reserve account will be equal to 2%
of the customer's cost of natural gas, composed of the
customer's commodity cost and the delivery service
charges paid to the gas utility, or $150,000, whichever
is less;

(D) in the case of a SDC, the customer's
certification that the required reserve account balance will be capped at 3 years' worth of accruals and that the customer may, at its option, make further deposits to the account to the extent such deposit would increase the reserve account balance above the designated cap level;

(E) in the case of a SDC, the customer's certification that by October 1 of each year, beginning no sooner than October 1, 2012, the customer will report to the applicable natural gas utility Department information, for the 12-month period ending May 31 of the same year, on all deposits and reductions, if any, to the reserve account during the reporting year, and to the extent deposits to the reserve account in any year are in an amount less than $150,000, the basis for such reduced deposits; reserve account balances by month; a description of energy efficiency measures undertaken by the customer and paid for in whole or in part with funds from the reserve account; an estimate of the energy saved, or to be saved, by the measure; and that the report shall include a verification by an officer or plant manager of the customer or by a registered professional engineer or certified energy efficiency trade professional that the funds withdrawn from the reserve account were used for the energy efficiency measures;
(F) in the case of an exempt customer, the customer's certification of the level of gas usage as feedstock in the customer's operation in a typical year and that it will provide information establishing this level, upon request of the applicable natural gas utility Department;

(G) in the case of either an exempt customer or a SDC, the customer's certification that it has provided the gas utility or utilities serving the customer with a copy of the application as filed with the applicable natural gas utility Department;

(H) in the case of either an exempt customer or a SDC, certification of the natural gas utility or utilities serving the customer in Illinois including the natural gas utility accounts that are the subject of the application; and

(I) in the case of either an exempt customer or a SDC, a verification signed by a plant manager or an authorized corporate officer attesting to the truthfulness and accuracy of the information contained in the application.

(2) The applicable natural gas utility Department shall review the application to determine that it contains the information described in provisions (A) through (I) of item (1) of this subsection (m), as applicable. The review shall be completed within 30 days after the date the
application is filed with the applicable natural gas utility Department. Absent a determination by the applicable natural gas utility Department within the 30-day period, the applicant shall be considered to be a SDC or exempt customer, as applicable, for all subsequent multi-year planning periods, as of the date of filing the application described in this subsection (m). If the applicable natural gas utility Department determines that the application does not contain the applicable information described in provisions (A) through (I) of item (1) of this subsection (m), it shall notify the customer, in writing, of its determination that the application does not contain the required information and identify the information that is missing, and the customer shall provide the missing information within 15 working days after the date of receipt of the applicable natural gas utility's Department's notification.

(3) The applicable natural gas utility Department shall have the right to audit the information provided in the customer's application and annual reports to ensure continued compliance with the requirements of this subsection. Based on the audit, if the applicable natural gas utility Department determines the customer is no longer in compliance with the requirements of items (A) through (I) of item (1) of this subsection (m), as applicable, the applicable natural gas utility Department shall notify the
customer in writing of the noncompliance. The customer shall have 30 days to establish its compliance, and failing to do so, may have its status as a SDC or exempt customer revoked by the applicable natural gas utility Department. The applicable natural gas utility Department shall treat all information provided by any customer seeking SDC status or exemption from the provisions of this Section as strictly confidential.

(4) Upon request, or on its own motion, the Commission may open an investigation, no more than once every 3 years and not before October 1, 2014, to evaluate the effectiveness of the self-directing program described in this subsection (m).

Customers described in this subsection (m) that previously applied to the Department on January 3, 2013, were approved by the Department on February 13, 2013 to be a self-directing customer or exempt customer, and receive natural gas from a utility that provides gas service to at least 500,000 retail customers in Illinois and electric service to at least 1,000,000 retail customers in Illinois shall be considered to be a self-directing customer or exempt customer, as applicable, for the current 3-year planning period effective December 1, 2013.

(n) The applicability of this Section to customers described in subsection (m) of this Section is conditioned on the existence of the SDC program. In no event will any
provision of this Section apply to such customers after January 1, 2020.

(o) With the exception of the 3-year energy efficiency plan filed by the Department, the natural gas utilities' 3-year energy efficiency plans approved by the Commission on or before the effective date of this amendatory Act of the 99th General Assembly for the period June 1, 2014 through May 31, 2017 shall continue to be in force and effect through December 31, 2017 so that the energy efficiency programs set forth in those plans continue to be offered during the period June 1, 2017 through December 31, 2017. Each utility is authorized to increase, on a pro rata basis, the energy savings goals and budgets approved in its plan to reflect the additional 7 months of the plan's operation. The energy efficiency plan filed by the Department that was approved by the Commission on or before the effective date of this amendatory Act of the 100th General Assembly for the period of June 1, 2014 through May 31, 2017 shall expire on May 31, 2017. From June 1, 2017 through December 31, 2017 the natural gas utilities shall be responsible for offering and administering the programs previously offered and administered by the Department.

(Source: P.A. 98-90, eff. 7-15-13; 98-225, eff. 8-9-13; 98-604, eff. 12-17-13; 99-906, eff. 6-1-17.)

ARTICLE 45. LOCAL GOVERNMENT DISTRIBUTIVE FUND
Section 45-10. The State Revenue Sharing Act is amended by changing Section 1 as follows:

(30 ILCS 115/1) (from Ch. 85, par. 611)

Sec. 1. Local Government Distributive Fund. Through June 30, 1994, as soon as may be after the first day of each month the Department of Revenue shall certify to the Treasurer an amount equal to 1/12 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month. Beginning July 1, 1994, and continuing through June 30, 1995, as soon as may be after the first day of each month, the Department of Revenue shall certify to the Treasurer an amount equal to 1/11 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month. Beginning July 1, 1995 and continuing through June 30, 2017, as soon as may be after the first day of each month, the Department of Revenue shall certify to the Treasurer an amount equal to the amounts calculated pursuant to subsection (b) of Section 901 of the Illinois Income Tax Act based on the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act which is deposited in the
General Revenue Fund, the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act. Upon receipt of such certification, the Treasurer shall transfer from the General Revenue Fund to a special fund in the State treasury, to be known as the "Local Government Distributive Fund", the amount shown on such certification.

Beginning on the effective date of this amendatory Act of the 98th General Assembly, the Comptroller shall perform the transfers required by this Section no later than 60 days after he or she receives the certification from the Treasurer.

All amounts paid into the Local Government Distributive Fund in accordance with this Section and allocated pursuant to this Act are appropriated on a continuing basis.
(Source: P.A. 98-1052, eff. 8-26-14.)

ARTICLE 50. TAX COMPLIANCE AND ADMINISTRATION FUND

Section 50-5. The Department of Revenue Law of the Civil Administrative Code of Illinois is amended by changing Section 2505-190 as follows:

(20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)
Sec. 2505-190. Tax Compliance and Administration Fund.

(a) Amounts deposited into the Tax Compliance and Administration Fund, a special fund in the State treasury that is hereby created, must be appropriated to the Department to reimburse the Department for its costs of collecting, administering, and enforcing the tax laws that provide for deposits into the Fund. Moneys in the Fund shall consist of deposits provided for in tax laws, reimbursements, or other payments received from units of local government for administering a local tax or fee on behalf of the unit of local government in accordance with the Local Tax Collection Act, or other payments designated for deposit into the Fund.

(b) As soon as possible after July 1, 2015, and as soon as possible after each July 1 thereafter through July 1, 2016, the Director of the Department of Revenue shall certify the balance in the Tax Compliance and Administration Fund as of July 1, less any amounts obligated, and the State Comptroller shall order transferred and the State Treasurer shall transfer from the Tax Compliance and Administration Fund to the General Revenue Fund the amount certified that exceeds $2,500,000.

(Source: P.A. 98-1098, eff. 8-26-14; 99-517, eff. 6-30-16.)

Section 50-10. The State Finance Act is amended by changing Section 6z-20 as follows:

(30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)
Sec. 6z-20. County and Mass Transit District Fund. Of the money received from the 6.25% general rate (and, beginning July 1, 2000 and through December 31, 2000, the 1.25% rate on motor fuel and gasohol, and beginning on August 6, 2010 through August 15, 2010, the 1.25% rate on sales tax holiday items) on sales subject to taxation under the Retailers' Occupation Tax Act and Service Occupation Tax Act and paid into the County and Mass Transit District Fund, distribution to the Regional Transportation Authority tax fund, created pursuant to Section 4.03 of the Regional Transportation Authority Act, for deposit therein shall be made based upon the retail sales occurring in a county having more than 3,000,000 inhabitants. The remainder shall be distributed to each county having 3,000,000 or fewer inhabitants based upon the retail sales occurring in each such county.

For the purpose of determining allocation to the local government unit, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

Of the money received from the 6.25% general use tax rate on tangible personal property which is purchased outside
Illinois at retail from a retailer and which is titled or registered by any agency of this State's government and paid into the County and Mass Transit District Fund, the amount for which Illinois addresses for titling or registration purposes are given as being in each county having more than 3,000,000 inhabitants shall be distributed into the Regional Transportation Authority tax fund, created pursuant to Section 4.03 of the Regional Transportation Authority Act. The remainder of the money paid from such sales shall be distributed to each county based on sales for which Illinois addresses for titling or registration purposes are given as being located in the county. Any money paid into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the County and Mass Transit District Fund prior to January 14, 1991, which has not been paid to the Authority prior to that date, shall be transferred to the Regional Transportation Authority tax fund.

Whenever the Department determines that a refund of money paid into the County and Mass Transit District Fund should be made to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the County and Mass Transit District Fund.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected during the second preceding calendar month for sales within a STAR bond district and deposited into the County and Mass Transit District Fund, less 3% of that amount, which shall be transferred into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering the Innovation Development and Economy Act.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Regional Transportation Authority and to named counties, the counties to be those entitled to distribution, as hereinabove provided, of taxes or penalties paid to the Department during the second preceding calendar month. The amount to be paid to the Regional Transportation Authority and each county having 3,000,000 or fewer inhabitants shall be the amount (not including credit memoranda) collected during the second preceding calendar month by the Department and paid into the County and Mass Transit District Fund, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid
to a different taxing body, and not including an amount equal
to the amount of refunds made during the second preceding
calendar month by the Department, and not including any amount
which the Department determines is necessary to offset any
amounts which were payable to a different taxing body but were
erroneously paid to the Regional Transportation Authority or
county, and not including any amounts that are transferred to
the STAR Bonds Revenue Fund, less 2% of the amount to be paid
to the Regional Transportation Authority, which shall be
transferred into the Tax Compliance and Administration Fund.
The Department, at the time of each monthly disbursement to the
Regional Transportation Authority, shall prepare and certify
to the State Comptroller the amount to be transferred into the
Tax Compliance and Administration Fund under this Section.
Within 10 days after receipt, by the Comptroller, of the
disbursement certification to the Regional Transportation
Authority and counties, and the Tax Compliance and
Administration Fund provided for in this Section to be given
to the Comptroller by the Department, the Comptroller shall
cause the orders to be drawn for the respective amounts in
accordance with the directions contained in such
certification.

When certifying the amount of a monthly disbursement to the
Regional Transportation Authority or to a county under this
Section, the Department shall increase or decrease that amount
by an amount necessary to offset any misallocation of previous
disbursements. The offset amount shall be the amount erroneously disbursed within the 6 months preceding the time a misallocation is discovered.

The provisions directing the distributions from the special fund in the State Treasury provided for in this Section and from the Regional Transportation Authority tax fund created by Section 4.03 of the Regional Transportation Authority Act shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized to make distributions as provided in this Section.

In construing any development, redevelopment, annexation, preannexation or other lawful agreement in effect prior to September 1, 1990, which describes or refers to receipts from a county or municipal retailers' occupation tax, use tax or service occupation tax which now cannot be imposed, such description or reference shall be deemed to include the replacement revenue for such abolished taxes, distributed from the County and Mass Transit District Fund or Local Government Distributive Fund, as the case may be.

(Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10; 97-333, eff. 8-12-11.)

Section 50-15. The Counties Code is amended by changing Sections 5-1006, 5-1006.5, and 5-1007 as follows:
Sec. 5-1006. Home Rule County Retailers' Occupation Tax

Law. Any county that is a home rule unit may impose a tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from such sales made in the course of their business. If imposed, this tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule county pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and
enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule county pursuant to this Section unless the county also imposes a tax at the same rate pursuant to Section 5-1007.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such
bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the home rule county retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the counties to be those from which retailers have paid taxes or penalties hereunder to the Department during the second
preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the county, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the counties, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the counties and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

In addition to the disbursement required by the preceding
paragraph, an allocation shall be made in March of each year to
each county that received more than $500,000 in disbursements
under the preceding paragraph in the preceding calendar year.
The allocation shall be in an amount equal to the average
monthly distribution made to each such county under the
preceding paragraph during the preceding calendar year
(excluding the 2 months of highest receipts). The distribution
made in March of each year subsequent to the year in which an
allocation was made pursuant to this paragraph and the
preceding paragraph shall be reduced by the amount allocated
and disbursed under this paragraph in the preceding calendar
year. The Department shall prepare and certify to the
Comptroller for disbursement the allocations made in
accordance with this paragraph.

For the purpose of determining the local governmental unit
whose tax is applicable, a retail sale by a producer of coal or
other mineral mined in Illinois is a sale at retail at the
place where the coal or other mineral mined in Illinois is
extracted from the earth. This paragraph does not apply to coal
or other mineral when it is delivered or shipped by the seller
to the purchaser at a point outside Illinois so that the sale
is exempt under the United States Constitution as a sale in
interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a
county to impose a tax upon the privilege of engaging in any
business which under the Constitution of the United States may
not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following
the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

This Section shall be known and may be cited as the Home Rule County Retailers' Occupation Tax Law.

(Source: P.A. 99-217, eff. 7-31-15.)

Sec. 5-1006.5. Special County Retailers' Occupation Tax For Public Safety, Public Facilities, or Transportation.

(a) The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety, public facility, or transportation purposes in that county, if a proposition for the tax has been submitted
to the electors of that county and approved by a majority of those voting on the question. If imposed, this tax shall be imposed only in one-quarter percent increments. By resolution, the county board may order the proposition to be submitted at any election. If the tax is imposed for transportation purposes for expenditures for public highways or as authorized under the Illinois Highway Code, the county board must publish notice of the existence of its long-range highway transportation plan as required or described in Section 5-301 of the Illinois Highway Code and must make the plan publicly available prior to approval of the ordinance or resolution imposing the tax. If the tax is imposed for transportation purposes for expenditures for passenger rail transportation, the county board must publish notice of the existence of its long-range passenger rail transportation plan and must make the plan publicly available prior to approval of the ordinance or resolution imposing the tax.

If a tax is imposed for public facilities purposes, then the name of the project may be included in the proposition at the discretion of the county board as determined in the enabling resolution. For example, the "XXX Nursing Home" or the "YYY Museum".

The county clerk shall certify the question to the proper election authority, who shall submit the proposition at an election in accordance with the general election law.

(1) The proposition for public safety purposes shall be
in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)ехал?

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public safety purposes shall be in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)ехал?

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a
vote of the county board."

For the purposes of the paragraph, "public safety purposes" means crime prevention, detention, fire fighting, police, medical, ambulance, or other emergency services.

Votes shall be recorded as "Yes" or "No".

Beginning on the January 1 or July 1, whichever is first, that occurs not less than 30 days after May 31, 2015 (the effective date of Public Act 99-4), Adams County may impose a public safety retailers' occupation tax and service occupation tax at the rate of 0.25%, as provided in the referendum approved by the voters on April 7, 2015, notwithstanding the omission of the additional information that is otherwise required to be printed on the ballot below the question pursuant to this item (1).

(2) The proposition for transportation purposes shall be in substantially the following form:

"To pay for improvements to roads and other transportation purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail."
The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for transportation purposes shall be in substantially the following form:

"To pay for road improvements and other transportation purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For the purposes of this paragraph, transportation purposes means construction, maintenance, operation, and improvement of public highways, any other purpose for which a county may expend funds under the Illinois Highway Code, and passenger rail transportation.

The votes shall be recorded as "Yes" or "No".

(3) The proposition for public facilities purposes shall be in substantially the following form:
"To pay for public facilities purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public facilities purposes shall be in substantially the following form:

"To pay for public facilities purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."
For purposes of this Section, "public facilities purposes" means the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including but not limited to museums and nursing homes.

The votes shall be recorded as "Yes" or "No".

If a majority of the electors voting on the proposition vote in favor of it, the county may impose the tax. A county may not submit more than one proposition authorized by this Section to the electors at any one time.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a county under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Illinois Department of Revenue and deposited into a special
fund created for that purpose. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section. The Department has full power to administer and enforce this Section, to collect all taxes and penalties due under this Section, to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all provisions contained in those Sections other than the State rate of tax), 2a, 2b, 2c, 3 (except provisions relating to transaction returns and quarter monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as if those provisions were set forth in this Section.
Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their sellers' tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracketed schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety or Transportation Retailers' Occupation Tax Fund.

(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service. This tax may not be imposed on sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine
testing materials, syringes, and needles used by diabetics. The
tax imposed under this subsection and all civil penalties that
may be assessed as an incident thereof shall be collected and
enforced by the Department of Revenue. The Department has full
power to administer and enforce this subsection; to collect all
taxes and penalties due hereunder; to dispose of taxes and
penalties so collected in the manner hereinafter provided; and
to determine all rights to credit memoranda arising on account
of the erroneous payment of tax or penalty hereunder. In the
administration of, and compliance with this subsection, the
Department and persons who are subject to this paragraph shall
(i) have the same rights, remedies, privileges, immunities,
powers, and duties, (ii) be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions,
and definitions of terms, and (iii) employ the same modes of
procedure as are prescribed in Sections 2 (except that the
reference to State in the definition of supplier maintaining a
place of business in this State shall mean the county), 2a, 2b,
2c, 3 through 3-50 (in respect to all provisions therein other
than the State rate of tax), 4 (except that the reference to
the State shall be to the county), 5, 7, 8 (except that the
jurisdiction to which the tax shall be a debt to the extent
indicated in that Section 8 shall be the county), 9 (except as
to the disposition of taxes and penalties collected), 10, 11,
12 (except the reference therein to Section 2b of the
Retailers' Occupation Tax Act), 13 (except that any reference
to the State shall mean the county), Section 15, 16, 17, 18, 19
and 20 of the Service Occupation Tax Act and Section 3-7 of the
Uniform Penalty and Interest Act, as fully as if those
provisions were set forth herein.

Persons subject to any tax imposed under the authority
granted in this subsection may reimburse themselves for their
serviceman's tax liability by separately stating the tax as an
additional charge, which charge may be stated in combination,
in a single amount, with State tax that servicemen are
authorized to collect under the Service Use Tax Act, in
accordance with such bracket schedules as the Department may
prescribe.

Whenever the Department determines that a refund should be
made under this subsection to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the County Public Safety or Transportation
Retailers' Occupation Fund.

Nothing in this subsection shall be construed to authorize
the county to impose a tax upon the privilege of engaging in
any business which under the Constitution of the United States
may not be made the subject of taxation by the State.

(c) The Department shall immediately pay over to the State
Treasurer, ex officio, as trustee, all taxes and penalties
collected under this Section to be deposited into the County Public Safety or Transportation Retailers' Occupation Tax Fund, which shall be an unappropriated trust fund held outside of the State treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the counties from which retailers have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to each county, and deposited by the county into its special fund created for the purposes of this Section, shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including (i) an amount equal to the amount of refunds made during the second preceding calendar month by the
Department on behalf of the county, (ii) any amount that the
department determines is necessary to offset any amounts that
were payable to a different taxing body but were erroneously
paid to the county, and (iii) any amounts that are transferred
to the STAR Bonds Revenue Fund, and (iv) 2% of the remainder,
which shall be transferred into the Tax Compliance and
Administration Fund. The Department, at the time of each
monthly disbursement to the counties, shall prepare and certify
to the State Comptroller the amount to be transferred into the
Tax Compliance and Administration Fund under this subsection.
Within 10 days after receipt by the Comptroller of the
disbursement certification to the counties and the Tax
Compliance and Administration Fund provided for in this Section
to be given to the Comptroller by the Department, the
Comptroller shall cause the orders to be drawn for the
respective amounts in accordance with directions contained in
the certification.

In addition to the disbursement required by the preceding
paragraph, an allocation shall be made in March of each year to
each county that received more than $500,000 in disbursements
under the preceding paragraph in the preceding calendar year.
The allocation shall be in an amount equal to the average
monthly distribution made to each such county under the
preceding paragraph during the preceding calendar year
(excluding the 2 months of highest receipts). The distribution
made in March of each year subsequent to the year in which an
allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

A county may direct, by ordinance, that all or a portion of the taxes and penalties collected under the Special County Retailers' Occupation Tax For Public Safety or Transportation be deposited into the Transportation Development Partnership Trust Fund.

(d) For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(e-5) If a county imposes a tax under this Section, the county board may, by ordinance, discontinue or lower the rate
of the tax. If the county board lowers the tax rate or discontinues the tax, a referendum must be held in accordance with subsection (a) of this Section in order to increase the rate of the tax or to reimpose the discontinued tax.

(f) Beginning April 1, 1998 and through December 31, 2013, the results of any election authorizing a proposition to impose a tax under this Section or effecting a change in the rate of tax, or any ordinance lowering the rate or discontinuing the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either (i) on or before the first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.

Beginning January 1, 2014, the results of any election authorizing a proposition to impose a tax under this Section or effecting an increase in the rate of tax, along with the ordinance adopted to impose the tax or increase the rate of the tax, or any ordinance adopted to lower the rate or discontinue the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either (i) on or before the first day of May, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the adoption and filing; or (ii) on or before the
first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the adoption and filing.

(g) When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(h) This Section may be cited as the "Special County Occupation Tax For Public Safety, Public Facilities, or Transportation Law".

(i) For purposes of this Section, "public safety" includes, but is not limited to, crime prevention, detention, fire fighting, police, medical, ambulance, or other emergency services. The county may share tax proceeds received under this Section for public safety purposes, including proceeds received before August 4, 2009 (the effective date of Public Act 96-124), with any fire protection district located in the county. For the purposes of this Section, "transportation" includes, but is not limited to, the construction, maintenance, operation, and improvement of public highways, any other purpose for which a county may expend funds under the Illinois Highway Code, and passenger rail transportation. For the purposes of this Section, "public facilities purposes" includes, but is not limited to, the acquisition, development,
construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including but not limited to museums and nursing homes.

(j) The Department may promulgate rules to implement Public Act 95-1002 only to the extent necessary to apply the existing rules for the Special County Retailers' Occupation Tax for Public Safety to this new purpose for public facilities.

(Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

(55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

Sec. 5-1007. Home Rule County Service Occupation Tax Law. The corporate authorities of a home rule county may impose a tax upon all persons engaged, in such county, in the business of making sales of service at the same rate of tax imposed pursuant to Section 5-1006 of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If imposed, such tax shall only be imposed in 1/4% increments. On and after
September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule county pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same
conditions, restrictions, limitations, penalties and
definitions of terms, and employ the same modes of procedure,
as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in
respect to all provisions therein other than the State rate of
tax), 4 (except that the reference to the State shall be to the
taxing county), 5, 7, 8 (except that the jurisdiction to which
the tax shall be a debt to the extent indicated in that Section
8 shall be the taxing county), 9 (except as to the disposition
of taxes and penalties collected, and except that the returned
merchandise credit for this county tax may not be taken against
any State tax), 10, 11, 12 (except the reference therein to
Section 2b of the Retailers' Occupation Tax Act), 13 (except
that any reference to the State shall mean the taxing county),
the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the
Service Occupation Tax Act and Section 3-7 of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.

No tax may be imposed by a home rule county pursuant to
this Section unless such county also imposes a tax at the same
rate pursuant to Section 5-1006.

Persons subject to any tax imposed pursuant to the
authority granted in this Section may reimburse themselves for
their serviceman's tax liability hereunder by separately
stating such tax as an additional charge, which charge may be
stated in combination, in a single amount, with State tax which
servicemen are authorized to collect under the Service Use Tax
Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule county retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the counties to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the
second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the counties, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the counties and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in each year to each county which received more than $500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2
months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be
adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

This Section shall be known and may be cited as the Home Rule County Service Occupation Tax Law.

(Source: P.A. 96-939, eff. 6-24-10.)

Section 50-20. The Illinois Municipal Code is amended by changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6, 8-11-1.7, and 8-11-5 as follows:

(65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a home rule municipality may
impose a tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the municipality on the gross receipts from these sales made in the course of such business. If imposed, the tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule municipality under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the State Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter
provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule municipality under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-5 of this Act.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.
Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each
municipality shall be the amount (not including credit
memoranda) collected hereunder during the second preceding
calendar month by the Department plus an amount the Department
determines is necessary to offset any amounts that were
erroneously paid to a different taxing body, and not including
an amount equal to the amount of refunds made during the second
preceding calendar month by the Department on behalf of such
municipality, and not including any amount that the Department
determines is necessary to offset any amounts that were payable
to a different taxing body but were erroneously paid to the
municipality, and not including any amounts that are
transferred to the STAR Bonds Revenue Fund, less 2% of the
remainder, which the Department shall transfer into the Tax
Compliance and Administration Fund. The Department, at the time
of each monthly disbursement to the municipalities, shall
prepare and certify to the State Comptroller the amount to be
transferred into the Tax Compliance and Administration Fund
under this Section. Within 10 days after receipt by the
Comptroller of the disbursement certification to the
municipalities and the Tax Compliance and Administration Fund
provided for in this Section to be given to the Comptroller by
the Department, the Comptroller shall cause the orders to be
drawn for the respective amounts in accordance with the
directions contained in the certification.

In addition to the disbursement required by the preceding
paragraph and in order to mitigate delays caused by
distribution procedures, an allocation shall, if requested, be made within 10 days after January 14, 1991, and in November of 1991 and each year thereafter, to each municipality that received more than $500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Within 10 days after January 14, 1991, participating municipalities shall notify the Department in writing of their intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation within 10 days after January 14, 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. The monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period,
excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following the adoption and filing.
Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing. However, a municipality located in a county with a population in excess of 3,000,000 that elected to become a home rule unit at the general primary election in 1994 may adopt an ordinance or resolution imposing the tax under this Section and file a certified copy of the ordinance or resolution with the Department on or before July 1, 1994. The Department shall then proceed to administer and enforce this Section as of October 1, 1994. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of
July next following the adoption and filing; or (ii) be adopted
and a certified copy thereof filed with the Department on or
before the first day of October, whereupon the Department shall
proceed to administer and enforce this Section as of the first
day of January next following the adoption and filing.

When certifying the amount of a monthly disbursement to a
municipality under this Section, the Department shall increase
or decrease the amount by an amount necessary to offset any
misallocation of previous disbursements. The offset amount
shall be the amount erroneously disbursed within the previous 6
months from the time a misallocation is discovered.

Any unobligated balance remaining in the Municipal
Retailers' Occupation Tax Fund on December 31, 1989, which fund
was abolished by Public Act 85-1135, and all receipts of
municipal tax as a result of audits of liability periods prior
to January 1, 1990, shall be paid into the Local Government Tax
Fund for distribution as provided by this Section prior to the
enactment of Public Act 85-1135. All receipts of municipal tax
as a result of an assessment not arising from an audit, for
liability periods prior to January 1, 1990, shall be paid into
the Local Government Tax Fund for distribution before July 1,
1990, as provided by this Section prior to the enactment of
Public Act 85-1135; and on and after July 1, 1990, all such
receipts shall be distributed as provided in Section 6z-18 of
the State Finance Act.

As used in this Section, "municipal" and "municipality"
means a city, village or incorporated town, including an incorporated town that has superseded a civil township.

This Section shall be known and may be cited as the Home Rule Municipal Retailers' Occupation Tax Act.

(Source: P.A. 99-217, eff. 7-31-15.)

(65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

Sec. 8-11-1.3. Non-Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2 if approved by referendum as provided in Section 8-11-1.1, of the gross receipts from such sales made in the course of such business. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057), the corporate authorities of a non-home rule municipality may, until December 31, 2020, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on the sale of food for human consumption that is to be consumed...
off the premises where it is sold (other than alcoholic
beverages, soft drinks, and food that has been prepared for
immediate consumption) and prescription and nonprescription
medicines, drugs, medical appliances, and insulin, urine
testing materials, syringes, and needles used by diabetics. The
tax imposed by a municipality pursuant to this Section and all
civil penalties that may be assessed as an incident thereof
shall be collected and enforced by the State Department of
Revenue. The certificate of registration which is issued by the
Department to a retailer under the Retailers' Occupation Tax
Act shall permit such retailer to engage in a business which is
taxable under any ordinance or resolution enacted pursuant to
this Section without registering separately with the
Department under such ordinance or resolution or under this
Section. The Department shall have full power to administer and
enforce this Section; to collect all taxes and penalties due
hereunder; to dispose of taxes and penalties so collected in
the manner hereinafter provided, and to determine all rights to
credit memoranda, arising on account of the erroneous payment
of tax or penalty hereunder. In the administration of, and
compliance with, this Section, the Department and persons who
are subject to this Section shall have the same rights,
remedies, privileges, immunities, powers and duties, and be
subject to the same conditions, restrictions, limitations,
penalties and definitions of terms, and employ the same modes
of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.4 of this Code.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the non-home rule municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State
Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amount which the Department determines is necessary to offset any amounts which were
payable to a different taxing body but were erroneously paid to
the municipality, and not including any amounts that are
transferred to the STAR Bonds Revenue Fund, less 2% of the
remainder, which the Department shall transfer into the Tax
Compliance and Administration Fund. The Department, at the time
of each monthly disbursement to the municipalities, shall
prepare and certify to the State Comptroller the amount to be
transferred into the Tax Compliance and Administration Fund
under this Section. Within 10 days after receipt, by the
Comptroller, of the disbursement certification to the
municipalities and the Tax Compliance and Administration Fund
provided for in this Section to be given to the Comptroller by
the Department, the Comptroller shall cause the orders to be
drawn for the respective amounts in accordance with the
directions contained in such certification.

For the purpose of determining the local governmental unit
whose tax is applicable, a retail sale, by a producer of coal
or other mineral mined in Illinois, is a sale at retail at the
place where the coal or other mineral mined in Illinois is
extracted from the earth. This paragraph does not apply to coal
or other mineral when it is delivered or shipped by the seller
to the purchaser at a point outside Illinois so that the sale
is exempt under the Federal Constitution as a sale in
interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a
municipality to impose a tax upon the privilege of engaging in
any business which under the constitution of the United States
may not be made the subject of taxation by this State.

When certifying the amount of a monthly disbursement to a
municipality under this Section, the Department shall increase
or decrease such amount by an amount necessary to offset any
misallocation of previous disbursements. The offset amount
shall be the amount erroneously disbursed within the previous 6
months from the time a misallocation is discovered.

The Department of Revenue shall implement this amendatory
Act of the 91st General Assembly so as to collect the tax on
and after January 1, 2002.

As used in this Section, "municipal" and "municipality"
means a city, village or incorporated town, including an
incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the
"Non-Home Rule Municipal Retailers' Occupation Tax Act".
(Source: P.A. 99-217, eff. 7-31-15.)

(65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
Tax Act. The corporate authorities of a non-home rule
municipality may impose a tax upon all persons engaged, in such
municipality, in the business of making sales of service for
expenditure on public infrastructure or for property tax relief
or both as defined in Section 8-11-1.2 if approved by
referendum as provided in Section 8-11-1.1, of the selling
price of all tangible personal property transferred by such
servicemen either in the form of tangible personal property or
in the form of real estate as an incident to a sale of service.
If the tax is approved by referendum on or after July 14, 2010
(the effective date of Public Act 96-1057), the corporate
authorities of a non-home rule municipality may, until December
31, 2020, use the proceeds of the tax for expenditure on
municipal operations, in addition to or in lieu of any
expenditure on public infrastructure or for property tax
relief. The tax imposed may not be more than 1% and may be
imposed only in 1/4% increments. The tax may not be imposed on
the sale of food for human consumption that is to be consumed
off the premises where it is sold (other than alcoholic
beverages, soft drinks, and food that has been prepared for
immediate consumption) and prescription and nonprescription
medicines, drugs, medical appliances, and insulin, urine
testing materials, syringes, and needles used by diabetics. The
tax imposed by a municipality pursuant to this Section and all
civil penalties that may be assessed as an incident thereof
shall be collected and enforced by the State Department of
Revenue. The certificate of registration which is issued by the
Department to a retailer under the Retailers' Occupation Tax
Act or under the Service Occupation Tax Act shall permit such
registrant to engage in a business which is taxable under any
ordinance or resolution enacted pursuant to this Section
without registering separately with the Department under such
ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully
as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.3 of this Code.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, and the General Revenue Fund, and the Tax
Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

The Department of Revenue shall implement this amendatory Act of the 91st General Assembly so as to collect the tax on and after January 1, 2002.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

As used in this Section, "municipal" or "municipality" means or refers to a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Non-Home Rule Municipal Service Occupation Tax Act".

(Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10; 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

(65 ILCS 5/8-11-1.6)

Sec. 8-11-1.6. Non-home rule municipal retailers occupation tax; municipalities between 20,000 and 25,000. The corporate authorities of a non-home rule municipality with a population of more than 20,000 but less than 25,000 that has,
prior to January 1, 1987, established a Redevelopment Project
Area that has been certified as a State Sales Tax Boundary and
has issued bonds or otherwise incurred indebtedness to pay for
costs in excess of $5,000,000, which is secured in part by a
tax increment allocation fund, in accordance with the
provisions of Division 11-74.4 of this Code may, by passage of
an ordinance, impose a tax upon all persons engaged in the
business of selling tangible personal property, other than on
an item of tangible personal property that is titled and
registered by an agency of this State's Government, at retail
in the municipality. This tax may not be imposed on the sales
of food for human consumption that is to be consumed off the
premises where it is sold (other than alcoholic beverages, soft
drinks, and food that has been prepared for immediate
consumption) and prescription and nonprescription medicines,
medications, medical appliances and insulin, urine testing
materials, syringes, and needles used by diabetics. If imposed,
the tax shall only be imposed in .25% increments of the gross
receipts from such sales made in the course of business. Any
tax imposed by a municipality under this Section and all civil
penalties that may be assessed as an incident thereof shall be
collected and enforced by the State Department of Revenue. An
ordinance imposing a tax hereunder or effecting a change in the
rate thereof shall be adopted and a certified copy thereof
filed with the Department on or before the first day of
October, whereupon the Department shall proceed to administer
and enforce this Section as of the first day of January next following such adoption and filing. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted under this Section without registering separately with the Department under the ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section, to collect all taxes and penalties due hereunder, to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those
provisions were set forth herein.

A tax may not be imposed by a municipality under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.7 of this Act.

Persons subject to any tax imposed under the authority granted in this Section, may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant, instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Non-Home Rule Municipal Retailers' Occupation Tax Fund, which is hereby created.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the municipality, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall
prepare and certify to the State Comptroller the amount to be
transferred into the Tax Compliance and Administration Fund
under this Section. Within 10 days after receipt by the
Comptroller of the disbursement certification to the
municipalities and the Tax Compliance and Administration Fund
provided for in this Section to be given to the Comptroller by
the Department, the Comptroller shall cause the orders to be
drawn for the respective amounts in accordance with the
directions contained in the certification.

For the purpose of determining the local governmental unit
whose tax is applicable, a retail sale by a producer of coal or
other mineral mined in Illinois is a sale at retail at the
place where the coal or other mineral mined in Illinois is
extracted from the earth. This paragraph does not apply to coal
or other mineral when it is delivered or shipped by the seller
to the purchaser at a point outside Illinois so that the sale
is exempt under the federal Constitution as a sale in
interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a
municipality to impose a tax upon the privilege of engaging in
any business which under the constitution of the United States
may not be made the subject of taxation by this State.

When certifying the amount of a monthly disbursement to a
municipality under this Section, the Department shall increase
or decrease the amount by an amount necessary to offset any
misallocation of previous disbursements. The offset amount
shall be the amount erroneously disbursed within the previous 6
months from the time a misallocation is discovered.

As used in this Section, "municipal" and "municipality"
means a city, village, or incorporated town, including an
incorporated town that has superseded a civil township.

(Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

(65 ILCS 5/8-11-1.7)

Sec. 8-11-1.7. Non-home rule municipal service occupation
tax; municipalities between 20,000 and 25,000. The corporate
authorities of a non-home rule municipality with a population
of more than 20,000 but less than 25,000 as determined by the
last preceding decennial census that has, prior to January 1,
1987, established a Redevelopment Project Area that has been
certified as a State Sales Tax Boundary and has issued bonds or
otherwise incurred indebtedness to pay for costs in excess of
$5,000,000, which is secured in part by a tax increment
allocation fund, in accordance with the provisions of Division
11-74.4 of this Code may, by passage of an ordinance, impose a
tax upon all persons engaged in the municipality in the
business of making sales of service. If imposed, the tax shall
only be imposed in .25% increments of the selling price of all
tangible personal property transferred by such servicemen
either in the form of tangible personal property or in the form
of real estate as an incident to a sale of service. This tax
may not be imposed on the sales of food for human consumption
that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a municipality under this Sec. and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. An ordinance imposing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxable under any ordinance or resolution enacted under this Section without registering separately with the Department under the ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section, to collect all taxes and penalties due hereunder, to dispose of taxes and penalties so collected in a manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the
administration of and compliance with this Section, the
Department and persons who are subject to this Section shall
have the same rights, remedies, privileges, immunities,
powers, and duties, and be subject to the same conditions,
restrictions, limitations, penalties and definitions of terms,
and employ the same modes of procedure, as are prescribed in
Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all
provisions therein other than the State rate of tax), 4 (except
that the reference to the State shall be to the taxing
municipality), 5, 7, 8 (except that the jurisdiction to which
the tax shall be a debt to the extent indicated in that Section
8 shall be the taxing municipality), 9 (except as to the
disposition of taxes and penalties collected, and except that
the returned merchandise credit for this municipal tax may not
be taken against any State tax), 10, 11, 12, (except the
reference therein to Section 2b of the Retailers' Occupation
Tax Act), 13 (except that any reference to the State shall mean
the taxing municipality), the first paragraph of Sections 15,
16, 17, 18, 19, and 20 of the Service Occupation Tax Act and
Section 3-7 of the Uniform Penalty and Interest Act, as fully
as if those provisions were set forth herein.

A tax may not be imposed by a municipality under this
Section unless the municipality also imposes a tax at the same
rate under Section 8-11-1.6 of this Act.

Person subject to any tax imposed under the authority
granted in this Section may reimburse themselves for their
servicemen's tax liability hereunder by separately stating the
tax as an additional charge, which charge may be stated in
combination, in a single amount, with State tax that servicemen
are authorized to collect under the Service Use Tax Act, under
such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing credit
memorandum, the Department shall notify the State Comptroller,
who shall cause the order to be drawn for the amount specified,
and to the person named, in such notification from the
Department. The refund shall be paid by the State Treasurer out
of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

The Department shall forthwith pay over to the State
Treasurer, ex officio, as trustee, all taxes and penalties
collected hereunder.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department
of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation
Development and Economy Act, collected under this Section
during the second preceding calendar month for sales within a
STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund,
on or before the 25th day of each calendar month, the
Department shall prepare and certify to the Comptroller the
disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities, the Tax Compliance and Administration Fund, and the General Revenue Fund, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase
or decrease the amount by an amount necessary to offset any
misallocation of previous disbursements. The offset amount
shall be the amount erroneously disbursed within the previous 6
months from the time a misallocation is discovered.

Nothing in this Section shall be construed to authorize a
municipality to impose a tax upon the privilege of engaging in
any business which under the constitution of the United States
may not be made the subject of taxation by this State.
(Source: P.A. 96-939, eff. 6-24-10; 97-813, eff. 7-13-12.)

(65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

Sec. 8-11-5. Home Rule Municipal Service Occupation Tax
Act. The corporate authorities of a home rule municipality may
impose a tax upon all persons engaged, in such municipality, in
the business of making sales of service at the same rate of tax
imposed pursuant to Section 8-11-1, of the selling price of all
tangible personal property transferred by such servicemen
either in the form of tangible personal property or in the form
of real estate as an incident to a sale of service. If imposed,
such tax shall only be imposed in 1/4% increments. On and after
September 1, 1991, this additional tax may not be imposed on
the sales of food for human consumption which is to be consumed
off the premises where it is sold (other than alcoholic
beverages, soft drinks and food which has been prepared for
immediate consumption) and prescription and nonprescription
medicines, drugs, medical appliances and insulin, urine
testing materials, syringes and needles used by diabetics. The
tax imposed by a home rule municipality pursuant to this
Section and all civil penalties that may be assessed as an
incident thereof shall be collected and enforced by the State
Department of Revenue. The certificate of registration which is
issued by the Department to a retailer under the Retailers'
Occupation Tax Act or under the Service Occupation Tax Act
shall permit such registrant to engage in a business which is
taxable under any ordinance or resolution enacted pursuant to
this Section without registering separately with the
Department under such ordinance or resolution or under this
Section. The Department shall have full power to administer and
enforce this Section; to collect all taxes and penalties due
hereunder; to dispose of taxes and penalties so collected in
the manner hereinafter provided, and to determine all rights to
credit memoranda arising on account of the erroneous payment of
tax or penalty hereunder. In the administration of, and
compliance with, this Section the Department and persons who
are subject to this Section shall have the same rights,
remedies, privileges, immunities, powers and duties, and be
subject to the same conditions, restrictions, limitations,
penalties and definitions of terms, and employ the same modes
of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
through 3-50 (in respect to all provisions therein other than
the State rate of tax), 4 (except that the reference to the
State shall be to the taxing municipality), 5, 7, 8 (except
that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 16, 17 (except that credit memoranda issued hereunder may not be used to discharge any State tax liability), 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule municipality pursuant to this Section unless such municipality also imposes a tax at the same rate pursuant to Section 8-11-1 of this Act.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit
memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not
including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph and in order to mitigate delays caused by distribution procedures, an allocation shall, if requested, be made within 10 days after January 14, 1991, and in November of 1991 and each year thereafter, to each municipality that received more than $500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Within 10 days after January 14, 1991, participating municipalities shall notify the Department in writing of their
intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation within 10 days after January 14, 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. Monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

Nothing in this Section shall be construed to authorize a
municipality to impose a tax upon the privilege of engaging in
any business which under the constitution of the United States
may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax
hereunder or effecting a change in the rate thereof shall be
adopted and a certified copy thereof filed with the Department
on or before the first day of June, whereupon the Department
shall proceed to administer and enforce this Section as of the
first day of September next following such adoption and filing.
Beginning January 1, 1992, an ordinance or resolution imposing
or discontinuing the tax hereunder or effecting a change in the
rate thereof shall be adopted and a certified copy thereof
filed with the Department on or before the first day of July,
whereupon the Department shall proceed to administer and
enforce this Section as of the first day of October next
following such adoption and filing. Beginning January 1, 1993,
an ordinance or resolution imposing or discontinuing the tax
hereunder or effecting a change in the rate thereof shall be
adopted and a certified copy thereof filed with the Department
on or before the first day of October, whereupon the Department
shall proceed to administer and enforce this Section as of the
first day of January next following such adoption and filing.
However, a municipality located in a county with a population
in excess of 3,000,000 that elected to become a home rule unit
at the general primary election in 1994 may adopt an ordinance
or resolution imposing the tax under this Section and file a
certified copy of the ordinance or resolution with the Department on or before July 1, 1994. The Department shall then proceed to administer and enforce this Section as of October 1, 1994. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund, for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution before July 1, 1990, as provided by this Section prior to the enactment of Public Act 85-1135, and on and after July 1, 1990, all such
receipts shall be distributed as provided in Section 6z-18 of the State Finance Act.

As used in this Section, "municipal" and "municipality" means a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the Home Rule Municipal Service Occupation Tax Act.

(Source: P.A. 96-939, eff. 6-24-10.)

Section 50-25. The Metropolitan Pier and Exposition Authority Act is amended by changing Section 13 as follows:

(70 ILCS 210/13) (from Ch. 85, par. 1233)

Sec. 13. (a) The Authority shall not have power to levy taxes for any purpose, except as provided in subsections (b), (c), (d), (e), and (f).

(b) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a Metropolitan Pier and Exposition Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail within the territory described in this subsection at the rate of 1.0% of the gross receipts (i) from the sale of food, alcoholic beverages, and soft drinks sold for consumption on the premises where sold and (ii) from the sale of food, alcoholic beverages, and soft drinks sold for consumption off the premises where
sold by a retailer whose principal source of gross receipts is from the sale of food, alcoholic beverages, and soft drinks prepared for immediate consumption.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and shall employ the same modes of procedure applicable to this Retailers' Occupation Tax as are prescribed in Sections 1, 2 through 2-65 (in respect to all provisions of those Sections other than the State rate of taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and after January 1, 1994, all applicable provisions of the Uniform Penalty and Interest Act that are not inconsistent with this
Act, as fully as if provisions contained in those Sections of the Retailers' Occupation Tax Act were set forth in this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their seller's tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, pursuant to bracket schedules as the Department may prescribe. The retailer filing the return shall, at the time of filing the return, pay to the Department the amount of tax imposed under this subsection, less a discount of 1.75%, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Nothing in this subsection authorizes the Authority to
impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside of the State Treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this subsection during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts, not including credit memoranda, collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for the payment of refunds, less 2% of such balance, which sum shall be deposited by the State Treasurer into the Tax Compliance and Administration Fund in the State Treasury from which it shall be appropriated to the
Department to cover the costs of the Department in administering and enforcing the provisions of this subsection, and less any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the certification, the Comptroller shall cause the orders to be drawn for the remaining amounts, and the Treasurer shall administer those amounts as required in subsection (g).

A certificate of registration issued by the Illinois Department of Revenue to a retailer under the Retailers' Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under this subsection, and no additional registration shall be required under the ordinance imposing the tax or under this subsection.

A certified copy of any ordinance imposing or discontinuing any tax under this subsection or effecting a change in the rate of that tax shall be filed with the Department, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

The tax authorized to be levied under this subsection may be levied within all or any part of the following described portions of the metropolitan area:

  (1) that portion of the City of Chicago located within the following area: Beginning at the point of intersection of the Cook County - DuPage County line and York Road, then North along York Road to its intersection with Touhy
Avenue, then east along Touhy Avenue to its intersection with the Northwest Tollway, then southeast along the Northwest Tollway to its intersection with Lee Street, then south along Lee Street to Higgins Road, then south and east along Higgins Road to its intersection with Mannheim Road, then south along Mannheim Road to its intersection with Irving Park Road, then west along Irving Park Road to its intersection with the Cook County - DuPage County line, then north and west along the county line to the point of beginning; and

(2) that portion of the City of Chicago located within the following area: Beginning at the intersection of West 55th Street with Central Avenue, then east along West 55th Street to its intersection with South Cicero Avenue, then south along South Cicero Avenue to its intersection with West 63rd Street, then west along West 63rd Street to its intersection with South Central Avenue, then north along South Central Avenue to the point of beginning; and

(3) that portion of the City of Chicago located within the following area: Beginning at the point 150 feet west of the intersection of the west line of North Ashland Avenue and the north line of West Diversey Avenue, then north 150 feet, then east along a line 150 feet north of the north line of West Diversey Avenue extended to the shoreline of Lake Michigan, then following the shoreline of Lake Michigan (including Navy Pier and all other improvements
fixed to land, docks, or piers) to the point where the shoreline of Lake Michigan and the Adlai E. Stevenson Expressway extended east to that shoreline intersect, then west along the Adlai E. Stevenson Expressway to a point 150 feet west of the west line of South Ashland Avenue, then north along a line 150 feet west of the west line of South and North Ashland Avenue to the point of beginning.

The tax authorized to be levied under this subsection may also be levied on food, alcoholic beverages, and soft drinks sold on boats and other watercraft departing from and returning to the shoreline of Lake Michigan (including Navy Pier and all other improvements fixed to land, docks, or piers) described in item (3).

(c) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose an occupation tax upon all persons engaged in the corporate limits of the City of Chicago in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the City of Chicago, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in that Act. Gross rental receipts shall not include charges that are added on account of the liability arising from any tax imposed by the State or any governmental agency on the occupation of
renting, leasing, or letting rooms in a hotel.

The tax imposed by the Authority under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration that is issued by the Department to a lessor under the Hotel Operators' Occupation Tax Act shall permit that registrant to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and shall employ the same modes of procedure as are prescribed in the Hotel Operators' Occupation Tax Act (except where that Act is inconsistent with this subsection), as fully as if the provisions contained in the Hotel Operators' Occupation Tax Act were set out in this subsection.
Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability for that tax by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes imposed under the Hotel Operators' Occupation Tax Act, the municipal tax imposed under Section 8-3-13 of the Illinois Municipal Code, and the tax imposed under Section 19 of the Illinois Sports Facilities Authority Act.

The person filing the return shall, at the time of filing the return, pay to the Department the amount of tax, less a discount of 2.1% or $25 per calendar year, whichever is greater, which is allowed to reimburse the operator for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

The Department shall forthwith pay over to the State
Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer the amounts distributed to the Authority as required in subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax under this subsection or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of
(d) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a tax upon all persons engaged in the business of renting automobiles in the metropolitan area at the rate of 6% of the gross receipts from that business, except that no tax shall be imposed on the business of renting automobiles for use as taxicabs or in livery service. The tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Automobile Renting Occupation and Use Tax Act shall permit that person to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities,
powers, and duties, be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure as are prescribed in Sections 2 and 3 (in respect to all provisions of those Sections other than the State rate of tax; and in respect to the provisions of the Retailers' Occupation Tax Act referred to in those Sections, except as to the disposition of taxes and penalties collected, except for the provision allowing retailers a deduction from the tax to cover certain costs, and except that credit memoranda issued under this subsection may not be used to discharge any State tax liability) of the Automobile Renting Occupation and Use Tax Act, as fully as if provisions contained in those Sections of that Act were set forth in this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that sellers are required to collect under the Automobile Renting Occupation and Use Tax Act, pursuant to bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the
amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for payment of refunds, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer the amounts distributed to the Authority as required in subsection (g).

Nothing in this subsection authorizes the Authority to
impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

A certified copy of any ordinance imposing or discontinuing a tax under this subsection or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(e) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a tax upon the privilege of using in the metropolitan area an automobile that is rented from a rentor outside Illinois and is titled or registered with an agency of this State's government at a rate of 6% of the rental price of that automobile, except that no tax shall be imposed on the privilege of using automobiles rented for use as taxicabs or in livery service. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan area. The tax shall be collected by the Department of Revenue for the Authority. The tax must be paid to the State or an exemption determination must be obtained from the Department of Revenue before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department
by way of the State agency with which or State officer with
whom the tangible personal property must be titled or
registered if the Department and that agency or State officer
determine that this procedure will expedite the processing of
applications for title or registration.

The Department shall have full power to administer and
enforce this subsection, to collect all taxes, penalties, and
interest due under this subsection, to dispose of taxes,
penalties, and interest so collected in the manner provided in
this subsection, and to determine all rights to credit
memoranda or refunds arising on account of the erroneous
payment of tax, penalty, or interest under this subsection. In
the administration of and compliance with this subsection, the
Department and persons who are subject to this subsection shall
have the same rights, remedies, privileges, immunities,
powers, and duties, be subject to the same conditions,
restrictions, limitations, penalties, and definitions of
terms, and employ the same modes of procedure as are prescribed
in Sections 2 and 4 (except provisions pertaining to the State
rate of tax; and in respect to the provisions of the Use Tax
Act referred to in that Section, except provisions concerning
collection or refunding of the tax by retailers, except the
provisions of Section 19 pertaining to claims by retailers,
except the last paragraph concerning refunds, and except that
credit memoranda issued under this subsection may not be used
to discharge any State tax liability) of the Automobile Renting
Occupation and Use Tax Act, as fully as if provisions contained in those Sections of that Act were set forth in this subsection.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the State Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and
certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the State Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer the amounts distributed to the Authority as required in subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(f) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose an occupation tax on all persons, other than a governmental agency, engaged in the business of providing ground transportation for hire to passengers in the metropolitan area at a rate of (i) $4 per taxi or livery vehicle departure with passengers for hire from commercial service airports in the metropolitan area, (ii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person other than a person described in item (iii): $18 per bus or van with a capacity of 1-12 passengers, $36 per bus or van with a capacity of 13-24 passengers, and $54 per bus or van
with a capacity of over 24 passengers, and (iii) for each
departure with passengers for hire from a commercial service
airport in the metropolitan area in a bus or van operated by a
person regulated by the Interstate Commerce Commission or
Illinois Commerce Commission, operating scheduled service from
the airport, and charging fares on a per passenger basis: $2
per passenger for hire in each bus or van. The term "commercial
service airports" means those airports receiving scheduled
passenger service and enplaning more than 100,000 passengers
per year.

In the ordinance imposing the tax, the Authority may
provide for the administration and enforcement of the tax and
the collection of the tax from persons subject to the tax as
the Authority determines to be necessary or practicable for the
effective administration of the tax. The Authority may enter
into agreements as it deems appropriate with any governmental
agency providing for that agency to act as the Authority's
agent to collect the tax.

In the ordinance imposing the tax, the Authority may
designate a method or methods for persons subject to the tax to
reimburse themselves for the tax liability arising under the
ordinance (i) by separately stating the full amount of the tax
liability as an additional charge to passengers departing the
airports, (ii) by separately stating one-half of the tax
liability as an additional charge to both passengers departing
from and to passengers arriving at the airports, or (iii) by
some other method determined by the Authority.

All taxes, penalties, and interest collected under any ordinance adopted under this subsection, less any amounts determined to be necessary for the payment of refunds and less the taxes, penalties, and interest attributable to any increase in the rate of tax authorized by Public Act 96-898, shall be paid forthwith to the State Treasurer, ex officio, for deposit into a trust fund held outside the State Treasury and shall be administered by the State Treasurer as provided in subsection (g) of this Section. All taxes, penalties, and interest attributable to any increase in the rate of tax authorized by Public Act 96-898 shall be paid by the State Treasurer as follows: 25% for deposit into the Convention Center Support Fund, to be used by the Village of Rosemont for the repair, maintenance, and improvement of the Donald E. Stephens Convention Center and for debt service on debt instruments issued for those purposes by the village and 75% to the Authority to be used for grants to an organization meeting the qualifications set out in Section 5.6 of this Act, provided the Metropolitan Pier and Exposition Authority has entered into a marketing agreement with such an organization.

(g) Amounts deposited from the proceeds of taxes imposed by the Authority under subsections (b), (c), (d), (e), and (f) of this Section and amounts deposited under Section 19 of the Illinois Sports Facilities Authority Act shall be held in a trust fund outside the State Treasury and, other than the
amounts transferred into the Tax Compliance and Administration Fund under subsections (b), (c), (d), and (e), shall be administered by the Treasurer as follows:

(1) An amount necessary for the payment of refunds with respect to those taxes shall be retained in the trust fund and used for those payments.

(2) On July 20 and on the 20th of each month thereafter, provided that the amount requested in the annual certificate of the Chairman of the Authority filed under Section 8.25f of the State Finance Act has been appropriated for payment to the Authority, 1/8 of the local tax transfer amount, together with any cumulative deficiencies in the amounts transferred into the McCormick Place Expansion Project Fund under this subparagraph (2) during the fiscal year for which the certificate has been filed, shall be transferred from the trust fund into the McCormick Place Expansion Project Fund in the State treasury until 100% of the local tax transfer amount has been so transferred. "Local tax transfer amount" shall mean the amount requested in the annual certificate, minus the reduction amount. "Reduction amount" shall mean $41.7 million in fiscal year 2011, $36.7 million in fiscal year 2012, $36.7 million in fiscal year 2013, $36.7 million in fiscal year 2014, and $31.7 million in each fiscal year thereafter until 2032, provided that the reduction amount shall be reduced by (i) the amount certified by the
Authority to the State Comptroller and State Treasurer under Section 8.25 of the State Finance Act, as amended, with respect to that fiscal year and (ii) in any fiscal year in which the amounts deposited in the trust fund under this Section exceed $318.3 million, exclusive of amounts set aside for refunds and for the reserve account, one dollar for each dollar of the deposits in the trust fund above $318.3 million with respect to that year, exclusive of amounts set aside for refunds and for the reserve account.

(3) On July 20, 2010, the Comptroller shall certify to the Governor, the Treasurer, and the Chairman of the Authority the 2010 deficiency amount, which means the cumulative amount of transfers that were due from the trust fund to the McCormick Place Expansion Project Fund in fiscal years 2008, 2009, and 2010 under Section 13(g) of this Act, as it existed prior to May 27, 2010 (the effective date of Public Act 96-898), but not made. On July 20, 2011 and on July 20 of each year through July 20, 2014, the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay that amount to the Authority. On July 20, 2015 and on July 20 of each year thereafter, as long as bonds and notes issued under Section 13.2 or bonds and notes issued to refund those bonds and notes are outstanding, the Treasurer shall calculate for the previous fiscal year the surplus revenues
in the trust fund and pay one-half of that amount to the State Treasurer for deposit into the General Revenue Fund until the 2010 deficiency amount has been paid and shall pay the balance of the surplus revenues to the Authority. "Surplus revenues" means the amounts remaining in the trust fund on June 30 of the previous fiscal year (A) after the State Treasurer has set aside in the trust fund (i) amounts retained for refunds under subparagraph (1) and (ii) any amounts necessary to meet the reserve account amount and (B) after the State Treasurer has transferred from the trust fund to the General Revenue Fund 100% of any post-2010 deficiency amount. "Reserve account amount" means $15 million in fiscal year 2011 and $30 million in each fiscal year thereafter. The reserve account amount shall be set aside in the trust fund and used as a reserve to be transferred to the McCormick Place Expansion Project Fund in the event the proceeds of taxes imposed under this Section 13 are not sufficient to fund the transfer required in subparagraph (2). "Post-2010 deficiency amount" means any deficiency in transfers from the trust fund to the McCormick Place Expansion Project Fund with respect to fiscal years 2011 and thereafter. It is the intention of this subparagraph (3) that no surplus revenues shall be paid to the Authority with respect to any year in which a post-2010 deficiency amount has not been satisfied by the Authority.
Moneys received by the Authority as surplus revenues may be used (i) for the purposes of paying debt service on the bonds and notes issued by the Authority, including early redemption of those bonds or notes, (ii) for the purposes of repair, replacement, and improvement of the grounds, buildings, and facilities of the Authority, and (iii) for the corporate purposes of the Authority in fiscal years 2011 through 2015 in an amount not to exceed $20,000,000 annually or $80,000,000 total, which amount shall be reduced $0.75 for each dollar of the receipts of the Authority in that year from any contract entered into with respect to naming rights at McCormick Place under Section 5(m) of this Act. When bonds and notes issued under Section 13.2, or bonds or notes issued to refund those bonds and notes, are no longer outstanding, the balance in the trust fund shall be paid to the Authority.

(h) The ordinances imposing the taxes authorized by this Section shall be repealed when bonds and notes issued under Section 13.2 or bonds and notes issued to refund those bonds and notes are no longer outstanding.

(Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)
(a) The board shall impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the District on the gross receipts from the sales made in the course of business. This tax shall be imposed only at the rate of one-tenth of one percent.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by the Board under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section. The Department has full power to administer and enforce this Section, to collect all taxes and penalties due under this Section, to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of
the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained in those Sections other than the State rate of tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to transaction returns and quarter monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and the Uniform Penalty and Interest Act as if those provisions were set forth in this Section.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their sellers' tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracketed schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the State Metro-East Park and Recreation District Fund.

(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the District, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the District as an incident to a sale of service. This tax may not be imposed on sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this subsection, the
Department and persons who are subject to this paragraph shall
(i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the District), 2a, 2b, 2c, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the District), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the District), 9 (except as to the disposition of taxes and penalties collected), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the District), Sections 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in
accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the State Metro-East Park and Recreation District Fund.

Nothing in this subsection shall be construed to authorize the board to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(c) The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the State Metro-East Park and Recreation District Fund, which shall be an unappropriated trust fund held outside of the State treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a
STAR bond district. The Department shall make this certification only if the Metro East Park and Recreation District imposes a tax on real property as provided in the definition of "local sales taxes" under the Innovation Development and Economy Act.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money pursuant to Section 35 of this Act to the District from which retailers have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to the District shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including (i) an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the District, (ii) any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the District, and (iii) any amounts that are transferred to the STAR Bonds Revenue Fund, and (iv) 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the District, shall
prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the disbursement certification to the District and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with directions contained in the certification.

(d) For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize the board to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(f) An ordinance imposing a tax under this Section or an ordinance extending the imposition of a tax to an additional county or counties shall be certified by the board and filed with the Department of Revenue either (i) on or before the
first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.

(g) When certifying the amount of a monthly disbursement to the District under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

(Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

Section 50-35. The Local Mass Transit District Act is amended by changing Section 5.01 as follows:

(70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

Sec. 5.01. Metro East Mass Transit District; use and occupation taxes.

(a) The Board of Trustees of any Metro East Mass Transit District may, by ordinance adopted with the concurrence of two-thirds of the then trustees, impose throughout the District any or all of the taxes and fees provided in this Section. All taxes and fees imposed under this Section shall be used only for public mass transportation systems, and the amount used to
provide mass transit service to unserved areas of the District
shall be in the same proportion to the total proceeds as the
number of persons residing in the unserved areas is to the
total population of the District. Except as otherwise provided
in this Act, taxes imposed under this Section and civil
penalties imposed incident thereto shall be collected and
enforced by the State Department of Revenue. The Department
shall have the power to administer and enforce the taxes and to
determine all rights for refunds for erroneous payments of the
taxes.

(b) The Board may impose a Metro East Mass Transit District
Retailers' Occupation Tax upon all persons engaged in the
business of selling tangible personal property at retail in the
district at a rate of 1/4 of 1%, or as authorized under
subsection (d-5) of this Section, of the gross receipts from
the sales made in the course of such business within the
district. The tax imposed under this Section and all civil
penalties that may be assessed as an incident thereof shall be
collected and enforced by the State Department of Revenue. The
Department shall have full power to administer and enforce this
Section; to collect all taxes and penalties so collected in the
manner hereinafter provided; and to determine all rights to
credit memoranda arising on account of the erroneous payment of
tax or penalty hereunder. In the administration of, and
compliance with, this Section, the Department and persons who
are subject to this Section shall have the same rights,
remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13, and 14 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metro East Mass Transit District tax fund
established under paragraph (h) of this Section.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsections (c) and (d) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

Nothing in this Section shall be construed to authorize the Metro East Mass Transit District to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a Metro East Mass Transit District Service Occupation Tax shall also be imposed upon all persons engaged, in the district, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal
property within the District, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax rate shall be 1/4%, or as authorized under subsection (d-5) of this Section, of the selling price of tangible personal property so transferred within the district. The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure as are prescribed in Sections 1a-1, 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the Authority), 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the
tax shall be a debt to the extent indicated in that Section 8
shall be the District), 9 (except as to the disposition of
taxes and penalties collected, and except that the returned
merchandise credit for this tax may not be taken against any
State tax), 10, 11, 12 (except the reference therein to Section
2b of the Retailers' Occupation Tax Act), 13 (except that any
reference to the State shall mean the District), the first
paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service
Occupation Tax Act and Section 3-7 of the Uniform Penalty and
Interest Act, as fully as if those provisions were set forth
herein.

Persons subject to any tax imposed under the authority
granted in this paragraph may reimburse themselves for their
serviceman's tax liability hereunder by separately stating the
tax as an additional charge, which charge may be stated in
combination, in a single amount, with State tax that servicemen
are authorized to collect under the Service Use Tax Act, in
accordance with such bracket schedules as the Department may
prescribe.

Whenever the Department determines that a refund should be
made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the Metro East Mass Transit District tax fund
established under paragraph (h) of this Section.

Nothing in this paragraph shall be construed to authorize
the District to impose a tax upon the privilege of engaging in
any business which under the Constitution of the United States
may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a Metro
East Mass Transit District Use Tax shall also be imposed upon
the privilege of using, in the district, any item of tangible
personal property that is purchased outside the district at
retail from a retailer, and that is titled or registered with
an agency of this State's government, at a rate of 1/4%, or as
authorized under subsection (d-5) of this Section, of the
selling price of the tangible personal property within the
District, as "selling price" is defined in the Use Tax Act. The
tax shall be collected from persons whose Illinois address for
titling or registration purposes is given as being in the
District. The tax shall be collected by the Department of
Revenue for the Metro East Mass Transit District. The tax must
be paid to the State, or an exemption determination must be
obtained from the Department of Revenue, before the title or
certificate of registration for the property may be issued. The
tax or proof of exemption may be transmitted to the Department
by way of the State agency with which, or the State officer
with whom, the tangible personal property must be titled or
registered if the Department and the State agency or State
officer determine that this procedure will expedite the
processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metro East Mass Transit District tax fund established under paragraph (h) of this Section.

(d-5) (A) The county board of any county participating in the Metro East Mass Transit District may authorize, by ordinance, a referendum on the question of whether the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax for the District should be increased from 0.25% to 0.75%. Upon adopting the ordinance, the county board shall certify the proposition to the proper election officials who shall submit the proposition to the voters of the District at the next election, in accordance with the general election law.

The proposition shall be in substantially the following form:

Shall the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax be increased from 0.25% to 0.75%?

(B) Two thousand five hundred electors of any Metro East Mass Transit District may petition the Chief Judge of the Circuit Court, or any judge of that Circuit designated by the
Chief Judge, in which that District is located to cause to be submitted to a vote of the electors the question whether the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax for the District should be increased from 0.25% to 0.75%.

Upon submission of such petition the court shall set a date not less than 10 nor more than 30 days thereafter for a hearing on the sufficiency thereof. Notice of the filing of such petition and of such date shall be given in writing to the District and the County Clerk at least 7 days before the date of such hearing.

If such petition is found sufficient, the court shall enter an order to submit that proposition at the next election, in accordance with general election law.

The form of the petition shall be in substantially the following form: To the Circuit Court of the County of (name of county):

We, the undersigned electors of the (name of transit district), respectfully petition your honor to submit to a vote of the electors of (name of transit district) the following proposition:

Shall the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax be increased from 0.25% to
(C) The votes shall be recorded as "YES" or "NO". If a majority of all votes cast on the proposition are for the increase in the tax rates, the Metro East Mass Transit District shall begin imposing the increased rates in the District, and the Department of Revenue shall begin collecting the increased amounts, as provided under this Section. An ordinance imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing, or on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing.

(D) If the voters have approved a referendum under this subsection, before November 1, 1994, to increase the tax rate under this subsection, the Metro East Mass Transit District Board of Trustees may adopt by a majority vote an ordinance at any time before January 1, 1995 that excludes from the rate increase tangible personal property that is titled or registered with an agency of this State's government. The
ordinance excluding titled or registered tangible personal
property from the rate increase must be filed with the
Department at least 15 days before its effective date. At any
time after adopting an ordinance excluding from the rate
increase tangible personal property that is titled or
registered with an agency of this State's government, the Metro
East Mass Transit District Board of Trustees may adopt an
ordinance applying the rate increase to that tangible personal
property. The ordinance shall be adopted, and a certified copy
of that ordinance shall be filed with the Department, on or
before October 1, whereupon the Department shall proceed to
administer and enforce the rate increase against tangible
personal property titled or registered with an agency of this
State's government as of the following January 1. After
December 31, 1995, any reimposed rate increase in effect under
this subsection shall no longer apply to tangible personal
property titled or registered with an agency of this State's
government. Beginning January 1, 1996, the Board of Trustees of
any Metro East Mass Transit District may never reimpose a
previously excluded tax rate increase on tangible personal
property titled or registered with an agency of this State's
government. After July 1, 2004, if the voters have approved a
referendum under this subsection to increase the tax rate under
this subsection, the Metro East Mass Transit District Board of
Trustees may adopt by a majority vote an ordinance that
excludes from the rate increase tangible personal property that
is titled or registered with an agency of this State's
government. The ordinance excluding titled or registered
tangible personal property from the rate increase shall be
adopted, and a certified copy of that ordinance shall be filed
with the Department on or before October 1, whereupon the
Department shall administer and enforce this exclusion from the
rate increase as of the following January 1, or on or before
April 1, whereupon the Department shall administer and enforce
this exclusion from the rate increase as of the following July
1. The Board of Trustees of any Metro East Mass Transit
District may never reimpose a previously excluded tax rate
increase on tangible personal property titled or registered
with an agency of this State's government.

(d-6) If the Board of Trustees of any Metro East Mass
Transit District has imposed a rate increase under subsection
(d-5) and filed an ordinance with the Department of Revenue
excluding titled property from the higher rate, then that Board
may, by ordinance adopted with the concurrence of two-thirds of
the then trustees, impose throughout the District a fee. The
fee on the excluded property shall not exceed $20 per retail
transaction or an amount equal to the amount of tax excluded,
whichever is less, on tangible personal property that is titled
or registered with an agency of this State's government.
Beginning July 1, 2004, the fee shall apply only to titled
property that is subject to either the Metro East Mass Transit
District Retailers' Occupation Tax or the Metro East Mass
Transit District Service Occupation Tax. No fee shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

(d-7) Until June 30, 2004, if a fee has been imposed under subsection (d-6), a fee shall also be imposed upon the privilege of using, in the district, any item of tangible personal property that is titled or registered with any agency of this State's government, in an amount equal to the amount of the fee imposed under subsection (d-6).

(d-7.1) Beginning July 1, 2004, any fee imposed by the Board of Trustees of any Metro East Mass Transit District under subsection (d-6) and all civil penalties that may be assessed as an incident of the fees shall be collected and enforced by the State Department of Revenue. Reference to "taxes" in this Section shall be construed to apply to the administration, payment, and remittance of all fees under this Section. For purposes of any fee imposed under subsection (d-6), 4% of the fee, penalty, and interest received by the Department in the first 12 months that the fee is collected and enforced by the Department and 2% of the fee, penalty, and interest following the first 12 months shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department. No retailers' discount shall apply to any fee imposed under subsection (d-6).
(d-8) No item of titled property shall be subject to both the higher rate approved by referendum, as authorized under subsection (d-5), and any fee imposed under subsection (d-6) or (d-7).

(d-9) (Blank).

(d-10) (Blank).

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (c) or (d) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(f) (Blank).

(g) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Metro East Mass Transit District as of September 1 next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed
to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, except as provided in subsection (d-5) of this Section, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing, or, beginning January 1, 2004, on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing.

(h) Except as provided in subsection (d-7.1), the State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the District. The taxes shall be held in a trust fund outside the State Treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district. The Department shall make this
certification only if the local mass transit district imposes a tax on real property as provided in the definition of "local sales taxes" under the Innovation Development and Economy Act.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the District, which shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including any amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the District, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the District, and less any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the District, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the District and the
Tax Compliance and Administration Fund, the Comptroller shall cause an order to be drawn for payment for the amount in accordance with the direction in the certification.

(Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15.)

Section 50-40. The Regional Transportation Authority Act is amended by changing Sections 4.03 and 4.09 as follows:

(70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

Sec. 4.03. Taxes.

(a) In order to carry out any of the powers or purposes of the Authority, the Board may by ordinance adopted with the concurrence of 12 of the then Directors, impose throughout the metropolitan region any or all of the taxes provided in this Section. Except as otherwise provided in this Act, taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes. Nothing in Public Act 95-708 is intended to invalidate any taxes currently imposed by the Authority. The increased vote requirements to impose a tax shall only apply to actions taken after January 1, 2008 (the effective date of Public Act 95-708).

(b) The Board may impose a public transportation tax upon all persons engaged in the metropolitan region in the business
of selling at retail motor fuel for operation of motor vehicles upon public highways. The tax shall be at a rate not to exceed 5% of the gross receipts from the sales of motor fuel in the course of the business. As used in this Act, the term "motor fuel" shall have the same meaning as in the Motor Fuel Tax Law. The Board may provide for details of the tax. The provisions of any tax shall conform, as closely as may be practicable, to the provisions of the Municipal Retailers Occupation Tax Act, including without limitation, conformity to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed, except that reference in the Act to any municipality shall refer to the Authority and the tax shall be imposed only with regard to receipts from sales of motor fuel in the metropolitan region, at rates as limited by this Section.

(c) In connection with the tax imposed under paragraph (b) of this Section the Board may impose a tax upon the privilege of using in the metropolitan region motor fuel for the operation of a motor vehicle upon public highways, the tax to be at a rate not in excess of the rate of tax imposed under paragraph (b) of this Section. The Board may provide for details of the tax.

(d) The Board may impose a motor vehicle parking tax upon the privilege of parking motor vehicles at off-street parking
facilities in the metropolitan region at which a fee is charged, and may provide for reasonable classifications in and exemptions to the tax, for administration and enforcement thereof and for civil penalties and refunds thereunder and may provide criminal penalties thereunder, the maximum penalties not to exceed the maximum criminal penalties provided in the Retailers' Occupation Tax Act. The Authority may collect and enforce the tax itself or by contract with any unit of local government. The State Department of Revenue shall have no responsibility for the collection and enforcement unless the Department agrees with the Authority to undertake the collection and enforcement. As used in this paragraph, the term "parking facility" means a parking area or structure having parking spaces for more than 2 vehicles at which motor vehicles are permitted to park in return for an hourly, daily, or other periodic fee, whether publicly or privately owned, but does not include parking spaces on a public street, the use of which is regulated by parking meters.

(e) The Board may impose a Regional Transportation Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the metropolitan region. In Cook County the tax rate shall be 1.25% of the gross receipts from sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription
and nonprescription medicines, drugs, medical appliances and
insulin, urine testing materials, syringes and needles used by
diabetics, and 1% of the gross receipts from other taxable
sales made in the course of that business. In DuPage, Kane,
Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
of the gross receipts from all taxable sales made in the course
of that business. The tax imposed under this Section and all
civil penalties that may be assessed as an incident thereof
shall be collected and enforced by the State Department of
Revenue. The Department shall have full power to administer and
enforce this Section; to collect all taxes and penalties so
collected in the manner hereinafter provided; and to determine
all rights to credit memoranda arising on account of the
erroneous payment of tax or penalty hereunder. In the
administration of, and compliance with this Section, the
Department and persons who are subject to this Section shall
have the same rights, remedies, privileges, immunities, powers
and duties, and be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions
and definitions of terms, and employ the same modes of
procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
therein other than the State rate of tax), 2c, 3 (except as to
the disposition of taxes and penalties collected), 4, 5, 5a,
5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
and Section 3-7 of the Uniform Penalty and Interest Act, as
fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority
granted in this Section may reimburse themselves for their
seller's tax liability hereunder by separately stating the tax
as an additional charge, which charge may be stated in
combination in a single amount with State taxes that sellers
are required to collect under the Use Tax Act, under any
bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the Regional Transportation Authority tax fund
established under paragraph (n) of this Section.

If a tax is imposed under this subsection (e), a tax shall
also be imposed under subsections (f) and (g) of this Section.

For the purpose of determining whether a tax authorized
under this Section is applicable, a retail sale by a producer
of coal or other mineral mined in Illinois, is a sale at retail
at the place where the coal or other mineral mined in Illinois
is extracted from the earth. This paragraph does not apply to
coal or other mineral when it is delivered or shipped by the
seller to the purchaser at a point outside Illinois so that the
sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

Nothing in this Section shall be construed to authorize the Regional Transportation Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(f) If a tax has been imposed under paragraph (e), a Regional Transportation Authority Service Occupation Tax shall also be imposed upon all persons engaged, in the metropolitan region in the business of making sales of service, who as an incident to making the sales of service, transfer tangible personal property within the metropolitan region, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. In Cook County, the tax rate shall be: (1) 1.25% of the serviceman's cost price of food prepared for immediate consumption and transferred incident to a sale of service subject to the service occupation tax by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Specialized Mental Health Rehabilitation Act of 2013, the ID/DD Community Care Act, or the MC/DD Act that is located in the metropolitan region; (2)
1.25% of the selling price of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics; and (3) 1% of the selling price from other taxable sales of tangible personal property transferred. In DuPage, Kane, Lake, McHenry and Will Counties the rate shall be 0.75% of the selling price of all tangible personal property transferred.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2,
2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the Authority), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, that charge may be stated in combination in a single amount with State tax that servicemen are authorized to collect under the Service Use Tax Act, under any bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named in the notification.
from the Department. The refund shall be paid by the State
Treasurer out of the Regional Transportation Authority tax fund
established under paragraph (n) of this Section.

Nothing in this paragraph shall be construed to authorize
the Authority to impose a tax upon the privilege of engaging in
any business that under the Constitution of the United States
may not be made the subject of taxation by the State.

(g) If a tax has been imposed under paragraph (e), a tax
shall also be imposed upon the privilege of using in the
metropolitan region, any item of tangible personal property
that is purchased outside the metropolitan region at retail
from a retailer, and that is titled or registered with an
agency of this State's government. In Cook County the tax rate
shall be 1% of the selling price of the tangible personal
property, as "selling price" is defined in the Use Tax Act. In
DuPage, Kane, Lake, McHenry and Will counties the tax rate
shall be 0.75% of the selling price of the tangible personal
property, as "selling price" is defined in the Use Tax Act. The
tax shall be collected from persons whose Illinois address for
titling or registration purposes is given as being in the
metropolitan region. The tax shall be collected by the
Department of Revenue for the Regional Transportation
Authority. The tax must be paid to the State, or an exemption
determination must be obtained from the Department of Revenue,
before the title or certificate of registration for the
property may be issued. The tax or proof of exemption may be
transmitted to the Department by way of the State agency with
which, or the State officer with whom, the tangible personal
property must be titled or registered if the Department and the
State agency or State officer determine that this procedure
will expedite the processing of applications for title or
registration.

The Department shall have full power to administer and
enforce this paragraph; to collect all taxes, penalties and
interest due hereunder; to dispose of taxes, penalties and
interest collected in the manner hereinafter provided; and to
determine all rights to credit memoranda or refunds arising on
account of the erroneous payment of tax, penalty or interest
hereunder. In the administration of and compliance with this
paragraph, the Department and persons who are subject to this
paragraph shall have the same rights, remedies, privileges,
immunities, powers and duties, and be subject to the same
conditions, restrictions, limitations, penalties, exclusions,
exemptions and definitions of terms and employ the same modes
of procedure, as are prescribed in Sections 2 (except the
definition of "retailer maintaining a place of business in this
State"), 3 through 3-80 (except provisions pertaining to the
State rate of tax, and except provisions concerning collection
or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
19 (except the portions pertaining to claims by retailers and
except the last paragraph concerning refunds), 20, 21 and 22 of
the Use Tax Act, and are not inconsistent with this paragraph,
as fully as if those provisions were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established under paragraph (n) of this Section.

(h) The Authority may impose a replacement vehicle tax of $50 on any passenger car as defined in Section 1-157 of the Illinois Vehicle Code purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim. The tax imposed may not become effective before the first day of the month following the passage of the ordinance imposing the tax and receipt of a certified copy of the ordinance by the Department of Revenue. The Department of Revenue shall collect the tax for the Authority in accordance with Sections 3-2002 and 3-2003 of the Illinois Vehicle Code.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Authority. The amount to be paid to the Authority shall be the amount collected hereunder during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for the payment of refunds, and less any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the Authority provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for that amount in accordance with the directions contained in the certification.

(i) The Board may not impose any other taxes except as it may from time to time be authorized by law to impose.

(j) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is
taxed under the tax imposed under paragraphs (b), (e), (f) or (g) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(k) The provisions of any tax imposed under paragraph (c) of this Section shall conform as closely as may be practicable to the provisions of the Use Tax Act, including without limitation conformity as to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed. The taxes shall be imposed only on use within the metropolitan region and at rates as provided in the paragraph.

(l) The Board in imposing any tax as provided in paragraphs (b) and (c) of this Section, shall, after seeking the advice of the State Department of Revenue, provide means for retailers, users or purchasers of motor fuel for purposes other than those with regard to which the taxes may be imposed as provided in those paragraphs to receive refunds of taxes improperly paid, which provisions may be at variance with the refund provisions as applicable under the Municipal Retailers Occupation Tax Act. The State Department of Revenue may provide for certificates of registration for users or purchasers of motor fuel for purposes other than those with regard to which taxes may be imposed as provided in paragraphs (b) and (c) of this Section to
facilitate the reporting and nontaxability of the exempt sales or uses.

(m) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Regional Transportation Authority as of September 1 next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing, increasing, decreasing, or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department, whereupon the Department shall proceed to administer and enforce this Section as of the first day of the first month to occur not less than 60 days following such adoption and filing. Any ordinance or resolution of the Authority imposing a tax under this Section and in effect on August 1, 2007 shall remain in full force and effect and shall be administered by the Department of Revenue under the terms and conditions and rates of tax established by such ordinance or resolution until the Department begins administering and
enforcing an increased tax under this Section as authorized by Public Act 95-708. The tax rates authorized by Public Act 95-708 are effective only if imposed by ordinance of the Authority.

(n) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the Authority. The taxes shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois and to the Authority (i) the amount of taxes collected in each County other than Cook County in the metropolitan region, (ii) the amount of taxes collected within the City of Chicago, and (iii) the amount collected in that portion of Cook County outside of Chicago, each amount less the amount necessary for the payment of refunds to taxpayers located in those areas described in items (i), (ii), and (iii), and less 2% of the remainder, which shall be transferred from the trust fund into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the certification of the amounts, the Comptroller shall cause an order to be drawn for the transfer of the amount certified
into the Tax Compliance and Administration Fund and the payment of two-thirds of the amounts certified in item (i) of this subsection to the Authority and one-third of the amounts certified in item (i) of this subsection to the respective counties other than Cook County and the amount certified in items (ii) and (iii) of this subsection to the Authority.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in July 1991 and each year thereafter to the Regional Transportation Authority. The allocation shall be made in an amount equal to the average monthly distribution during the preceding calendar year (excluding the 2 months of lowest receipts) and the allocation shall include the amount of average monthly distribution from the Regional Transportation Authority Occupation and Use Tax Replacement Fund. The distribution made in July 1992 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year.

The Department of Revenue shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

(o) Failure to adopt a budget ordinance or otherwise to comply with Section 4.01 of this Act or to adopt a Five-year Capital Program or otherwise to comply with paragraph (b) of Section 2.01 of this Act shall not affect the validity of any tax imposed by the Authority otherwise in conformity with law.
(p) At no time shall a public transportation tax or motor vehicle parking tax authorized under paragraphs (b), (c) and (d) of this Section be in effect at the same time as any retailers' occupation, use or service occupation tax authorized under paragraphs (e), (f) and (g) of this Section is in effect.

Any taxes imposed under the authority provided in paragraphs (b), (c) and (d) shall remain in effect only until the time as any tax authorized by paragraphs (e), (f) or (g) of this Section are imposed and becomes effective. Once any tax authorized by paragraphs (e), (f) or (g) is imposed the Board may not reimpose taxes as authorized in paragraphs (b), (c) and (d) of the Section unless any tax authorized by paragraphs (e), (f) or (g) of this Section becomes ineffective by means other than an ordinance of the Board.

(q) Any existing rights, remedies and obligations (including enforcement by the Regional Transportation Authority) arising under any tax imposed under paragraphs (b), (c) or (d) of this Section shall not be affected by the imposition of a tax under paragraphs (e), (f) or (g) of this Section.

(Source: P.A. 98-104, eff. 7-22-13; 99-180, eff. 7-29-15; 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

(70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)
Transportation Authority Occupation and Use Tax Replacement Fund.

(a)(1) Except as provided below in paragraph (4), as soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to a special fund in the State Treasury to be known as the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act, from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by this amendatory Act of the 95th General Assembly, in lieu of the transfers authorized in the preceding sentence, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall
transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 80% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and 25% of the net revenue realized from any tax imposed by the Authority pursuant to Section 4.03.1, and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. As used in this Section, net revenue realized for a month shall be the revenue collected by the State pursuant to Sections 4.03 and 4.03.1 during the previous month from within the metropolitan region, less the amount paid out during that same month as refunds to taxpayers for overpayment of liability in the metropolitan region under Sections 4.03 and 4.03.1.
(2) Except as provided below in paragraph (4), on the first day of the month following the effective date of this amendatory Act of the 95th General Assembly and each month thereafter, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 5% (2.5% beginning July 1, 2017) of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and certified by the Department of Revenue under Section 4.03(n) of this Act to be paid to the Authority and 5% (2.5% beginning July 1, 2017) of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 5% (2.5% beginning July 1, 2017) of the revenue realized by the Chicago Transit Authority Occupation and Use Tax Replacement Fund from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.
(3) Except as provided below in paragraph (4), as soon as possible after the first day of January, 2009 and each month thereafter, upon certification of the Department of Revenue with respect to the taxes collected under Section 4.03, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 20% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund (iv) an amount equal to 25% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

(4) Beginning July 1, 2017, with respect to the total sums of funds to be certified by the Department under paragraphs (1), (2), and (3), upon certification of the Department of
Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer the initial $100,000,000 each State fiscal year from the Road Fund, not from the General Revenue Fund. Any amounts after the initial $100,000,000 in each State fiscal year shall be certified by the Department, ordered transferred by the Comptroller, and transferred by the Treasurer from the General Revenue Fund as provided in paragraphs (1), (2), and (3).

(b)(1) All moneys deposited in the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund, whether deposited pursuant to this Section or otherwise, are allocated to the Authority. The Comptroller, as soon as possible after each monthly transfer provided in this Section and after each deposit into the Public Transportation Fund, shall order the Treasurer to pay to the Authority out of the Public Transportation Fund the amount so transferred or deposited. Any Additional State Assistance and Additional Financial Assistance paid to the Authority under this Section shall be expended by the Authority for its purposes as provided in this Act. The balance of the amounts paid to the Authority from the Public Transportation Fund shall be expended by the Authority as provided in Section 4.03.3. The Comptroller, as soon as possible after each deposit into the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided in this Section and Section 6z-17 of the State Finance Act, shall order the Treasurer to pay to the
Authority out of the Regional Transportation Authority
Occupation and Use Tax Replacement Fund the amount so
deposited. Such amounts paid to the Authority may be expended
by it for its purposes as provided in this Act. The provisions
directing the distributions from the Public Transportation
Fund and the Regional Transportation Authority Occupation and
Use Tax Replacement Fund provided for in this Section shall
constitute an irrevocable and continuing appropriation of all
amounts as provided herein. The State Treasurer and State
Comptroller are hereby authorized and directed to make
distributions as provided in this Section. (2) Provided,
however, no moneys deposited under subsection (a) of this
Section shall be paid from the Public Transportation Fund to
the Authority or its assignee for any fiscal year until the
Authority has certified to the Governor, the Comptroller, and
the Mayor of the City of Chicago that it has adopted for that
fiscal year an Annual Budget and Two-Year Financial Plan
meeting the requirements in Section 4.01(b).

(c) In recognition of the efforts of the Authority to
enhance the mass transportation facilities under its control,
the State shall provide financial assistance ("Additional
State Assistance") in excess of the amounts transferred to the
Authority from the General Revenue Fund under subsection (a) of
this Section. Additional State Assistance shall be calculated
as provided in subsection (d), but shall in no event exceed the
following specified amounts with respect to the following State
fiscal years:

1990 $5,000,000;
1991 $5,000,000;
1992 $10,000,000;
1993 $10,000,000;
1994 $20,000,000;
1995 $30,000,000;
1996 $40,000,000;
1997 $50,000,000;
1998 $55,000,000; and

each year thereafter $55,000,000.

(c-5) The State shall provide financial assistance ("Additional Financial Assistance") in addition to the Additional State Assistance provided by subsection (c) and the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional Financial Assistance provided by this subsection shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

2000 $0;
2001 $16,000,000;
2002 $35,000,000;
2003 $54,000,000;
2004 $73,000,000;
2005 $93,000,000; and
each year thereafter $100,000,000.

(d) Beginning with State fiscal year 1990 and continuing for each State fiscal year thereafter, the Authority shall annually certify to the State Comptroller and State Treasurer, separately with respect to each of subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act, the following amounts:

(1) The amount necessary and required, during the State fiscal year with respect to which the certification is made, to pay its obligations for debt service on all outstanding bonds or notes issued by the Authority under subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

(2) An estimate of the amount necessary and required to pay its obligations for debt service for any bonds or notes which the Authority anticipates it will issue under subdivisions (g)(2) and (g)(3) of Section 4.04 during that State fiscal year.

(3) Its debt service savings during the preceding State fiscal year from refunding or advance refunding of bonds or notes issued under subdivisions (g)(2) and (g)(3) of Section 4.04.

(4) The amount of interest, if any, earned by the Authority during the previous State fiscal year on the proceeds of bonds or notes issued pursuant to subdivisions (g)(2) and (g)(3) of Section 4.04, other than refunding or advance refunding bonds or notes.

The certification shall include a specific schedule of debt
service payments, including the date and amount of each payment for all outstanding bonds or notes and an estimated schedule of anticipated debt service for all bonds and notes it intends to issue, if any, during that State fiscal year, including the estimated date and estimated amount of each payment.

Immediately upon the issuance of bonds for which an estimated schedule of debt service payments was prepared, the Authority shall file an amended certification with respect to item (2) above, to specify the actual schedule of debt service payments, including the date and amount of each payment, for the remainder of the State fiscal year.

On the first day of each month of the State fiscal year in which there are bonds outstanding with respect to which the certification is made, the State Comptroller shall order transferred and the State Treasurer shall transfer from the Road General Revenue Fund to the Public Transportation Fund the Additional State Assistance and Additional Financial Assistance in an amount equal to the aggregate of (i) one-twelfth of the sum of the amounts certified under items (1) and (3) above less the amount certified under item (4) above, plus (ii) the amount required to pay debt service on bonds and notes issued during the fiscal year, if any, divided by the number of months remaining in the fiscal year after the date of issuance, or some smaller portion as may be necessary under subsection (c) or (c-5) of this Section for the relevant State fiscal year, plus (iii) any cumulative deficiencies in
transfers for prior months, until an amount equal to the sum of
the amounts certified under items (1) and (3) above, plus the
actual debt service certified under item (2) above, less the
amount certified under item (4) above, has been transferred;
except that these transfers are subject to the following
limits:

(A) In no event shall the total transfers in any State
fiscal year relating to outstanding bonds and notes issued
by the Authority under subdivision (g)(2) of Section 4.04
exceed the lesser of the annual maximum amount specified in
subsection (c) or the sum of the amounts certified under
items (1) and (3) above, plus the actual debt service
certified under item (2) above, less the amount certified
under item (4) above, with respect to those bonds and
notes.

(B) In no event shall the total transfers in any State
fiscal year relating to outstanding bonds and notes issued
by the Authority under subdivision (g)(3) of Section 4.04
exceed the lesser of the annual maximum amount specified in
subsection (c-5) or the sum of the amounts certified under
items (1) and (3) above, plus the actual debt service
certified under item (2) above, less the amount certified
under item (4) above, with respect to those bonds and
notes.

The term "outstanding" does not include bonds or notes for
which refunding or advance refunding bonds or notes have been
(e) Neither Additional State Assistance nor Additional Financial Assistance may be pledged, either directly or indirectly as general revenues of the Authority, as security for any bonds issued by the Authority. The Authority may not assign its right to receive Additional State Assistance or Additional Financial Assistance, or direct payment of Additional State Assistance or Additional Financial Assistance, to a trustee or any other entity for the payment of debt service on its bonds.

(f) The certification required under subsection (d) with respect to outstanding bonds and notes of the Authority shall be filed as early as practicable before the beginning of the State fiscal year to which it relates. The certification shall be revised as may be necessary to accurately state the debt service requirements of the Authority.

(g) Within 6 months of the end of each fiscal year, the Authority shall determine:

(i) whether the aggregate of all system generated revenues for public transportation in the metropolitan region which is provided by, or under grant or purchase of service contracts with, the Service Boards equals 50% of the aggregate of all costs of providing such public transportation. "System generated revenues" include all the proceeds of fares and charges for services provided, contributions received in connection with public
transportation from units of local government other than the Authority, except for contributions received by the Chicago Transit Authority from a real estate transfer tax imposed under subsection (i) of Section 8-3-19 of the Illinois Municipal Code, and from the State pursuant to subsection (i) of Section 2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), and all other revenues properly included consistent with generally accepted accounting principles but may not include: the proceeds from any borrowing, and, beginning with the 2007 fiscal year, all revenues and receipts, including but not limited to fares and grants received from the federal, State or any unit of local government or other entity, derived from providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act. "Costs" include all items properly included as operating costs consistent with generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligations for borrowed money of the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20; any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made under Section 4.14; any other cost as to which it is reasonably expected that a cash
expenditure will not be made; costs for passenger security including grants, contracts, personnel, equipment and administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; the costs of Debt Service paid by the Chicago Transit Authority, as defined in Section 12c of the Metropolitan Transit Authority Act, or bonds or notes issued pursuant to that Section; the payment by the Commuter Rail Division of debt service on bonds issued pursuant to Section 3B.09; expenses incurred by the Suburban Bus Division for the cost of new public transportation services funded from grants pursuant to Section 2.01e of this amendatory Act of the 95th General Assembly for a period of 2 years from the date of initiation of each such service; costs as exempted by the Board for projects pursuant to Section 2.09 of this Act; or, beginning with the 2007 fiscal year, expenses related to providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act; or in fiscal years 2008 through 2012 inclusive, costs in the amount of $200,000,000 in fiscal year 2008, reducing by $40,000,000 in each fiscal year thereafter until this exemption is eliminated. If said system generated revenues are less than 50% of said costs, the Board shall remit an
amount equal to the amount of the deficit to the State. The Treasurer shall deposit any such payment in the Road General Revenue Fund; and

(ii) whether, beginning with the 2007 fiscal year, the aggregate of all fares charged and received for ADA paratransit services equals the system generated ADA paratransit services revenue recovery ratio percentage of the aggregate of all costs of providing such ADA paratransit services.

(h) If the Authority makes any payment to the State under paragraph (g), the Authority shall reduce the amount provided to a Service Board from funds transferred under paragraph (a) in proportion to the amount by which that Service Board failed to meet its required system generated revenues recovery ratio. A Service Board which is affected by a reduction in funds under this paragraph shall submit to the Authority concurrently with its next due quarterly report a revised budget incorporating the reduction in funds. The revised budget must meet the criteria specified in clauses (i) through (vi) of Section 4.11(b)(2). The Board shall review and act on the revised budget as provided in Section 4.11(b)(3).

(Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08; 95-906, eff. 8-26-08.)

Section 50-45. The Water Commission Act of 1985 is amended by changing Section 4 as follows:
Sec. 4. Taxes.

(a) The board of commissioners of any county water commission may, by ordinance, impose throughout the territory of the commission any or all of the taxes provided in this Section for its corporate purposes. However, no county water commission may impose any such tax unless the commission certifies the proposition of imposing the tax to the proper election officials, who shall submit the proposition to the voters residing in the territory at an election in accordance with the general election law, and the proposition has been approved by a majority of those voting on the proposition.

The proposition shall be in the form provided in Section 5 or shall be substantially in the following form:

Shall the (insert corporate name of county water commission) YES impose (state type of tax or taxes to be imposed) at the rate of 1/4%? NO

Taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all
rights for refunds for erroneous payments of the taxes.

(b) The board of commissioners may impose a County Water Commission Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the territory of the commission at a rate of 1/4% of the gross receipts from the sales made in the course of such business within the territory. The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax except that food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and
food that has been prepared for immediate consumption) and
prescription and nonprescription medicine, drugs, medical
appliances and insulin, urine testing materials, syringes, and
needles used by diabetics, for human use, shall not be subject
to tax hereunder), 2c, 3 (except as to the disposition of taxes
and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of
the Retailers' Occupation Tax Act and Section 3-7 of the
Uniform Penalty and Interest Act, as fully as if those
provisions were set forth herein.

Persons subject to any tax imposed under the authority
granted in this paragraph may reimburse themselves for their
seller's tax liability hereunder by separately stating the tax
as an additional charge, which charge may be stated in
combination, in a single amount, with State taxes that sellers
are required to collect under the Use Tax Act and under
subsection (e) of Section 4.03 of the Regional Transportation
Authority Act, in accordance with such bracket schedules as the
Department may prescribe.

Whenever the Department determines that a refund should be
made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of a county water commission tax fund established
under paragraph (g) of this Section.

For the purpose of determining whether a tax authorized under this paragraph is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

If a tax is imposed under this subsection (b) a tax shall also be imposed under subsections (c) and (d) of this Section.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a County Water Commission Service Occupation Tax shall also be imposed upon all persons engaged, in the territory of the commission, in the business of making sales of service, who, as an incident to making the sales of service, transfer tangible
personal property within the territory. The tax rate shall be
1/4% of the selling price of tangible personal property so
transferred within the territory. The tax imposed under this
paragraph and all civil penalties that may be assessed as an
incident thereof shall be collected and enforced by the State
Department of Revenue. The Department shall have full power to
administer and enforce this paragraph; to collect all taxes and
penalties due hereunder; to dispose of taxes and penalties so
collected in the manner hereinafter provided; and to determine
all rights to credit memoranda arising on account of the
erroneous payment of tax or penalty hereunder. In the
administration of, and compliance with, this paragraph, the
Department and persons who are subject to this paragraph shall
have the same rights, remedies, privileges, immunities, powers
and duties, and be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions
and definitions of terms, and employ the same modes of
procedure, as are prescribed in Sections 1a-1, 2 (except that
the reference to State in the definition of supplier
maintaining a place of business in this State shall mean the
territory of the commission), 2a, 3 through 3-50 (in respect to
all provisions therein other than the State rate of tax except
that food for human consumption that is to be consumed off the
premises where it is sold (other than alcoholic beverages, soft
drinks, and food that has been prepared for immediate
consumption) and prescription and nonprescription medicines,
drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, shall not be subject to tax hereunder), 4 (except that the reference to the State shall be to the territory of the commission), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the commission), 9 (except as to the disposition of taxes and penalties collected and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the territory of the commission), the first paragraph of Section 15, 15.5, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, and any tax for which servicemen may be liable under subsection (f) of Section 4.03 of the Regional Transportation Authority Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under paragraph (g) of this Section.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a tax shall also imposed upon the privilege of using, in the territory of the commission, any item of tangible personal property that is purchased outside the territory at retail from a retailer, and that is titled or registered with an agency of this State's government, at a rate of 1/4% of the selling price of the tangible personal property within the territory, as "selling price" is defined in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the territory. The tax shall be collected by the Department of Revenue for a county water commission. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for
the property may be issued. The tax or proof of exemption may
be transmitted to the Department by way of the State agency
with which, or the State officer with whom, the tangible
personal property must be titled or registered if the
Department and the State agency or State officer determine that
this procedure will expedite the processing of applications for
title or registration.

The Department shall have full power to administer and
enforce this paragraph; to collect all taxes, penalties and
interest due hereunder; to dispose of taxes, penalties and
interest so collected in the manner hereinafter provided; and
to determine all rights to credit memoranda or refunds arising
on account of the erroneous payment of tax, penalty or interest
hereunder. In the administration of, and compliance with this
paragraph, the Department and persons who are subject to this
paragraph shall have the same rights, remedies, privileges,
immunities, powers and duties, and be subject to the same
conditions, restrictions, limitations, penalties, exclusions,
exemptions and definitions of terms and employ the same modes
of procedure, as are prescribed in Sections 2 (except the
definition of "retailer maintaining a place of business in this
State"), 3 through 3-80 (except provisions pertaining to the
State rate of tax, and except provisions concerning collection
or refunding of the tax by retailers, and except that food for
human consumption that is to be consumed off the premises where
it is sold (other than alcoholic beverages, soft drinks, and
food that has been prepared for immediate consumption) and
prescription and nonprescription medicines, drugs, medical
appliances and insulin, urine testing materials, syringes, and
needles used by diabetics, for human use, shall not be subject
to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
portions pertaining to claims by retailers and except the last
paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
and Section 3-7 of the Uniform Penalty and Interest Act that
are not inconsistent with this paragraph, as fully as if those
provisions were set forth herein.

Whenever the Department determines that a refund should be
made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of a county water commission tax fund established
under paragraph (g) of this Section.

(e) A certificate of registration issued by the State
Department of Revenue to a retailer under the Retailers'
Occupation Tax Act or under the Service Occupation Tax Act
shall permit the registrant to engage in a business that is
taxed under the tax imposed under paragraphs (b), (c) or (d) of
this Section and no additional registration shall be required
under the tax. A certificate issued under the Use Tax Act or
the Service Use Tax Act shall be applicable with regard to any
(f) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the county water commission as of September 1 next following the adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

(g) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the commission. The taxes shall be held in a trust fund outside the State Treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the commission, which shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including any amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the commission, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the commission, and less any amounts that are transferred to the STAR Bonds Revenue Fund, less 2% of the remainder, which shall be transferred into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the commission, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this
subsection. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the commission and the Tax Compliance and Administration Fund, the Comptroller shall cause an order to be drawn for the payment for the amount in accordance with the direction in the certification.

(h) Beginning June 1, 2016, any tax imposed pursuant to this Section may no longer be imposed or collected, unless a continuation of the tax is approved by the voters at a referendum as set forth in this Section.

(Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

ARTICLE 55. SPENDING CAPS

Section 55-5. The Illinois Income Tax Act is amended by adding Section 201.6 as follows:

(35 ILCS 5/201.6 new)

Sec. 201.6. Fiscal Year 2018 through Fiscal Year 2022 spending limitation and tax reduction.

(a) If, in State fiscal year 2018, fiscal year 2019, fiscal year 2020, fiscal year 2021, or fiscal year 2022, State spending exceeds the State spending limitation set forth in subsection (b) of this Section for that fiscal year, then the tax rates for:

(1) individuals, trusts, and estates set forth in
paragraphs (5.3) and (5.4) of subsection (b) of Section 201, as amended by Senate Bill 9 of the 100th General Assembly, shall be reduced, according to the procedures set forth in this Section, to 3.75% of the taxpayer's net income for that taxable year and for each taxable year thereafter; and

(2) corporations set forth in paragraphs (13) and (14) of subsection (b) of Section 201, as amended by Senate Bill 9 of the 100th General Assembly, shall be reduced, according to the procedures set forth in this Section, to 5.25% of the taxpayer's net income for that taxable year and for each taxable year thereafter.

(b) The State spending limitation for fiscal year 2018 through fiscal year 2022 shall be $36,000,000,000, except for: increases over amounts as required by this amendatory Act of the 100th General Assembly to be paid to the General Assembly Retirement System, Judges Retirement System of Illinois, State Employees' Retirement System of Illinois, Teachers' Retirement System of the State of Illinois, and State Universities Retirement System; increases over amounts transferred in fiscal year 2018 in amounts required to be transferred under Section 15 of the General Obligation Bond Act; or increases over payments made in fiscal year 2018 in payments to the Health Insurance Reserve Fund necessary to cover state obligations of the State Employees Group Insurance Act of 1971.

(c) Notwithstanding any provision of law to the contrary,
the Auditor General shall examine each Public Act authorizing
State spending from State general funds and prepare a report no
later than 30 days after receiving notification of the Public
Act from the Secretary of State or 60 days after the effective
date of the Public Act, whichever is earlier. The Auditor
General shall file the report with the Secretary of State and
copies with the Governor, the State Treasurer, the State
Comptroller, the Senate, and the House of Representatives. The
report shall indicate: (i) the amount of State spending set
forth in the applicable Public Act; (ii) the total amount of
State spending authorized by law for the applicable fiscal year
as of the date of the report; and (iii) whether State spending
exceeds the State spending limitation set forth in subsection
(b). The Auditor General may examine multiple Public Acts in
one consolidated report, provided that each Public Act is
examined within the time period mandated by this subsection
(c). The Auditor General shall issue reports in accordance with
this Section through June 30, 2022, or the effective date of a
reduction as provided for in this Section in the rates of tax
set forth in paragraphs (5.3), (5.4), (13), and (14) of
subsection (b) of Section 201, as amended by Senate Bill 9 of
the 100th General Assembly, whichever is earlier. At the
request of the Auditor General, each State agency shall,
without delay, make available to the Auditor General or his or
her designated representative any record or information
requested and shall provide for examination or copying all
records, accounts, papers, reports, vouchers, correspondence, books and other documentation in the custody of that agency, including information stored in electronic data processing systems, which is related to or within the scope of a report prepared under this Section. The Auditor General shall report to the Governor each instance in which a State agency fails to cooperate promptly and fully with his or her office as required by this Section. The Auditor General's report shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally accepted government auditing standards.

(d) If the Auditor General reports that State spending has exceeded the State spending limitation for the fiscal year set forth in subsection (b) and if the Governor has not been presented with a bill or bills passed by the General Assembly to reduce State spending to a level that does not exceed the State spending limitation within 45 calendar days of receipt of the Auditor General's report, then the Governor may, for the purpose of reducing State spending to a level that does not exceed the State spending limitation for the fiscal year set forth in subsection (b), designate amounts to be set aside as a reserve from the amounts appropriated from the State general funds for all boards, commissions, agencies, institutions, authorities, colleges, universities, and bodies politic and corporate of the State, but not other constitutional officers, the legislative or judicial branch, the office of the Executive
Inspector General, or the Executive Ethics Commission. Such a designation must be made within 15 calendar days after the end of that 45-day period. If the Governor designates amounts to be set aside as a reserve, the Governor shall give notice of the designation to the Auditor General, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The amounts placed in reserves shall not be transferred, obligated, encumbered, expended, or otherwise committed unless so authorized by law. Any amount placed in reserves is not State spending and shall not be considered when calculating the total amount of State spending for the fiscal year. Any Public Act authorizing the use of amounts placed in reserve by the Governor is considered State spending, unless such Public Act authorizes the use of amounts placed in reserves in response to a fiscal emergency under subsection (g).

(e) If the Auditor General reports under subsection (c) that State spending has exceeded the State spending limitation set forth for the fiscal year in subsection (b), then the Auditor General shall issue a supplemental report no sooner than the 61st day and no later than the 65th day after issuing the report pursuant to subsection (c). The supplemental report shall: (i) summarize details of actions taken by the General Assembly and the Governor after the issuance of the initial report to reduce State spending, if any, (ii) indicate whether the level of State spending has changed since the initial
report, and (iii) indicate whether State spending exceeds the
State spending limitation. The Auditor General shall file the
report with the Secretary of State and copies with the
Governor, the State Treasurer, the State Comptroller, the
Senate, and the House of Representatives. If the supplemental
report of the Auditor General indicates that State spending
exceeds the State spending limitation for that fiscal year,
then the rates of tax set forth in paragraphs (5.3), (5.4),
(13), and (14) of subsection (b) of Section 201, as amended by
Senate Bill 9 of the 100th General Assembly, are reduced as
provided in subsection (a) of this Section, beginning on the
first day of the first month to occur not less than 30 days
after issuance of the supplemental report.

(f) Should the rates of tax be reduced under this Section,
the tax imposed by subsections (a) and (b) of Section 201 shall
be determined as follows:

(1) In the case of an individual, trust, or estate, the
tax shall be imposed in an amount equal to the sum of (i)
the rate applicable to the taxpayer under subsection (b) of
Section 201 (without regard to the provisions of this
Section) times the taxpayer's net income for any portion of
the taxable year prior to the effective date of the
reduction, and (ii) 3.75% of the taxpayer's net income for
any portion of the taxable year on or after the effective
date of the reduction.

(2) In the case of a corporation, the tax shall be
imposed in an amount equal to the sum of (i) the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) times the taxpayer's net income for any portion of the taxable year prior to the effective date of the reduction, and (ii) 5.25% of the taxpayer's net income for any portion of the taxable year on or after the effective date of the reduction.

(3) For any taxpayer for whom the rate has been reduced under this Section for a portion of a taxable year, the taxpayer shall determine the net income for each portion of the taxable year following the rules set forth in Section 202.5, as amended by Senate Bill 9 of the 100th General Assembly, using the effective date of the rate reduction rather than the January 1 dates found in that Section, and the day before the effective date of the rate reduction rather than the December 31 dates found in that Section.

(4) If the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) changes during a portion of the taxable year to which that rate is applied under paragraphs (1) or (2) of this subsection (f), the tax for that portion of the taxable year for purposes of paragraph (1) or (2) of this subsection (f) shall be determined as if that portion of the taxable year were a separate taxable year, following the rules set forth in Section 202.5, as amended by Senate
Bill 9 of the 100th General Assembly. If the taxpayer
elects to follow the rules set forth in subsection (b) of
Section 202.5, as amended by Senate Bill 9 of the 100th
General Assembly, then the taxpayer shall follow the rules
set forth in subsection (b) of Section 202.5, as amended by
Senate Bill 9 of the 100th General Assembly, for all
purposes of this Section for that taxable year.

(g) Notwithstanding the State spending limitation set
forth in subsection (b) of this Section, the Governor may
declare a fiscal emergency by filing a declaration with the
Secretary of State and copies with the State Treasurer, the
State Comptroller, the Senate, and the House of
Representatives. The declaration: must be limited to only one
State fiscal year, must set forth compelling reasons for
declaring a fiscal emergency, may reference amounts required to
be transferred under Section 15 of the General Obligation Bond
Act, and must request a specific dollar amount. State spending
authorized by law to address the fiscal emergency in an amount
no greater than the dollar amount specified in the declaration
shall not be considered "State spending" for purposes of the
State spending limitation.

(h) As used in this Section:

"State general funds" has the meaning provided in Section
50-40 of the State Budget Law.

"State spending" means (i) the total amount authorized for
spending by appropriation or statutory transfer from the State
general funds in the applicable fiscal year, and (ii) any amounts the Governor places in reserves in accordance with subsection (d) that are subsequently released from reserves following authorization by a Public Act. For the purpose of this definition, "appropriation" means authority to spend money from a State general fund for a specific amount, purpose, and time period, including any supplemental appropriation or continuing appropriation, but does not include reappropriations from a previous fiscal year. For the purpose of this definition, "statutory transfer" means authority to transfer funds from one State general fund to any other fund in the State treasury, but does not include transfers made from one State general fund to another State general fund.

"State spending limitation" means the amount described in subsection (b) of this Section for the applicable fiscal year.

ARTICLE 57. STATE CONTRIBUTIONS

Section 57-5. The Illinois Pension Code is amended by changing Sections 2-124, 14-131, 15-155, 16-158, and 18-131 as follows:

(40 ILCS 5/2-124) (from Ch. 108 1/2, par. 2-124) (Text of Section WITHOUT the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 2-124. Contributions by State.
(a) The State shall make contributions to the System by appropriations of amounts which, together with the contributions of participants, interest earned on investments, and other income will meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

(b) The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the prescribed rate of interest, using the formula in subsection (c).

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

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section.
Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $4,157,000.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $5,220,300.

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

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $10,454,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to Section 2-134 and shall be made from the proceeds
of bonds sold in fiscal year 2011 pursuant to Section 7.2 of
the General Obligation Bond Act, less (i) the pro rata share of
bond sale expenses determined by the System's share of total
bond proceeds, (ii) any amounts received from the General
Revenue Fund in fiscal year 2011, and (iii) any reduction in
bond proceeds due to the issuance of discounted bonds, if
applicable.

Notwithstanding any other provision of this Article, the
total required state contributions for state fiscal year 2018
is $23,679,000.

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

Amounts received by the System pursuant to Section 25 of
the Budget Stabilization Act or Section 8.12 of the State
Finance Act in any fiscal year do not reduce and do not
constitute payment of any portion of the minimum State
corribution required under this Article in that fiscal year.
Such amounts shall not reduce, and shall not be included in the
calculation of, the required State contributions under this
Article in any future year until the System has reached a
funding ratio of at least 90%. A reference in this Article to
the "required State contribution" or any substantially similar
term does not include or apply to any amounts payable to the
System under Section 25 of the Budget Stabilization Act.
Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 2-134, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

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

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

(e) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff. 7-13-12.)

(40 ILCS 5/14-131)

Sec. 14-131. Contributions by State.

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

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

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

The Board shall also determine a State contribution rate for each fiscal year, expressed as a percentage of payroll, based on the total required State contribution for that fiscal year (less the amount received by the System from appropriations under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act, if any, for the fiscal year ending on the June 30 immediately preceding the applicable November 15 certification deadline), the estimated payroll (including all forms of compensation) for personal services rendered by eligible employees, and the recommendations of the actuary.

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

(c) Contributions shall be made by the several departments for each pay period by warrants drawn by the State Comptroller against their respective funds or appropriations based upon vouchers stating the amount to be so contributed. These amounts shall be based on the full rate certified by the Board under Section 14-135.08 for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the several departments shall not make contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The several departments shall resume those contributions at the commencement of fiscal year 2005.

(c-1) Notwithstanding subsection (c) of this Section, for fiscal years 2010, 2012, 2013, 2014, 2015, 2016, and 2017 only, contributions by the several departments are not required to be made for General Revenue Funds payrolls processed by the Comptroller. Payrolls paid by the several departments from all other State funds must continue to be processed pursuant to subsection (c) of this Section.

(c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015, 2016, and 2017 only, on or as soon as possible after the 15th day of each month, the Board shall submit vouchers for payment
of State contributions to the System, in a total monthly amount
of one-twelfth of the fiscal year General Revenue Fund
contribution as certified by the System pursuant to Section
(d) If an employee is paid from trust funds or federal
funds, the department or other employer shall pay employer
contributions from those funds to the System at the certified
rate, unless the terms of the trust or the federal-State
agreement preclude the use of the funds for that purpose, in
which case the required employer contributions shall be paid by
the State. From the effective date of this amendatory Act of
the 93rd General Assembly through the payment of the final
payroll from fiscal year 2004 appropriations, the department or
other employer shall not pay contributions for the remainder of
fiscal year 2004 but shall instead make payments as required
under subsection (a-1) of Section 14.1 of the State Finance
Act. The department or other employer shall resume payment of
contributions at the commencement of fiscal year 2005.
(e) For State fiscal years 2012 through 2045, the minimum
contribution to the System to be made by the State for each
fiscal year shall be an amount determined by the System to be
sufficient to bring the total assets of the System up to 90% of
the total actuarial liabilities of the System by the end of
State fiscal year 2045. In making these determinations, the
required State contribution shall be calculated each year as a
level percentage of payroll over the years remaining to and
including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that (i) for State fiscal year 1998, for all purposes of this Code and any other law of this State, the certified percentage of the applicable employee payroll shall be 5.052% for employees earning eligible creditable service under Section 14-110 and 6.500% for all other employees, notwithstanding any contrary certification made under Section 14-135.08 before the effective date of this amendatory Act of 1997, and (ii) in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a): 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2006 is $203,783,900.
fiscal year 2007 is $344,164,400.

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

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2010 is $723,703,100 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

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

Notwithstanding any other provision of this Article, the
total required State contribution for State fiscal year 2018 is
$1,948,861,121.

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

Amounts received by the System pursuant to Section 25 of
the Budget Stabilization Act or Section 8.12 of the State
Finance Act in any fiscal year do not reduce and do not
constitute payment of any portion of the minimum State
contribution required under this Article in that fiscal year.
Such amounts shall not reduce, and shall not be included in the
calculation of, the required State contributions under this
Article in any future year until the System has reached a
funding ratio of at least 90%. A reference in this Article to
the "required State contribution" or any substantially similar
term does not include or apply to any amounts payable to the
System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the
required State contribution for State fiscal year 2005 and for
fiscal year 2008 and each fiscal year thereafter, as calculated
under this Section and certified under Section 14-135.08, shall
not exceed an amount equal to (i) the amount of the required
State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

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

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

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

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

(i) After the submission of all payments for eligible
employees from personal services line items paid from the
General Revenue Fund in fiscal year 2010 have been made, the
Comptroller shall provide to the System a certification of the
sum of all fiscal year 2010 expenditures for personal services
that would have been covered by payments to the System under
this Section if the provisions of this amendatory Act of the
96th General Assembly had not been enacted. Upon receipt of the
certification, the System shall determine the amount due to the
System based on the full rate certified by the Board under
Section 14-135.08 for fiscal year 2010 in order to meet the
State's obligation under this Section. The System shall compare
this amount due to the amount received by the System in fiscal
year 2010 through payments under this Section. If the amount
due is more than the amount received, the difference shall be
termed the "Fiscal Year 2010 Shortfall" for purposes of this
Section, and the Fiscal Year 2010 Shortfall shall be satisfied
under Section 1.2 of the State Pension Funds Continuing
Appropriation Act. If the amount due is less than the amount
received, the difference shall be termed the "Fiscal Year 2010 Overpayment" for purposes of this Section, and the Fiscal Year 2010 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(j) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2011 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2011 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2011 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2011 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2011 Shortfall" for purposes of this Section, and the Fiscal Year 2011 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2011 Overpayment" for purposes of this Section, and the Fiscal Year 2011 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.
Revenue Fund as soon as practicable after the certification.

(k) For fiscal years 2012 through 2017 only, after the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in the fiscal year have been made, the Comptroller shall provide to the System a certification of the sum of all expenditures in the fiscal year for personal services. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for the fiscal year in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System for the fiscal year. If the amount due is more than the amount received, the difference shall be termed the "Prior Fiscal Year Shortfall" for purposes of this Section, and the Prior Fiscal Year Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Prior Fiscal Year Overpayment" for purposes of this Section, and the Prior Fiscal Year Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8, eff. 7-9-15; 99-523, eff. 6-30-16.)
Sec. 15-155. Employer contributions.

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

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (a-1).

(a-1) For State fiscal years 2012 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments
so that by State fiscal year 2011, the State is contributing at the rate required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $166,641,900.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $252,064,100.

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

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $702,514,000 and shall be made from the State Pensions Fund and proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is
the amount recertified by the System on or before April 1, 2011 pursuant to Section 15-165 and shall be made from the State Pensions Fund and proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2018 is $1,461,685,000.

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

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar
term does not include or apply to any amounts payable to the
System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the
required State contribution for State fiscal year 2005 and for
fiscal year 2008 and each fiscal year thereafter, as calculated
under this Section and certified under Section 15-165, shall
not exceed an amount equal to (i) the amount of the required
State contribution that would have been calculated under this
Section for that fiscal year if the System had not received any
payments under subsection (d) of Section 7.2 of the General
Obligation Bond Act, minus (ii) the portion of the State's
total debt service payments for that fiscal year on the bonds
issued in fiscal year 2003 for the purposes of that Section
7.2, as determined and certified by the Comptroller, that is
the same as the System's portion of the total moneys
distributed under subsection (d) of Section 7.2 of the General
Obligation Bond Act. In determining this maximum for State
fiscal years 2008 through 2010, however, the amount referred to
in item (i) shall be increased, as a percentage of the
applicable employee payroll, in equal increments calculated
from the sum of the required State contribution for State
fiscal year 2007 plus the applicable portion of the State's
total debt service payments for fiscal year 2007 on the bonds
issued in fiscal year 2003 for the purposes of Section 7.2 of
the General Obligation Bond Act, so that, by State fiscal year
2011, the State is contributing at the rate otherwise required
(b) If an employee is paid from trust or federal funds, the employer shall pay to the Board contributions from those funds which are sufficient to cover the accruing normal costs on behalf of the employee. However, universities having employees who are compensated out of local auxiliary funds, income funds, or service enterprise funds are not required to pay such contributions on behalf of those employees. The local auxiliary funds, income funds, and service enterprise funds of universities shall not be considered trust funds for the purpose of this Article, but funds of alumni associations, foundations, and athletic associations which are affiliated with the universities included as employers under this Article and other employers which do not receive State appropriations are considered to be trust funds for the purpose of this Article.

(b-1) The City of Urbana and the City of Champaign shall each make employer contributions to this System for their respective firefighter employees who participate in this System pursuant to subsection (h) of Section 15-107. The rate of contributions to be made by those municipalities shall be determined annually by the Board on the basis of the actuarial assumptions adopted by the Board and the recommendations of the actuary, and shall be expressed as a percentage of salary for each such employee. The Board shall certify the rate to the affected municipalities as soon as may be practical. The
employer contributions required under this subsection shall be remitted by the municipality to the System at the same time and in the same manner as employee contributions.

(c) Through State fiscal year 1995: The total employer contribution shall be apportioned among the various funds of the State and other employers, whether trust, federal, or other funds, in accordance with actuarial procedures approved by the Board. State of Illinois contributions for employers receiving State appropriations for personal services shall be payable from appropriations made to the employers or to the System. The contributions for Class I community colleges covering earnings other than those paid from trust and federal funds, shall be payable solely from appropriations to the Illinois Community College Board or the System for employer contributions.

(d) Beginning in State fiscal year 1996, the required State contributions to the System shall be appropriated directly to the System and shall be payable through vouchers issued in accordance with subsection (c) of Section 15-165, except as provided in subsection (g).

(e) The State Comptroller shall draw warrants payable to the System upon proper certification by the System or by the employer in accordance with the appropriation laws and this Code.

(f) Normal costs under this Section means liability for pensions and other benefits which accrues to the System because of the credits earned for service rendered by the participants
during the fiscal year and expenses of administering the System, but shall not include the principal of or any redemption premium or interest on any bonds issued by the Board or any expenses incurred or deposits required in connection therewith.

(g) If the amount of a participant's earnings for any academic year used to determine the final rate of earnings, determined on a full-time equivalent basis, exceeds the amount of his or her earnings with the same employer for the previous academic year, determined on a full-time equivalent basis, by more than 6%, the participant's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in earnings that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. The System may require the employer to provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required under this subsection (g), the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it
may, within 30 days after receipt of the bill, apply to the
System in writing for a recalculation. The application must
specify in detail the grounds of the dispute and, if the
employer asserts that the calculation is subject to subsection
(h) or (i) of this Section, must include an affidavit setting
forth and attesting to all facts within the employer's
knowledge that are pertinent to the applicability of subsection
(h) or (i). Upon receiving a timely application for
recalculation, the System shall review the application and, if
appropriate, recalculate the amount due.

The employer contributions required under this subsection
(g) may be paid in the form of a lump sum within 90 days after
receipt of the bill. If the employer contributions are not paid
within 90 days after receipt of the bill, then interest will be
charged at a rate equal to the System's annual actuarially
assumed rate of return on investment compounded annually from
the 91st day after receipt of the bill. Payments must be
concluded within 3 years after the employer's receipt of the
bill.

When assessing payment for any amount due under this
subsection (g), the System shall include earnings, to the
extent not established by a participant under Section 15-113.11
or 15-113.12, that would have been paid to the participant had
the participant not taken (i) periods of voluntary or
involuntary furlough occurring on or after July 1, 2015 and on
or before June 30, 2017 or (ii) periods of voluntary pay
reduction in lieu of furlough occurring on or after July 1, 2015 and on or before June 30, 2017. Determining earnings that would have been paid to a participant had the participant not taken periods of voluntary or involuntary furlough or periods of voluntary pay reduction shall be the responsibility of the employer, and shall be reported in a manner prescribed by the System.

(h) This subsection (h) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases paid to participants under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases paid to a participant at a time when the participant is 10 or more years from retirement eligibility under Section 15-135.

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases resulting from overload work, including a contract for summer teaching, or overtime when the employer has certified to the System, and the System has approved the certification, that: (i) in the case of
overloads (A) the overload work is for the sole purpose of academic instruction in excess of the standard number of instruction hours for a full-time employee occurring during the academic year that the overload is paid and (B) the earnings increases are equal to or less than the rate of pay for academic instruction computed using the participant's current salary rate and work schedule; and (ii) in the case of overtime, the overtime was necessary for the educational mission.

When assessing payment for any amount due under subsection (g), the System shall exclude any earnings increase resulting from (i) a promotion for which the employee moves from one classification to a higher classification under the State Universities Civil Service System, (ii) a promotion in academic rank for a tenured or tenure-track faculty position, or (iii) a promotion that the Illinois Community College Board has recommended in accordance with subsection (k) of this Section. These earnings increases shall be excluded only if the promotion is to a position that has existed and been filled by a member for no less than one complete academic year and the earnings increase as a result of the promotion is an increase that results in an amount no greater than the average salary paid for other similar positions.

(i) When assessing payment for any amount due under subsection (g), the System shall exclude any salary increase described in subsection (h) of this Section given on or after
July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (g) of this Section.

(j) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

(k) The Illinois Community College Board shall adopt rules for recommending lists of promotional positions submitted to the Board by community colleges and for reviewing the promotional lists on an annual basis. When recommending
promotional lists, the Board shall consider the similarity of
the positions submitted to those positions recognized for State
universities by the State Universities Civil Service System.
The Illinois Community College Board shall file a copy of its
findings with the System. The System shall consider the
findings of the Illinois Community College Board when making
determinations under this Section. The System shall not exclude
any earnings increases resulting from a promotion when the
promotion was not submitted by a community college. Nothing in
this subsection (k) shall require any community college to
submit any information to the Community College Board.

(l) For purposes of determining the required State
collection to the System, the value of the System's assets
shall be equal to the actuarial value of the System's assets,
which shall be calculated as follows:

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

(m) For purposes of determining the required State
collection to the system for a particular year, the actuarial
value of assets shall be assumed to earn a rate of return equal
to the system's actuarially assumed rate of return.
Sec. 16-158. Contributions by State and other employing units.

(a) The State shall make contributions to the System by means of appropriations from the Common School Fund and other State funds of amounts which, together with other employer contributions, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (b-3).

(a-1) Annually, on or before November 15 until November 15, 2011, the Board shall certify to the Governor the amount of the required State contribution for the coming fiscal year. The certification under this subsection (a-1) shall include a copy of the actuarial recommendations upon which it is based and shall specifically identify the System's projected State
normal cost for that fiscal year.

On or before May 1, 2004, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2005, taking into account the amounts appropriated to and received by the System under subsection (d) of Section 7.2 of the General Obligation Bond Act.

On or before July 1, 2005, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2006, taking into account the changes in required State contributions made by this amendatory Act of the 94th General Assembly.

On or before April 1, 2011, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2011, applying the changes made by Public Act 96-889 to the System's assets and liabilities as of June 30, 2009 as though Public Act 96-889 was approved on that date.

(a-5) On or before November 1 of each year, beginning November 1, 2012, the Board shall submit to the State Actuary, the Governor, and the General Assembly a proposed certification of the amount of the required State contribution to the System for the next fiscal year, along with all of the actuarial assumptions, calculations, and data upon which that proposed certification is based. On or before January 1 of each year, beginning January 1, 2013, the State Actuary shall issue a
preliminary report concerning the proposed certification and identifying, if necessary, recommended changes in actuarial assumptions that the Board must consider before finalizing its certification of the required State contributions. On or before January 15, 2013 and each January 15 thereafter, the Board shall certify to the Governor and the General Assembly the amount of the required State contribution for the next fiscal year. The Board's certification must note any deviations from the State Actuary's recommended changes, the reason or reasons for not following the State Actuary's recommended changes, and the fiscal impact of not following the State Actuary's recommended changes on the required State contribution.

(b) Through State fiscal year 1995, the State contributions shall be paid to the System in accordance with Section 18-7 of the School Code.

(b-1) Beginning in State fiscal year 1996, on the 15th day of each month, or as soon thereafter as may be practicable, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the required annual State contribution certified under subsection (a-1). From the effective date of this amendatory Act of the 93rd General Assembly through June 30, 2004, the Board shall not submit vouchers for the remainder of fiscal year 2004 in excess of the fiscal year 2004 certified contribution amount determined under this Section after taking into consideration the transfer to the System under subsection (a) of Section
6z-61 of the State Finance Act. These vouchers shall be paid by
the State Comptroller and Treasurer by warrants drawn on the
funds appropriated to the System for that fiscal year.

If in any month the amount remaining unexpended from all
other appropriations to the System for the applicable fiscal
year (including the appropriations to the System under Section
8.12 of the State Finance Act and Section 1 of the State
Pension Funds Continuing Appropriation Act) is less than the
amount lawfully vouchered under this subsection, the
difference shall be paid from the Common School Fund under the
continuing appropriation authority provided in Section 1.1 of
the State Pension Funds Continuing Appropriation Act.

(b-2) Allocations from the Common School Fund apportioned
to school districts not coming under this System shall not be
diminished or affected by the provisions of this Article.

(b-3) For State fiscal years 2012 through 2045, the minimum
contribution to the System to be made by the State for each
fiscal year shall be an amount determined by the System to be
sufficient to bring the total assets of the System up to 90% of
the total actuarial liabilities of the System by the end of
State fiscal year 2045. In making these determinations, the
required State contribution shall be calculated each year as a
level percentage of payroll over the years remaining to and
including fiscal year 2045 and shall be determined under the
projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State
contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a), and notwithstanding any contrary certification made under subsection (a-1) before the effective date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY 2003; and 13.56% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $534,627,700.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $738,014,500.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.
Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $2,089,268,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to subsection (a-1) of this Section and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable. This amount shall include, in addition to the amount certified by the System, an amount necessary to meet employer contributions required by the State as an employer under paragraph (e) of this Section, which may also be used by the System for contributions required by paragraph (a) of Section 16-127.

Notwithstanding any other provision of this Article, the
total required State contribution for State fiscal year 2018 is $3,869,952,674.

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

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under subsection (a-1), shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General
Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(c) Payment of the required State contributions and of all pensions, retirement annuities, death benefits, refunds, and other benefits granted under or assumed by this System, and all expenses in connection with the administration and operation thereof, are obligations of the State.

If members are paid from special trust or federal funds which are administered by the employing unit, whether school district or other unit, the employing unit shall pay to the System from such funds the full accruing retirement costs based
upon that service, which, beginning July 1, 2014, shall be at a rate, expressed as a percentage of salary, equal to the total minimum contribution to the System to be made by the State for that fiscal year, including both normal cost and unfunded liability components, expressed as a percentage of payroll, as determined by the System under subsection (b-3) of this Section. Employer contributions, based on salary paid to members from federal funds, may be forwarded by the distributing agency of the State of Illinois to the System prior to allocation, in an amount determined in accordance with guidelines established by such agency and the System. Any contribution for fiscal year 2015 collected as a result of the change made by this amendatory Act of the 98th General Assembly shall be considered a State contribution under subsection (b-3) of this Section.

(d) Effective July 1, 1986, any employer of a teacher as defined in paragraph (8) of Section 16-106 shall pay the employer's normal cost of benefits based upon the teacher's service, in addition to employee contributions, as determined by the System. Such employer contributions shall be forwarded monthly in accordance with guidelines established by the System.

However, with respect to benefits granted under Section 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8) of Section 16-106, the employer's contribution shall be 12% (rather than 20%) of the member's highest annual salary rate.
for each year of creditable service granted, and the employer
shall also pay the required employee contribution on behalf of
the teacher. For the purposes of Sections 16-133.4 and
16-133.5, a teacher as defined in paragraph (8) of Section
16-106 who is serving in that capacity while on leave of
absence from another employer under this Article shall not be
considered an employee of the employer from which the teacher
is on leave.

(e) Beginning July 1, 1998, every employer of a teacher
shall pay to the System an employer contribution computed as
follows:

(1) Beginning July 1, 1998 through June 30, 1999, the
employer contribution shall be equal to 0.3% of each
teacher's salary.

(2) Beginning July 1, 1999 and thereafter, the employer
contribution shall be equal to 0.58% of each teacher's
salary.

The school district or other employing unit may pay these
employer contributions out of any source of funding available
for that purpose and shall forward the contributions to the
System on the schedule established for the payment of member
contributions.

These employer contributions are intended to offset a
portion of the cost to the System of the increases in
retirement benefits resulting from this amendatory Act of 1998.

Each employer of teachers is entitled to a credit against
the contributions required under this subsection (e) with respect to salaries paid to teachers for the period January 1, 2002 through June 30, 2003, equal to the amount paid by that employer under subsection (a-5) of Section 6.6 of the State Employees Group Insurance Act of 1971 with respect to salaries paid to teachers for that period.

The additional 1% employee contribution required under Section 16-152 by this amendatory Act of 1998 is the responsibility of the teacher and not the teacher's employer, unless the employer agrees, through collective bargaining or otherwise, to make the contribution on behalf of the teacher.

If an employer is required by a contract in effect on May 1, 1998 between the employer and an employee organization to pay, on behalf of all its full-time employees covered by this Article, all mandatory employee contributions required under this Article, then the employer shall be excused from paying the employer contribution required under this subsection (e) for the balance of the term of that contract. The employer and the employee organization shall jointly certify to the System the existence of the contractual requirement, in such form as the System may prescribe. This exclusion shall cease upon the termination, extension, or renewal of the contract at any time after May 1, 1998.

(f) If the amount of a teacher's salary for any school year used to determine final average salary exceeds the member's annual full-time salary rate with the same employer for the
previous school year by more than 6%, the teacher's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in salary that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. If a teacher's salary for the 2005-2006 school year is used to determine final average salary under this subsection (f), then the changes made to this subsection (f) by Public Act 94-1057 shall apply in calculating whether the increase in his or her salary is in excess of 6%. For the purposes of this Section, change in employment under Section 10-21.12 of the School Code on or after June 1, 2005 shall constitute a change in employer. The System may require the employer to provide any pertinent information or documentation. The changes made to this subsection (f) by this amendatory Act of the 94th General Assembly apply without regard to whether the teacher was in service on or after its effective date.

Whenever it determines that a payment is or may be required under this subsection, the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it may,
within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (g) or (h) of this Section, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of that subsection. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (f) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(g) This subsection (g) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to teachers.
under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to a teacher at a time when the teacher is 10 or more years from retirement eligibility under Section 16-132 or 16-133.2.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases resulting from overload work, including summer school, when the school district has certified to the System, and the System has approved the certification, that (i) the overload work is for the sole purpose of classroom instruction in excess of the standard number of classes for a full-time teacher in a school district during a school year and (ii) the salary increases are equal to or less than the rate of pay for classroom instruction computed on the teacher's current salary and work schedule.

When assessing payment for any amount due under subsection (f), the System shall exclude a salary increase resulting from a promotion (i) for which the employee is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board that is a different certification or supervisory endorsement than is required for the teacher's previous position and (ii) to a position that has existed and been filled by a member for no less than one complete academic year and the salary increase from the promotion is an increase that results in an amount no greater than the lesser of the
average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification.

When assessing payment for any amount due under subsection (f), the System shall exclude any payment to the teacher from the State of Illinois or the State Board of Education over which the employer does not have discretion, notwithstanding that the payment is included in the computation of final average salary.

(h) When assessing payment for any amount due under subsection (f), the System shall exclude any salary increase described in subsection (g) of this Section given on or after July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (f) of this Section.

(i) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculation required by the changes made to this Section by Public Act 94-1057 for each employer.
(2) The dollar amount by which each employer's contribution to the System was changed due to recalculation required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

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

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

(k) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-694, eff.
Sec. 18-131. Financing; employer contributions.

(a) The State of Illinois shall make contributions to this System by appropriations of the amounts which, together with the contributions of participants, net earnings on investments, and other income, will meet the costs of maintaining and administering this System on a 90% funded basis in accordance with actuarial recommendations.

(b) The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the prescribed rate of interest, using the formula in subsection (c).

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

For State fiscal years 1996 through 2005, the State
contribution to the System, as a percentage of the applicable
employee payroll, shall be increased in equal annual increments
so that by State fiscal year 2011, the State is contributing at
the rate required under this Section.

Notwithstanding any other provision of this Article, the
total required State contribution for State fiscal year 2006 is
$29,189,400.

Notwithstanding any other provision of this Article, the
total required State contribution for State fiscal year 2007 is
$35,236,800.

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

Notwithstanding any other provision of this Article, the
total required State contribution for State fiscal year 2010 is
$78,832,000 and shall be made from the proceeds of bonds sold
in fiscal year 2010 pursuant to Section 7.2 of the General
Obligation Bond Act, less (i) the pro rata share of bond sale
expenses determined by the System's share of total bond
proceeds, (ii) any amounts received from the General Revenue
Fund in fiscal year 2010, and (iii) any reduction in bond
proceeds due to the issuance of discounted bonds, if
applicable.
Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to Section 18-140 and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2018 is $136,766,000.

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

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a
funding ratio of at least 90%. A reference in this Article to
the "required State contribution" or any substantially similar
term does not include or apply to any amounts payable to the
System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the
required State contribution for State fiscal year 2005 and for
fiscal year 2008 and each fiscal year thereafter, as calculated
under this Section and certified under Section 18-140, shall
not exceed an amount equal to (i) the amount of the required
State contribution that would have been calculated under this
Section for that fiscal year if the System had not received any
payments under subsection (d) of Section 7.2 of the General
Obligation Bond Act, minus (ii) the portion of the State's
total debt service payments for that fiscal year on the bonds
issued in fiscal year 2003 for the purposes of that Section
7.2, as determined and certified by the Comptroller, that is
the same as the System's portion of the total moneys
distributed under subsection (d) of Section 7.2 of the General
Obligation Bond Act. In determining this maximum for State
fiscal years 2008 through 2010, however, the amount referred to
in item (i) shall be increased, as a percentage of the
applicable employee payroll, in equal increments calculated
from the sum of the required State contribution for State
fiscal year 2007 plus the applicable portion of the State's
total debt service payments for fiscal year 2007 on the bonds
issued in fiscal year 2003 for the purposes of Section 7.2 of
the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

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

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

(e) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff. 7-13-12.)

ARTICLE 65. HEALTH INSURANCE RESERVE FUND

Section 65-5. The State Employees Group Insurance Act of 1971 is amended by changing Sections 5 and 11 and by adding
Section 13.3 as follows:

(5 ILCS 375/5) (from Ch. 127, par. 525)

Sec. 5. Employee benefits; declaration of State policy. The General Assembly declares that it is the policy of the State and in the best interest of the State to assure quality benefits to members and their dependents under this Act. The implementation of this policy depends upon, among other things, stability and continuity of coverage, care, and services under benefit programs for members and their dependents. Specifically, but without limitation, members should have continued access, on substantially similar terms and conditions, to trusted family health care providers with whom they have developed long-term relationships through a benefit program under this Act. Therefore, the Director must administer this Act consistent with that State policy, but may consider affordability, cost of coverage and care, and competition among health insurers and providers. All contracts for provision of employee benefits, including those portions of any proposed collective bargaining agreement that would require implementation through contracts entered into under this Act, are subject to the following requirements:

(i) By April 1 of each year, the Director must report and provide information to the Commission concerning the status of the employee benefits program to be offered for the next fiscal year. Information includes, but is not
limited to, documents, reports of negotiations, bid
invitations, requests for proposals, specifications,
copies of proposed and final contracts or agreements, and
any other materials concerning contracts or agreements for
the employee benefits program. By the first of each month
thereafter, the Director must provide updated, and any new,
information to the Commission until the employee benefits
program for the next fiscal year is determined. In addition
to these monthly reporting requirements, at any time the
Commission makes a written request, the Director must
promptly, but in no event later than 5 business days after
receipt of the request, provide to the Commission any
additional requested information in the possession of the
Director concerning employee benefits programs. The
Commission may waive any of the reporting requirements of
this item (i) upon the written request by the Director. Any
waiver granted under this item (i) must be in writing.
Nothing in this item is intended to abrogate any
attorney-client privilege.

(ii) Within 30 days after notice of the awarding or
letting of a contract has appeared in the Illinois
Procurement Bulletin in accordance with subsection (b) of
Section 15-25 of the Illinois Procurement Code, the
Commission may request in writing from the Director and the
Director shall promptly, but in no event later than 5
business days after receipt of the request, provide to the
Commission information in the possession of the Director concerning the proposed contract. Nothing in this item is intended to waive or abrogate any privilege or right of confidentiality authorized by law.

(iii) Except as otherwise provided in this item (iii), no contract subject to this Section may be entered into until the 30-day period described in item (ii) has expired, unless the Director requests in writing that the Commission waive the period and the Commission grants the waiver in writing. This item (iii) does not apply to any contract entered into after the effective date of this amendatory Act of the 98th General Assembly and through January 1, 2014 to provide a program of group health benefits for Medicare-primary members and their Medicare-primary dependents that is comparable in stability and continuity of coverage, care, and services to the program of health benefits offered to other members and their dependents under this Act.

(iv) If the Director seeks to make any substantive modification to any provision of a proposed contract after it is submitted to the Commission in accordance with item (ii), the modified contract shall be subject to the requirements of items (ii) and (iii) unless the Commission agrees, in writing, to a waiver of those requirements with respect to the modified contract.

(v) By the date of the beginning of the annual benefit
choice period, the Director must transmit to the Commission a copy of each final contract or agreement for the employee benefits program to be offered for the next fiscal year. The annual benefit choice period for an employee benefits program must begin on May 1 of the fiscal year preceding the year for which the program is to be offered. If, however, in any such preceding fiscal year collective bargaining over employee benefit programs for the next fiscal year remains pending on April 15, the beginning date of the annual benefit choice period shall be not later than 15 days after ratification of the collective bargaining agreement.

(vi) The Director must provide the reports, information, and contracts required under items (i), (ii), (iv), and (v) by electronic or other means satisfactory to the Commission. Reports, information, and contracts in the possession of the Commission pursuant to items (i), (ii), (iv), and (v) are exempt from disclosure by the Commission and its members and employees under the Freedom of Information Act. Reports, information, and contracts received by the Commission pursuant to items (i), (ii), (iv), and (v) must be kept confidential by and may not be disclosed or used by the Commission or its members or employees if such disclosure or use could compromise the fairness or integrity of the procurement, bidding, or contract process. Commission meetings, or portions of
Commission meetings, in which reports, information, and contracts received by the Commission pursuant to items (i), (ii), (iv), and (v) are discussed must be closed if disclosure or use of the report or information could compromise the fairness or integrity of the procurement, bidding, or contract process.

All contracts entered into under this Section are subject to appropriation and shall comply with Section 20-60(b) of the Illinois Procurement Code (30 ILCS 500/20-60(b)). For fiscal years 2018 through 2021, funds that may be expended on the contracts entered into under this Section and the benefits provided under this Act shall be limited to amounts set forth in General Revenue Fund and Road Fund appropriations enacted for those purposes in each of those fiscal years, which are the full and complete appropriations established by the General Assembly for payment of state employees' group health insurance in fiscal years 2018 through 2021, and all such appropriations shall be spent on a plan of health benefits that is uniformly offered to all State employees.

The Director shall contract or otherwise make available group life insurance, health benefits and other employee benefits to eligible members and, where elected, their eligible dependents. Any contract or, if applicable, contracts or other arrangement for provision of benefits shall be on terms consistent with State policy and based on, but not limited to, such criteria as administrative cost, service capabilities of
the carrier or other contractor and premiums, fees or charges as related to benefits.

Notwithstanding any other provisions of this Act, by January 1, 2014, the Department of Central Management Services, in consultation with and subject to the approval of the Chief Procurement Officer, shall contract or make otherwise available a program of group health benefits for Medicare-primary members and their Medicare-primary dependents. The Director may procure a single contract or multiple contracts that provide a program of group health benefits that is comparable in stability and continuity of coverage, care, and services to the program of health benefits offered to other members and their dependents under this Act. The initial procurement of a contract or contracts under this paragraph is not subject to the provisions of the Illinois Procurement Code, except for Sections 20-60, 20-65, 20-70, and 20-160 and Article 50 of that Code, provided that the Chief Procurement Officer may, in writing with justification, waive any certification required under Article 50.

The Director may prepare and issue specifications for group life insurance, health benefits, other employee benefits and administrative services for the purpose of receiving proposals from interested parties.

The Director is authorized to execute a contract, or contracts, for the programs of group life insurance, health benefits, other employee benefits and administrative services
authorized by this Act (including, without limitation, prescription drug benefits). All of the benefits provided under this Act may be included in one or more contracts, or the benefits may be classified into different types with each type included under one or more similar contracts with the same or different companies.

The term of any contract may not extend beyond 5 fiscal years. Upon recommendation of the Commission, the Director may exercise renewal options of the same contract for up to a period of 5 years. Any increases in premiums, fees or charges requested by a contractor whose contract may be renewed pursuant to a renewal option contained therein, must be justified on the basis of (1) audited experience data, (2) increases in the costs of health care services provided under the contract, (3) contractor performance, (4) increases in contractor responsibilities, or (5) any combination thereof.

Any contractor shall agree to abide by all requirements of this Act and Rules and Regulations promulgated and adopted thereto; to submit such information and data as may from time to time be deemed necessary by the Director for effective administration of the provisions of this Act and the programs established hereunder, and to fully cooperate in any audit.

(Source: P.A. 98-19, eff. 6-10-13.)

(5 ILCS 375/11) (from Ch. 127, par. 531)

Sec. 11. The amount of contribution in any fiscal year from
funds other than the General Revenue Fund or the Road Fund shall be at the same contribution rate as the General Revenue Fund or the Road Fund, except that in State Fiscal Year 2009 no contributions shall be required from the FY09 Budget Relief Fund. Contributions and payments for life insurance shall be deposited in the Group Insurance Premium Fund. Contributions and payments for health coverages and other benefits shall be deposited in the Health Insurance Reserve Fund. Federal funds which are available for cooperative extension purposes shall also be charged for the contributions which are made for retired employees formerly employed in the Cooperative Extension Service. In the case of departments or any division thereof receiving a fraction of its requirements for administration from the Federal Government, the contributions hereunder shall be such fraction of the amount determined under the provisions hereof and the remainder shall be contributed by the State.

Every department which has members paid from funds other than the General Revenue Fund, or other than the FY09 Budget Relief Fund in State Fiscal Year 2009, shall cooperate with the Department of Central Management Services and the Governor's Office of Management and Budget in order to assure that the specified proportion of the State's cost for group life insurance, the program of health benefits and other employee benefits is paid by such funds; except that contributions under this Act need not be paid from any other fund where both the
Director of Central Management Services and the Director of the Governor's Office of Management and Budget have designated in writing that the necessary contributions are included in the General Revenue Fund contribution amount.

Universities having employees who are totally compensated out of the following funds:

   (1) Income Funds;
   (2) Local auxiliary funds; and
   (3) the Agricultural Premium Fund
shall not be required to submit such contribution for such employees.

For each person covered under this Act whose eligibility for such coverage is based upon the person's status as the recipient of a benefit under the Illinois Pension Code, which benefit is based in whole or in part upon service with the Toll Highway Authority, the Authority shall annually contribute a pro rata share of the State's cost for the benefits of that person. Notwithstanding the foregoing, universities shall also make contributions in accordance with Section 13.3 of this Act.

(Source: P.A. 94-793, eff. 5-19-06; 95-1000, eff. 10-7-08.)

(5 ILCS 375/13.3 new)

Sec. 13.3. Payments to the Health Insurance Reserve Fund.
In addition to any other contributions or payments, beginning in State fiscal year 2018, each public university shall pay to the Department of Central Management Services for deposit into
the Health Insurance Reserve Fund as set forth below. Each
university shall make equal payments on a quarterly basis.
For fiscal year 2018, the total annual amounts paid shall
be as follows:

Chicago State University $2,257,600
Eastern Illinois University $3,807,300
Governors State University $1,458,200
Northeastern Illinois University $2,383,600
Western Illinois University $4,321,800
Illinois State University $6,840,700
Northern Illinois University $7,869,600
Southern Illinois University $15,725,100
University of Illinois $55,318,100

For fiscal year 2019 and each fiscal year thereafter, the
amounts to be paid in each fiscal year shall be as determined
by the Director, not to exceed 105% of the amounts required to
be paid by each public university in the previous fiscal year.

ARTICLE 70. MEDICAID ASSISTANCE PROGRAM

Section 70-5. The Illinois Administrative Procedure Act is
amended by changing Section 5-45 as follows:

(5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)
Sec. 5-45. Emergency rulemaking.
(a) "Emergency" means the existence of any situation that
any agency finds reasonably constitutes a threat to the public interest, safety, or welfare.

(b) If any agency finds that an emergency exists that requires adoption of a rule upon fewer days than is required by Section 5-40 and states in writing its reasons for that finding, the agency may adopt an emergency rule without prior notice or hearing upon filing a notice of emergency rulemaking with the Secretary of State under Section 5-70. The notice shall include the text of the emergency rule and shall be published in the Illinois Register. Consent orders or other court orders adopting settlements negotiated by an agency may be adopted under this Section. Subject to applicable constitutional or statutory provisions, an emergency rule becomes effective immediately upon filing under Section 5-65 or at a stated date less than 10 days thereafter. The agency's finding and a statement of the specific reasons for the finding shall be filed with the rule. The agency shall take reasonable and appropriate measures to make emergency rules known to the persons who may be affected by them.

(c) An emergency rule may be effective for a period of not longer than 150 days, but the agency's authority to adopt an identical rule under Section 5-40 is not precluded. No emergency rule may be adopted more than once in any 24-month period, except that this limitation on the number of emergency rules that may be adopted in a 24-month period does not apply to (i) emergency rules that make additions to and deletions
from the Drug Manual under Section 5-5.16 of the Illinois Public Aid Code or the generic drug formulary under Section 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii) emergency rules adopted by the Pollution Control Board before July 1, 1997 to implement portions of the Livestock Management Facilities Act, (iii) emergency rules adopted by the Illinois Department of Public Health under subsections (a) through (i) of Section 2 of the Department of Public Health Act when necessary to protect the public's health, (iv) emergency rules adopted pursuant to subsection (n) of this Section, (v) emergency rules adopted pursuant to subsection (o) of this Section, or (vi) emergency rules adopted pursuant to subsection (c-5) of this Section. Two or more emergency rules having substantially the same purpose and effect shall be deemed to be a single rule for purposes of this Section.

(c-5) To facilitate the maintenance of the program of group health benefits provided to annuitants, survivors, and retired employees under the State Employees Group Insurance Act of 1971, rules to alter the contributions to be paid by the State, annuitants, survivors, retired employees, or any combination of those entities, for that program of group health benefits, shall be adopted as emergency rules. The adoption of those rules shall be considered an emergency and necessary for the public interest, safety, and welfare.

(d) In order to provide for the expeditious and timely implementation of the State's fiscal year 1999 budget,
emergency rules to implement any provision of Public Act 90-587
or 90-588 or any other budget initiative for fiscal year 1999
may be adopted in accordance with this Section by the agency
charged with administering that provision or initiative,
except that the 24-month limitation on the adoption of
emergency rules and the provisions of Sections 5-115 and 5-125
do not apply to rules adopted under this subsection (d). The
adoption of emergency rules authorized by this subsection (d)
shall be deemed to be necessary for the public interest,
safety, and welfare.

(e) In order to provide for the expeditious and timely
implementation of the State's fiscal year 2000 budget,
emergency rules to implement any provision of Public Act 91-24
or any other budget initiative for fiscal year 2000 may be
adopted in accordance with this Section by the agency charged
with administering that provision or initiative, except that
the 24-month limitation on the adoption of emergency rules and
the provisions of Sections 5-115 and 5-125 do not apply to
rules adopted under this subsection (e). The adoption of
emergency rules authorized by this subsection (e) shall be
deemed to be necessary for the public interest, safety, and
welfare.

(f) In order to provide for the expeditious and timely
implementation of the State's fiscal year 2001 budget,
emergency rules to implement any provision of Public Act 91-712
or any other budget initiative for fiscal year 2001 may be
adopted in accordance with this Section by the agency charged
with administering that provision or initiative, except that
the 24-month limitation on the adoption of emergency rules and
the provisions of Sections 5-115 and 5-125 do not apply to
rules adopted under this subsection (f). The adoption of
emergency rules authorized by this subsection (f) shall be
deemed to be necessary for the public interest, safety, and
welfare.

(g) In order to provide for the expeditious and timely
implementation of the State's fiscal year 2002 budget, emergency rules to implement any provision of Public Act 92-10
or any other budget initiative for fiscal year 2002 may be
adopted in accordance with this Section by the agency charged
with administering that provision or initiative, except that
the 24-month limitation on the adoption of emergency rules and
the provisions of Sections 5-115 and 5-125 do not apply to
rules adopted under this subsection (g). The adoption of
emergency rules authorized by this subsection (g) shall be
deemed to be necessary for the public interest, safety, and
welfare.

(h) In order to provide for the expeditious and timely
implementation of the State's fiscal year 2003 budget, emergency rules to implement any provision of Public Act 92-597
or any other budget initiative for fiscal year 2003 may be
adopted in accordance with this Section by the agency charged
with administering that provision or initiative, except that
the 24-month limitation on the adoption of emergency rules and
the provisions of Sections 5-115 and 5-125 do not apply to
rules adopted under this subsection (h). The adoption of
emergency rules authorized by this subsection (h) shall be
deemed to be necessary for the public interest, safety, and
welfare.

(i) In order to provide for the expeditious and timely
implementation of the State's fiscal year 2004 budget,
emergency rules to implement any provision of Public Act 93-20
or any other budget initiative for fiscal year 2004 may be
adopted in accordance with this Section by the agency charged
with administering that provision or initiative, except that
the 24-month limitation on the adoption of emergency rules and
the provisions of Sections 5-115 and 5-125 do not apply to
rules adopted under this subsection (i). The adoption of
emergency rules authorized by this subsection (i) shall be
deemed to be necessary for the public interest, safety, and
welfare.

(j) In order to provide for the expeditious and timely
implementation of the provisions of the State's fiscal year
2005 budget as provided under the Fiscal Year 2005 Budget
Implementation (Human Services) Act, emergency rules to
implement any provision of the Fiscal Year 2005 Budget
Implementation (Human Services) Act may be adopted in
accordance with this Section by the agency charged with
administering that provision, except that the 24-month
limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (j). The Department of Public Aid may also adopt rules under this subsection (j) necessary to administer the Illinois Public Aid Code and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (j) shall be deemed to be necessary for the public interest, safety, and welfare.

(k) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2006 budget, emergency rules to implement any provision of Public Act 94-48 or any other budget initiative for fiscal year 2006 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (k). The Department of Healthcare and Family Services may also adopt rules under this subsection (k) necessary to administer the Illinois Public Aid Code, the Senior Citizens and Persons with Disabilities Property Tax Relief Act, the Senior Citizens and Disabled Persons Prescription Drug Discount Program Act (now the Illinois Prescription Drug Discount Program Act), and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (k) shall be deemed to be necessary for the public interest, safety, and
welfare.

(l) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2007 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2007, including rules effective July 1, 2007, in accordance with this subsection to the extent necessary to administer the Department's responsibilities with respect to amendments to the State plans and Illinois waivers approved by the federal Centers for Medicare and Medicaid Services necessitated by the requirements of Title XIX and Title XXI of the federal Social Security Act. The adoption of emergency rules authorized by this subsection (l) shall be deemed to be necessary for the public interest, safety, and welfare.

(m) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2008 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2008, including rules effective July 1, 2008, in accordance with this subsection to the extent necessary to administer the Department's responsibilities with respect to amendments to the State plans and Illinois waivers approved by the federal Centers for Medicare and Medicaid Services necessitated by the requirements of Title XIX and Title XXI of the federal Social Security Act. The adoption of emergency rules authorized by this subsection (m) shall be deemed to be necessary for the
public interest, safety, and welfare.

(n) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2010 budget, emergency rules to implement any provision of Public Act 96-45 or any other budget initiative authorized by the 96th General Assembly for fiscal year 2010 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative. The adoption of emergency rules authorized by this subsection (n) shall be deemed to be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (n) shall apply only to rules promulgated during Fiscal Year 2010.

(o) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2011 budget, emergency rules to implement any provision of Public Act 96-958 or any other budget initiative authorized by the 96th General Assembly for fiscal year 2011 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative. The adoption of emergency rules authorized by this subsection (o) is deemed to be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (o) applies only to rules promulgated on or after July 1, 2010 (the effective date of Public Act 96-958) through June 30, 2011.

(p) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 97-689, emergency rules to implement any provision of Public Act 97-689 may be adopted in accordance with this subsection (p) by the agency charged with administering that provision or initiative. The 150-day limitation of the effective period of emergency rules does not apply to rules adopted under this subsection (p), and the effective period may continue through June 30, 2013. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (p). The adoption of emergency rules authorized by this subsection (p) is deemed to be necessary for the public interest, safety, and welfare.

(q) In order to provide for the expeditious and timely implementation of the provisions of Articles 7, 8, 9, 11, and 12 of Public Act 98-104, emergency rules to implement any provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104 may be adopted in accordance with this subsection (q) by the agency charged with administering that provision or initiative. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (q). The adoption of emergency rules authorized by this subsection (q) is deemed to be necessary for the public interest, safety, and welfare.

(r) In order to provide for the expeditious and timely implementation of the provisions of Public Act 98-651, emergency rules to implement Public Act 98-651 may be adopted
in accordance with this subsection (r) by the Department of Healthcare and Family Services. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (r). The adoption of emergency rules authorized by this subsection (r) is deemed to be necessary for the public interest, safety, and welfare.

(s) In order to provide for the expeditious and timely implementation of the provisions of Sections 5-5b.1 and 5A-2 of the Illinois Public Aid Code, emergency rules to implement any provision of Section 5-5b.1 or Section 5A-2 of the Illinois Public Aid Code may be adopted in accordance with this subsection (s) by the Department of Healthcare and Family Services. The rulemaking authority granted in this subsection (s) shall apply only to those rules adopted prior to July 1, 2015. Notwithstanding any other provision of this Section, any emergency rule adopted under this subsection (s) shall only apply to payments made for State fiscal year 2015. The adoption of emergency rules authorized by this subsection (s) is deemed to be necessary for the public interest, safety, and welfare.

(t) In order to provide for the expeditious and timely implementation of the provisions of Article II of Public Act 99-6, emergency rules to implement the changes made by Article II of Public Act 99-6 to the Emergency Telephone System Act may be adopted in accordance with this subsection (t) by the Department of State Police. The rulemaking authority granted in this subsection (t) shall apply only to those rules adopted
prior to July 1, 2016. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (t). The adoption of emergency rules authorized by this subsection (t) is deemed to be necessary for the public interest, safety, and welfare.

(u) In order to provide for the expeditious and timely implementation of the provisions of the Burn Victims Relief Act, emergency rules to implement any provision of the Act may be adopted in accordance with this subsection (u) by the Department of Insurance. The rulemaking authority granted in this subsection (u) shall apply only to those rules adopted prior to December 31, 2015. The adoption of emergency rules authorized by this subsection (u) is deemed to be necessary for the public interest, safety, and welfare.

(v) In order to provide for the expeditious and timely implementation of the provisions of Public Act 99-516, emergency rules to implement Public Act 99-516 may be adopted in accordance with this subsection (v) by the Department of Healthcare and Family Services. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (v). The adoption of emergency rules authorized by this subsection (v) is deemed to be necessary for the public interest, safety, and welfare.

(w) In order to provide for the expeditious and timely implementation of the provisions of Public Act 99-796, emergency rules to implement the changes made by Public Act
99-796 may be adopted in accordance with this subsection (w) by the Adjutant General. The adoption of emergency rules authorized by this subsection (w) is deemed to be necessary for the public interest, safety, and welfare.

(x) In order to provide for the expeditious and timely implementation of the provisions of Public Act 99-906 this amendatory Act of the 99th General Assembly, emergency rules to implement subsection (i) of Section 16-115D, subsection (g) of Section 16-128A, and subsection (a) of Section 16-128B of the Public Utilities Act may be adopted in accordance with this subsection (x) by the Illinois Commerce Commission. The rulemaking authority granted in this subsection (x) shall apply only to those rules adopted within 180 days after June 1, 2017 (the effective date of Public Act 99-906) this amendatory Act of the 99th General Assembly. The adoption of emergency rules authorized by this subsection (x) is deemed to be necessary for the public interest, safety, and welfare.

(y) In order to provide for the expeditious and timely implementation of this amendatory Act of the 100th General Assembly, and any other such Act authorized by the 100th General Assembly related to rate reductions for services covered under the Medical Assistance Program, provider assessments or fees authorized under Article 5A of the Illinois Public Aid Code, and a long term care Minimum Data Set (MDS) audit vendor and timeframes for such audits, the Department of Healthcare and Family Services or the agency charged with
administering that provision or initiative may adopt emergency 

rules in accordance with this subsection (y) during fiscal year 

2018, including rules effective July 1, 2017. The 150-day 

limitation of the effective period of emergency rules does not 

apply to rules adopted under this subsection (y), and the 

effective period may continue through June 30, 2018. The 

24-month limitation on the adoption of emergency rules does not 

apply to rules adopted under this subsection (y). The adoption 

of emergency rules authorized by this subsection (y) shall be 

deemed to be necessary for the public interest, safety, and 

welfare.

(Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13; 
98-651, eff. 6-16-14; 99-2, eff. 3-26-15; 99-6, eff. 1-1-16; 
99-143, eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff. 
6-30-16; 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906, 

eff. 6-1-17; revised 1-1-17.)

Section 70-10. The Illinois Procurement Code is amended by 

changing Section 1-10 as follows:

(30 ILCS 500/1-10)

Sec. 1-10. Application.

(a) This Code applies only to procurements for which 
bidders, offerors, potential contractors, or contractors were 
first solicited on or after July 1, 1998. This Code shall not 
be construed to affect or impair any contract, or any provision
of a contract, entered into based on a solicitation prior to
the implementation date of this Code as described in Article
99, including but not limited to any covenant entered into with
respect to any revenue bonds or similar instruments. All
procurements for which contracts are solicited between the
effective date of Articles 50 and 99 and July 1, 1998 shall be
substantially in accordance with this Code and its intent.

(b) This Code shall apply regardless of the source of the
funds with which the contracts are paid, including federal
assistance moneys. This Code shall not apply to:

(1) Contracts between the State and its political
subdivisions or other governments, or between State
governmental bodies except as specifically provided in
this Code.

(2) Grants, except for the filing requirements of
Section 20-80.

(3) Purchase of care.

(4) Hiring of an individual as employee and not as an
independent contractor, whether pursuant to an employment
code or policy or by contract directly with that
individual.

(5) Collective bargaining contracts.

(6) Purchase of real estate, except that notice of this
type of contract with a value of more than $25,000 must be
published in the Procurement Bulletin within 10 calendar
days after the deed is recorded in the county of
jurisdiction. The notice shall identify the real estate purchased, the names of all parties to the contract, the value of the contract, and the effective date of the contract.

(7) Contracts necessary to prepare for anticipated litigation, enforcement actions, or investigations, provided that the chief legal counsel to the Governor shall give his or her prior approval when the procuring agency is one subject to the jurisdiction of the Governor, and provided that the chief legal counsel of any other procuring entity subject to this Code shall give his or her prior approval when the procuring entity is not one subject to the jurisdiction of the Governor.

(8) Contracts for services to Northern Illinois University by a person, acting as an independent contractor, who is qualified by education, experience, and technical ability and is selected by negotiation for the purpose of providing non-credit educational service activities or products by means of specialized programs offered by the university.

(9) Procurement expenditures by the Illinois Conservation Foundation when only private funds are used.

(10) Procurement expenditures by the Illinois Health Information Exchange Authority involving private funds from the Health Information Exchange Fund. "Private funds" means gifts, donations, and private grants.
(11) Public-private agreements entered into according to the procurement requirements of Section 20 of the Public-Private Partnerships for Transportation Act and design-build agreements entered into according to the procurement requirements of Section 25 of the Public-Private Partnerships for Transportation Act.

(12) Contracts for legal, financial, and other professional and artistic services entered into on or before December 31, 2018 by the Illinois Finance Authority in which the State of Illinois is not obligated. Such contracts shall be awarded through a competitive process authorized by the Board of the Illinois Finance Authority and are subject to Sections 5-30, 20-160, 50-13, 50-20, 50-35, and 50-37 of this Code, as well as the final approval by the Board of the Illinois Finance Authority of the terms of the contract.

(13) The provisions of this paragraph (13), other than this sentence, are inoperative on and after January 1, 2019 or 2 years after the effective date of this amendatory Act of the 99th General Assembly, whichever is later. Contracts for services, commodities, and equipment to support the delivery of timely forensic science services in consultation with and subject to the approval of the Chief Procurement Officer as provided in subsection (d) of Section 5-4-3a of the Unified Code of Corrections, except for the requirements of Sections 20-60, 20-65, 20-70, and
20-160 and Article 50 of this Code; however, the Chief
Procurement Officer may, in writing with justification,
waive any certification required under Article 50 of this
Code. For any contracts for services which are currently
provided by members of a collective bargaining agreement,
the applicable terms of the collective bargaining
agreement concerning subcontracting shall be followed.
Notwithstanding any other provision of law, contracts
entered into under item (12) of this subsection (b) shall be
published in the Procurement Bulletin within 14 calendar days
after contract execution. The chief procurement officer shall
prescribe the form and content of the notice. The Illinois
Finance Authority shall provide the chief procurement officer,
on a monthly basis, in the form and content prescribed by the
chief procurement officer, a report of contracts that are
related to the procurement of goods and services identified in
item (12) of this subsection (b). At a minimum, this report
shall include the name of the contractor, a description of the
supply or service provided, the total amount of the contract,
the term of the contract, and the exception to the Code
utilized. A copy of each of these contracts shall be made
available to the chief procurement officer immediately upon
request. The chief procurement officer shall submit a report to
the Governor and General Assembly no later than November 1 of
each year that shall include, at a minimum, an annual summary
of the monthly information reported to the chief procurement
(c) This Code does not apply to the electric power procurement process provided for under Section 1-75 of the Illinois Power Agency Act and Section 16-111.5 of the Public Utilities Act.

(d) Except for Section 20-160 and Article 50 of this Code, and as expressly required by Section 9.1 of the Illinois Lottery Law, the provisions of this Code do not apply to the procurement process provided for under Section 9.1 of the Illinois Lottery Law.

(e) This Code does not apply to the process used by the Capital Development Board to retain a person or entity to assist the Capital Development Board with its duties related to the determination of costs of a clean coal SNG brownfield facility, as defined by Section 1-10 of the Illinois Power Agency Act, as required in subsection (h-3) of Section 9-220 of the Public Utilities Act, including calculating the range of capital costs, the range of operating and maintenance costs, or the sequestration costs or monitoring the construction of clean coal SNG brownfield facility for the full duration of construction.

(f) This Code does not apply to the process used by the Illinois Power Agency to retain a mediator to mediate sourcing agreement disputes between gas utilities and the clean coal SNG brownfield facility, as defined in Section 1-10 of the Illinois Power Agency Act, as required under subsection (h-1) of Section
9-220 of the Public Utilities Act.

(g) This Code does not apply to the processes used by the Illinois Power Agency to retain a mediator to mediate contract disputes between gas utilities and the clean coal SNG facility and to retain an expert to assist in the review of contracts under subsection (h) of Section 9-220 of the Public Utilities Act. This Code does not apply to the process used by the Illinois Commerce Commission to retain an expert to assist in determining the actual incurred costs of the clean coal SNG facility and the reasonableness of those costs as required under subsection (h) of Section 9-220 of the Public Utilities Act.

(h) This Code does not apply to the process to procure or contracts entered into in accordance with Sections 11-5.2 and 11-5.3 of the Illinois Public Aid Code.

(i) Each chief procurement officer may access records necessary to review whether a contract, purchase, or other expenditure is or is not subject to the provisions of this Code, unless such records would be subject to attorney-client privilege.

(j) This Code does not apply to the process used by the Capital Development Board to retain an artist or work or works of art as required in Section 14 of the Capital Development Board Act.

(k) This Code does not apply to the process to procure contracts, or contracts entered into, by the State Board of
Elections or the State Electoral Board for hearing officers appointed pursuant to the Election Code.

(l) This Code does not apply to the process to procure contracts, or contracts entered into, in accordance with subsection (j) of Section 5-5.2 of the Illinois Public Aid Code.

(Source: P.A. 98-90, eff. 7-15-13; 98-463, eff. 8-16-13; 98-572, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1076, eff. 1-1-15; 99-801, eff. 1-1-17.)

Section 70-15. The Illinois Public Aid Code is amended by changing Sections 5-5.2, 5-5e, 5A-2, and 5A-8 as follows:

(305 ILCS 5/5-5.2) (from Ch. 23, par. 5-5.2)

Sec. 5-5.2. Payment.

(a) All nursing facilities that are grouped pursuant to Section 5-5.1 of this Act shall receive the same rate of payment for similar services.

(b) It shall be a matter of State policy that the Illinois Department shall utilize a uniform billing cycle throughout the State for the long-term care providers.

(c) Notwithstanding any other provisions of this Code, the methodologies for reimbursement of nursing services as provided under this Article shall no longer be applicable for bills payable for nursing services rendered on or after a new reimbursement system based on the Resource Utilization Groups.
(RUGs) has been fully operationalized, which shall take effect for services provided on or after January 1, 2014.

(d) The new nursing services reimbursement methodology utilizing RUG-IV 48 grouper model, which shall be referred to as the RUGs reimbursement system, taking effect January 1, 2014, shall be based on the following:

1. The methodology shall be resident-driven, facility-specific, and cost-based.

2. Costs shall be annually rebased and case mix index quarterly updated. The nursing services methodology will be assigned to the Medicaid enrolled residents on record as of 30 days prior to the beginning of the rate period in the Department's Medicaid Management Information System (MMIS) as present on the last day of the second quarter preceding the rate period based upon the Assessment Reference Date of the Minimum Data Set (MDS).

3. Regional wage adjustors based on the Health Service Areas (HSA) groupings and adjusters in effect on April 30, 2012 shall be included.

4. Case mix index shall be assigned to each resident class based on the Centers for Medicare and Medicaid Services staff time measurement study in effect on July 1, 2013, utilizing an index maximization approach.

5. The pool of funds available for distribution by case mix and the base facility rate shall be determined using the formula contained in subsection (d-1).
(d-1) Calculation of base year Statewide RUG-IV nursing base per diem rate.

(1) Base rate spending pool shall be:

(A) The base year resident days which are calculated by multiplying the number of Medicaid residents in each nursing home as indicated in the MDS data defined in paragraph (4) by 365.

(B) Each facility's nursing component per diem in effect on July 1, 2012 shall be multiplied by subsection (A).

(C) Thirteen million is added to the product of subparagraph (A) and subparagraph (B) to adjust for the exclusion of nursing homes defined in paragraph (5).

(2) For each nursing home with Medicaid residents as indicated by the MDS data defined in paragraph (4), weighted days adjusted for case mix and regional wage adjustment shall be calculated. For each home this calculation is the product of:

(A) Base year resident days as calculated in subparagraph (A) of paragraph (1).

(B) The nursing home's regional wage adjustor based on the Health Service Areas (HSA) groupings and adjustors in effect on April 30, 2012.

(C) Facility weighted case mix which is the number of Medicaid residents as indicated by the MDS data defined in paragraph (4) multiplied by the associated
case weight for the RUG-IV 48 grouper model using standard RUG-IV procedures for index maximization.

(D) The sum of the products calculated for each nursing home in subparagraphs (A) through (C) above shall be the base year case mix, rate adjusted weighted days.

(3) The Statewide RUG-IV nursing base per diem rate:

(A) on January 1, 2014 shall be the quotient of the paragraph (1) divided by the sum calculated under subparagraph (D) of paragraph (2); and

(B) on and after July 1, 2014, shall be the amount calculated under subparagraph (A) of this paragraph (3) plus $1.76.

(4) Minimum Data Set (MDS) comprehensive assessments for Medicaid residents on the last day of the quarter used to establish the base rate.

(5) Nursing facilities designated as of July 1, 2012 by the Department as "Institutions for Mental Disease" shall be excluded from all calculations under this subsection. The data from these facilities shall not be used in the computations described in paragraphs (1) through (4) above to establish the base rate.

(e) Beginning July 1, 2014, the Department shall allocate funding in the amount up to $10,000,000 for per diem add-ons to the RUGS methodology for dates of service on and after July 1, 2014:
(1) $0.63 for each resident who scores in I4200 Alzheimer's Disease or I4800 non-Alzheimer's Dementia.

(2) $2.67 for each resident who scores either a "1" or "2" in any items S1200A through S1200I and also scores in RUG groups PA1, PA2, BA1, or BA2.

(e-1) (Blank).

(e-2) For dates of services beginning January 1, 2014, the RUG-IV nursing component per diem for a nursing home shall be the product of the statewide RUG-IV nursing base per diem rate, the facility average case mix index, and the regional wage adjustor. Transition rates for services provided between January 1, 2014 and December 31, 2014 shall be as follows:

(1) The transition RUG-IV per diem nursing rate for nursing homes whose rate calculated in this subsection (e-2) is greater than the nursing component rate in effect July 1, 2012 shall be paid the sum of:

(A) The nursing component rate in effect July 1, 2012; plus

(B) The difference of the RUG-IV nursing component per diem calculated for the current quarter minus the nursing component rate in effect July 1, 2012 multiplied by 0.88.

(2) The transition RUG-IV per diem nursing rate for nursing homes whose rate calculated in this subsection (e-2) is less than the nursing component rate in effect July 1, 2012 shall be paid the sum of:
(A) The nursing component rate in effect July 1, 2012; plus
(B) The difference of the RUG-IV nursing component per diem calculated for the current quarter minus the nursing component rate in effect July 1, 2012 multiplied by 0.13.

(f) Notwithstanding any other provision of this Code, on and after July 1, 2012, reimbursement rates associated with the nursing or support components of the current nursing facility rate methodology shall not increase beyond the level effective May 1, 2011 until a new reimbursement system based on the RUGs IV 48 grouper model has been fully operationalized.

(g) Notwithstanding any other provision of this Code, on and after July 1, 2012, for facilities not designated by the Department of Healthcare and Family Services as "Institutions for Mental Disease", rates effective May 1, 2011 shall be adjusted as follows:

(1) Individual nursing rates for residents classified in RUG IV groups PA1, PA2, BA1, and BA2 during the quarter ending March 31, 2012 shall be reduced by 10%;
(2) Individual nursing rates for residents classified in all other RUG IV groups shall be reduced by 1.0%;
(3) Facility rates for the capital and support components shall be reduced by 1.7%.

(h) Notwithstanding any other provision of this Code, on and after July 1, 2012, nursing facilities designated by the
Department of Healthcare and Family Services as "Institutions for Mental Disease" and "Institutions for Mental Disease" that are facilities licensed under the Specialized Mental Health Rehabilitation Act of 2013 shall have the nursing, socio-developmental, capital, and support components of their reimbursement rate effective May 1, 2011 reduced in total by 2.7%.

(i) On and after July 1, 2014, the reimbursement rates for the support component of the nursing facility rate for facilities licensed under the Nursing Home Care Act as skilled or intermediate care facilities shall be the rate in effect on June 30, 2014 increased by 8.17%.

(j) Because using a vendor will provide greater efficiency and economy than not using a vendor, the Department shall contract with a vendor to conduct periodic on-site and desk reviews of nursing facilities to determine the accuracy of resident assessment information transmitted in the MDS that is relevant to the determination of reimbursement rates. During the reviews, the Department may review up to 2 years of quarterly MDS assessments at a time. Nothing in this subsection (j) shall be construed to limit any on-site or desk review to the 2-year period immediately preceding the review. Reviews may be conducted as frequently as the Department deems necessary. The Department may adopt emergency rules necessary to implement this subsection (j) in accordance with subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act.
Sec. 5-5e. Adjusted rates of reimbursement.

(a) Rates or payments for services in effect on June 30, 2012 shall be adjusted and services shall be affected as required by any other provision of Public Act 97-689. In addition, the Department shall do the following:

(1) Delink the per diem rate paid for supportive living facility services from the per diem rate paid for nursing facility services, effective for services provided on or after May 1, 2011.

(2) Cease payment for bed reserves in nursing facilities and specialized mental health rehabilitation facilities; for purposes of therapeutic home visits for individuals scoring as TBI on the MDS 3.0, beginning June 1, 2015, the Department shall approve payments for bed reserves in nursing facilities and specialized mental health rehabilitation facilities that have at least a 90% occupancy level and at least 80% of their residents are Medicaid eligible. Payment shall be at a daily rate of 75% of an individual's current Medicaid per diem and shall not exceed 10 days in a calendar month.
(2.5) Cease payment for bed reserves for purposes of inpatient hospitalizations to intermediate care facilities for persons with development disabilities, except in the instance of residents who are under 21 years of age.

(3) Cease payment of the $10 per day add-on payment to nursing facilities for certain residents with developmental disabilities.

(b) After the application of subsection (a), notwithstanding any other provision of this Code to the contrary and to the extent permitted by federal law, on and after July 1, 2012, the rates of reimbursement for services and other payments provided under this Code shall further be reduced as follows:

(1) Rates or payments for physician services, dental services, or community health center services reimbursed through an encounter rate, and services provided under the Medicaid Rehabilitation Option of the Illinois Title XIX State Plan shall not be further reduced, except as provided in Section 5-5b.1.

(2) Rates or payments, or the portion thereof, paid to a provider that is operated by a unit of local government or State University that provides the non-federal share of such services shall not be further reduced, except as provided in Section 5-5b.1.

(3) Rates or payments for hospital services delivered by a hospital defined as a Safety-Net Hospital under
Section 5-5e.1 of this Code shall not be further reduced, except as provided in Section 5-5b.1.

(4) Rates or payments for hospital services delivered by a Critical Access Hospital, which is an Illinois hospital designated as a critical care hospital by the Department of Public Health in accordance with 42 CFR 485, Subpart F, shall not be further reduced, except as provided in Section 5-5b.1.

(5) Rates or payments for Nursing Facility Services shall only be further adjusted pursuant to Section 5-5.2 of this Code.

(6) Rates or payments for services delivered by long term care facilities licensed under the ID/DD Community Care Act or the MC/DD Act and developmental training services shall not be further reduced.

(7) Rates or payments for services provided under capitation rates shall be adjusted taking into consideration the rates reduction and covered services required by Public Act 97-689.

(8) For hospitals not previously described in this subsection, the rates or payments for hospital services shall be further reduced by 3.5%, except for payments authorized under Section 5A-12.4 of this Code.

(9) For all other rates or payments for services delivered by providers not specifically referenced in paragraphs (1) through (8), rates or payments shall be
further reduced by 2.7%.

(c) Any assessment imposed by this Code shall continue and nothing in this Section shall be construed to cause it to cease.

(d) Notwithstanding any other provision of this Code to the contrary, subject to federal approval under Title XIX of the Social Security Act, for dates of service on and after July 1, 2014, rates or payments for services provided for the purpose of transitioning children from a hospital to home placement or other appropriate setting by a children's community-based health care center authorized under the Alternative Health Care Delivery Act shall be $683 per day.

(e) Notwithstanding any other provision of this Code to the contrary, subject to federal approval under Title XIX of the Social Security Act, for dates of service on and after July 1, 2014, rates or payments for home health visits shall be $72.

(f) Notwithstanding any other provision of this Code to the contrary, subject to federal approval under Title XIX of the Social Security Act, for dates of service on and after July 1, 2014, rates or payments for the certified nursing assistant component of the home health agency rate shall be $20.

(g) Notwithstanding any other provision of State law to the contrary, to the extent permitted by federal law and consent decrees regarding reimbursement for services under the Medical Assistance Program and subject to federal approval:

(1) Except as provided in paragraph (2) of this
subsection, for dates of service on and after July 1, 2017, the rates of reimbursement for services and other payments provided under the Medical Assistance Program shall be reduced by 2%.

(2) The following shall not be subject to paragraph (1) of this subsection:

(A) Payments to any provider located in the State and subject to licensure by the Department of Public Health under the Hospital Licensing Act or any provider meeting all comparable conditions and requirements of the Hospital Licensing Act in effect for the state in which it is located, authorized under:

   (i) Article V-A of this Code;
   (ii) Section 5-5.02 of this Code;
   (iii) Section 5-5.03 of this Code;
   (iv) Section 14-12 of this Code; and
   (v) the approved Title XIX State Plan for the disproportionate share program as determined by the Department.

(B) Rates or payments or portions thereof paid to the University of Illinois Hospital as defined in the University of Illinois Hospital Act.

(C) Rates or payments or portions thereof paid to providers operated by a unit of local government or State university that provide the non-federal share of such services.
(3) The Department may adopt emergency rules necessary to implement this subsection (g) in accordance with subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act.

(Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14; 98-1166, eff. 6-1-15; 99-2, eff. 3-26-15; 99-180, eff. 7-29-15; 99-642, eff. 7-28-16.)

(305 ILCS 5/5A-2) (from Ch. 23, par. 5A-2)

(Section scheduled to be repealed on July 1, 2018)

Sec. 5A-2. Assessment.

(a)(1) Subject to Sections 5A-3 and 5A-10, for State fiscal years 2009 through 2018, an annual assessment on inpatient services is imposed on each hospital provider in an amount equal to $218.38 multiplied by the difference of the hospital's occupied bed days less the hospital's Medicare bed days, provided, however, that the amount of $218.38 shall be increased by a uniform percentage to generate an amount equal to 75% of the State share of the payments authorized under Section 5A-12.5, with such increase only taking effect upon the date that a State share for such payments is required under federal law. For the period of April through June 2015, the amount of $218.38 used to calculate the assessment under this paragraph shall, by emergency rule under subsection (s) of Section 5-45 of the Illinois Administrative Procedure Act, be increased by a uniform percentage to generate $20,250,000 in
the aggregate for that period from all hospitals subject to the annual assessment under this paragraph.

(2) In addition to any other assessments imposed under this Article, effective July 1, 2016 and semi-annually thereafter through June 2018, in addition to any federally required State share as authorized under paragraph (1), the amount of $218.38 shall be increased by a uniform percentage to generate an amount equal to 75% of the ACA Assessment Adjustment, as defined in subsection (b-6) of this Section.

For State fiscal years 2009 through 2014 and after, a hospital's occupied bed days and Medicare bed days shall be determined using the most recent data available from each hospital's 2005 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on December 31, 2006, without regard to any subsequent adjustments or changes to such data. If a hospital's 2005 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Illinois Department may obtain the hospital provider's occupied bed days and Medicare bed days from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Illinois Department or its duly authorized agents and employees.

(3) Effective for State fiscal year 2018 only, and contingent on the payments authorized under Section 5A-12.5 of
this Article, and in addition to any other assessments imposed under this Article, the amount of $218.38 shall be increased by 14.38%. The Department may adopt emergency rules necessary to implement this paragraph (3) in accordance with subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act.

(b) (Blank).

(b-5)(1) Subject to Sections 5A-3 and 5A-10, for the portion of State fiscal year 2012, beginning June 10, 2012 through June 30, 2012, and for State fiscal years 2013 through 2018, an annual assessment on outpatient services is imposed on each hospital provider in an amount equal to .008766 multiplied by the hospital's outpatient gross revenue, provided, however, that the amount of .008766 shall be increased by a uniform percentage to generate an amount equal to 25% of the State share of the payments authorized under Section 5A-12.5, with such increase only taking effect upon the date that a State share for such payments is required under federal law. For the period beginning June 10, 2012 through June 30, 2012, the annual assessment on outpatient services shall be prorated by multiplying the assessment amount by a fraction, the numerator of which is 21 days and the denominator of which is 365 days. For the period of April through June 2015, the amount of .008766 used to calculate the assessment under this paragraph shall, by emergency rule under subsection (s) of Section 5-45 of the Illinois Administrative Procedure Act, be increased by a uniform percentage to generate $6,750,000 in the aggregate for
that period from all hospitals subject to the annual assessment under this paragraph.

(2) In addition to any other assessments imposed under this Article, effective July 1, 2016 and semi-annually thereafter through June 2018, in addition to any federally required State share as authorized under paragraph (1), the amount of .008766 shall be increased by a uniform percentage to generate an amount equal to 25% of the ACA Assessment Adjustment, as defined in subsection (b-6) of this Section.

For the portion of State fiscal year 2012, beginning June 10, 2012 through June 30, 2012, and State fiscal years 2013 through 2018, a hospital's outpatient gross revenue shall be determined using the most recent data available from each hospital's 2009 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on June 30, 2011, without regard to any subsequent adjustments or changes to such data. If a hospital's 2009 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Department may obtain the hospital provider's outpatient gross revenue from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Department or its duly authorized agents and employees.

(3) Effective for State fiscal year 2018 only, and contingent on the payments authorized under Section 5A-12.5 of
this Article, and in addition to any other assessments imposed under this Article, the amount of .008766 shall be increased by 14.38%. The Department may adopt emergency rules necessary to implement this amendatory Act of the 100th General Assembly in accordance with subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act.

(b-6)(1) As used in this Section, "ACA Assessment Adjustment" means:

(A) For the period of July 1, 2016 through December 31, 2016, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of April 2016 multiplied by 6.

(B) For the period of January 1, 2017 through June 30, 2017, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of October 2016 multiplied by 6, except that the amount calculated under this subparagraph (B) shall be adjusted, either positively or negatively, to account for the difference between the actual payments issued under Section 5A-12.5 for the period beginning July 1, 2016
through December 31, 2016 and the estimated payments due and payable in the month of April 2016 multiplied by 6 as described in subparagraph (A).

(C) For the period of July 1, 2017 through December 31, 2017, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of April 2017 multiplied by 6, except that the amount calculated under this subparagraph (C) shall be adjusted, either positively or negatively, to account for the difference between the actual payments issued under Section 5A-12.5 for the period beginning January 1, 2017 through June 30, 2017 and the estimated payments due and payable in the month of October 2016 multiplied by 6 as described in subparagraph (B).

(D) For the period of January 1, 2018 through June 30, 2018, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of October 2017 multiplied by 6, except that:

(i) the amount calculated under this subparagraph (D) shall be adjusted, either positively or
negatively, to account for the difference between the actual payments issued under Section 5A-12.5 for the period of July 1, 2017 through December 31, 2017 and the estimated payments due and payable in the month of April 2017 multiplied by 6 as described in subparagraph (C); and

(ii) the amount calculated under this subparagraph (D) shall be adjusted to include the product of .19125 multiplied by the sum of the fee-for-service payments, if any, estimated to be paid to hospitals under subsection (b) of Section 5A-12.5.

(2) The Department shall complete and apply a final reconciliation of the ACA Assessment Adjustment prior to June 30, 2018 to account for:

(A) any differences between the actual payments issued or scheduled to be issued prior to June 30, 2018 as authorized in Section 5A-12.5 for the period of January 1, 2018 through June 30, 2018 and the estimated payments due and payable in the month of October 2017 multiplied by 6 as described in subparagraph (D); and

(B) any difference between the estimated fee-for-service payments under subsection (b) of Section 5A-12.5 and the amount of such payments that are actually scheduled to be paid.

The Department shall notify hospitals of any additional amounts owed or reduction credits to be applied to the June
2018 ACA Assessment Adjustment. This is to be considered the final reconciliation for the ACA Assessment Adjustment.

(3) Notwithstanding any other provision of this Section, if for any reason the scheduled payments under subsection (b) of Section 5A-12.5 are not issued in full by the final day of the period authorized under subsection (b) of Section 5A-12.5, funds collected from each hospital pursuant to subparagraph (D) of paragraph (1) and pursuant to paragraph (2), attributable to the scheduled payments authorized under subsection (b) of Section 5A-12.5 that are not issued in full by the final day of the period attributable to each payment authorized under subsection (b) of Section 5A-12.5, shall be refunded.

(4) The increases authorized under paragraph (2) of subsection (a) and paragraph (2) of subsection (b-5) shall be limited to the federally required State share of the total payments authorized under Section 5A-12.5 if the sum of such payments yields an annualized amount equal to or less than $450,000,000, or if the adjustments authorized under subsection (t) of Section 5A-12.2 are found not to be actuarially sound; however, this limitation shall not apply to the fee-for-service payments described in subsection (b) of Section 5A-12.5.

(c) (Blank).

(d) Notwithstanding any of the other provisions of this Section, the Department is authorized to adopt rules to reduce the rate of any annual assessment imposed under this Section,
as authorized by Section 5-46.2 of the Illinois Administrative Procedure Act.

(e) Notwithstanding any other provision of this Section, any plan providing for an assessment on a hospital provider as a permissible tax under Title XIX of the federal Social Security Act and Medicaid-eligible payments to hospital providers from the revenues derived from that assessment shall be reviewed by the Illinois Department of Healthcare and Family Services, as the Single State Medicaid Agency required by federal law, to determine whether those assessments and hospital provider payments meet federal Medicaid standards. If the Department determines that the elements of the plan may meet federal Medicaid standards and a related State Medicaid Plan Amendment is prepared in a manner and form suitable for submission, that State Plan Amendment shall be submitted in a timely manner for review by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services and subject to approval by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services. No such plan shall become effective without approval by the Illinois General Assembly by the enactment into law of related legislation. Notwithstanding any other provision of this Section, the Department is authorized to adopt rules to reduce the rate of any annual assessment imposed under this Section. Any such rules may be adopted by the Department under Section 5-50 of the Illinois
(305 ILCS 5/5A-8) (from Ch. 23, par. 5A-8)

Sec. 5A-8. Hospital Provider Fund.

(a) There is created in the State Treasury the Hospital Provider Fund. Interest earned by the Fund shall be credited to the Fund. The Fund shall not be used to replace any moneys appropriated to the Medicaid program by the General Assembly.

(b) The Fund is created for the purpose of receiving moneys in accordance with Section 5A-6 and disbursing moneys only for the following purposes, notwithstanding any other provision of law:

(1) For making payments to hospitals as required under this Code, under the Children's Health Insurance Program Act, under the Covering ALL KIDS Health Insurance Act, and under the Long Term Acute Care Hospital Quality Improvement Transfer Program Act.

(2) For the reimbursement of moneys collected by the Illinois Department from hospitals or hospital providers through error or mistake in performing the activities authorized under this Code.

(3) For payment of administrative expenses incurred by the Illinois Department or its agent in performing activities under this Code, under the Children's Health Insurance Program Act, and under the Covering ALL KIDS Health Insurance Act.
Insurance Program Act, under the Covering ALL KIDS Health
Insurance Act, and under the Long Term Acute Care Hospital
Quality Improvement Transfer Program Act.

(4) For payments of any amounts which are reimbursable
to the federal government for payments from this Fund which
are required to be paid by State warrant.

(5) For making transfers, as those transfers are
authorized in the proceedings authorizing debt under the
Short Term Borrowing Act, but transfers made under this
paragraph (5) shall not exceed the principal amount of debt
issued in anticipation of the receipt by the State of
moneys to be deposited into the Fund.

(6) For making transfers to any other fund in the State
treasury, but transfers made under this paragraph (6) shall
not exceed the amount transferred previously from that
other fund into the Hospital Provider Fund plus any
interest that would have been earned by that fund on the
monies that had been transferred.

(6.5) For making transfers to the Healthcare Provider
Relief Fund, except that transfers made under this
paragraph (6.5) shall not exceed $60,000,000 in the
aggregate.

(7) For making transfers not exceeding the following
amounts, related to State fiscal years 2013 through 2018,
to the following designated funds:

Health and Human Services Medicaid Trust
Transfers under this paragraph shall be made within 7 days after the payments have been received pursuant to the schedule of payments provided in subsection (a) of Section 5A-4.

(7.1) (Blank).

(7.5) (Blank).

(7.8) (Blank).

(7.9) (Blank).

(7.10) For State fiscal year 2014, for making transfers of the moneys resulting from the assessment under subsection (b-5) of Section 5A-2 and received from hospital providers under Section 5A-4 and transferred into the Hospital Provider Fund under Section 5A-6 to the designated funds not exceeding the following amounts in that State fiscal year:

Healthcare Provider Relief Fund ...... $100,000,000

Transfers under this paragraph shall be made within 7 days after the payments have been received pursuant to the schedule of payments provided in subsection (a) of Section 5A-4.

The additional amount of transfers in this paragraph (7.10), authorized by Public Act 98-651, shall be made within 10 State business days after June 16, 2014 (the
effective date of Public Act 98-651). That authority shall
remain in effect even if Public Act 98-651 does not become
law until State fiscal year 2015.

(7.10a) For State fiscal years 2015 through 2018, for
making transfers of the moneys resulting from the
assessment under subsection (b-5) of Section 5A-2 and
received from hospital providers under Section 5A-4 and
transferred into the Hospital Provider Fund under Section
5A-6 to the designated funds not exceeding the following
amounts related to each State fiscal year:

Healthcare Provider Relief Fund ...... $50,000,000

Transfers under this paragraph shall be made within 7
days after the payments have been received pursuant to the
schedule of payments provided in subsection (a) of Section
5A-4.

(7.11) (Blank).

(7.12) For State fiscal year 2013, for increasing by
21/365ths the transfer of the moneys resulting from the
assessment under subsection (b-5) of Section 5A-2 and
received from hospital providers under Section 5A-4 for the
portion of State fiscal year 2012 beginning June 10, 2012
through June 30, 2012 and transferred into the Hospital
Provider Fund under Section 5A-6 to the designated funds
not exceeding the following amounts in that State fiscal
year:

Healthcare Provider Relief Fund ........ $2,870,000
Since the federal Centers for Medicare and Medicaid Services approval of the assessment authorized under subsection (b-5) of Section 5A-2, received from hospital providers under Section 5A-4 and the payment methodologies to hospitals required under Section 5A-12.4 was not received by the Department until State fiscal year 2014 and since the Department made retroactive payments during State fiscal year 2014 related to the referenced period of June 2012, the transfer authority granted in this paragraph (7.12) is extended through the date that is 10 State business days after June 16, 2014 (the effective date of Public Act 98-651).

(7.13) In addition to any other transfers authorized under this Section, for State fiscal years 2017 and 2018, for making transfers to the Healthcare Provider Relief Fund of moneys collected from the ACA Assessment Adjustment authorized under subsections (a) and (b-5) of Section 5A-2 and paid by hospital providers under Section 5A-4 into the Hospital Provider Fund under Section 5A-6 for each State fiscal year. Timing of transfers to the Healthcare Provider Relief Fund under this paragraph shall be at the discretion of the Department, but no less frequently than quarterly.

(7.14) In addition to any other transfers authorized under this Section, for making transfers to the Healthcare Provider Relief Fund of moneys collected from the assessment increase provided for in this amendatory Act of


the 100th General Assembly. Timing of transfers to the
Healthcare Provider Relief Fund under this paragraph
(7.14) shall be at the discretion of the Department.

(8) For making refunds to hospital providers pursuant
to Section 5A-10.

(9) For making payment to capitated managed care
organizations as described in subsections (s) and (t) of
Section 5A-12.2 of this Code.

Disbursements from the Fund, other than transfers
authorized under paragraphs (5) and (6) of this subsection,
shall be by warrants drawn by the State Comptroller upon
receipt of vouchers duly executed and certified by the Illinois
Department.

(c) The Fund shall consist of the following:

(1) All moneys collected or received by the Illinois
Department from the hospital provider assessment imposed
by this Article.

(2) All federal matching funds received by the Illinois
Department as a result of expenditures made by the Illinois
Department that are attributable to moneys deposited in the
Fund.

(3) Any interest or penalty levied in conjunction with
the administration of this Article.

(3.5) As applicable, proceeds from surety bond
payments payable to the Department as referenced in
subsection (s) of Section 5A-12.2 of this Code.
ARTICLE 75. JAMES R. THOMPSON CENTER

Section 75-5. The Illinois Procurement Code is amended by adding Section 1-35 as follows:

(30 ILCS 500/1-35 new)

Sec. 1-35. Application to James R. Thompson Center. In accordance with Section 7.4 of the State Property Control Act, this Code does not apply to any procurements related to the sale of the James R. Thompson Center, provided that the process shall be conducted in a manner substantially in accordance with the requirements of the following Sections of the Illinois Procurement Code: 20-160, 50-5, 50-10, 50-10.5, 50-12, 50-13, 50-15, 50-20, 50-21, 50-35, 50-36, 50-37, 50-38, and 50-50. The exemption contained in this Section does not apply to any leases involving the James R. Thompson Center, including a
leaseback authorized under Section 7.4 of the State Property
Control Act.

Section 75-10. The State Property Control Act is amended by
changing Section 7.4 and by adding Section 7.7 as follows:

(30 ILCS 605/7.4)
Sec. 7.4. James R. Thompson Center; Elgin Mental Health
Center.

(a) Notwithstanding any other provision of this Act or any
other law to the contrary, the administrator is authorized
under this Section to dispose of or mortgage (i) the James R.
Thompson Center located in Chicago, Illinois, and (ii) the
Elgin Mental Health Center and surrounding land located at 750
S. State Street, Elgin, Illinois in any of the following ways:
(1) The administrator may sell the property as provided in
subsection (b). (2) The administrator may sell the property as
provided in subsection (b), and, either as a condition of the
sale or the administrator may immediately thereafter, enter
into a leaseback or other agreement that directly or indirectly
gives the State a right to use, control, and possess the
property. Notwithstanding any other provision of law, a lease
entered into by the administrator under this subdivision (a)(2)
may last for any period not exceeding 99 years. (3) The
administrator may enter into a mortgage agreement, using the
property as collateral, to receive a loan or a line of credit
based on the equity available in the property. Any loan obtained or line of credit established under this subdivision (a)(3) must require repayment in full in 20 years or less.

(b) The administrator shall dispose of the property using a competitive sealed proposal process that includes, at a minimum, the following:

(1) Engagement Prior to Request for Proposal. The administrator may, prior to soliciting requests for proposals, enter into discussions with interested purchasers in order to assess existing market conditions, demands, and likely development scenarios provided that no such interested purchasers shall have any role in drafting any request for proposals nor shall any request for proposals be provided to any interested purchaser prior to its general public distribution. The administrator may issue a request for qualifications that requests interested purchasers to provide such information as the administrator reasonably deems necessary in order to evaluate the qualifications of such interested purchasers including the ability of interested purchasers to acquire and develop the property, all as reasonably determined by the administrator.

(2) Request for proposals. Proposals to acquire and develop the property shall be solicited through a request for proposals. Such request for proposals shall include such requirements and factors as the administrator shall
determine are necessary or advisable with respect to the
disposition of the James R. Thompson Center, including
soliciting proposals designating a portion of the property
after the development or redevelopment thereof in honor of
Governor James R. Thompson.

(3) Public notice. Public notice of any request for
qualification or request for proposals shall be published
in the Illinois Procurement Bulletin at least 14 calendar
days before the date by which such requests are due. The
administrator may advertise the request in any other manner
or publication which it reasonably determines may increase
the scope and nature of responses to the request. In the
event the administrator shall have already identified
qualified purchasers pursuant to a request for
qualification process as set forth above, notice of the
request for proposals may be delivered only to such
qualified purchasers.

(4) Opening of proposals. Proposals shall be opened
publicly on the date, time and location designated in the
Illinois Procurement Bulletin, but proposals shall be
opened in a manner to avoid disclosure of contents to
competing purchasers during the process of negotiation. A
record of proposals shall be prepared and shall be open for
public inspection after contract award, but prior to
contract execution.

(5) Evaluation factors. Proposals shall be submitted
in 2 parts: (i) items except price, and (ii) covering price. The first part of all proposals shall be evaluated and ranked independently of the second part of all proposals.

(6) Discussion with interested purchasers and revisions of offers or proposals. After the opening of the proposals, and under such guidelines as the administrator may elect to establish in the request for proposals, the administrator and his or her designees may engage in discussions with interested purchasers who submitted offers or proposals that the administrator determines are reasonably susceptible of being selected for award for the purpose of clarifying and assuring full understanding of and responsiveness to the solicitation requirements. Those purchasers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals. Revisions may be permitted after submission and before award for the purpose of obtaining best and final offers. In conducting discussions there shall be no disclosure of any information derived from proposals submitted by competing purchasers. If information is disclosed to any purchaser, it shall be provided to all competing purchasers.

(7) Award. Awards shall be made to the interested purchaser whose proposal is determined in writing to be the most advantageous to the State, taking into consideration
price and the evaluation factors set forth in the request
for proposals. The contract file shall contain the basis on
which the award is made. The administrator shall obtain 3
appraisals of the real property transferred under
subdivision (a)(1) or (a)(2) of this Section, one of which
shall be performed by an appraiser residing in the county
in which the real property is located. The average of these
3 appraisals, plus the costs of obtaining the appraisals,
shall represent the fair market value of the real property.
No property may be conveyed under subdivision (a)(1) or
(a)(2) of this Section by the administrator for less than
the fair market value. The administrator may sell the real
property by public auction following notice of the sale by
publication on 3 separate days not less than 15 nor more
than 30 days prior to the sale in a daily newspaper having
general circulation in the county in which the real
property is located. If no acceptable offers for the real
property are received, the administrator may have new
appraisals of the property made. The administrator shall
have all power necessary to convey real property under
subdivision (a)(1) or (a)(2) of this Section.

(b-5) Any contract to dispose of the property is subject to
the following conditions:

(1) a commitment from the purchaser to make any
applicable payments to the City of Chicago with respect to
additional zoning density, as agreed to between the
administrator and the City of Chicago in a memorandum of understanding or other agreement;

(2) a commitment from the purchaser to enter into an agreement with the City of Chicago and the Chicago Transit Authority regarding the existing operation of the Chicago Transit Authority facility currently located on the property, substantially similar to the existing agreement between the City of Chicago, the Chicago Transit Authority, and the State of Illinois, and such agreement must be executed prior to assuming title to the property; and

(3) a commitment from the purchaser to designate a portion of the property after the development or redevelopment thereof in honor of Governor James R. Thompson.

(b-10) The administrator shall have authority to order such surveys, abstracts of title, or commitments for title insurance, environmental reports, property condition reports, or any other materials as the administrator may, in his or her reasonable discretion, be deemed necessary to demonstrate to prospective purchasers or bidders, or mortgagees good and marketable title in and the existing conditions or characteristics of the any property offered for sale or mortgage under this Section. All conveyances of property made by the administrator under subdivision (a)(1) or (a)(2) of this Section shall be by quit claim deed.
(c) All moneys received from the sale or mortgage of real property under this Section shall be deposited into the General Revenue Fund, provided that any obligations of the State to the purchaser acquiring the property, a contractor involved in the sale of the property, or a unit of local government may be remitted from the proceeds during the closing process and need not be deposited in the State treasury prior to closing.

(d) The administrator is authorized to enter into any agreements and execute any documents necessary to exercise the authority granted by this Section.

(e) Any agreement to dispose of or mortgage (i) the James R. Thompson Center located in Chicago, Illinois or (ii) the Elgin Mental Health Center and surrounding land located at 750 S. State Street, Elgin, Illinois pursuant to the authority granted by this Section must be entered into no later than 2 years one year after the effective date of this amendatory Act of the 100th 93rd General Assembly.

(f) The provisions of this Section are subject to the Freedom of Information Act, and nothing shall be construed to waive the ability of a public body to assert any applicable exemptions.

(Source: P.A. 93-19, eff. 6-20-03.)

(30 ILCS 605/7.7 new)

Sec. 7.7. Michael A. Bilandic Building.

(a) On or prior to the disposition of the James R. Thompson
Center, the existing executive offices of the Governor, Lieutenant Governor, Secretary of State, Comptroller, and Treasurer shall be relocated in the Michael A. Bilandic Building located at 160 North LaSalle Street, Chicago, Illinois. An officer shall occupy the designated space on the same terms and conditions applicable on the effective date of this amendatory Act of the 100th General Assembly. An executive officer may choose to locate in alternative offices within the City of Chicago.

(b) The 4 caucuses of the General Assembly shall be given space within the Michael A. Bilandic Building. Any caucus located in the building on or prior to the effective date of this amendatory Act of the 100th General Assembly shall continue to occupy its designated space on the same terms and conditions applicable on the effective date of this amendatory Act of the 100th General Assembly.

ARTICLE 99. MISCELLANEOUS PROVISIONS

Section 99-90. The State Mandates Act is amended by adding Section 8.41 as follows:

(30 ILCS 805/8.41 new)

Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of
the 100th General Assembly.

Section 99-99. Effective date. This Act takes effect upon becoming law.
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