



Rep. Jonathan Carroll

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1 AMENDMENT TO SENATE BILL 3238

2 AMENDMENT NO. _____. Amend Senate Bill 3238 by replacing
3 everything after the enacting clause with the following:

4 "Section 1. Short title. This Act may be cited as the Local
5 Government Charitable Fund Act.

6 Section 5. Definitions.

7 "Annual credit-eligible donation cap" means the cap on the
8 total value of local charitable donations that are eligible for
9 a local property tax credit, as established in this Act.

10 "Charitable fund" means a fund established pursuant to this
11 Act.

12 "Fund administrator" means the official or entity
13 designated to be responsible for the collection, distribution,
14 and administration of donations to charitable funds; that
15 person shall be an official serving as the custodian of public
16 funds for the local unit establishing the charitable fund.

1 "Local charitable donation" means a donation paid in money
2 by or on behalf of a local property owner to a charitable fund
3 established by a local unit.

4 "Local property owner" means a person or entity who owns
5 real property within a local unit that has established a
6 charitable fund to which a local charitable donation is made.

7 "Local unit" means any unit of local government or school
8 district that imposes a property tax.

9 "Mortgagee" means the holder of a mortgage loan.

10 "Property tax credit" means the credit established
11 pursuant to this Act.

12 "Qualified donation" means a local charitable donation
13 that may qualify real property of the donor for a property tax
14 credit.

15 "Servicing organization" means a mortgagee or an agent of a
16 mortgagee, pursuant to a written agreement between the agent
17 and the mortgagee, that is responsible for one or more mortgage
18 escrow accounts.

19 Section 10. Charitable funds; creation; donation caps.

20 (a) A county may, by ordinance or resolution, authorize
21 local units located in whole or in part within that county to
22 establish charitable funds. If such authority is granted, a
23 local unit may establish, by ordinance or resolution, as
24 appropriate, one or more charitable funds for specific public
25 purposes of that local unit. A charitable fund shall be held in

1 one or more bank accounts in the name of the local unit and
2 shall be kept separate from the other accounts of the local
3 unit. A charitable fund shall not be administered jointly by
4 more than one local unit. All such charitable funds and the
5 moneys deposited into such funds shall be governed in the same
6 manner as other funds established by the local unit. All moneys
7 deposited into a charitable fund shall be expended in
8 accordance with applicable State law exclusively for public
9 purposes of the local unit. Moneys deposited into a charitable
10 fund shall be equivalent to tax revenues for the purposes of
11 the State aid formula, local unit revenue calculations, local
12 unit bonding capacity, and similar State or municipal
13 computations. Moneys deposited into a charitable fund shall be
14 immediately available to the establishing local unit for the
15 payment of budgeted and emergency mandatory expenses,
16 including debt service, upon request of the local unit to the
17 fund administrator.

18 (b) The ordinance or resolution establishing a charitable
19 fund shall designate the official serving as the local unit's
20 custodian of public funds to serve as the fund administrator.
21 The fund administrator shall assume responsibility for the
22 collection, administration, and distribution of donations made
23 to the charitable fund and shall continually track the total of
24 all qualified donations with respect to a fiscal year.

25 (c) A charitable fund shall have one or more specified
26 public purposes in its authorizing ordinance or resolution. The

1 specified public purposes shall be more limited than the
2 general purposes of the local unit. The specified public
3 purposes shall be described in documents and records made
4 publicly available.

5 (d) The ordinance or resolution establishing a charitable
6 fund shall set forth an annual credit-eligible donation cap,
7 which shall be the maximum amount of credit-eligible moneys the
8 fund may collect. The ordinance or resolution shall also limit
9 the total amount of money an individual or entity may donate
10 through local charitable donations to a particular charitable
11 fund or combination of charitable funds that qualify for a
12 local property tax credit. The ordinance or resolution
13 establishing a charitable fund shall establish an initial
14 annual credit-eligible donation cap and shall set an initial
15 annual limit on tax credit funding that shall be available as a
16 result of local charitable donations to the particular
17 charitable fund. The annual limit on available local property
18 tax credit funding shall equal 90% of the annual
19 credit-eligible donation cap. The ordinance or resolution
20 establishing a charitable fund shall also limit the extent to
21 which an eligible local charitable donation on behalf of a
22 specific real property may count against the annual
23 credit-eligible donation cap. Both the maximum amount of local
24 property tax credit funding made available and the annual
25 credit-eligible donation cap shall be established by the
26 ordinance or resolution adopted to establish the charitable

1 fund but may be adjusted through subsequent ordinances or
2 resolutions, as applicable, of the governing body of the local
3 unit. The annual credit-eligible donation cap shall be
4 established prior to the beginning of each fiscal year. The
5 annual credit-eligible donation cap shall not be construed to
6 limit all donations to the charitable fund. The annual
7 credit-eligible donation cap shall limit only the amount of
8 donations that are credit-eligible against property tax
9 payments. The annual credit eligible donation cap for a given
10 year shall be based upon the tax levy from the prior calendar
11 year. The annual credit-eligible donation cap established
12 prior to the start of the calendar year may not exceed 85% of
13 the prior year budget. Upon certification of a current-year
14 budget tax levy, a local unit may amend a charitable fund's
15 credit-eligible donation cap to reflect the estimate of the
16 current tax levy.

17 Section 15. Donations by local property owners.

18 (a) Any person or entity may donate to a charitable fund
19 regardless of property ownership or location of residence by
20 directing the payment to the fund administrator of the
21 applicable charitable fund. A donation to a charitable fund may
22 be made on behalf of a local property owner by directing the
23 payment to the fund administrator of the applicable charitable
24 fund.

25 (b) If a local property owner makes a donation to a local

1 charitable fund that is eligible for a property tax credit,
2 that property owner shall indicate at the time of the donation
3 the specific parcel of property to which the donation shall
4 apply in order for such credit to issue. A donation may be
5 credited to more than one parcel of real property.

6 (c) Following receipt of a local charitable donation, the
7 fund administrator shall:

8 (1) issue a receipt to the donor confirming the amount
9 of the donation and the real property associated with the
10 donation; and

11 (2) notify the county collector and the chief financial
12 officer or business administrator of the local unit, within
13 5 business days after the donation, of the amount of the
14 donation and the amount of credit made available as a
15 result of the donation; thereafter, the county collector
16 shall notify the donor of the amount of the available local
17 property tax credit.

18 (d) Charitable fund donations shall be used for the
19 following purposes:

20 (1) public purposes as specified in Section 170 of the
21 Internal Revenue Code relating to charitable contributions
22 and gifts;

23 (2) the payment of any administrative fees of the
24 county that may be required by the county; such fees may
25 not exceed 2% of collections;

26 (3) the remainder of the funds shall be used for the

1 payment of administrative costs associated with the
2 establishment and continued operation of the fund.

3 Section 20. Property tax credits.

4 (a) For fiscal years beginning on or after January 1, 2019,
5 the tax collector shall allow a property owner a credit to be
6 applied to property taxes as set forth in this Section.

7 (b) The credit shall be equal to 100% of the amount of
8 local charitable donations contributed by or on behalf of the
9 owner's specified local real property to a charitable fund
10 established by the local unit, up to the previous year's tax
11 liability for the property for that local unit. Any excess
12 donation shall be retained by the charitable fund and used for
13 the specified charitable purposes of that fund. No credit shall
14 issue to any owner of local real property who is delinquent in
15 any local property tax or any county charges at the time the
16 donation to the charitable fund is made.

17 (c) The county collector shall apply the credit against the
18 first local property tax bill with respect to the specified
19 local real property that is assessed on or after the fifth
20 business day following receipt of the notification sent
21 pursuant to Section 15; provided that each county shall impose
22 a deadline for donations to the charitable fund and a deadline
23 by which the fund administrator shall supply the county
24 collector with all donation amounts received and the amounts of
25 the credits to be made available as a result of those donations

1 in order for the credits to be applied to the next annual
2 property tax bill. The county shall have the sole discretion as
3 to whether to establish a deadline by which donations made to a
4 charitable fund established by a local unit may be credited
5 against an annual property tax bill that already has been
6 issued, in which case the taxpayer shall have access to a
7 statement showing how the credit has been applied.

8 (d) If the total amount of all local property tax credits
9 available for specific real property exceeds the amount of
10 property tax due during the year in which the donation was made
11 and the county tax collector is unable to apply all or a
12 portion of a credit awarded under this Act against the local
13 property tax bill for the property, then the excess credit
14 amount shall not be refunded to the taxpayer and shall not be
15 carried forward to future tax years.

16 (e) The county collector shall indicate on each local
17 property tax bill the value of the tax credits that apply to
18 the property pursuant to this Act.

19 (f) The county collector shall apply credits granted under
20 this Act to a specified local parcel of real property and not
21 to an individual person or entity.

22 (g) For each notification sent, the county may require a
23 fee to be paid by the fund administrator to be allocated toward
24 the county's administrative expenses attributable to the
25 county tax collector's office and the county treasurer's
26 office. The fee shall be deposited into the Tax Sale Automation

1 Fund. The amount collected by the county tax collector through
2 such fees shall not be greater than 2% of the funds distributed
3 for property tax credits to compensate for reasonable expenses
4 associated with the county tax collector's responsibilities
5 under this Act.

6 Section 25. Other charitable donations. Nothing in this Act
7 shall be construed to prohibit a local unit from accepting
8 bequests, legacies, or gifts, or from accepting charitable
9 donations in accordance with any other legal authority.

10 Section 30. Liability of local property owners.

11 (a) Notwithstanding any State law, rule, or contract term
12 to the contrary, no mortgagee or servicing organization shall
13 be entitled to hold a local property owner liable for electing
14 to meet his or her obligations to a local unit by means of a
15 charitable donation and resulting credit made and obtained in
16 conformity with this Act.

17 (b) Notwithstanding any State law, regulation, agreement,
18 or contract terms to the contrary, no mortgagee shall be
19 entitled to hold a servicing organization liable for complying
20 with the election by a local property owner to meet his or her
21 local real property tax due to a local unit by means of a
22 charitable donation and resulting property tax credit made and
23 obtained in conformity with this Act, including, but not
24 limited to, actions a servicing organization takes to implement

1 such election, and actions taken in accordance with any other
2 applicable law or rule.

3 Section 35. Internal Revenue Service guidance. The
4 Department of Revenue shall request authorization in writing
5 from the Internal Revenue Service verifying that contributions
6 to a local charitable fund established under this Act and
7 contributions to the Illinois Education Excellence Fund
8 established under 6z-105 of the State Finance Act qualify as
9 charitable deductions under Section 170 of the Internal Revenue
10 Code. The Department shall transmit a copy of that
11 authorization to the Index Department of the Office of the
12 Secretary of State upon receipt.

13 Section 895. The Illinois Administrative Procedure Act is
14 amended by changing Section 5-45 as follows:

15 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

16 Sec. 5-45. Emergency rulemaking.

17 (a) "Emergency" means the existence of any situation that
18 any agency finds reasonably constitutes a threat to the public
19 interest, safety, or welfare.

20 (b) If any agency finds that an emergency exists that
21 requires adoption of a rule upon fewer days than is required by
22 Section 5-40 and states in writing its reasons for that
23 finding, the agency may adopt an emergency rule without prior

1 notice or hearing upon filing a notice of emergency rulemaking
2 with the Secretary of State under Section 5-70. The notice
3 shall include the text of the emergency rule and shall be
4 published in the Illinois Register. Consent orders or other
5 court orders adopting settlements negotiated by an agency may
6 be adopted under this Section. Subject to applicable
7 constitutional or statutory provisions, an emergency rule
8 becomes effective immediately upon filing under Section 5-65 or
9 at a stated date less than 10 days thereafter. The agency's
10 finding and a statement of the specific reasons for the finding
11 shall be filed with the rule. The agency shall take reasonable
12 and appropriate measures to make emergency rules known to the
13 persons who may be affected by them.

14 (c) An emergency rule may be effective for a period of not
15 longer than 150 days, but the agency's authority to adopt an
16 identical rule under Section 5-40 is not precluded. No
17 emergency rule may be adopted more than once in any 24-month
18 period, except that this limitation on the number of emergency
19 rules that may be adopted in a 24-month period does not apply
20 to (i) emergency rules that make additions to and deletions
21 from the Drug Manual under Section 5-5.16 of the Illinois
22 Public Aid Code or the generic drug formulary under Section
23 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)
24 emergency rules adopted by the Pollution Control Board before
25 July 1, 1997 to implement portions of the Livestock Management
26 Facilities Act, (iii) emergency rules adopted by the Illinois

1 Department of Public Health under subsections (a) through (i)
2 of Section 2 of the Department of Public Health Act when
3 necessary to protect the public's health, (iv) emergency rules
4 adopted pursuant to subsection (n) of this Section, (v)
5 emergency rules adopted pursuant to subsection (o) of this
6 Section, or (vi) emergency rules adopted pursuant to subsection
7 (c-5) of this Section. Two or more emergency rules having
8 substantially the same purpose and effect shall be deemed to be
9 a single rule for purposes of this Section.

10 (c-5) To facilitate the maintenance of the program of group
11 health benefits provided to annuitants, survivors, and retired
12 employees under the State Employees Group Insurance Act of
13 1971, rules to alter the contributions to be paid by the State,
14 annuitants, survivors, retired employees, or any combination
15 of those entities, for that program of group health benefits,
16 shall be adopted as emergency rules. The adoption of those
17 rules shall be considered an emergency and necessary for the
18 public interest, safety, and welfare.

19 (d) In order to provide for the expeditious and timely
20 implementation of the State's fiscal year 1999 budget,
21 emergency rules to implement any provision of Public Act 90-587
22 or 90-588 or any other budget initiative for fiscal year 1999
23 may be adopted in accordance with this Section by the agency
24 charged with administering that provision or initiative,
25 except that the 24-month limitation on the adoption of
26 emergency rules and the provisions of Sections 5-115 and 5-125

1 do not apply to rules adopted under this subsection (d). The
2 adoption of emergency rules authorized by this subsection (d)
3 shall be deemed to be necessary for the public interest,
4 safety, and welfare.

5 (e) In order to provide for the expeditious and timely
6 implementation of the State's fiscal year 2000 budget,
7 emergency rules to implement any provision of Public Act 91-24
8 or any other budget initiative for fiscal year 2000 may be
9 adopted in accordance with this Section by the agency charged
10 with administering that provision or initiative, except that
11 the 24-month limitation on the adoption of emergency rules and
12 the provisions of Sections 5-115 and 5-125 do not apply to
13 rules adopted under this subsection (e). The adoption of
14 emergency rules authorized by this subsection (e) shall be
15 deemed to be necessary for the public interest, safety, and
16 welfare.

17 (f) In order to provide for the expeditious and timely
18 implementation of the State's fiscal year 2001 budget,
19 emergency rules to implement any provision of Public Act 91-712
20 or any other budget initiative for fiscal year 2001 may be
21 adopted in accordance with this Section by the agency charged
22 with administering that provision or initiative, except that
23 the 24-month limitation on the adoption of emergency rules and
24 the provisions of Sections 5-115 and 5-125 do not apply to
25 rules adopted under this subsection (f). The adoption of
26 emergency rules authorized by this subsection (f) shall be

1 deemed to be necessary for the public interest, safety, and
2 welfare.

3 (g) In order to provide for the expeditious and timely
4 implementation of the State's fiscal year 2002 budget,
5 emergency rules to implement any provision of Public Act 92-10
6 or any other budget initiative for fiscal year 2002 may be
7 adopted in accordance with this Section by the agency charged
8 with administering that provision or initiative, except that
9 the 24-month limitation on the adoption of emergency rules and
10 the provisions of Sections 5-115 and 5-125 do not apply to
11 rules adopted under this subsection (g). The adoption of
12 emergency rules authorized by this subsection (g) shall be
13 deemed to be necessary for the public interest, safety, and
14 welfare.

15 (h) In order to provide for the expeditious and timely
16 implementation of the State's fiscal year 2003 budget,
17 emergency rules to implement any provision of Public Act 92-597
18 or any other budget initiative for fiscal year 2003 may be
19 adopted in accordance with this Section by the agency charged
20 with administering that provision or initiative, except that
21 the 24-month limitation on the adoption of emergency rules and
22 the provisions of Sections 5-115 and 5-125 do not apply to
23 rules adopted under this subsection (h). The adoption of
24 emergency rules authorized by this subsection (h) shall be
25 deemed to be necessary for the public interest, safety, and
26 welfare.

1 (i) In order to provide for the expeditious and timely
2 implementation of the State's fiscal year 2004 budget,
3 emergency rules to implement any provision of Public Act 93-20
4 or any other budget initiative for fiscal year 2004 may be
5 adopted in accordance with this Section by the agency charged
6 with administering that provision or initiative, except that
7 the 24-month limitation on the adoption of emergency rules and
8 the provisions of Sections 5-115 and 5-125 do not apply to
9 rules adopted under this subsection (i). The adoption of
10 emergency rules authorized by this subsection (i) shall be
11 deemed to be necessary for the public interest, safety, and
12 welfare.

13 (j) In order to provide for the expeditious and timely
14 implementation of the provisions of the State's fiscal year
15 2005 budget as provided under the Fiscal Year 2005 Budget
16 Implementation (Human Services) Act, emergency rules to
17 implement any provision of the Fiscal Year 2005 Budget
18 Implementation (Human Services) Act may be adopted in
19 accordance with this Section by the agency charged with
20 administering that provision, except that the 24-month
21 limitation on the adoption of emergency rules and the
22 provisions of Sections 5-115 and 5-125 do not apply to rules
23 adopted under this subsection (j). The Department of Public Aid
24 may also adopt rules under this subsection (j) necessary to
25 administer the Illinois Public Aid Code and the Children's
26 Health Insurance Program Act. The adoption of emergency rules

1 authorized by this subsection (j) shall be deemed to be
2 necessary for the public interest, safety, and welfare.

3 (k) In order to provide for the expeditious and timely
4 implementation of the provisions of the State's fiscal year
5 2006 budget, emergency rules to implement any provision of
6 Public Act 94-48 or any other budget initiative for fiscal year
7 2006 may be adopted in accordance with this Section by the
8 agency charged with administering that provision or
9 initiative, except that the 24-month limitation on the adoption
10 of emergency rules and the provisions of Sections 5-115 and
11 5-125 do not apply to rules adopted under this subsection (k).
12 The Department of Healthcare and Family Services may also adopt
13 rules under this subsection (k) necessary to administer the
14 Illinois Public Aid Code, the Senior Citizens and Persons with
15 Disabilities Property Tax Relief Act, the Senior Citizens and
16 Disabled Persons Prescription Drug Discount Program Act (now
17 the Illinois Prescription Drug Discount Program Act), and the
18 Children's Health Insurance Program Act. The adoption of
19 emergency rules authorized by this subsection (k) shall be
20 deemed to be necessary for the public interest, safety, and
21 welfare.

22 (l) In order to provide for the expeditious and timely
23 implementation of the provisions of the State's fiscal year
24 2007 budget, the Department of Healthcare and Family Services
25 may adopt emergency rules during fiscal year 2007, including
26 rules effective July 1, 2007, in accordance with this

1 subsection to the extent necessary to administer the
2 Department's responsibilities with respect to amendments to
3 the State plans and Illinois waivers approved by the federal
4 Centers for Medicare and Medicaid Services necessitated by the
5 requirements of Title XIX and Title XXI of the federal Social
6 Security Act. The adoption of emergency rules authorized by
7 this subsection (l) shall be deemed to be necessary for the
8 public interest, safety, and welfare.

9 (m) In order to provide for the expeditious and timely
10 implementation of the provisions of the State's fiscal year
11 2008 budget, the Department of Healthcare and Family Services
12 may adopt emergency rules during fiscal year 2008, including
13 rules effective July 1, 2008, in accordance with this
14 subsection to the extent necessary to administer the
15 Department's responsibilities with respect to amendments to
16 the State plans and Illinois waivers approved by the federal
17 Centers for Medicare and Medicaid Services necessitated by the
18 requirements of Title XIX and Title XXI of the federal Social
19 Security Act. The adoption of emergency rules authorized by
20 this subsection (m) shall be deemed to be necessary for the
21 public interest, safety, and welfare.

22 (n) In order to provide for the expeditious and timely
23 implementation of the provisions of the State's fiscal year
24 2010 budget, emergency rules to implement any provision of
25 Public Act 96-45 or any other budget initiative authorized by
26 the 96th General Assembly for fiscal year 2010 may be adopted

1 in accordance with this Section by the agency charged with
2 administering that provision or initiative. The adoption of
3 emergency rules authorized by this subsection (n) shall be
4 deemed to be necessary for the public interest, safety, and
5 welfare. The rulemaking authority granted in this subsection
6 (n) shall apply only to rules promulgated during Fiscal Year
7 2010.

8 (o) In order to provide for the expeditious and timely
9 implementation of the provisions of the State's fiscal year
10 2011 budget, emergency rules to implement any provision of
11 Public Act 96-958 or any other budget initiative authorized by
12 the 96th General Assembly for fiscal year 2011 may be adopted
13 in accordance with this Section by the agency charged with
14 administering that provision or initiative. The adoption of
15 emergency rules authorized by this subsection (o) is deemed to
16 be necessary for the public interest, safety, and welfare. The
17 rulemaking authority granted in this subsection (o) applies
18 only to rules promulgated on or after July 1, 2010 (the
19 effective date of Public Act 96-958) through June 30, 2011.

20 (p) In order to provide for the expeditious and timely
21 implementation of the provisions of Public Act 97-689,
22 emergency rules to implement any provision of Public Act 97-689
23 may be adopted in accordance with this subsection (p) by the
24 agency charged with administering that provision or
25 initiative. The 150-day limitation of the effective period of
26 emergency rules does not apply to rules adopted under this

1 subsection (p), and the effective period may continue through
2 June 30, 2013. The 24-month limitation on the adoption of
3 emergency rules does not apply to rules adopted under this
4 subsection (p). The adoption of emergency rules authorized by
5 this subsection (p) is deemed to be necessary for the public
6 interest, safety, and welfare.

7 (q) In order to provide for the expeditious and timely
8 implementation of the provisions of Articles 7, 8, 9, 11, and
9 12 of Public Act 98-104, emergency rules to implement any
10 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104
11 may be adopted in accordance with this subsection (q) by the
12 agency charged with administering that provision or
13 initiative. The 24-month limitation on the adoption of
14 emergency rules does not apply to rules adopted under this
15 subsection (q). The adoption of emergency rules authorized by
16 this subsection (q) is deemed to be necessary for the public
17 interest, safety, and welfare.

18 (r) In order to provide for the expeditious and timely
19 implementation of the provisions of Public Act 98-651,
20 emergency rules to implement Public Act 98-651 may be adopted
21 in accordance with this subsection (r) by the Department of
22 Healthcare and Family Services. The 24-month limitation on the
23 adoption of emergency rules does not apply to rules adopted
24 under this subsection (r). The adoption of emergency rules
25 authorized by this subsection (r) is deemed to be necessary for
26 the public interest, safety, and welfare.

1 (s) In order to provide for the expeditious and timely
2 implementation of the provisions of Sections 5-5b.1 and 5A-2 of
3 the Illinois Public Aid Code, emergency rules to implement any
4 provision of Section 5-5b.1 or Section 5A-2 of the Illinois
5 Public Aid Code may be adopted in accordance with this
6 subsection (s) by the Department of Healthcare and Family
7 Services. The rulemaking authority granted in this subsection
8 (s) shall apply only to those rules adopted prior to July 1,
9 2015. Notwithstanding any other provision of this Section, any
10 emergency rule adopted under this subsection (s) shall only
11 apply to payments made for State fiscal year 2015. The adoption
12 of emergency rules authorized by this subsection (s) is deemed
13 to be necessary for the public interest, safety, and welfare.

14 (t) In order to provide for the expeditious and timely
15 implementation of the provisions of Article II of Public Act
16 99-6, emergency rules to implement the changes made by Article
17 II of Public Act 99-6 to the Emergency Telephone System Act may
18 be adopted in accordance with this subsection (t) by the
19 Department of State Police. The rulemaking authority granted in
20 this subsection (t) shall apply only to those rules adopted
21 prior to July 1, 2016. The 24-month limitation on the adoption
22 of emergency rules does not apply to rules adopted under this
23 subsection (t). The adoption of emergency rules authorized by
24 this subsection (t) is deemed to be necessary for the public
25 interest, safety, and welfare.

26 (u) In order to provide for the expeditious and timely

1 implementation of the provisions of the Burn Victims Relief
2 Act, emergency rules to implement any provision of the Act may
3 be adopted in accordance with this subsection (u) by the
4 Department of Insurance. The rulemaking authority granted in
5 this subsection (u) shall apply only to those rules adopted
6 prior to December 31, 2015. The adoption of emergency rules
7 authorized by this subsection (u) is deemed to be necessary for
8 the public interest, safety, and welfare.

9 (v) In order to provide for the expeditious and timely
10 implementation of the provisions of Public Act 99-516,
11 emergency rules to implement Public Act 99-516 may be adopted
12 in accordance with this subsection (v) by the Department of
13 Healthcare and Family Services. The 24-month limitation on the
14 adoption of emergency rules does not apply to rules adopted
15 under this subsection (v). The adoption of emergency rules
16 authorized by this subsection (v) is deemed to be necessary for
17 the public interest, safety, and welfare.

18 (w) In order to provide for the expeditious and timely
19 implementation of the provisions of Public Act 99-796,
20 emergency rules to implement the changes made by Public Act
21 99-796 may be adopted in accordance with this subsection (w) by
22 the Adjutant General. The adoption of emergency rules
23 authorized by this subsection (w) is deemed to be necessary for
24 the public interest, safety, and welfare.

25 (x) In order to provide for the expeditious and timely
26 implementation of the provisions of Public Act 99-906,

1 emergency rules to implement subsection (i) of Section 16-115D,
2 subsection (g) of Section 16-128A, and subsection (a) of
3 Section 16-128B of the Public Utilities Act may be adopted in
4 accordance with this subsection (x) by the Illinois Commerce
5 Commission. The rulemaking authority granted in this
6 subsection (x) shall apply only to those rules adopted within
7 180 days after June 1, 2017 (the effective date of Public Act
8 99-906). The adoption of emergency rules authorized by this
9 subsection (x) is deemed to be necessary for the public
10 interest, safety, and welfare.

11 (y) In order to provide for the expeditious and timely
12 implementation of the provisions of this amendatory Act of the
13 100th General Assembly, emergency rules to implement the
14 changes made by this amendatory Act of the 100th General
15 Assembly to Section 4.02 of the Illinois Act on Aging, Sections
16 5.5.4 and 5-5.4i of the Illinois Public Aid Code, Section 55-30
17 of the Alcoholism and Other Drug Abuse and Dependency Act, and
18 Sections 74 and 75 of the Mental Health and Developmental
19 Disabilities Administrative Act may be adopted in accordance
20 with this subsection (y) by the respective Department. The
21 adoption of emergency rules authorized by this subsection (y)
22 is deemed to be necessary for the public interest, safety, and
23 welfare.

24 (z) In order to provide for the expeditious and timely
25 implementation of the provisions of this amendatory Act of the
26 100th General Assembly, emergency rules to implement the

1 changes made by this amendatory Act of the 100th General
2 Assembly to Section 4.7 of the Lobbyist Registration Act may be
3 adopted in accordance with this subsection (z) by the Secretary
4 of State. The adoption of emergency rules authorized by this
5 subsection (z) is deemed to be necessary for the public
6 interest, safety, and welfare.

7 (aa) In order to provide for the expeditious and timely
8 initial implementation of the changes made to Articles 5, 5A,
9 12, and 14 of the Illinois Public Aid Code under the provisions
10 of this amendatory Act of the 100th General Assembly, the
11 Department of Healthcare and Family Services may adopt
12 emergency rules in accordance with this subsection (aa). The
13 24-month limitation on the adoption of emergency rules does not
14 apply to rules to initially implement the changes made to
15 Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code
16 adopted under this subsection (aa). The adoption of emergency
17 rules authorized by this subsection (aa) is deemed to be
18 necessary for the public interest, safety, and welfare.

19 (bb) In order to provide for the expeditious and timely
20 implementation of the provisions of this amendatory Act of the
21 100th General Assembly, emergency rules to administer the
22 Illinois Education Excellence Fund, as provided in Section
23 6z-105 of the State Finance Act, may be adopted in accordance
24 with this subsection (bb) by the Treasurer. The adoption of
25 emergency rules authorized by this subsection (bb) is deemed to
26 be necessary for the public interest, safety, and welfare.

1 (Source: P.A. 99-2, eff. 3-26-15; 99-6, eff. 1-1-16; 99-143,
2 eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff. 6-30-16;
3 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906, eff. 6-1-17;
4 100-23, eff. 7-6-17; 100-554, eff. 11-16-17; 100-581, eff.
5 3-12-18.)

6 Section 900. The State Finance Act is amended by adding
7 Sections 5.886 and 6z-105 as follows:

8 (30 ILCS 105/5.886 new)

9 Sec. 5.886. The Illinois Education Excellence Fund.

10 (30 ILCS 105/6z-105 new)

11 Sec. 6z-105. The Illinois Education Excellence Fund;
12 creation.

13 (a) The Illinois Education Excellence Fund is hereby
14 created as a special fund in the State treasury. The Fund may
15 accept contributions for exclusively public education
16 purposes, as specified under Section 170 of the Internal
17 Revenue Code relating to charitable contributions and gifts.
18 All moneys deposited into the Fund and interest earned on those
19 moneys shall be transferred to the Common School Fund on an
20 annual basis and used for those public education purposes,
21 subject to appropriation by the General Assembly. "Public
22 education purposes" includes, but is not limited to, early
23 childhood education, elementary and secondary education,

1 higher education, adult education, and teachers' employment
2 benefits.

3 (b) The State Treasurer shall adopt any rules necessary or
4 appropriate to administer the Fund, including rules allowing
5 the public to make monetary contributions to the Fund and
6 obtain a certification from the Treasurer for the credit
7 allowed under Section 228 of the Illinois Income Tax Act. The
8 Treasurer shall adopt rules, including emergency rules under
9 subsection (bb) of Section 5-45 of the Illinois Administrative
10 Procedure Act, to allow individuals to choose to make
11 contributions to the Illinois Education Excellence Fund
12 through payroll deductions. The General Assembly finds that the
13 adoption of rules to implement this Section is deemed an
14 emergency and necessary for the public interest, safety, and
15 welfare. The Treasurer shall certify the contribution amount
16 eligible for credit within 45 days following receipt of the
17 contribution and shall provide a copy of the certification,
18 which may be provided electronically, to the taxpayer and the
19 Department of Revenue as soon as possible after the
20 certification.

21 Section 905. The Illinois Income Tax Act is amended by
22 adding Section 228 as follows:

23 (35 ILCS 5/228 new)

24 Sec. 228. Contributions to the Illinois Education

1 Excellence Fund.

2 (a) For taxable years ending after December 31, 2017 and
3 before January 1, 2026, any individual taxpayer who makes a
4 contribution to the Illinois Education Excellence Fund is
5 entitled to a credit against the taxes imposed under
6 subsections (a) and (b) of Section 201 in an amount equal to
7 100% of the contributions made by the taxpayer to the Fund
8 during the taxable year.

9 (b) For partners, shareholders of Subchapter S
10 corporations, and owners of limited liability companies, if the
11 liability company is treated as a partnership for the purposes
12 of federal and State income taxation, there shall be allowed a
13 credit under this Section to be determined in accordance with
14 the determination of income and distributive share of income
15 under Sections 702 and 704 and Subchapter S of the Internal
16 Revenue Code.

17 (c) In no event shall a credit under this Section reduce a
18 taxpayer's liability to less than zero. If the amount of credit
19 exceeds the tax liability for the year, the excess may be
20 carried forward and applied to the tax liability for the 5
21 taxable years following the excess credit year. The tax credit
22 shall be applied to the earliest year for which there is a tax
23 liability. If there are credits for more than one year that are
24 available to offset liability, the earlier credit shall be
25 applied first.

26 (d) This Section is exempt from the provisions of Section

1 250.

2 Section 999. Effective date. This Act takes effect upon
3 becoming law, except that, other than Section 35 and this
4 Section, this Act does not take effect at all unless the
5 Department of Revenue requests and receives written
6 authorization from the Internal Revenue Service verifying that
7 contributions to a local charitable fund and contributions to
8 the Illinois Education Excellence Fund qualify as charitable
9 deductions, as provided in Section 35 of this Act."