



Fire Protection

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1 AMENDMENT TO HOUSE BILL 1921

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1921 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The State Fire Marshal Act is amended by adding  
5 Section 2.7 as follows:

6 (20 ILCS 2905/2.7 new)

7 Sec. 2.7. Small Fire-fighting Equipment Grant Program.

8 (a) The Office shall establish and administer a Small  
9 Fire-fighting Equipment Grant Program to award grants to fire  
10 departments and fire protection districts for the purchase of  
11 small fire-fighting equipment.

12 (b) The Fire Service and Small Equipment Fund is created as  
13 a special fund in the State Treasury. From appropriations, the  
14 Office may expend moneys from the Fund for the grant program  
15 under subsection (a) of this Section. Moneys received for the  
16 purposes of this Section, including, without limitation, tax

1 proceeds deposited under the Cigarette Tax Act and gifts,  
2 grants, and awards from any public or private entity must be  
3 deposited into the Fund. Any interest earned on moneys in the  
4 Fund must be deposited into the Fund.

5 (c) As used in this Section, "small fire-fighting  
6 equipment" includes, without limitation, turnout gear, air  
7 packs, thermal imaging cameras, jaws of life, and other  
8 fire-fighting equipment, as determined by the State Fire  
9 Marshal.

10 (d) The Office shall adopt any rules necessary for the  
11 implementation and administration of this Section.

12 Section 10. The State Finance Act is amended by adding  
13 Section 5.675 and changing Section 8h as follows:

14 (30 ILCS 105/5.675 new)

15 Sec. 5.675. The Fire Service and Small Equipment Fund.

16 (30 ILCS 105/8h)

17 Sec. 8h. Transfers to General Revenue Fund.

18 (a) Except as otherwise provided in this Section and  
19 Section 8n of this Act, and ~~(e), (d), or (e)~~, notwithstanding  
20 any other State law to the contrary, the Governor may, through  
21 June 30, 2007, from time to time direct the State Treasurer and  
22 Comptroller to transfer a specified sum from any fund held by  
23 the State Treasurer to the General Revenue Fund in order to

1 help defray the State's operating costs for the fiscal year.  
2 The total transfer under this Section from any fund in any  
3 fiscal year shall not exceed the lesser of (i) 8% of the  
4 revenues to be deposited into the fund during that fiscal year  
5 or (ii) an amount that leaves a remaining fund balance of 25%  
6 of the July 1 fund balance of that fiscal year. In fiscal year  
7 2005 only, prior to calculating the July 1, 2004 final  
8 balances, the Governor may calculate and direct the State  
9 Treasurer with the Comptroller to transfer additional amounts  
10 determined by applying the formula authorized in Public Act  
11 93-839 to the funds balances on July 1, 2003. No transfer may  
12 be made from a fund under this Section that would have the  
13 effect of reducing the available balance in the fund to an  
14 amount less than the amount remaining unexpended and unreserved  
15 from the total appropriation from that fund estimated to be  
16 expended for that fiscal year. This Section does not apply to  
17 any funds that are restricted by federal law to a specific use,  
18 to any funds in the Motor Fuel Tax Fund, the Intercity  
19 Passenger Rail Fund, the Hospital Provider Fund, the Medicaid  
20 Provider Relief Fund, the Teacher Health Insurance Security  
21 Fund, the Reviewing Court Alternative Dispute Resolution Fund,  
22 the Voters' Guide Fund, the Foreign Language Interpreter Fund,  
23 the Lawyers' Assistance Program Fund, the Supreme Court Federal  
24 Projects Fund, the Supreme Court Special State Projects Fund,  
25 the Supplemental Low-Income Energy Assistance Fund, the Good  
26 Samaritan Energy Trust Fund, the Low-Level Radioactive Waste

1 Facility Development and Operation Fund, the Horse Racing  
2 Equity Trust Fund, or the Hospital Basic Services Preservation  
3 Fund, or to any funds to which subsection (f) of Section 20-40  
4 of the Nursing and Advanced Practice Nursing Act applies. No  
5 transfers may be made under this Section from the Pet  
6 Population Control Fund. Notwithstanding any other provision  
7 of this Section, for fiscal year 2004, the total transfer under  
8 this Section from the Road Fund or the State Construction  
9 Account Fund shall not exceed the lesser of (i) 5% of the  
10 revenues to be deposited into the fund during that fiscal year  
11 or (ii) 25% of the beginning balance in the fund. For fiscal  
12 year 2005 through fiscal year 2007, no amounts may be  
13 transferred under this Section from the Road Fund, the State  
14 Construction Account Fund, the Criminal Justice Information  
15 Systems Trust Fund, the Wireless Service Emergency Fund, or the  
16 Mandatory Arbitration Fund.

17 In determining the available balance in a fund, the  
18 Governor may include receipts, transfers into the fund, and  
19 other resources anticipated to be available in the fund in that  
20 fiscal year.

21 The State Treasurer and Comptroller shall transfer the  
22 amounts designated under this Section as soon as may be  
23 practicable after receiving the direction to transfer from the  
24 Governor.

25 (a-5) Transfers directed to be made under this Section on  
26 or before February 28, 2006 that are still pending on May 19,

1 2006 (the effective date of Public Act 94-774) ~~this amendatory~~  
2 ~~Act of the 94th General Assembly~~ shall be redirected as  
3 provided in Section 8n of this Act.

4 (b) This Section does not apply to: (i) the Ticket For The  
5 Cure Fund; (ii) any fund established under the Community Senior  
6 Services and Resources Act; or (iii) on or after January 1,  
7 2006 (the effective date of Public Act 94-511), the Child Labor  
8 and Day and Temporary Labor Enforcement Fund.

9 (c) This Section does not apply to the Demutualization  
10 Trust Fund established under the Uniform Disposition of  
11 Unclaimed Property Act.

12 (d) This Section does not apply to moneys set aside in the  
13 Illinois State Podiatric Disciplinary Fund for podiatric  
14 scholarships and residency programs under the Podiatric  
15 Scholarship and Residency Act.

16 (e) Subsection (a) does not apply to, and no transfer may  
17 be made under this Section from, the Pension Stabilization  
18 Fund.

19 (f) This Section does not apply to the Fire Service and  
20 Small Equipment Fund, the Fire Truck Revolving Loan Fund, or  
21 the Ambulance Revolving Loan Fund.

22 (Source: P.A. 93-32, eff. 6-20-03; 93-659, eff. 2-3-04; 93-674,  
23 eff. 6-10-04; 93-714, eff. 7-12-04; 93-801, eff. 7-22-04;  
24 93-839, eff. 7-30-04; 93-1054, eff. 11-18-04; 93-1067, eff.  
25 1-15-05; 94-91, eff. 7-1-05; 94-120, eff. 7-6-05; 94-511, eff.  
26 1-1-06; 94-535, eff. 8-10-05; 94-639, eff. 8-22-05; 94-645,

1 eff. 8-22-05; 94-648, eff. 1-1-06; 94-686, eff. 11-2-05;  
2 94-691, eff. 11-2-05; 94-726, eff. 1-20-06; 94-773, eff.  
3 5-18-06; 94-774, eff. 5-19-06; 94-804, eff. 5-26-06; 94-839,  
4 eff. 6-6-06; revised 6-19-06.)

5 Section 15. The Cigarette Tax Act is amended by changing  
6 Section 2 as follows:

7 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

8 Sec. 2. Tax imposed; rate; collection, payment, and  
9 distribution; discount.

10 (a) A tax is imposed upon any person engaged in business as  
11 a retailer of cigarettes in this State at the rate of 5 1/2  
12 mills per cigarette sold, or otherwise disposed of in the  
13 course of such business in this State. In addition to any other  
14 tax imposed by this Act, a tax is imposed upon any person  
15 engaged in business as a retailer of cigarettes in this State  
16 at a rate of 1/2 mill per cigarette sold or otherwise disposed  
17 of in the course of such business in this State on and after  
18 January 1, 1947, and shall be paid into the Metropolitan Fair  
19 and Exposition Authority Reconstruction Fund or as otherwise  
20 provided in Section 29. On and after December 1, 1985, in  
21 addition to any other tax imposed by this Act, a tax is imposed  
22 upon any person engaged in business as a retailer of cigarettes  
23 in this State at a rate of 4 mills per cigarette sold or  
24 otherwise disposed of in the course of such business in this

1 State. Of the additional tax imposed by this amendatory Act of  
2 1985, \$9,000,000 of the moneys received by the Department of  
3 Revenue pursuant to this Act shall be paid each month into the  
4 Common School Fund. On and after the effective date of this  
5 amendatory Act of 1989, in addition to any other tax imposed by  
6 this Act, a tax is imposed upon any person engaged in business  
7 as a retailer of cigarettes at the rate of 5 mills per  
8 cigarette sold or otherwise disposed of in the course of such  
9 business in this State. On and after the effective date of this  
10 amendatory Act of 1993, in addition to any other tax imposed by  
11 this Act, a tax is imposed upon any person engaged in business  
12 as a retailer of cigarettes at the rate of 7 mills per  
13 cigarette sold or otherwise disposed of in the course of such  
14 business in this State. On and after December 15, 1997, in  
15 addition to any other tax imposed by this Act, a tax is imposed  
16 upon any person engaged in business as a retailer of cigarettes  
17 at the rate of 7 mills per cigarette sold or otherwise disposed  
18 of in the course of such business of this State. All of the  
19 moneys received by the Department of Revenue pursuant to this  
20 Act and the Cigarette Use Tax Act from the additional taxes  
21 imposed by this amendatory Act of 1997, shall be paid each  
22 month into the Common School Fund. On and after July 1, 2002,  
23 in addition to any other tax imposed by this Act, a tax is  
24 imposed upon any person engaged in business as a retailer of  
25 cigarettes at the rate of 20.0 mills per cigarette sold or  
26 otherwise disposed of in the course of such business in this

1 State. The payment of such taxes shall be evidenced by a stamp  
2 affixed to each original package of cigarettes, or an  
3 authorized substitute for such stamp imprinted on each original  
4 package of such cigarettes underneath the sealed transparent  
5 outside wrapper of such original package, as hereinafter  
6 provided. However, such taxes are not imposed upon any activity  
7 in such business in interstate commerce or otherwise, which  
8 activity may not under the Constitution and statutes of the  
9 United States be made the subject of taxation by this State.

10 Beginning on the effective date of this amendatory Act of  
11 the 92nd General Assembly and through June 30, 2006, all of the  
12 moneys received by the Department of Revenue pursuant to this  
13 Act and the Cigarette Use Tax Act, other than the moneys that  
14 are dedicated to the Common School Fund, shall be distributed  
15 each month as follows: first, there shall be paid into the  
16 General Revenue Fund an amount which, when added to the amount  
17 paid into the Common School Fund for that month, equals  
18 \$33,300,000, except that in the month of August of 2004, this  
19 amount shall equal \$83,300,000; then, from the moneys  
20 remaining, if any amounts required to be paid into the General  
21 Revenue Fund in previous months remain unpaid, those amounts  
22 shall be paid into the General Revenue Fund; then, beginning on  
23 April 1, 2003, from the moneys remaining, \$5,000,000 per month  
24 shall be paid into the School Infrastructure Fund; then, if any  
25 amounts required to be paid into the School Infrastructure Fund  
26 in previous months remain unpaid, those amounts shall be paid

1 into the School Infrastructure Fund; then the moneys remaining,  
2 if any, shall be paid into the Long-Term Care Provider Fund. To  
3 the extent that more than \$25,000,000 has been paid into the  
4 General Revenue Fund and Common School Fund per month for the  
5 period of July 1, 1993 through the effective date of this  
6 amendatory Act of 1994 from combined receipts of the Cigarette  
7 Tax Act and the Cigarette Use Tax Act, notwithstanding the  
8 distribution provided in this Section, the Department of  
9 Revenue is hereby directed to adjust the distribution provided  
10 in this Section to increase the next monthly payments to the  
11 Long Term Care Provider Fund by the amount paid to the General  
12 Revenue Fund and Common School Fund in excess of \$25,000,000  
13 per month and to decrease the next monthly payments to the  
14 General Revenue Fund and Common School Fund by that same excess  
15 amount.

16 Beginning on July 1, 2006, all of the moneys received by  
17 the Department of Revenue pursuant to this Act and the  
18 Cigarette Use Tax Act, other than the moneys that are dedicated  
19 to the Common School Fund, shall be distributed each month as  
20 follows: first, there shall be paid into the General Revenue  
21 Fund an amount that, when added to the amount paid into the  
22 Common School Fund for that month, equals \$29,200,000; then  
23 beginning on July 1, 2007, \$480,000 into the Fire Service and  
24 Small Equipment Fund, \$60,000 into the Fire Truck Revolving  
25 Loan Fund, and \$60,000 into the Ambulance Revolving Loan Fund;  
26 then, from the moneys remaining, if any amounts required to be

1 paid into the General Revenue Fund in previous months remain  
2 unpaid, those amounts shall be paid into the General Revenue  
3 Fund; then from the moneys remaining, \$5,000,000 per month  
4 shall be paid into the School Infrastructure Fund; then, if any  
5 amounts required to be paid into the School Infrastructure Fund  
6 in previous months remain unpaid, those amounts shall be paid  
7 into the School Infrastructure Fund; then the moneys remaining,  
8 if any, shall be paid into the Long-Term Care Provider Fund.

9 When any tax imposed herein terminates or has terminated,  
10 distributors who have bought stamps while such tax was in  
11 effect and who therefore paid such tax, but who can show, to  
12 the Department's satisfaction, that they sold the cigarettes to  
13 which they affixed such stamps after such tax had terminated  
14 and did not recover the tax or its equivalent from purchasers,  
15 shall be allowed by the Department to take credit for such  
16 absorbed tax against subsequent tax stamp purchases from the  
17 Department by such distributor.

18 The impact of the tax levied by this Act is imposed upon  
19 the retailer and shall be prepaid or pre-collected by the  
20 distributor for the purpose of convenience and facility only,  
21 and the amount of the tax shall be added to the price of the  
22 cigarettes sold by such distributor. Collection of the tax  
23 shall be evidenced by a stamp or stamps affixed to each  
24 original package of cigarettes, as hereinafter provided.

25 Each distributor shall collect the tax from the retailer at  
26 or before the time of the sale, shall affix the stamps as

1 hereinafter required, and shall remit the tax collected from  
2 retailers to the Department, as hereinafter provided. Any  
3 distributor who fails to properly collect and pay the tax  
4 imposed by this Act shall be liable for the tax. Any  
5 distributor having cigarettes to which stamps have been affixed  
6 in his possession for sale on the effective date of this  
7 amendatory Act of 1989 shall not be required to pay the  
8 additional tax imposed by this amendatory Act of 1989 on such  
9 stamped cigarettes. Any distributor having cigarettes to which  
10 stamps have been affixed in his or her possession for sale at  
11 12:01 a.m. on the effective date of this amendatory Act of  
12 1993, is required to pay the additional tax imposed by this  
13 amendatory Act of 1993 on such stamped cigarettes. This  
14 payment, less the discount provided in subsection (b), shall be  
15 due when the distributor first makes a purchase of cigarette  
16 tax stamps after the effective date of this amendatory Act of  
17 1993, or on the first due date of a return under this Act after  
18 the effective date of this amendatory Act of 1993, whichever  
19 occurs first. Any distributor having cigarettes to which stamps  
20 have been affixed in his possession for sale on December 15,  
21 1997 shall not be required to pay the additional tax imposed by  
22 this amendatory Act of 1997 on such stamped cigarettes.

23 Any distributor having cigarettes to which stamps have been  
24 affixed in his or her possession for sale on July 1, 2002 shall  
25 not be required to pay the additional tax imposed by this  
26 amendatory Act of the 92nd General Assembly on those stamped

1 cigarettes.

2 The amount of the Cigarette Tax imposed by this Act shall  
3 be separately stated, apart from the price of the goods, by  
4 both distributors and retailers, in all advertisements, bills  
5 and sales invoices.

6 (b) The distributor shall be required to collect the taxes  
7 provided under paragraph (a) hereof, and, to cover the costs of  
8 such collection, shall be allowed a discount during any year  
9 commencing July 1st and ending the following June 30th in  
10 accordance with the schedule set out hereinbelow, which  
11 discount shall be allowed at the time of purchase of the stamps  
12 when purchase is required by this Act, or at the time when the  
13 tax is remitted to the Department without the purchase of  
14 stamps from the Department when that method of paying the tax  
15 is required or authorized by this Act. Prior to December 1,  
16 1985, a discount equal to  $1\frac{2}{3}\%$  of the amount of the tax up to  
17 and including the first \$700,000 paid hereunder by such  
18 distributor to the Department during any such year;  $1\frac{1}{3}\%$  of  
19 the next \$700,000 of tax or any part thereof, paid hereunder by  
20 such distributor to the Department during any such year; 1% of  
21 the next \$700,000 of tax, or any part thereof, paid hereunder  
22 by such distributor to the Department during any such year, and  
23  $\frac{2}{3}$  of 1% of the amount of any additional tax paid hereunder by  
24 such distributor to the Department during any such year shall  
25 apply. On and after December 1, 1985, a discount equal to 1.75%  
26 of the amount of the tax payable under this Act up to and

1 including the first \$3,000,000 paid hereunder by such  
2 distributor to the Department during any such year and 1.5% of  
3 the amount of any additional tax paid hereunder by such  
4 distributor to the Department during any such year shall apply.

5 Two or more distributors that use a common means of  
6 affixing revenue tax stamps or that are owned or controlled by  
7 the same interests shall be treated as a single distributor for  
8 the purpose of computing the discount.

9 (c) The taxes herein imposed are in addition to all other  
10 occupation or privilege taxes imposed by the State of Illinois,  
11 or by any political subdivision thereof, or by any municipal  
12 corporation.

13 (Source: P.A. 93-839, eff. 7-30-04; 94-91, eff. 7-1-05; 94-839,  
14 eff. 6-6-06.)

15 Section 99. Effective date. This Act takes effect July 1,  
16 2007.".